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# **Oregon Coast Community Action**

**An Oregon Non-Profit Corporation**

**Consolidated Financial Statements**

**For the Fiscal Year Ended June 30, 2015**

**With Comparative Totals for 2014**

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**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, 2015, 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 2014 consolidated financial statements and, in our report dated September 25, 2014, 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, 2015, 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 38 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 October 16, 2015 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

October 16, 2015

**Oregon Coast Community Action**  
**Consolidated Statement of Financial Position**  
**(With Comparative Totals for June 30, 2014)**  
Year Ended June 30, 2015

	<u>2015</u>	<u>2014</u>
<b>Assets</b>		
Current Assets		
Cash & Cash Equivalents	\$ 433,914	\$ 535,638
Cash Restricted to Project Development	145,379	185,951
Grants & Accounts Receivable	525,919	404,754
Prepaid Expenses	6,525	64,523
Other	13,161	4,583
Total Current Assets	<u>1,124,898</u>	<u>1,195,449</u>
Non-Current Assets		
Loan Receivable	4,508,982	4,508,982
Investment in Campus I	-	-
Investment in Campus II	-	-
Property & Equipment	10,768,502	10,886,014
Total Non-Current Assets	<u>15,277,484</u>	<u>15,394,096</u>
<b>Total Assets</b>	<u><b>\$ 16,402,382</b></u>	<u><b>\$ 16,590,444</b></u>
<b>Liabilities &amp; Net Assets</b>		
Current Liabilities		
Accounts Payables & Accrued Liabilities	\$ 149,799	\$ 148,832
Accrued Payroll & Related Liabilities	174,152	133,089
Accrued Compensated Absences	84,560	85,256
Security Deposits	9,003	7,810
Deferred Revenue	31,918	31,067
Current Portion of Long-Term Debt	85,025	60,160
Total Current Liabilities	<u>534,457</u>	<u>466,214</u>
Long-Term Liabilities		
Notes Payable	11,078,095	11,030,714
Total Long-Term Liabilities	<u>11,078,095</u>	<u>11,030,714</u>
Total Liabilities	<u>11,612,552</u>	<u>11,496,928</u>
Net Assets		
Unrestricted		
Available for Current Operations	3,454,598	3,536,641
Net Investment in Property & Equipment	1,309,500	1,499,258
Total Unrestricted Net Assets	<u>4,764,098</u>	<u>5,035,899</u>
Temporarily Restricted	25,732	57,617
Total Net Assets	<u>4,789,830</u>	<u>5,093,515</u>
<b>Total Liabilities &amp; Net Assets</b>	<u><b>\$ 16,402,382</b></u>	<u><b>\$ 16,590,444</b></u>

# Oregon Coast Community Action

## Consolidated Statement of Activities

(With Comparative Totals for June 30, 2014)

Year Ended June 30, 2015

	2015			2014 Total
	Unrestricted	Temporarily Restricted	Total	
<b>Revenues</b>				
Grants & Contracts	\$ 7,801,434	\$ -	\$ 7,801,434	\$ 7,510,735
Commodities Received	221,334	-	221,334	181,217
Contributions	179,401	-	179,401	353,211
Donations	151,909	-	151,909	95,483
Rental Income	112,384	-	112,384	130,349
Program Income	697,282	-	697,282	671,666
Interest & Other Revenues	38,928	-	38,928	-
Net assets released from restriction	31,885	(31,885)	-	-
<b>Total Revenues</b>	<b>9,234,557</b>	<b>(31,885)</b>	<b>9,202,672</b>	<b>8,942,661</b>
Program Expenses				
Youth Services	4,968,061	-	4,968,061	4,575,408
Essential Services	3,067,926	-	3,067,926	3,158,591
Campus	664,033	-	664,033	670,498
<b>Total Program Expenses</b>	<b>8,700,020</b>	<b>-</b>	<b>8,700,020</b>	<b>8,404,497</b>
Management and general	126,972	-	126,972	100,840
Indirect Cost Pool	676,713	-	676,713	648,576
Fund-raising	2,652	-	2,652	-
<b>Total Expenses</b>	<b>9,506,357</b>	<b>-</b>	<b>9,506,357</b>	<b>9,153,913</b>
Change in net assets from operations	(271,800)	(31,885)	(303,685)	(211,252)
Total change in net assets	(271,800)	(31,885)	(303,685)	(211,252)
Net assets - Beginning of Year	5,035,898	57,617	5,093,515	5,304,767
<b>Net assets - End of the Year</b>	<b>\$ 4,764,098</b>	<b>\$ 25,732</b>	<b>\$ 4,789,830</b>	<b>\$ 5,093,515</b>

**Oregon Coast Community Action**  
**Consolidated Statement of Cash Flows**  
**(With Comparative Totals for June 30, 2014)**  
Year Ended June 30, 2015

	<b>Consolidated</b>	<b>Consolidated</b>
	<b>2015</b>	<b>2014</b>
<b>Cash Flows from Operating Activities</b>		
Change in Net Assets	\$ (303,685)	\$ (211,252)
Adjustments		
Depreciation	376,276	370,599
Bad Debts	-	13,889
Changes in operating assets & liabilities:		
Changes in Cash Restricted to Project Development	40,572	40,572
Changes in Accounts Receivable	(121,165)	(65,951)
Changes in Prepaid Expenses	57,998	(6,661)
Changes in Other Assets	(8,578)	(4,583)
Changes in Accounts Payable	967	59,227
Changes in Accrued Payroll & Other Liabilities	41,063	(5,936)
Changes in Accrued Compensated Absences	(696)	(16,255)
Changes in Security Deposits	1,193	(342)
Changes in Deferred Revenue	851	(10,305)
Other Adjustments	2,824	6,722
Total Adjustments	391,304	380,977
<b>Net Cash Provided (Used) By Operating Activities</b>	<b>87,619</b>	<b>169,724</b>
<b>Cash Flows from Investing Activities</b>		
Purchase of Property and Equipment	(176,254)	(50,955)
<b>Net Cash Provided (Used) By Investing Activities</b>	<b>(176,254)</b>	<b>(50,955)</b>
<b>Cash Flows from Financing Activities</b>		
Payment of Notes Payable	(60,373)	(57,933)
Issuance of Notes Payable	47,283	45,320
<b>Net Cash Provided (Used) By Financing Activities</b>	<b>(13,090)</b>	<b>(12,613)</b>
Net Increase (Decrease) in Cash and Equivalents	<b>(101,725)</b>	<b>106,156</b>
Cash and Equivalents - Beginning	535,638	429,482
<b>Cash and Equivalents - Ending</b>	<b>\$ 433,914</b>	<b>\$ 535,638</b>
<b>Supplemental Schedule of Other Cash Activity:</b>		
Interest Paid	\$ 226,587	\$ 234,776
Interest Expensed	\$ 226,587	\$ 234,776
100% Financed Equipment	\$ 88,666	\$ -

**Oregon Coast Community Action**  
**Consolidated Statement of Functional Expenses**  
**(With Comparative Totals for June 30, 2014)**  
Year Ended June 30, 2015

