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# **Oregon Coast Community Action**

**An Oregon Non-Profit Corporation**

**Consolidated Financial Statements**

**For the Fiscal Year Ended June 30, 2018**

**With Comparative Totals for 2017**

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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, 2018, 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 2017 consolidated financial statements and, in our report dated October 27, 2017, 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, 2018, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

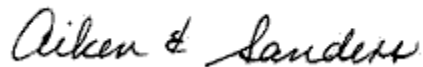
### **Other Matters**

#### **Other Information**

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The supplemental information shown on pages 25 to 66 is presented for purposes of additional analysis and is not a required part of the consolidated financial statements of ORCCA. The accompanying schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

#### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 28, 2018 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

November 28, 2018

**Oregon Coast Community Action**  
**Consolidated Statement of Financial Position**  
**(With Comparative Totals for June 30, 2017)**  
Year Ended June 30, 2018

	<u>2018</u>	<u>2017</u>
<b>Assets</b>		
Current Assets		
Cash & Cash Equivalents	\$ 366,207	\$ 885,558
Cash Restricted to Project Development	23,663	64,235
Grants & Accounts Receivable	1,158,716	843,600
Prepaid Expenses	53,073	55,418
Other	39,598	30,889
Total Current Assets	<u>1,641,257</u>	<u>1,879,700</u>
Non-Current Assets		
Loan Receivable	4,508,982	4,508,982
Investment in Campus I	-	-
Investment in Campus II	-	-
Property & Equipment	11,744,860	10,691,298
Total Non-Current Assets	<u>16,253,842</u>	<u>15,200,280</u>
<b>Total Assets</b>	<u><b>\$ 17,895,099</b></u>	<u><b>\$ 17,079,980</b></u>
<b>Liabilities &amp; Net Assets</b>		
Current Liabilities		
Accounts Payables & Accrued Liabilities	\$ 126,650	\$ 228,073
Accrued Payroll & Related Liabilities	272,310	312,072
Accrued Compensated Absences	104,939	91,134
Security Deposits	13,937	13,396
Deferred Revenue	123,351	243,411
Current Portion of Long-Term Debt	221,967	81,579
Total Current Liabilities	<u>863,154</u>	<u>969,665</u>
Long-Term Liabilities		
Notes Payable	12,140,134	11,236,423
Total Long-Term Liabilities	<u>12,140,134</u>	<u>11,236,423</u>
Total Liabilities	<u>13,003,288</u>	<u>12,206,088</u>
Net Assets		
Unrestricted		
Available for Current Operations	3,548,459	3,525,450
Net Investment in Property & Equipment	1,086,877	1,077,414
Total Unrestricted Net Assets	<u>4,635,336</u>	<u>4,602,864</u>
Temporarily Restricted	256,475	271,028
Total Net Assets	<u>4,891,811</u>	<u>4,873,891</u>
<b>Total Liabilities &amp; Net Assets</b>	<u><b>\$ 17,895,099</b></u>	<u><b>\$ 17,079,980</b></u>

# Oregon Coast Community Action

## Consolidated Statement of Activities

(With Comparative Totals for June 30, 2017)

Year Ended June 30, 2018

	<b>2018</b>			<b>2017 Total</b>
	<b>Unrestricted</b>	<b>Temporarily Restricted</b>	<b>Total</b>	
<b>Revenues</b>				
Grants & Contracts	\$ 9,720,769	\$ -	\$ 9,720,769	\$ 9,277,794
Commodities Received	213,643	8,523	222,166	216,680
Contributions-Foundation Awards	313,819	67,034	380,853	480,650
Donations	143,591	-	143,591	84,243
Rental Income	188,080	-	188,080	156,849
Program Income	412,234	-	412,234	428,422
Interest & Other Revenues	45,084	-	45,084	45,084
Net assets released from restriction	90,110	(90,110)	-	-
<b>Total Revenues</b>	<b>11,127,330</b>	<b>(14,553)</b>	<b>11,112,777</b>	<b>10,689,722</b>
<b>Program Expenses</b>				
Youth Services	6,074,210	-	6,074,210	5,953,174
Essential Services	3,358,245	-	3,358,245	3,075,532
Campus	641,028	-	641,028	659,744
<b>Total Program Expenses</b>	<b>10,073,483</b>	<b>-</b>	<b>10,073,483</b>	<b>9,688,450</b>
Management and general	233,308	-	233,308	212,878
Indirect Cost Pool	777,357	-	777,357	725,207
Fund-raising	10,709	-	10,709	1,241
<b>Total Expenses</b>	<b>11,094,857</b>	<b>-</b>	<b>11,094,857</b>	<b>10,627,776</b>
Change in net assets from operations	32,473	(14,553)	17,920	61,946
Total change in net assets	32,473	(14,553)	17,920	61,946
Net assets - Beginning of Year	4,602,863	271,028	4,873,891	4,811,945
<b>Net assets - End of the Year</b>	<b>\$ 4,635,336</b>	<b>\$ 256,475</b>	<b>\$ 4,891,811</b>	<b>\$ 4,873,891</b>