	<b>Youth Services</b>	<b>Essential Services</b>	<b>Campus</b>	<b>Program Services</b>	<b>Admin</b>	<b>Indirect Cost Pool</b>	<b>Fundraising</b>	<b>Total</b>	<b>2014</b>
Personnel	\$ 4,088,517	\$ 791,809	\$ -	\$ 4,880,326	\$ 94,247	\$ 485,616	\$ -	\$ 5,460,189	\$ 5,189,180
Consultants & Contractual	13,838	-	-	13,838	50,793	44,040	-	108,671	-
Supplies	125,664	55,230	-	180,894	13,485	34,674	689	229,742	162,028
Space Costs	70,920	18,398	73,500	162,818	(54,299)	32,814	-	141,333	146,272
Insurance	34,642	19,318	12,000	65,960	-	22,012	-	87,972	102,042
Maintenance & Repairs	97,696	26,492	-	124,188	(8,887)	12,510	-	127,811	122,895
Utilities and Phone	88,136	64,863	-	152,999	-	13,579	334	166,912	166,607
Transportation	41,036	32,229	-	73,265	2,178	114	-	75,557	70,598
Training & Travel	99,569	37,562	-	137,131	(89)	13,992	584	151,618	147,137
Direct Client Support	1,490	1,521,775	-	1,523,265	-	-	475	1,523,740	1,637,874
Program Services & Client Activities	100,690	88,674	78,500	267,864	(68,410)	11,895	-	211,349	272,400
USDA Food	189,217	354,059	-	543,276	-	-	-	543,276	453,521
Other	19,976	20,691	255,943	296,610	(736)	5,467	570	301,911	312,761
Depreciation	-	36,826	244,090	280,916	95,360	-	-	376,276	370,599
<b>Subtotal Expenses</b>	<b>4,971,391</b>	<b>3,067,926</b>	<b>664,033</b>	<b>8,703,350</b>	<b>123,642</b>	<b>676,713</b>	<b>2,652</b>	<b>9,506,357</b>	<b>9,153,913</b>
Capital Equipment Adjustment	(3,330)	-	-	(3,330)	3,330	-	-	-	-
<b>Adjusted Total Expense</b>	<b>\$ 4,968,061</b>	<b>\$ 3,067,926</b>	<b>\$ 664,033</b>	<b>\$ 8,700,020</b>	<b>\$ 126,972</b>	<b>\$ 676,713</b>	<b>\$ 2,652</b>	<b>\$ 9,506,357</b>	<b>\$ 9,153,913</b>



# Oregon Coast Community Action

## Consolidating Statement of Financial Position

Year Ended June 30, 2015

	Oregon Coast Community Action	Campus I LLC	Campus II LLC	Subtotal	Eliminations	Consolidated 2015
<b>Assets</b>						
Current Assets						
Cash & Cash Equivalents	\$ 392,929	\$ 900	\$ 40,085	\$ 433,914	\$ -	\$ 433,914
Cash Restricted to Project Development	-	-	145,379	145,379	-	145,379
Grants & Accounts Receivable	634,934	-	-	634,934	(109,015)	525,919
Prepaid Expenses	400	-	6,125	6,525	-	6,525
Other	13,161	-	-	13,161	-	13,161
<b>Total Current Assets</b>	<b>1,041,424</b>	<b>900</b>	<b>191,589</b>	<b>1,233,913</b>	<b>(109,015)</b>	<b>1,124,898</b>
Non-Current Assets						
Loan Receivable	4,508,982	-	-	4,508,982	-	4,508,982
Investment in Campus I	900	-	-	900	(900)	-
Investment in Campus II	-	1,646,576	-	1,646,576	(1,646,576)	-
Property & Equipment	1,641,386	-	9,127,116	10,768,502	-	10,768,502
<b>Total Non-Current Assets</b>	<b>6,151,268</b>	<b>1,646,576</b>	<b>9,127,116</b>	<b>16,924,960</b>	<b>(1,647,476)</b>	<b>15,277,484</b>
<b>Total Assets</b>	<b>\$ 7,192,692</b>	<b>\$ 1,647,476</b>	<b>\$ 9,318,705</b>	<b>\$ 18,158,873</b>	<b>\$ (1,756,491)</b>	<b>\$ 16,402,382</b>
<b>Liabilities</b>						
Current Liabilities						
Accounts Payables & Accrued Liabilities	\$ 149,799	\$ -	\$ 109,015	\$ 258,814	\$ (109,015)	\$ 149,799
Accrued Payroll & Related Liabilities	174,152	-	-	174,152	-	174,152
Accrued Compensated Absences	84,560	-	-	84,560	-	84,560
Security Deposits	9,003	-	-	9,003	-	9,003
Deferred Revenue	851	-	31,067	31,918	-	31,918
Current Portion of Long-Term Debt	35,700	-	49,325	85,025	-	85,025
<b>Total Current Liabilities</b>	<b>454,065</b>	<b>-</b>	<b>189,407</b>	<b>643,472</b>	<b>(109,015)</b>	<b>534,457</b>
Total Long Term Debt						
	473,591	1,705,018	8,899,486	11,078,095	-	11,078,095
<b>Total Liabilities</b>	<b>927,656</b>	<b>1,705,018</b>	<b>9,088,893</b>	<b>11,721,567</b>	<b>(109,015)</b>	<b>11,612,552</b>
Net Assets						
Unrestricted						
Available for Current Operations	5,107,209	(57,542)	51,507	5,101,174	(1,646,576)	3,454,598
Net Investment in Property & Equipment	1,132,095	-	178,305	1,310,400	(900)	1,309,500
<b>Total Unrestricted Net Assets</b>	<b>6,239,304</b>	<b>(57,542)</b>	<b>229,812</b>	<b>6,411,574</b>	<b>(1,647,476)</b>	<b>4,764,098</b>
Temporarily Restricted	25,732	-	-	25,732	-	25,732
<b>Total Net Assets</b>	<b>6,265,036</b>	<b>(57,542)</b>	<b>229,812</b>	<b>6,437,306</b>	<b>(1,647,476)</b>	<b>4,789,830</b>
<b>Liabilities &amp; Net Assets</b>	<b>\$ 7,192,692</b>	<b>\$ 1,647,476</b>	<b>\$ 9,318,705</b>	<b>\$ 18,158,873</b>	<b>\$ (1,756,491)</b>	<b>\$ 16,402,382</b>

# Oregon Coast Community Action

## Consolidating Statement of Activities

Year Ended June 30, 2015

	Oregon Coast Community Action	Campus I LLC	Campus II LLC	Subtotal	Eliminations	Consolidated 2015
<b>Revenues</b>						
Grants & Contracts	\$ 7,801,434	\$ -	\$ -	\$ 7,801,434	\$ -	\$ 7,801,434
Commodities Received	221,334	-	-	221,334	-	221,334
Contributions	179,401	-	-	179,401	-	179,401
Donations	151,909	-	-	151,909	-	151,909
Rental Income	112,384	-	372,799	485,183	(372,799)	112,384
Program Income	697,282	-	-	697,282	-	697,282
Interest & Other Revenues	38,928	-	-	38,928	-	38,928
<b>Total Revenues</b>	<b>9,202,672</b>	<b>-</b>	<b>372,799</b>	<b>9,575,471</b>	<b>(372,799)</b>	<b>9,202,672</b>
<b>Program Expenses</b>						
Youth Services	5,156,014	-	-	5,156,014	(187,953)	4,968,061
Essential Services	3,192,348	-	-	3,192,348	(124,422)	3,067,926
Campus	-	17,064	646,969	664,033	-	664,033
<b>Total Program Expenses</b>	<b>8,348,362</b>	<b>17,064</b>	<b>646,969</b>	<b>9,012,395</b>	<b>(312,375)</b>	<b>8,700,020</b>
Management and general	187,396	-	-	187,396	(60,424)	126,972
Indirect Cost Pool	676,713	-	-	676,713	-	676,713
Fundraising	2,652	-	-	2,652	-	2,652
<b>Total Expenses</b>	<b>9,215,123</b>	<b>17,064</b>	<b>646,969</b>	<b>9,879,156</b>	<b>(372,799)</b>	<b>9,506,357</b>
Change in net assets from operations	(12,451)	(17,064)	(274,170)	(303,685)	-	(303,685)
Total change in net assets	(12,451)	(17,064)	(274,170)	(303,685)	-	(303,685)
Distributed Capital	-	-	(17,064)	(17,064)	17,064	-
Net assets - Beginning of Year	6,277,487	(40,478)	521,046	6,758,055	(1,664,540)	5,093,515
<b>Net assets - End of the Year</b>	<b>\$ 6,265,036</b>	<b>\$ (57,542)</b>	<b>\$ 229,812</b>	<b>\$ 6,437,306</b>	<b>\$ (1,647,476)</b>	<b>\$ 4,789,830</b>