**Oregon Coast Community Action**  
**Consolidated Statement of Cash Flows**  
**(With Comparative Totals for June 30, 2017)**  
Year Ended June 30, 2018

	<b>Consolidated</b>	<b>Consolidated</b>
	<b>2018</b>	<b>2017</b>
<b>Cash Flows from Operating Activities</b>		
Change in Net Assets	\$ 17,920	\$ 61,946
Adjustments		
Depreciation	403,401	394,944
Bad Debts	7,096	-
Changes in operating assets & liabilities:		
Changes in Cash Restricted to Project Development	40,572	40,572
Changes in Accounts Receivable	(315,116)	(438,988)
Changes in Prepaid Expenses	2,345	13,007
Changes in Other Assets	(8,709)	(4,219)
Changes in Accounts Payable	(101,423)	103,795
Changes in Accrued Payroll & Other Liabilities	(39,762)	46,783
Changes in Accrued Compensated Absences	13,805	12,765
Changes in Security Deposits	541	3,743
Changes in Deferred Revenue	(120,060)	98,575
Increase in Accrued Interest	51,470	51,470
Other Adjustments	(5,991)	(1,661)
Total Adjustments	(71,831)	320,786
<b>Net Cash Provided (Used) By Operating Activities</b>	<b>(53,912)</b>	<b>382,733</b>
<b>Cash Flows from Investing Activities</b>		
Purchase of Property and Equipment	(1,455,834)	(500,152)
<b>Net Cash Provided (Used) By Investing Activities</b>	<b>(1,455,834)</b>	<b>(500,152)</b>
<b>Cash Flows from Financing Activities</b>		
Payment of Notes Payable	(80,477)	(79,017)
Issuance of Notes Payable	1,070,872	-
<b>Net Cash Provided (Used) By Financing Activities</b>	<b>990,395</b>	<b>(79,017)</b>
Net Increase (Decrease) in Cash and Equivalents	<b>(519,351)</b>	<b>(196,436)</b>
Cash and Equivalents - Beginning	885,558	1,081,995
<b>Cash and Equivalents - Ending</b>	<b>\$ 366,207</b>	<b>\$ 885,558</b>
<b>Supplemental Schedule of Other Cash Activity:</b>		
Interest Paid	\$ 218,198	\$ 219,820
Interest Expensed	\$ 218,198	\$ 219,820



**Oregon Coast Community Action**  
**Consolidated Statement of Functional Expenses**  
**(With Comparative Totals for June 30, 2017)**  
Year Ended June 30, 2018

	<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>2018 Total</b>	<b>2017</b>
Personnel	\$ 4,868,817	\$ 855,246	\$ -	\$ 5,724,063	\$ 168,271	\$ 632,126	\$ -	\$ 6,524,460	\$ 6,048,757
Consultants & Contractual	44,620	-	6,000	50,620	-	-	-	50,620	87,016
Supplies	189,328	60,518	-	249,846	32,853	23,906	10,709	317,314	299,796
Space Costs	51,368	37,156	55,694	144,218	-	3,855	-	148,073	149,535
Insurance	65,469	17,825	-	83,294	-	-	-	83,294	94,650
Maintenance & Repairs	103,191	18,539	-	121,730	14,910	-	-	136,640	160,222
Utilities and Phone	97,108	36,888	-	133,996	-	-	-	133,996	184,622
Transportation	31,065	18,512	-	49,577	-	-	-	49,577	91,189
Training & Travel	167,275	53,295	-	220,570	(22,814)	23,529	-	221,285	212,726
Sub Recipient-Pass Through Funds	79,981	-	-	79,981	-	-	-	79,981	399,040
Direct Client Support	1,218	1,051,884	-	1,053,102	-	-	-	1,053,102	1,498,536
Program Services & Client Activities	30,452	742,389	-	772,841	(71,114)	93,941	-	795,668	37,451
USDA Food	194,516	362,196	-	556,712	-	-	-	556,712	504,477
IT, Licensing, Staffing, Governance, Etc	146,173	16,535	200	162,908	-	-	-	162,908	135,245
Other	3,629	39,153	335,044	377,826	-	-	-	377,826	330,101
Depreciation	-	48,109	244,090	292,199	111,202	-	-	403,401	394,414
<b>Subtotal Expenses</b>	<b>6,074,210</b>	<b>3,358,245</b>	<b>641,028</b>	<b>10,073,483</b>	<b>233,308</b>	<b>777,357</b>	<b>10,709</b>	<b>11,094,857</b>	<b>10,627,776</b>
Indirect Cost Pool Allocation	531,116	265,499	-	796,615	(19,258)	(777,357)	-	-	-
Capital Equipment Adjustment	44,910	294,474	-	339,384	(339,384)	-	-	-	-
<b>Adjusted Total Expense</b>	<b>\$ 6,650,236</b>	<b>\$ 3,918,218</b>	<b>\$ 641,028</b>	<b>\$ 11,209,482</b>	<b>\$ (125,334)</b>	<b>\$ -</b>	<b>\$ 10,709</b>	<b>\$ 11,094,857</b>	<b>\$ 10,627,776</b>