# Oregon Coast Community Action

## Consolidating Statement of Functional Expenses

Year Ended June 30, 2015

	Youth	Essential	Program			Indirect			Total
	Services	Services	Campus	Services	Administration	Cost Pool	Fund Raising	Elimination	
Personnel	\$ 4,088,517	\$ 791,809	\$ -	\$ 4,880,326	\$ 94,247	\$ 485,616	\$ -	\$ -	\$ 5,460,189
Consultants and Contractual	13,838	-	-	13,838	50,793	44,040	-	-	108,671
Supplies	125,664	55,230	-	180,894	13,485	34,674	689	-	229,742
Space Costs	258,873	142,820	73,500	475,193	6,125	32,814	-	(372,799)	141,333
Insurance	34,642	19,318	12,000	65,960	-	22,012	-	-	87,972
Maintenance & Repairs	97,696	26,492	-	124,188	(8,887)	12,510	-	-	127,811
Utilities and Phone	88,136	64,863	-	152,999	-	13,579	334	-	166,912
Transportation	41,036	32,229	-	73,265	2,178	114	-	-	75,557
Training & Travel	99,569	37,562	-	137,131	(89)	13,992	584	-	151,618
Direct Client Support	1,490	1,521,775	-	1,523,265	-	-	475	-	1,523,740
Program Services & Client Activities	100,690	88,674	78,500	267,864	(68,410)	11,895	-	-	211,349
USDA Food	189,217	354,059	-	543,276	-	-	-	-	543,276
Other	19,976	20,691	255,943	296,610	(736)	5,467	570	-	301,911
Depreciation	-	36,826	244,090	280,916	95,360	-	-	-	376,276
<b>Subtotal Expenses</b>	<b>5,159,344</b>	<b>3,192,348</b>	<b>664,033</b>	<b>9,015,725</b>	<b>184,066</b>	<b>676,713</b>	<b>2,652</b>	<b>(372,799)</b>	<b>9,506,357</b>
Capital Equipment Adjustment	(3,330)	-	-	(3,330)	3,330	-	-	-	-
<b>Adjusted Total Expense</b>	<b>\$ 5,156,014</b>	<b>\$ 3,192,348</b>	<b>\$ 664,033</b>	<b>\$ 9,012,395</b>	<b>\$ 187,396</b>	<b>\$ 676,713</b>	<b>\$ 2,652</b>	<b>\$ (372,799)</b>	<b>\$ 9,506,357</b>

## **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

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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, 2015, no such contributed services were recorded.

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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, 2015, the Organization recorded the value of food commodities received from the U.S. Department of Agriculture amounting to \$221,334. All food, with the exception of \$8,479 in commodities on hand at June 30, 2015, 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, 2015, \$17,064 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, 2015.

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 2011, 2012, and 2013 remain subject to examination by the Internal Revenue Service.



**Concentrations of Credit Risk**

ORCCA's financial instruments consist primarily of cash and cash equivalents. All deposits at financial institutions are insured by the Federal Deposit Insurance Corporation up to \$250,000. Balances at Umpqua Bank exceed insurance coverage by \$142,851 as of June 30, 2015.

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 2014**

The accompanying financial information as of and for the year ended June 30, 2014 is presented for comparative purposes only and is not intended to represent a complete financial statement presentation. Certain 2014 accounts have been reclassified to conform with the 2015 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.

During the year ended June 30, 2015, 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 452 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.

### **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 2,471 households. Additionally, weatherization provided services for 40 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, 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

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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.

***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.

***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

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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 \$525,919 as of June 30, 2015, consist primarily of government contracts receivable to be collected within one year. Based on its collection experience and its evaluation of economic conditions and credit risk quality, management estimates that all receivables are collectible at June 30, 2015. Management considers all receivables outstanding over 90 days as past due. No amounts are past due at June 30, 2015. 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

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\$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, 2015 is as follows:

	Life (Years)	Method	Cost	Accumulated Depreciation	Book Value
<b>ORCCA:</b>					
Buildings	10-40	Straight Line	\$ 2,164,499	\$ (1,188,765)	\$ 975,734
Equipment	5-20	Straight Line	481,843	(149,025)	332,818
Vehicles	3-7	Straight Line	605,304	(499,236)	106,068
Land & Improvements	N/A	N/A	226,767	-	226,767
<b>ORCCA Total:</b>			<b>3,478,413</b>	<b>(1,837,026)</b>	<b>1,641,387</b>
<b>Campus II:</b>					
Buildings	40	Straight Line	7,933,991	(545,427)	7,388,564
Site Improvements	40	Straight Line	289,353	(19,725)	269,628
Equipment	10	Straight Line	385,061	(105,892)	279,169
Land Improvements	N/A	N/A	1,189,754	-	1,189,754
<b>Campus II Total:</b>			<b>9,798,159</b>	<b>(671,044)</b>	<b>9,127,115</b>
<b>Consolidated Totals:</b>			<b>\$ 13,276,572</b>	<b>\$ (2,508,070)</b>	<b>\$ 10,768,502</b>

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**NOTE 8 – LONG-TERM DEBT**

Long-term debt as of June 30, 2015 is as follows:

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 \$423,955 as of June 30, 2015. \$ 423,955

Note payable to Santander bank, through March of 2020, payable in monthly installments of \$1,110 with no interest, collateralized by a 2015 Chevrolet Head Start bus with a carrying value of \$63,269 at June 30, 2015. 63,269

Note payable to Toyota Motor Finance, through June of 2020, payable in Monthly installments of \$368 with no interest, collateralized by a 2015 Toyota Camry with a carrying value of \$22,067 at June 30, 2015. 22,067

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. 3,145,152

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 \$154,060. Loan matures on December 1, 2041. The loan is secured by property, equipment, and leases. 1,494,677

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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

(85,025)

\$11,078,095

Maturities of long-term debt are as follows:

Year Ending June 30:	ORCCA	Campus I	Campus II	Totals:
2016	\$ 35,700	\$ -	\$ 49,325	\$ 85,025
2017	36,377	-	51,463	87,840
2018	37,078	-	53,693	90,771
2019	37,806	33,051	149,653	220,510
2020	35,230	66,602	294,468	396,300
Thereafter	<u>327,100</u>	<u>1,605,365</u>	<u>8,350,209</u>	<u>10,282,674</u>
Totals:	<u>\$ 509,291</u>	<u>\$ 1,705,018</u>	<u>\$ 8,948,811</u>	<u>\$ 11,163,120</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, 2015:

USDA Commodities	\$ 8,419
OFB Network Support	\$ 5,185
Coos Curry Electric	<u>12,128</u>
Totals:	<u>\$ 25,732</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.

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**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>
2016	\$ -	\$ -	\$ 78,219	\$ 78,219
2017	-	-	82,768	82,768
2018	-	-	85,206	85,206
2019	-	-	85,206	85,206
2020	-	-	85,206	85,206
<b>Totals:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 416,605</b>	<b>\$ 416,605</b>

Total rent expense amounted to approximately \$73,500 for the year ended June 30, 2015.

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, 2015. 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>
2016	\$ 791,200	\$ 406,904	\$ 384,296
2017	814,936	430,758	384,178
2018	839,384	455,330	384,054
2019	864,565	318,371	546,194
2020	890,502	175,183	715,319
<b>Totals:</b>	<b>\$ 4,200,587</b>	<b>\$ 1,786,546</b>	<b>\$ 2,414,041</b>



**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 \$198,964 for the year ended June 30, 2015.

**NOTE 13 - CONCENTRATION OF REVENUES**

For the year ended June 30, 2015, approximately 42.38% 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, 2015, approximately 50.95% of ORCCA's total support and revenues was received for the Head Start Program, of which approximately 55.1% was received from the U.S. Department of Health and Human Services and approximately 44.9% 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. 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 were settled during the fiscal year ended June 30, 2015. ORCCA's liability insurance paid, after deductible, the settlement proceeds.

**NOTE 15- SUBSEQUENT EVENTS**

The Organization did not have any subsequent events through October 16, 2015, 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, 2015.