# Oregon Coast Community Action

## Consolidating Statement of Financial Position

Year Ended June 30, 2018

	Oregon Coast Community Action	Campus I LLC	Campus II LLC	Subtotal	Eliminations	Consolidated 2018
<b>Assets</b>						
Current Assets						
Cash & Cash Equivalents	\$ 286,434	\$ 900	\$ 78,873	\$ 366,207	\$ -	\$ 366,207
Cash Restricted to Project Development	-	-	23,663	23,663	-	23,663
Grants & Accounts Receivable	1,306,537	-	-	1,306,537	(147,821)	1,158,716
Prepaid Expenses	53,073	-	-	53,073	-	53,073
Other	39,598	-	-	39,598	-	39,598
<b>Total Current Assets</b>	<b>1,685,642</b>	<b>900</b>	<b>102,536</b>	<b>1,789,078</b>	<b>(147,821)</b>	<b>1,641,257</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	-	1,595,384	-	1,595,384	(1,595,384)	-
Property & Equipment	3,350,014	-	8,394,846	11,744,860	-	11,744,860
<b>Total Non-Current Assets</b>	<b>7,859,896</b>	<b>1,595,384</b>	<b>8,394,846</b>	<b>17,850,126</b>	<b>(1,596,284)</b>	<b>16,253,842</b>
<b>Total Assets</b>	<b>\$ 9,545,538</b>	<b>\$ 1,596,284</b>	<b>\$ 8,497,382</b>	<b>\$ 19,639,204</b>	<b>\$ (1,744,105)</b>	<b>\$ 17,895,099</b>
<b>Liabilities</b>						
Current Liabilities						
Accounts Payables & Accrued Liabilities	\$ 126,650	\$ -	\$ 147,821	\$ 274,471	\$ (147,821)	\$ 126,650
Accrued Payroll & Related Liabilities	272,310	-	-	272,310	-	272,310
Accrued Compensated Absences	104,939	-	-	104,939	-	104,939
Security Deposits	13,937	-	-	13,937	-	13,937
Deferred Revenue	98,409	-	24,942	123,351	-	123,351
Current Portion of Long-Term Debt	39,263	33,051	149,653	221,967	-	221,967
<b>Total Current Liabilities</b>	<b>655,508</b>	<b>33,051</b>	<b>322,416</b>	<b>1,010,975</b>	<b>(147,821)</b>	<b>863,154</b>
Total Long Term Debt						
	1,668,981	1,671,967	8,799,186	12,140,134	-	12,140,134
<b>Total Liabilities</b>	<b>2,324,489</b>	<b>1,705,018</b>	<b>9,121,602</b>	<b>13,151,109</b>	<b>(147,821)</b>	<b>13,003,288</b>
Net Assets						
Unrestricted						
Available for Current Operations	5,322,804	(108,734)	(70,227)	5,143,843	(1,595,384)	3,548,459
Net Investment in Property & Equipment	1,641,770	-	(553,993)	1,087,777	(900)	1,086,877
<b>Total Unrestricted Net Assets</b>	<b>6,964,574</b>	<b>(108,734)</b>	<b>(624,220)</b>	<b>6,231,620</b>	<b>(1,596,284)</b>	<b>4,635,336</b>
Temporarily Restricted	256,475	-	-	256,475	-	256,475
<b>Total Net Assets</b>	<b>7,221,049</b>	<b>(108,734)</b>	<b>(624,220)</b>	<b>6,488,095</b>	<b>(1,596,284)</b>	<b>4,891,811</b>
<b>Liabilities &amp; Net Assets</b>	<b>\$ 9,545,538</b>	<b>\$ 1,596,284</b>	<b>\$ 8,497,382</b>	<b>\$ 19,639,204</b>	<b>\$ (1,744,105)</b>	<b>\$ 17,895,099</b>

# Oregon Coast Community Action

## Consolidating Statement of Activities

Year Ended June 30, 2018

	Oregon Coast Community Action	Campus I LLC	Campus II LLC	Subtotal	Eliminations	Consolidated 2018
<b>Revenues</b>						
Grants & Contracts	\$ 9,720,769	\$ -	\$ -	\$ 9,720,769	\$ -	\$ 9,720,769
Commodities Received	222,166	-	-	222,166	-	222,166
Contributions-Foundation Awards	380,853	-	-	380,853	-	380,853
Donations	143,591	-	-	143,591	-	143,591
Rental Income	188,080	-	354,505	542,585	(354,505)	188,080
Program Income	412,234	-	-	412,234	-	412,234
Interest & Other Revenues	45,084	-	-	45,084	-	45,084
<b>Total Revenues</b>	<b>11,112,777</b>	<b>-</b>	<b>354,505</b>	<b>11,467,282</b>	<b>(354,505)</b>	<b>11,112,777</b>
<b>Program Expenses</b>						
Youth Services	6,279,011	-	-	6,279,011	(204,801)	6,074,210
Essential Services	3,481,374	-	-	3,481,374	(123,129)	3,358,245
Campus	-	17,064	623,964	641,028	-	641,028
<b>Total Program Expenses</b>	<b>9,760,385</b>	<b>17,064</b>	<b>623,964</b>	<b>10,401,413</b>	<b>(327,930)</b>	<b>10,073,483</b>
Management and general	233,308	-	-	233,308	-	233,308
Indirect Cost Pool	803,932	-	-	803,932	(26,575)	777,357
Fundraising	10,709	-	-	10,709	-	10,709
<b>Total Expenses</b>	<b>10,808,334</b>	<b>17,064</b>	<b>623,964</b>	<b>11,449,362</b>	<b>(354,505)</b>	<b>11,094,857</b>
Change in net assets from operations	304,443	(17,064)	(269,459)	17,920	-	17,920
Total change in net assets	304,443	(17,064)	(269,459)	17,920	-	17,920
Distributed Capital	-	-	(17,064)	(17,064)	17,064	-
Net assets - Beginning of Year	6,916,606	(91,670)	(337,697)	6,487,239	(1,613,348)	4,873,891
<b>Net assets - End of the Year</b>	<b>\$ 7,221,049</b>	<b>\$ (108,734)</b>	<b>\$ (624,220)</b>	<b>\$ 6,488,095</b>	<b>\$ (1,596,284)</b>	<b>\$ 4,891,811</b>

# Oregon Coast Community Action

## Consolidating Statement of Functional Expenses

Year Ended June 30, 2018

	Youth Services	Essential Services	Campus	Program Services	Administration	Indirect Cost Pool	Fund Raising	Elimination	Consolidated 2018
Personnel	\$ 4,868,817	\$ 855,246	\$ -	\$ 5,724,063	\$ 168,271	\$ 632,126	\$ -	\$ -	\$ 6,524,460
Consultants and Contractual	44,620	-	6,000	50,620	-	-	-	-	50,620
Supplies	189,328	60,518	-	249,846	32,853	23,906	10,709	-	317,314
Space Costs	256,169	160,285	55,694	472,148	-	30,430	-	(354,505)	148,073
Insurance	65,469	17,825	-	83,294	-	-	-	-	83,294
Maintenance & Repairs	103,191	18,539	-	121,730	14,910	-	-	-	136,640
Utilities and Phone	97,108	36,888	-	133,996	-	-	-	-	133,996
Transportation	31,065	18,512	-	49,577	-	-	-	-	49,577
Training & Travel	167,275	53,295	-	220,570	(22,814)	23,529	-	-	221,285
Sub Recipient-Pass Through Funds	79,981	-	-	79,981	-	-	-	-	79,981
Direct Client Support	1,218	1,051,884	-	1,053,102	-	-	-	-	1,053,102
Program Services & Client Activities	30,452	742,389	-	772,841	(71,114)	93,941	-	-	795,668
USDA Food	194,516	362,196	-	556,712	-	-	-	-	556,712
IT, Licensing, Staffing, Governance, Etc	146,173	16,535	200	162,908	-	-	-	-	162,908
Other	3,629	39,153	335,044	377,826	-	-	-	-	377,826
Depreciation	-	48,109	244,090	292,199	111,202	-	-	-	403,401
<b>Subtotal Expenses</b>	<b>6,279,011</b>	<b>3,481,374</b>	<b>641,028</b>	<b>10,401,413</b>	<b>233,308</b>	<b>803,932</b>	<b>10,709</b>	<b>(354,505)</b>	<b>11,094,857</b>
Indirect Cost Pool Allocation	531,116	265,499	-	796,615	7,317	(803,932)	-	-	-
Capital Equipment Adjustment	44,910	294,474	-	339,384	(339,384)	-	-	-	-
<b>Adjusted Total Expense</b>	<b>\$ 6,855,037</b>	<b>\$ 4,041,347</b>	<b>\$ 641,028</b>	<b>\$ 11,537,412</b>	<b>\$ (98,759)</b>	<b>\$ -</b>	<b>\$ 10,709</b>	<b>\$ (354,505)</b>	<b>\$ 11,094,857</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, 2018, 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, 2018, the Organization recorded the value of food commodities received from the U.S. Department of Agriculture amounting to \$222,166. All food, with the exception of \$25,262 in commodities on hand added to inventory at June 30, 2018, were 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, 2018, \$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, 2018.

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 2015, 2016, and 2017 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 \$36,405 as of June 30, 2018.

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 2017**

The accompanying financial information as of and for the year ended June 30, 2017 is presented for comparative purposes only and is not intended to represent a complete financial statement presentation. Certain 2017 accounts have been reclassified to conform with the 2018 financial statement presentation.

**Other Significant Accounting Policies**

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

**NOTE 3 - PROGRAM SERVICES**

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

During the year ended June 30, 2018, ORCCA incurred program expenses in the following major areas:

### **Youth Services**

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

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

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

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

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

### **Essential Services**

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

*Energy Assistance* provides support to help households deal with increasing energy costs with cash help and energy education for approximately 2,022 households; of those 324 were first time recipients. Additionally, weatherization provided services for 10 households. Forms of energy assistance include:

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

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

**The Emergency Food Assistance Program** (TEFAP) under the U.S. Department of Agriculture (USDA) buys food, including processing and packaging, and ships it to state agencies. The amount received by each state depends on its low-income and unemployed population. State agencies work out the details of administration and distribution commodities. Oregon Housing and Community Services (OHCS) is the designated State agency responsible for oversight of TEFAP commodities and funds. OHCS contracts with Oregon Food Bank to serve as the state's coordinating agency and distribute commodities and operating funds to its member agencies.