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Early Learning  
Year Ended June 30, 2015

	Head Start - Federal	Employment Related DayCare	US Department of Agriculture	Head Start - State	OPK - Early Literacy	SCREL - Early Learning HUB
<b>REVENUE</b>						
Grant Revenue	\$ 2,577,734	\$ 62,803	\$ 207,523	\$ 2,111,611	\$ 46,813	\$ 2,402
CSBG Allocation	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Donations	-	-	-	-	-	-
Program and Other Income	4,870	-	-	5,797	-	-
Total Revenues	<u>2,582,604</u>	<u>62,803</u>	<u>207,523</u>	<u>2,117,408</u>	<u>46,813</u>	<u>2,402</u>
<b>EXPENSES</b>						
Personnel						
Salaries	1,456,321	18,018	16,017	1,088,527	19,475	-
Fringe	549,453	11,248	6,049	473,546	5,738	-
Total Personnel	<u>2,005,775</u>	<u>29,266</u>	<u>22,066</u>	<u>1,562,072</u>	<u>25,213</u>	<u>-</u>
Operating Expenses						
Consultants	10,646	-	-	972	-	2,220
Supplies	42,279	13,237	1,986	42,188	10,871	-
Space Costs	127,173	5,000	-	118,900	-	-
Insurance	14,682	-	-	18,583	-	-
Maintenance & Repairs	43,607	-	-	54,089	-	-
Utilities and Phone	42,083	5,000	-	39,591	1	-
Transportation	14,406	-	-	26,202	-	-
Training & Travel	41,684	95	-	48,510	1,051	-
Direct Client Support	12	-	74	160	-	-
Program & Client Activities	4,934	1,257	-	4,530	3,956	-
USDA Food	275	-	171,326	326	-	-
Program Support	36,285	4,188	9,329	40,816	2,175	-
Indirect Allocation	195,431	4,760	2,743	160,469	3,548	182
Total Operating Expenses	<u>573,499</u>	<u>33,537</u>	<u>185,458</u>	<u>555,336</u>	<u>21,601</u>	<u>2,402</u>
Capital Purchases	3,330	-	-	-	-	-
Total Expenses	<u>2,582,604</u>	<u>62,803</u>	<u>207,523</u>	<u>2,117,408</u>	<u>46,813</u>	<u>2,402</u>
Change in Assets	-	-	-	-	-	-
Net Assets - Beginning of Year	-	-	-	-	-	-
NET ASSETS - End of Year	<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 - Early Learning  
Year Ended June 30, 2015

	EcoTrust - Farm to School	Support & Connections	Head Start General Fund	Collaborative Early Learning	Early LearningTotal
<b>REVENUE</b>					
Grant Revenue	\$ -	\$ 40,221	\$ -	\$ -	\$ 5,049,107
CSBG Allocation	-	-	-	1,700	1,700
Contributions	1,500	-	-	-	1,500
Donations	-	-	2,028	2,000	4,028
Program and Other Income	-	11,644	2,481	120	24,912
Total Revenues	<u>1,500</u>	<u>51,864</u>	<u>4,509</u>	<u>3,820</u>	<u>5,081,247</u>
<b>EXPENSES</b>					
Personnel					
Salaries	-	31,462	-	45	2,629,864
Fringe	-	12,745	-	9	1,058,787
Total Personnel	<u>-</u>	<u>44,206</u>	<u>-</u>	<u>54</u>	<u>3,688,651</u>
Operating Expenses					
Consultants	-	-	-	-	13,838
Supplies	205	110	3,992	1,700	116,568
Space Costs	-	-	-	-	251,073
Insurance	-	-	-	-	33,265
Maintenance & Repairs	-	-	-	-	97,696
Utilities and Phone	-	14	-	-	86,690
Transportation	427	-	-	-	41,036
Training & Travel	-	1,631	-	-	92,971
Direct Client Support	-	1,416	-	-	1,662
Program & Client Activities	753	591	152	-	16,174
USDA Food	-	-	-	-	171,927
Program Support	-	135	368	-	93,295
Indirect Allocation	115	3,761	546	4	371,560
Total Operating Expenses	<u>1,500</u>	<u>7,658</u>	<u>5,059</u>	<u>1,704</u>	<u>1,387,754</u>
Capital Purchases	-	-	-	-	3,330
Total Expenses	<u>1,500</u>	<u>51,864</u>	<u>5,059</u>	<u>1,758</u>	<u>5,079,735</u>
Change in Assets	-	-	(550)	2,062	1,512
Net Assets - Beginning of Year	-	-	19,205	-	19,205
NET ASSETS - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,655</u>	<u>\$ 362</u>	<u>\$ 35,694</u>

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - CASA  
Year Ended June 30, 2015

	<u>National CASA</u>	<u>City of Coos Bay</u>	<u>Bay Area Hospital</u>	<u>Coos Curry Bar</u>	<u>Cow Creek</u>	<u>Bill Healy</u>	<u>Oregon Volunteers</u>
<b>REVENUE</b>							
Grant Revenue	\$ 9,200	\$ 1,117	\$ -	\$ -	\$ -	\$ -	\$ 23,766
CSBG Allocation	-	-	-	-	-	-	-
Contributions	-	-	5,000	-	7,500	10,000	-
Donations	-	-	-	-	-	-	-
Program and Other Income	-	-	-	-	-	-	-
Total Revenues	<u>9,200</u>	<u>1,117</u>	<u>5,000</u>	<u>-</u>	<u>7,500</u>	<u>10,000</u>	<u>23,766</u>
<b>EXPENSES</b>							
Personnel							
Salaries	5,536	619	5,135	-	5,545	7,394	13,798
Fringe	1,311	291	1,202	-	1,386	1,848	3,494
Total Personnel	<u>6,848</u>	<u>910</u>	<u>6,337</u>	<u>-</u>	<u>6,932</u>	<u>9,242</u>	<u>17,292</u>
Operating Expenses							
Consultants	-	-	-	-	-	-	-
Supplies	40	215	46	34	-	-	578
Space Costs	1,460	50	1,000	50	-	-	1,750
Insurance	-	-	-	-	-	-	-
Maintenance & Repairs	-	-	-	-	-	-	-
Utilities and Phone	-	139	-	257	-	-	747
Training & Travel	-	263	113	578	-	-	1,557
Program & Client Activities	-	-	-	-	-	-	-
Program Support	131	18	1,427	425	-	-	41
Indirect Allocation	721	131	726	102	568	758	1,801
Total Operating Expenses	<u>2,352</u>	<u>815</u>	<u>3,312</u>	<u>1,446</u>	<u>568</u>	<u>758</u>	<u>6,474</u>
Total Expenses	<u>9,200</u>	<u>1,726</u>	<u>9,649</u>	<u>1,446</u>	<u>7,500</u>	<u>10,000</u>	<u>23,766</u>
Change in Assets	-	(609)	(4,649)	(1,446)	-	-	-
Net Assets - Beginning of Year	-	609	4,649	2,460	-	-	-
NET ASSETS - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,015</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - CASA  
Year Ended June 30, 2015

	Zonta Foundation	Coquille Indian Tribe Foundation	Pacific Power Foundation	DHS SPRF	CASA General Fund	CASA Total
<b>REVENUE</b>						
Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ 5,821	\$ 39,904
CSBG Allocation	-	-	-	-	7,500	7,500
Contributions	1,000	-	3,000	-	-	26,500
Donations	-	-	-	-	11,933	11,933
Program and Other Income	-	-	-	27,496	160	27,656
Total Revenues	1,000	-	3,000	27,496	25,414	113,493
<b>EXPENSES</b>						
Personnel						
Salaries	156	353	2,225	24,768	15,756	81,285
Fringe	29	42	583	4,932	3,096	18,215
Total Personnel	185	395	2,808	29,700	18,852	99,500
Operating Expenses						
Consultants	-	-	-	-	-	-
Supplies	293	-	-	224	250	1,679
Space Costs	25	-	-	-	1,065	5,400
Insurance	-	-	-	-	77	77
Maintenance & Repairs	-	-	-	-	-	-
Utilities and Phone	60	-	-	90	152	1,446
Training & Travel	745	123	-	434	2,046	5,859
Program & Client Activities	-	-	-	-	-	-
Program Support	60	-	-	59	1,787	3,948
Indirect Allocation	79	43	192	2,647	1,904	9,673
Total Operating Expenses	1,261	166	192	3,454	7,282	28,081
Total Expenses	1,446	561	3,000	33,154	26,134	127,581
Change in Assets	(446)	(561)	-	(5,658)	(719)	(14,088)
Net Assets - Beginning of Year	446	561	-	5,658	1,120	15,503
NET ASSETS - End of Year	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ 1,415

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Great Afternoons  
Year Ended June 30, 2015