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

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

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

**NOTE 4 - COMMUNITY CAMPUS**

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

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

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

**NOTE 5 – GRANTS AND ACCOUNTS RECEIVABLE**

Grants and accounts receivable amounting to \$1,158,716 as of June 30, 2018, 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, 2018. Management considers all receivables outstanding over 90 days as past due. No material amounts are past due at June 30, 2018. 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.

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

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

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

**NOTE 7 – PROPERTY & EQUIPMENT & ACCUMULATED DEPRECIATION**

A summary of property and equipment and accumulated depreciation as of June 30, 2018 is as follows:

	Life (Years)	Method	Cost	Accumulated Depreciation	Book Value
<b>ORCCA:</b>					
Buildings	10-40	Straight Line	\$ 2,978,403	\$ (1,405,074)	\$ 1,573,329
Equipment	5-20	Straight Line	570,357	(249,665)	320,692
Vehicles	3-7	Straight Line	749,131	(622,269)	126,862
Land & Improvements	N/A	N/A	1,329,131		1,329,131
	<b>ORCCA Total:</b>		<b>5,627,022</b>	<b>(2,277,008)</b>	<b>3,350,014</b>
<b>Campus II:</b>					
Buildings	40	Straight Line	7,933,991	(1,140,453)	6,793,538
Site Improvements	40	Straight Line	289,353	(41,450)	247,903
Equipment	10	Straight Line	385,061	(221,410)	163,651
Land Improvements	N/A	N/A	1,189,754	-	1,189,754
	<b>Campus II Total:</b>		<b>9,798,159</b>	<b>(1,403,313)</b>	<b>8,394,846</b>
	<b>Consolidated Totals:</b>		<b>\$ 15,425,181</b>	<b>\$ (3,680,321)</b>	<b>\$ 11,744,860</b>

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**NOTE 8 – LONG-TERM DEBT**

Long-term debt as of June 30, 2018 is as follows:

ORCCA

Note payable for \$625,000 to Umpqua Bank, through April 2026, payable in monthly installments of \$3,386 including interest at 5.0% per annum, collateralized by real property (the Park West Apartment building) with a carrying value of \$605,236 as of June 30, 2018. \$ 605,236

Note payable agreement with Southwest Oregon IPA (SWOIPA). ORCCA borrowed \$1,070,872 from SWOIPA and used the proceeds to purchase three parcels of land on which the Organization's operations are conducted and which had been leased by Campus II. The loan requires monthly interest only payments of \$4,462 at 5% annual interest for 17 months starting August of 2017, followed by 36 months of principal and interest payments of \$6,260, and then a final payment of the remaining interest and principal balance in January of 2022. Carrying value of \$1,070,872 as of June 30, 2018. 1,070,872

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 \$23,309 at June 30, 2018. 23,309

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 \$8,827 at June 30, 2018. 8,827

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. 2,990,671

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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 \$308,569. Loan matures on December 1, 2041. The loan is secured by property, equipment, and leases.

1,649,186

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

(221,967)

\$12,140,134

Maturities of long-term debt are as follows:

<u>Year Ending June 30:</u>	<u>ORCCA</u>	<u>Campus I</u>	<u>Campus II</u>	<u>Totals:</u>
2019	\$ 39,263	\$ 33,051	\$ 149,653	\$ 221,967
2020	48,211	66,602	294,468	409,281
2021	35,538	67,270	299,599	402,407
2022	1,025,879	67,945	306,923	1,400,747
2023	12,975	68,628	314,511	396,114
Thereafter	<u>546,378</u>	<u>1,401,522</u>	<u>7,583,685</u>	<u>9,531,585</u>
<b>Totals:</b>	<u>\$ 1,708,244</u>	<u>\$ 1,705,018</u>	<u>\$ 8,948,839</u>	<u>\$ 12,362,101</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, 2018:



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USDA Commodities	\$ 25,262
Ford Family Foundation-SCREL HUB	176,727
All Care-SCFF	28,484
Meye Memorial	26,002
Totals:	<u>\$ 256,475</u>

**NOTE 10 - EXPENSES**

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

**NOTE 11 - OPERATING LEASES**

The Organization occupies various leased premises for administration and program activities under agreements classified as operating leases. The lease agreements are a mix of term leases and month to month arrangements. Lease expense was \$195,878 for the year ended June 30, 2018.

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>
2019	\$ 62,340	\$ -	\$ -	\$ 62,340
2020	40,495	-	-	40,495
2021	24,000	-	-	24,000
2022	24,000	-	-	24,000
2023	12,000	-	-	12,000
Totals:	<u>\$ 162,835</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 162,835</u>

Campus II and ORCCA entered into a master lease arrangement following ORCCA's assignment of ground leases for three land parcels to Campus II. Campus II agreed to sublease to ORCCA all three parcels including improvements and furnishings which include the Child and Family Resource Center and the Food Distribution Center. The term of the sublease 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 \$354,505 was paid under this sublease during the year ended June 30, 2018. Rent revenue and expense under this arrangement has been eliminated in the consolidated financial statements.

In July of 2017, ORCCA exercised an option under the original land lease agreement and purchased, from the third party owner, the three land parcels. ORCCA became the lessor, following purchase, but also remained the sub-lessee of the property. The lease agreement with

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Campus II was amended to reduce the rent required to the amount necessary to pay the monthly costs of a note obligation that ORCCA incurred to purchase the property. ORCCA paid \$49,082 on this note which is included in the total sublease payments to Campus II of \$354,505 for the year ended June 30, 2018.

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. Following ORCCA's acquisition of the subject land, however, the sublease was amended to reduce ORCCA's required monthly payment to Campus II by the amount of reduction Campus II received in the monthly land lease payments now due to ORCCA. 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>
2019	\$ 682,008	\$ 318,371	\$ 363,637
2020	549,610	175,183	374,427
2021	569,403	194,976	374,427
2022	559,358	222,493	336,865
2023	<u>550,139</u>	<u>250,835</u>	<u>299,304</u>
Totals:	<u>\$ 2,910,518</u>	<u>\$ 1,161,858</u>	<u>\$ 1,748,660</u>

**NOTE 12 – RETIREMENT PLANS**

ORCCA provides a 403(b) retirement plan covering all eligible employees who are at least 18 years old with one year of service. Discretionary employer contributions to the plan amounted to approximately \$219,686 for the year ended June 30, 2018.

**NOTE 13 - CONCENTRATION OF REVENUES**

For the year ended June 30, 2018, approximately 38.30% of ORCCA's total support and revenue was received from the U.S. Department of Health and Human Services.

For the year ended June 30, 2018, approximately 47.10% of ORCCA's total support and revenues was received for the Head Start Program, of which approximately 54.20% was received from the U.S. Department of Health and Human Services and approximately 45.80% 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

**OREGON COAST COMMUNITY ACTION**  
**NOTES TO FINANCIAL STATEMENTS**  
JUNE 30, 2018

ORCCA's resources. Therefore, if funding from these sources were lost, it would have a severe financial impact on ORCCA.

**NOTE 14- SUBSEQUENT EVENTS**

The Organization did not have any subsequent events through November 28, 2018, 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, 2018.

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Head Start  
Year Ended June 30, 2018

	Head Start - Fed	DHS ERDC	US Department of Agriculture
<b>Revenues</b>			
Grant Revenue	\$ 2,842,105	\$ 166,117	\$ 194,718
CSBG Allocation	-	-	-
Contributions (Foundation Awards)	-	-	-
Donations	-	-	-
Client Fees	-	-	-
Program and Other Income	975	-	-
<b>Total Revenues</b>	<u>2,843,080</u>	<u>166,117</u>	<u>194,718</u>
<b>Personnel</b>			
Salaries	1,651,929	24,873	9,551
Fringe	600,906	22,779	7,520
<b>Total Personnel</b>	<u>2,252,834</u>	<u>47,652</u>	<u>17,072</u>
<b>Operating Expenses</b>			
Consultants	11,585	14,595	-
Supplies	53,422	28,220	-
Space Costs	136,348	-	-
Insurance	39,493	1,000	-
Maintenance & Repairs	40,327	29,223	-
Utilities and Phone	53,648	1,000	-
Transportation	12,442	6,904	-
Training & Travel	56,795	7,900	-
Direct Client Support	234	-	-
Program & Client Activities	10,960	9,017	-
USDA Food	353	-	169,917
Community Outreach	420	-	-
IT Support and Software	21,617	17,000	-
Licensing, Staffing, Governance, etc.	17,409	5,488	6,269
Program Services and Operations	-	-	-
Sub Recipient Payments	-	-	-
Indirect Allocation	239,141	13,640	2,031
<b>Total Operating Expenses</b>	<u>694,194</u>	<u>133,987</u>	<u>178,217</u>
Capital Purchases	44,910	-	-
<b>Total Expenses</b>	<u>2,991,938</u>	<u>181,639</u>	<u>195,288</u>
<b>Change in Assets</b>	<u>(148,858)</u>	<u>(15,522)</u>	<u>(570)</u>
Net Assets - Beginning of Year	(535)	-	-
<b>Net Assets - End of Year</b>	<u>\$ (149,393)</u>	<u>\$ (15,522)</u>	<u>\$ (570)</u>

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Head Start  
Year Ended June 30, 2018