	DHS ERDC	US Department of Agriculture	Douglas EL HUB through Douglas ESD	Childrens Trust	Oregon Communtiy Foundation	GA General Fund
<b>REVENUE</b>						
Grant Revenue	\$ 14,829	\$ 21,472	\$ 28,826	\$ -	\$ -	\$ 4,640
CSBG Allocation	-	-	-	-	-	2,700
Contributions	-	-	-	10,000	63,500	400
Donations	-	-	-	-	-	10,260
Program and Other Income	-	-	-	-	-	115,744
Total Revenues	<u>14,829</u>	<u>21,472</u>	<u>28,826</u>	<u>10,000</u>	<u>63,500</u>	<u>133,744</u>
<b>EXPENSES</b>						
Personnel						
Salaries	9,769	2,483	15,310	6,534	41,848	81,792
Fringe	3,936	984	5,246	2,679	16,274	32,006
Total Personnel	<u>13,705</u>	<u>3,467</u>	<u>20,556</u>	<u>9,213</u>	<u>58,122</u>	<u>113,799</u>
Operating Expenses						
Consultants	-	-	-	-	-	-
Supplies	-	-	5,550	29	-	1,837
Space Costs	-	-	-	-	-	2,400
Insurance	-	-	-	-	-	954
Utilities and Phone	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Training & Travel	-	-	180	-	-	110
Program & Client Activities	-	-	356	-	-	116
USDA Food	-	17,290	-	-	-	-
Program Support	-	399	-	-	566	2,226
Indirect Allocation	1,124	317	2,185	758	4,812	10,107
Total Operating Expenses	<u>1,124</u>	<u>18,005</u>	<u>8,270</u>	<u>787</u>	<u>5,378</u>	<u>17,751</u>
Total Expenses	<u>14,829</u>	<u>21,472</u>	<u>28,826</u>	<u>10,000</u>	<u>63,500</u>	<u>131,550</u>
Change in Assets	-	-	-	-	-	2,194
Net Assets - Beginning of Year	-	-	-	-	-	(2,367)
NET ASSETS - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (173)</u>

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Great Afternoons  
Year Ended June 30, 2015

	Templeton Foundation	Umpqua Bank Charitable Foundation	UCAN Head Start	Great Afternoons Total
<b>REVENUE</b>				
Grant Revenue	\$ -	\$ -	\$ -	\$ 69,768
CSBG Allocation	-	-	-	2,700
Contributions	15,000	5,000	-	93,900
Donations	-	-	-	10,260
Program and Other Income	-	-	69,139	184,883
Total Revenues	<u>15,000</u>	<u>5,000</u>	<u>69,139</u>	<u>361,511</u>
<b>EXPENSES</b>				
Personnel				
Salaries	9,982	3,327	45,240	216,285
Fringe	3,882	1,294	17,780	84,081
Total Personnel	<u>13,863</u>	<u>4,621</u>	<u>63,020</u>	<u>300,366</u>
Operating Expenses				
Consultants	-	-	-	-
Supplies	-	-	-	7,417
Space Costs	-	-	-	2,400
Insurance	-	-	345	1,299
Utilities and Phone	-	-	-	-
Transportation	-	-	-	-
Training & Travel	-	-	449	739
Program & Client Activities	-	-	-	472
USDA Food	-	-	-	17,290
Program Support	-	-	85	3,275
Indirect Allocation	1,137	379	5,240	26,058
Total Operating Expenses	<u>1,137</u>	<u>379</u>	<u>6,119</u>	<u>58,950</u>
Total Expenses	<u>15,000</u>	<u>5,000</u>	<u>69,139</u>	<u>359,316</u>
Change in Assets	-	-	-	2,194
Net Assets - Beginning of Year	-	-	-	(2,367)
NET ASSETS - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (173)</u>

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Food Share  
Year Ended June 30, 2015

	Emergency Food and Shelter Program	The Emergency Food Assistance Program	US Department of Agriculture	OFB - Hunger Relief Fund	Ford Family Foundation	Oregon Community Foundation
<b>REVENUE</b>						
Grant Revenue	\$ 13,443	\$ 12,257	\$ 221,334	\$ 43,933	\$ -	\$ -
CSBG Allocation	-	-	-	-	-	-
Contributions	-	-	-	-	9,000	20,000
Donations	-	-	-	-	-	-
Program and Other Income	-	-	-	-	-	-
Total Revenues	13,443	12,257	221,334	43,933	9,000	20,000
<b>EXPENSES</b>						
Personnel						
Salaries	-	7,038	-	29,025	-	6,520
Fringe	-	2,319	-	11,490	-	2,586
Total Personnel	-	9,357	-	40,515	-	9,105
Operating Expenses						
Consultants	-	-	-	-	-	-
Supplies	-	150	-	9	-	1,771
Space Costs	-	-	-	-	-	500
Insurance	-	-	-	-	-	-
Maintenance & Repairs	-	29	-	-	-	498
Utilities and Phone	-	1,575	-	79	-	12,394
Transportation	-	202	-	-	-	7,516
Training & Travel	-	-	-	-	-	760
Direct Client Support	-	-	-	-	-	-
Program & Client Activities	-	-	-	-	-	3,933
USDA Food	13,259	-	212,855	-	9,000	-
Program Support	-	-	-	-	-	102
Indirect Allocation	184	944	-	3,329	-	3,420
Total Operating Expenses	13,443	2,901	212,855	3,418	9,000	30,895
Total Expenses	13,443	12,257	212,855	43,933	9,000	40,000
Change in Assets	-	-	8,479	-	-	(20,000)
Net Assets - Beginning of Year	-	-	-	-	-	20,000
NET ASSETS - End of Year	\$ -	\$ -	\$ 8,479	\$ -	\$ -	\$ -



Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Food Share  
Year Ended June 30, 2015

	OFB Network / PWW support	Snack Pack	South Coast Food Share	Coquille Indian Tribe Foundation	Autzen Foundation	Total
<b>REVENUE</b>						
Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 290,967
CSBG Allocation	-	14,727	70,000	-	-	84,727
Contributions	4,500	6,940	-	-	5,000	45,440
Donations	-	21,768	30,764	-	-	52,532
Program and Other Income	-	8,277	265,360	-	-	273,637
Total Revenues	<u>4,500</u>	<u>51,712</u>	<u>366,123</u>	<u>-</u>	<u>5,000</u>	<u>747,302</u>
<b>EXPENSES</b>						
Personnel						
Salaries	8,557	11,389	59,517	739	-	122,784
Fringe	4,634	4,775	20,806	306	-	46,916
Total Personnel	13,191	16,163	80,323	1,045	-	169,700
Operating Expenses						
Consultants	-	-	-	-	-	-
Supplies	4,122	488	1,614	-	-	8,154
Space Costs	-	898	80,016	-	-	81,414
Insurance	-	13	7,255	-	-	7,268
Maintenance & Repairs	-	58	6,747	-	-	7,332
Utilities and Phone	568	148	9,812	-	-	24,576
Transportation	1,500	-	18,230	-	-	27,449
Training & Travel	762	35	560	-	-	2,117
Direct Client Support	-	-	-	-	-	-
Program & Client Activities	-	8,201	-	4,500	4,621	21,255
USDA Food	-	10,104	108,840	-	-	354,059
Program Support	766	(4,493)	2,288	-	-	(1,338)
Indirect Allocation	1,907	2,174	16,149	455	379	28,940
Total Operating Expenses	<u>9,624</u>	<u>17,626</u>	<u>251,510</u>	<u>4,955</u>	<u>5,000</u>	<u>561,225</u>
Total Expenses	<u>22,815</u>	<u>33,789</u>	<u>331,833</u>	<u>6,000</u>	<u>5,000</u>	<u>730,925</u>
Change in Assets	(18,315)	17,923	34,291	(6,000)	-	16,378
Net Assets - Beginning of Year	23,500	(11,000)	(20,407)	6,000	-	18,093
NET ASSETS - End of Year	<u>\$ 5,185</u>	<u>\$ 6,923</u>	<u>\$ 13,884</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,470</u>

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Essential Services  
Year Ended June 30, 2015