	Head Start - State	Coast Community Health Center	Family Support and Connections
<b>Revenues</b>			
Grant Revenue	\$ 2,397,728	\$ -	\$ 62,537
CSBG Allocation	-	-	-
Contributions (Foundation Awards)	-	5,754	-
Donations	-	-	-
Client Fees	-	-	-
Program and Other Income	-	-	-
<b>Total Revenues</b>	<u>2,397,728</u>	<u>5,754</u>	<u>62,537</u>
<b>Personnel</b>			
Salaries	1,289,588	4,575	39,282
Fringe	486,848	346	15,670
<b>Total Personnel</b>	<u>1,776,435</u>	<u>4,921</u>	<u>54,952</u>
<b>Operating Expenses</b>			
Consultants	16,462	-	-
Supplies	80,460	-	678
Space Costs	106,757	-	-
Insurance	22,330	-	439
Maintenance & Repairs	32,561	-	-
Utilities and Phone	40,356	-	262
Transportation	11,719	-	-
Training & Travel	72,920	373	1,199
Direct Client Support	-	-	520
Program & Client Activities	9,926	-	-
USDA Food	260	-	-
Community Outreach	160	-	-
IT Support and Software	27,060	-	450
Licensing, Staffing, Governance, etc.	8,789	-	73
Program Services and Operations	-	-	-
Sub Recipient Payments	-	-	-
Indirect Allocation	191,531	461	5,096
<b>Total Operating Expenses</b>	<u>621,293</u>	<u>833</u>	<u>8,716</u>
Capital Purchases	-	-	-
<b>Total Expenses</b>	<u>2,397,728</u>	<u>5,754</u>	<u>63,668</u>
Change in Assets	<u>0</u>	<u>-</u>	<u>(1,131)</u>
Net Assets - Beginning of Year	-	-	1,131
<b>Net Assets - End of Year</b>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ 0</u>

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Head Start  
Year Ended June 30, 2018

	STEP - DHS/JOBS Contract	Head Start General Fund	Collaborative Early Learning General	Brookings Donations
<b>Revenues</b>				
Grant Revenue	\$ 216,686	\$ -	\$ -	\$ -
CSBG Allocation	-	-	-	-
Contributions (Foundation Awards)	-	-	-	-
Donations	-	1,766	-	-
Client Fees	-	-	-	-
Program and Other Income	-	1,001	4,885	-
<b>Total Revenues</b>	<b>216,686</b>	<b>2,767</b>	<b>4,885</b>	<b>-</b>
<b>Personnel</b>				
Salaries	94,893	-	5,169	-
Fringe	29,987	-	916	-
<b>Total Personnel</b>	<b>124,880</b>	<b>-</b>	<b>6,085</b>	<b>-</b>
<b>Operating Expenses</b>				
Consultants	-	1,200	-	-
Supplies	4,755	181	3,724	-
Space Costs	1,908	1,500	-	-
Insurance	1,045	-	-	-
Maintenance & Repairs	122	919	-	-
Utilities and Phone	480	-	-	-
Transportation	-	-	-	-
Training & Travel	4,940	-	-	-
Direct Client Support	-	-	-	-
Program & Client Activities	-	104	-	-
USDA Food	-	-	-	-
Community Outreach	57	286	-	50
IT Support and Software	1,391	-	-	-
Licensing, Staffing, Governance, etc.	32	226	-	-
Program Services and Operations	-	-	-	-
Sub Recipient Payments	-	-	-	-
Indirect Allocation	12,146	250	853	4
<b>Total Operating Expenses</b>	<b>26,878</b>	<b>4,664</b>	<b>4,577</b>	<b>54</b>
Capital Purchases	-	-	-	-
<b>Total Expenses</b>	<b>151,758</b>	<b>4,664</b>	<b>10,663</b>	<b>54</b>
<b>Change in Assets</b>	<b>64,928</b>	<b>(1,897)</b>	<b>(5,778)</b>	<b>(54)</b>
<b>Net Assets - Beginning of Year</b>	<b>(64,928)</b>	<b>18,457</b>	<b>11,301</b>	<b>54</b>
<b>Net Assets - End of Year</b>	<b>\$ -</b>	<b>\$ 16,560</b>	<b>\$ 5,523</b>	<b>\$ -</b>

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Head Start  
Year Ended June 30, 2018

	<u>Total</u>
Revenues	
Grant Revenue	\$ 5,879,892
CSBG Allocation	-
Contributions (Foundation Awards)	5,754
Donations	1,766
Client Fees	-
Program and Other Income	<u>6,861</u>
Total Revenues	<u>5,894,273</u>
Personnel	
Salaries	3,119,861
Fringe	<u>1,164,971</u>
Total Personnel	<u>4,284,832</u>
Operating Expenses	
Consultants	43,842
Supplies	171,440
Space Costs	246,514
Insurance	64,307
Maintenance & Repairs	103,152
Utilities and Phone	95,747
Transportation	31,065
Training & Travel	144,126
Direct Client Support	753
Program & Client Activities	30,007
USDA Food	170,530
Community Outreach	973
IT Support and Software	67,519
Licensing, Staffing, Governance, etc.	38,285
Program Services and Operations	-
Sub Recipient Payments	-
Indirect Allocation	<u>465,153</u>
Total Operating Expenses	<u>1,673,413</u>
Capital Purchases	<u>44,910</u>
Total Expenses	<u>6,003,156</u>
Change in Assets	<u>(108,882)</u>
Net Assets - Beginning of Year	<u>(34,520)</u>
Net Assets - End of Year	<u>\$ (143,402)</u>

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Early Learning Hub  
Year Ended June 30, 2018