	Continuum of Care	Bonneville Power Administration	Dept of Energy	Food and Shelter Program	Emergency Housing Assistance	Emergency Solutions Grant Program	Tenant Based Assistance
<b>REVENUE</b>							
Grant Revenue	\$ 235,873	\$ 98,222	\$ 56,497	\$ 7,857	\$ 107,240	\$ 62,373	\$ 71,519
CSBG Allocation	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-
Program and Other Income	-	-	3,116	-	-	-	-
Total Revenues	235,873	98,222	59,613	7,857	107,240	62,373	71,519
<b>EXPENSES</b>							
Personnel							
Salaries	28,023	13,532	8,069	-	42,219	8,644	-
Fringe	10,601	5,163	3,046	-	13,829	3,356	-
Total Personnel	38,624	18,696	11,115	-	56,048	12,000	-
Operating Expenses							
Consultants	-	-	-	-	-	-	-
Supplies	-	3,953	-	-	9,250	-	-
Space Costs	-	-	-	-	14,071	-	-
Insurance	-	-	-	-	1,289	-	-
Maintenance & Repairs	-	-	-	-	1,308	191	-
Utilities and Phone	5	-	-	-	2,754	-	-
Transportation	-	-	-	-	-	-	-
Training & Travel	-	3,652	8,306	-	2,661	-	-
Direct Client Support	139,621	62,031	34,854	7,735	3,589	33,264	67,379
Program & Client Activities	-	-	-	-	12	-	-
Program Support	29,211	520	300	-	5,850	14,285	-
Sub Recipient Payments	10,536	-	-	-	-	1,074	-
Depreciation	-	-	-	-	-	-	-
Indirect Allocation	17,876	9,369	5,037	122	10,409	1,559	4,140
Total Operating Expenses	197,249	79,526	48,497	7,857	51,193	50,373	71,519
Total Expenses	235,873	98,222	59,613	7,857	107,241	62,373	71,519
Change in Assets	-	-	-	-	-	-	-
Net Assets - Beginning of Year	-	-	-	-	-	-	-
NET ASSETS - End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Essential Services  
Year Ended June 30, 2015

	Stabilization Program (TANF)	Low Income Home Energy Assist Program	SS Veterans Family	Cover Oregon	Veterans EHA	Conservation Helping Oregonians	Ferril Gas
<b>REVENUE</b>							
Grant Revenue	\$ 12,184	\$ 1,036,757	\$ 158,161	\$ 20,095	\$ 7,578	\$ 185,007	\$ 4,804
CSBG Allocation	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-
Program and Other Income	-	2,959	-	-	-	-	-
Total Revenues	12,184	1,039,716	158,161	20,095	7,578	185,007	4,804
<b>EXPENSES</b>							
Personnel							
Salaries	2,209	127,117	61,337	11,239	4,158	57,040	-
Fringe	837	49,530	14,776	4,308	1,692	20,494	-
Total Personnel	3,046	176,648	76,113	15,547	5,850	77,533	-
Operating Expenses				11			
Consultants	-	-	-	-	-	-	-
Supplies	-	15,026	1,618	905	970	-	-
Space Costs	-	23,686	5,319	-	-	-	616
Insurance	-	4,209	1,486	-	-	-	-
Maintenance & Repairs	-	2,209	396	-	-	-	-
Utilities and Phone	-	3,458	344	-	-	269	196
Transportation	-	931	3,704	-	-	-	-
Training & Travel	-	11,587	6,693	191	-	1,226	44
Direct Client Support	7,920	726,544	49,643	-	-	87,698	3,942
Program & Client Activities	-	-	-	-	-	-	-
Program Support	-	6,508	1,005	1,750	-	698	6
Sub Recipient Payments	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Indirect Allocation	1,218	68,910	11,840	1,702	758	17,583	(0)
Total Operating Expenses	9,138	863,067	82,049	4,547	1,728	107,473	4,804
Total Expenses	12,184	1,039,715	158,161	20,095	7,578	185,007	4,804
Change in Assets	-	-	-	-	-	-	-
Net Assets - Beginning of Year	-	-	-	-	-	-	-
NET ASSETS - End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Essential Services  
Year Ended June 30, 2015

	Oregon Energy Assistance Program	Low Income Rental Housing Fund	State Housing Assistance Program	Coos Curry Electric Co-op	Oregon Heat / PPL	Medical & Dental Emergency Services
<b>REVENUE</b>						
Grant Revenue	\$ 351,552	\$ 5,300	\$ 35,985	\$ -	\$ -	\$ -
CSBG Allocation	-	-	-	-	-	-
Contributions	-	-	-	10,000	1,261	-
Donations	-	-	-	-	-	7,350
Program and Other Income	-	-	198	-	-	-
<b>Total Revenues</b>	<b>351,552</b>	<b>5,300</b>	<b>36,183</b>	<b>10,000</b>	<b>1,261</b>	<b>7,350</b>
<b>EXPENSES</b>						
<b>Personnel</b>						
Salaries	26,566	-	15,022	-	-	-
Fringe	10,963	-	4,949	-	-	-
<b>Total Personnel</b>	<b>37,529</b>	<b>-</b>	<b>19,971</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Expenses</b>						
Consultants	-	-	-	-	-	-
Supplies	2,065	-	1,546	-	-	-
Space Costs	8,660	-	6,263	-	2,791	-
Insurance	366	-	1,289	-	-	-
Maintenance & Repairs	1,057	-	604	-	-	-
Utilities and Phone	2,798	-	732	-	-	-
Transportation	-	-	-	-	-	-
Training & Travel	905	-	35	-	-	2
Direct Client Support	258,704	4,929	-	7,275	-	4,676
Program & Client Activities	-	-	-	-	-	282
Program Support	3,993	-	2,145	-	-	-
Sub Recipient Payments	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Indirect Allocation	35,474	371	3,599	597	229	407
<b>Total Operating Expenses</b>	<b>314,023</b>	<b>5,300</b>	<b>16,213</b>	<b>7,872</b>	<b>3,020</b>	<b>5,366</b>
<b>Total Expenses</b>	<b>351,552</b>	<b>5,300</b>	<b>36,183</b>	<b>7,872</b>	<b>3,020</b>	<b>5,366</b>
Change in Assets	-	-	-	2,128	(1,759)	1,984
Net Assets - Beginning of Year	-	-	-	10,000	1,759	4,844
<b>NET ASSETS - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,128</b>	<b>\$ -</b>	<b>\$ 6,827</b>

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Essential Services  
Year Ended June 30, 2015

	Family Transitions	Operation Informed Warrior	Action Team (CAT) Warming	Services General Fund	Brookings Donations	Charity, Peace and Justice	Park West
<b>REVENUE</b>							
Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CSBG Allocation	-	-	-	-	-	2,020	-
Contributions	-	-	-	-	800	-	-
Donations	-	3,675	-	-	160	425	-
Program and Other Income	62,227	1,825	10,000	1,920	-	13,567	112,384
Total Revenues	62,227	5,500	10,000	1,920	960	16,012	112,384
<b>EXPENSES</b>							
Personnel							
Salaries	31,594	-	-	-	415	-	23,011
Fringe	12,118	-	-	-	159	4	6,089
Total Personnel	43,712	-	-	-	574	4	29,099
Operating Expenses							
Consultants	-	-	-	-	-	-	-
Supplies	-	1,394	9,242	162	693	154	96
Space Costs	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	3,412
Maintenance & Repairs	-	-	-	-	-	-	13,395
Utilities and Phone	270	-	-	-	-	-	29,461
Transportation	-	-	-	-	-	-	145
Training & Travel	21	-	-	-	-	29	95
Direct Client Support	-	-	-	1,378	-	8,982	-
Program & Client Activities	-	739	-	-	-	-	-
Program Support	10	939	-	20	24	2,030	19,120
Sub Recipient Payments	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	36,826
Indirect Allocation	4,225	252	758	128	106	1,636	17,220
Total Operating Expenses	4,526	3,325	10,000	1,689	822	12,831	119,770
Total Expenses	48,239	3,325	10,000	1,689	1,396	12,835	148,869
Change in Assets	13,989	2,175	-	231	(436)	3,177	(36,486)
Net Assets - Beginning of Year	12,198	2,031	-	29,331	1,970	10,063	(90,330)
NET ASSETS - End of Year	\$ 26,186	\$ 4,206	\$ -	\$ 29,563	\$ 1,534	\$ 13,240	\$ (126,816)

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Essential Services  
Year Ended June 30, 2015

	<u>Total</u>
<b>REVENUE</b>	
Grant Revenue	\$ 2,457,004
CSBG Allocation	2,020
Contributions	12,061
Donations	11,610
Program and Other Income	208,195
Total Revenues	<u>2,690,891</u>
<b>EXPENSES</b>	
Personnel	
Salaries	460,196
Fringe	161,913
Total Personnel	<u>622,109</u>
Operating Expenses	
Consultants	-
Supplies	47,076
Space Costs	61,407
Insurance	12,050
Maintenance & Repairs	19,159
Utilities and Phone	40,287
Transportation	4,781
Training & Travel	35,446
Direct Client Support	1,510,164
Program & Client Activities	1,033
Program Support	88,414
Sub Recipient Payments	11,610
Depreciation	36,826
Indirect Allocation	215,524
Total Operating Expenses	<u>2,083,778</u>
Total Expenses	<u>2,705,887</u>
Change in Assets	(14,996)
Net Assets - Beginning of Year	(18,134)
NET ASSETS - End of Year	<u><u>\$ (33,130)</u></u>

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Administration  
Year Ended June 30, 2015

	Community Service Block Grant	ORCCA Children Donations	Director - Corp	Board / Corporate Funds	and Community Outreach	CFRC Janitorial Expenses
<b>REVENUE</b>						
Grant Revenue	\$ 116,017	\$ -	\$ -	\$ -	\$ -	\$ -
CSBG Allocation	(100,541)	-	-	-	-	-
Contributions	-	-	-	-	-	-
Donations	-	-	7,719	53,827	-	-
Program and Other Income	-	-	56,820	-	3,000	13,754
Total Revenues	<u>15,476</u>	<u>-</u>	<u>64,539</u>	<u>53,827</u>	<u>3,000</u>	<u>13,754</u>
<b>EXPENSES</b>						
Personnel						
Salaries	-	-	-	-	-	10,278
Fringe	-	-	3,890	-	-	1,358
Total Personnel	-	-	3,890	-	-	11,636
Operating Expenses						
Consultants	-	-	50,793	-	-	-
Supplies	2,194	-	50	-	689	11,467
Space Costs	16	-	-	-	-	114
Insurance	-	-	-	-	-	-
Maintenance & Repairs	231	-	-	-	-	(9,462)
Utilities and Phone	-	-	-	-	334	-
Transportation	-	-	-	-	-	-
Training & Travel	3,039	-	-	-	584	-
Program & Client Activities	-	-	-	-	-	-
Program Support	8,864	211	2,062	612	1,045	-
Depreciation	-	-	-	-	-	-
Indirect Allocation	1,132	17	4,839	50	217	-
Total Operating Expenses	<u>15,476</u>	<u>229</u>	<u>57,745</u>	<u>662</u>	<u>2,870</u>	<u>2,118</u>
Capital Purchases	-	-	-	-	-	-
Total Expenses	<u>15,476</u>	<u>229</u>	<u>61,635</u>	<u>662</u>	<u>2,870</u>	<u>13,754</u>
Change in Assets	-	(229)	2,904	53,165	130	-
Net Assets - Beginning of Year	-	14,135	53,049	19,986	-	-
NET ASSETS - End of Year	<u>\$ -</u>	<u>\$ 13,907</u>	<u>\$ 88,238</u>	<u>\$ 73,151</u>	<u>\$ 130</u>	<u>\$ -</u>

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Administration  
Year Ended June 30, 2015

	Services, Shared Copiers and	Indirect Cost Allocation Plan	New Market Tax Credits	GAAP Adj for Financial Stmts	Administration Total
<b>REVENUE</b>					
Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ 116,017
CSBG Allocation	-	1,894	-	-	(98,647)
Contributions	-	-	-	-	-
Donations	-	-	-	-	61,546
Program and Other Income	-	16,809	45,084	(6,155)	129,312
Total Revenues	-	18,704	45,084	(6,155)	208,228
<b>EXPENSES</b>					
Personnel					
Salaries	54,480	372,672	-	(696)	436,734
Fringe	23,915	112,944	-	1,022	143,130
Total Personnel	78,395	485,616	-	326	579,863
Operating Expenses					
Consultants	-	44,040	-	-	94,833
Supplies	(225)	34,674	-	-	48,849
Space Costs	-	32,814	-	5,995	38,939
Insurance	-	22,012	-	-	22,012
Maintenance & Repairs	344	12,510	-	-	3,623
Utilities and Phone	-	13,579	-	-	13,914
Transportation	2,178	114	-	-	2,292
Training & Travel	(3,127)	13,991	-	-	14,487
Program & Client Activities	-	57	-	-	57
Program Support	(77,565)	17,306	-	-	(47,465)
Depreciation	-	-	-	95,360	95,360
Indirect Allocation	-	(658,010)	-	-	(651,754)
Total Operating Expenses	(78,395)	(466,912)	-	101,356	(364,853)
Capital Purchases	-	-	-	(3,330)	(3,330)
Total Expenses	-	18,704	-	98,352	211,680
Change in Assets	-	-	45,084	(104,507)	(3,452)
Net Assets - Beginning of Year	-	-	4,623,144	1,534,874	6,245,188
NET ASSETS - End of Year	\$ -	\$ -	\$ 4,668,228	\$ 1,430,368	\$ 6,241,736



# Oregon Coast Community Action

## Schedule of Expenditures of Federal Awards

Year Ended June 30, 2015

Federal Grantor Pass-Through Grantor Program or Cluster Title	Federal CFDA Number	Period Covered	Pass-Through Entity Identifying Number	Federal Expenditures
<b>Department of Health &amp; Human Services</b>				
<b>Direct Programs</b>				
Head Start & Early Head Start	93.600	9/1/13-8/31/14	N/A	\$ 135,264
Head Start & Early Head Start	93.600	9/1/14-8/31/15	N/A	<u>2,447,340</u>
<b>Total Head Start Cluster</b>				<u><b>2,582,604</b></u>
<b>Passed Through Oregon Housing &amp; Community Services</b>				
Low Income Home Energy Assistance	93.568	7/1/14-6/30/15	90281	<u><b>1,039,715</b></u>
Child Care & Development Block Grant	93.575	7/1/14-6/30/15	90281	<u><b>77,632</b></u>
Community Services Block Grant	93.569	7/1/14-6/30/15	90281	<u><b>116,017</b></u>
Temporary Assistance for Needy Families	93.558	7/1/14-6/30/15	90281	12,184
<b>Passed Through Oregon Housing &amp; Community Services</b>				
Temporary Assistance for Needy Families	93.558	7/1/14-6/30/15	146421	<u>51,864</u>
<b>Total Low Income Energy Assistance</b>				<u><b>64,048</b></u>
<b>Passed Through Oregon Health Authority</b>				
State Planning and Establishment Grants for the ACA	93.525	7/1/14-6/30/15	143373	<u><b>20,095</b></u>
<b>Total Department of Health and Human Services</b>				<u><b>3,900,111</b></u>
<b>Department of Energy</b>				
<b>Passed Through Oregon Housing &amp; Community Services</b>				
Weatherization Assistance For Low-Income Persons (DOE Funds)	81.042	7/1/14-6/30/15	90281	<u><b>59,613</b></u>
<b>Total Weatherization Assistance For Low-Income Persons (DOE Funds)</b>				
Weatherization Assistance For Low-Income Persons (BPA Funds)	81.999	7/1/14-6/30/15	90281	<u><b>98,222</b></u>
<b>Total Department of Energy</b>				<u><b>157,835</b></u>

# Oregon Coast Community Action

## Schedule of Expenditures of Federal Awards

Year Ended June 30, 2015

Federal Grantor Pass-Through Grantor Program or Cluster Title	Federal CFDA Number	Period Covered	Pass-Through Entity Identifying Number	Federal Expenditures
<b>Department of Agriculture</b>				
<b>Passed Through Oregon Food Bank</b>				
Emergency Food Assistance (Administrative Costs)	10.568	7/1/14-6/30/15	N/A	12,257
Emergency Food Assistance (Food Commodities)	10.569	7/1/14-6/30/15	N/A	<u>212,855</u>
<b>Total Emergency Food Assistance Program</b>				<u><b>225,112</b></u>
<b>Passed Through Oregon Department of Education</b>				
Child & Adult Care Food Program	10.558	7/1/14-6/30/15	10-15002	<u>228,995</u>
<b>Total Department of Agriculture</b>				<u><b>454,107</b></u>
<b>Department of Justice</b>				
<b>Direct Programs</b>				
Juvenile Mentoring Program	16.726	7/1/14-6/30/15	N/A	<u>9,200</u>
<b>Total Department of Justice</b>				<u><b>9,200</b></u>
<b>Department of Homeland Security</b>				
<b>Passed Through United Way of America</b>				
Federal Emergency Management Food & Shelter Program	97.024	7/1/14-6/30/15	15-7100-00	<u>21,300</u>
<b>Total Department of Homeland Security</b>				<u><b>21,300</b></u>
<b>Department of Housing &amp; Urban Development</b>				
<b>Direct Programs</b>				
Supplemental Assistance for Facilities-Continuum of Care	14.235	7/1/14-6/30/15	N/A	<u>235,873</u>

# Oregon Coast Community Action

## Schedule of Expenditures of Federal Awards

Year Ended June 30, 2015

Federal Grantor Pass-Through Grantor Program or Cluster Title	Federal CFDA Number	Period Covered	Pass-Through Entity Identifying Number	Federal Expenditures
<b>Passed Through Oregon Housing and Community Services</b>				
Emergency Solutions Grant Program	14.231	7/1/14-6/30/15	90281	<u>62,373</u>
HOME Investment Partnerships Program	14.239	7/1/14-6/30/15	90281	<u>71,519</u>
<b>Total Department of Housing &amp; Urban Development</b>				<u>369,765</u>
<b>Department of Veterans Affairs</b>				
<b>Passed Through Access</b>				
Supportive Services For Veteran Families	64.003	7/1/14-6/30/15	N/A	<u>158,161</u>
<b>Total Department of Veterans Affairs</b>				<u>158,161</u>
<b>Total Federal Award Programs</b>				<u>\$ 5,070,479</u>

**Oregon Coast Community Action**  
**Notes to the Schedule of Expenditures of Federal Awards**  
June 30, 2015

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**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, 2015. 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.

# **Oregon Coast Community Action**

## **Summary Schedule of Prior Audit Findings**

Year Ended June 30, 2015

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**No matters were reported.**

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Oregon Coast Community Action (ORCCA), which comprise the consolidated statement of financial position as of June 30, 2015, 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 October 16, 2015.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the consolidated financial statements, we considered ORCCA's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of ORCCA's internal control. Accordingly, we do not express an opinion on the effectiveness of ORCCA's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2015-001 and 2015-002 to be significant deficiencies.

**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 two instances of non-compliance or other

matters that are required to be reported under Government Auditing Standards and which are described in the accompanying schedule of findings and questioned costs as items 2015-003 and 2015-004.

ORCCA's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit ORCCA's response and, accordingly, we express no opinion on it.

**Purpose of this Report**

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



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

October 16, 2015

**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, 2015. 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, 2015. However, the results of our auditing procedures disclosed two instances of non-compliance with those requirements, which are required to be disclosed in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2015-003 and 2015-004.

**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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2015-003 and 2015-004 to be significant deficiencies.

ORCCA's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit ORCCA's responses and, accordingly, we express no opinion on the responses.

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

October 16, 2015

**Oregon Coast Community Action**  
**Schedule of Findings and Questioned Costs**  
Year Ended June 30, 2015

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**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: Yes

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: Yes

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): Yes

**Identification of major programs:**

<u>CFDA Numbers</u>	<u>Name of Federal Program</u>
93.600	Head Start
64.033	Supportive Services for Veteran Families

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

**Auditee qualified as low-risk auditee: Yes**

**Oregon Coast Community Action**  
**Schedule of Findings and Questioned Costs**  
Year Ended June 30, 2015

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**Section II – Financial Statement Findings:**

**SIGNIFICANT DEFICIENCIES**

**2015-001 Grant Reimbursement Requests**

Criteria: Billings on reimbursement type grants should be supported by accounting records that agree with the amount of the billing.

Condition: We noted, while conducting the audit engagement, that several requests for reimbursement were prepared using inaccurate records.

Effect: Several reimbursement requests were sent to a funding source for incorrect amounts and the Agency was reimbursed for these incorrect amounts.

Cause: Agency accounting personnel preparing the requests were lacking in the experience and training necessary to properly prepare the reimbursement requests and failed to follow agency procedures. The Agency finance director performed a summary review of each monthly billing for reasonableness prior to sending for reimbursement but only checked all billing detail on a quarterly basis. The error was discovered and corrected during this quarterly review.

Recommendation: We recommend that the Agency take steps to improve its process for hiring and training accounting personnel to make sure personnel are properly experienced and trained. Management should perform a detailed review of reimbursement requests more frequently during the training period and thereafter as necessary.

***Managements Response:***

*ORCCA agrees and is taking corrective action steps including additional training and increased oversight. Detailed individual self-assessment checklists documenting that processes and procedures are followed are being used. We are reviewing our budget and staffing in accounting. When funds are available we are planning to hire staff with more accounting expertise.*

**2015-002 Program Procedures & Review**

Criteria: Agency contracts with grantors have various requirements that are part of program compliance. The Agency has developed file checklists for individual programs to ensure that all compliance steps are followed and to facilitate file review.

Condition: We determined, while conducting tests for compliance, that program staff in one program failed to complete a required program step.

Effect: On several files tested, a required form was not completed.

Cause: Program staff did not followed required procedures during file processing. The omission was not corrected when file review was performed.

**Oregon Coast Community Action**  
**Schedule of Findings and Questioned Costs**  
Year Ended June 30, 2015

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Recommendation: We recommend that the Agency conduct additional training of program staff and program managers. Training should stress that file checklists must be completed and program management must review and follow up on any exceptions.

***Managements Response:***

*Orcca agrees with this finding. This is a program that expanded rapidly. Our training and processes did not adapt quickly enough to handle the increased workload. Staff and program managers have received additional training and have clarified procedures and checklists.*

**Section III – Federal Award Findings and Questioned Costs:**

**2015-003 Reimbursement Requests**

CFDA Number and Title:	64.033 Supportive Services for Veteran Families
Federal Grantor Name:	US Department of Veterans Affairs
Pass-Through Entity Name:	ACCESS
Grant Name:	Supportive Services for Veteran Families

See finding 2015-001. Two reimbursement requests tested during compliance testing for the program were prepared using incorrect data from the Agency accounting records which resulted in both an over and a under billing to the grant. In both cases the amounts involved were less than \$1,000. The errors were corrected during a detail review performed on a quarterly basis and no net over or under charge was made to the grant during the year under audit.

***Managements Response:***

*ORCCA agrees with this finding and is taking corrective action steps including additional training and oversight. Detailed reviews of reimbursement requests are being done before submitting the requests.*

Questioned Costs for Finding 2015-003: No questioned costs were noted related to this finding as the error was corrected during a quarterly detail review and the error corrected during the quarter ending billing.

**2015-004 Program Agreement**

CFDA Number and Title:	64.033 Supportive Services for Veteran Families
Federal Grantor Name:	US Department of Veterans Affairs
Pass-Through Entity Name:	ACCESS
Grant Name:	Supportive Services for Veteran Families

**Oregon Coast Community Action**  
**Schedule of Findings and Questioned Costs**  
Year Ended June 30, 2015

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See finding 2015-002. While testing eligibility for the program, we also tested for specific contract requirements. Each participant in the program was required to sign a program agreement which communicated rights and responsibilities of the participant. We tested 9 files out of a total of 21 that participated in the program during the fiscal year. 3 of the 9 tested were missing a signed program agreement. As noted in finding 2015-002, program staff failed to follow Agency procedures.

***Managements Response:***

*Orcca agrees with this finding. This is a program that expanded rapidly. Our training and processes did not adapt quickly enough to handle the increased workload. Staff and program managers have received additional training and have clarified procedures and checklists.*

Questioned Costs for Finding 2015-004: No questioned costs were noted related to this finding as participants tested were eligible for the program.