	Family Support (EL Hub)	Focused Child Care Network	EL Hub (state)
<b>Revenues</b>			
Grant Revenue	\$ 13,043	\$ 10,441	\$ 324,469
CSBG Allocation	-	-	-
Contributions (Foundation Awards)	-	-	-
Donations	-	-	-
Client Fees	-	-	-
Program and Other Income	-	-	-
<b>Total Revenues</b>	<u>13,043</u>	<u>10,441</u>	<u>324,469</u>
<b>Personnel</b>			
Salaries	-	-	90,950
Fringe	-	-	23,872
<b>Total Personnel</b>	<u>-</u>	<u>-</u>	<u>114,822</u>
<b>Operating Expenses</b>			
Consultants	-	-	-
Supplies	-	-	1,715
Space Costs	-	-	-
Insurance	-	-	145
Maintenance & Repairs	-	-	2
Utilities and Phone	-	-	289
Transportation	-	-	-
Training & Travel	-	-	14,031
Direct Client Support	-	-	-
Program & Client Activities	-	-	-
USDA Food	-	-	-
Community Outreach	-	-	228
IT Support and Software	-	-	4,711
Licensing, Staffing, Governance, etc.	-	-	3,618
Program Services and Operations	-	-	-
Sub Recipient Payments	11,999	9,606	-
Indirect Allocation	1,044	836	12,145
<b>Total Operating Expenses</b>	<u>13,043</u>	<u>10,441</u>	<u>36,884</u>
<b>Capital Purchases</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenses</b>	<u>13,043</u>	<u>10,441</u>	<u>151,707</u>
<b>Change in Assets</b>	<u>-</u>	<u>-</u>	<u>172,762</u>
<b>Net Assets - Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Assets - End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 172,762</u>



Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Early Learning Hub  
Year Ended June 30, 2018

	Great Start (EL HUB)	Kindergarten Partnership Innovations	School Readiness
<b>Revenues</b>			
Grant Revenue	\$ 3,273	\$ 36,988	\$ 18,279
CSBG Allocation	-	-	-
Contributions (Foundation Awards)	-	-	-
Donations	-	-	-
Client Fees	-	-	-
Program and Other Income	-	-	-
<b>Total Revenues</b>	<u>3,273</u>	<u>36,988</u>	<u>18,279</u>
<b>Personnel</b>			
Salaries	-	-	-
Fringe	-	-	-
<b>Total Personnel</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Operating Expenses</b>			
Consultants	-	-	-
Supplies	-	-	-
Space Costs	-	-	-
Insurance	-	-	-
Maintenance & Repairs	-	-	-
Utilities and Phone	-	-	-
Transportation	-	-	-
Training & Travel	-	-	-
Direct Client Support	-	-	-
Program & Client Activities	-	-	-
USDA Food	-	-	-
Community Outreach	-	-	-
IT Support and Software	-	-	-
Licensing, Staffing, Governance, etc.	-	-	-
Program Services and Operations	-	-	-
Sub Recipient Payments	3,011	34,361	16,816
Indirect Allocation	262	2,627	1,463
<b>Total Operating Expenses</b>	<u>3,273</u>	<u>36,988</u>	<u>18,279</u>
<b>Capital Purchases</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenses</b>	<u>3,273</u>	<u>36,988</u>	<u>18,279</u>
<b>Change in Assets</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Assets - Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Assets - End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Early Learning Hub  
Year Ended June 30, 2018

	Stable Healthy Attached Families	Ford Family Foundation	SCREL General Fund
<b>Revenues</b>			
Grant Revenue	\$ 4,553	\$ -	\$ -
CSBG Allocation	-	-	-
Contributions (Foundation Awards)	-	-	-
Donations	-	-	-
Client Fees	-	-	-
Program and Other Income	-	-	-
<b>Total Revenues</b>	<b>4,553</b>	<b>-</b>	<b>-</b>
<b>Personnel</b>			
Salaries	-	34,452	-
Fringe	-	11,807	-
<b>Total Personnel</b>	<b>-</b>	<b>46,259</b>	<b>-</b>
<b>Operating Expenses</b>			
Consultants	-	-	-
Supplies	-	4,129	-
Space Costs	-	2,400	-
Insurance	-	-	-
Maintenance & Repairs	-	-	-
Utilities and Phone	-	200	-
Transportation	-	-	-
Training & Travel	-	3,039	-
Direct Client Support	-	-	-
Program & Client Activities	-	-	-
USDA Food	-	-	-
Community Outreach	-	50	-
IT Support and Software	-	(42)	-
Licensing, Staffing, Governance, etc.	-	349	-
Program Services and Operations	-	-	-
Sub Recipient Payments	4,189	-	-
Indirect Allocation	364	4,910	-
<b>Total Operating Expenses</b>	<b>4,553</b>	<b>15,035</b>	<b>-</b>
Capital Purchases	-	-	-
<b>Total Expenses</b>	<b>4,553</b>	<b>61,294</b>	<b>-</b>
Change in Assets	-	(61,294)	-
Net Assets - Beginning of Year	-	238,022	1,002
Net Assets - End of Year	\$ -	\$ 176,727	\$ 1,002

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Early Learning Hub  
Year Ended June 30, 2018

	<u>Total</u>
Revenues	
Grant Revenue	\$ 411,046
CSBG Allocation	-
Contributions (Foundation Awards)	-
Donations	-
Client Fees	-
Program and Other Income	-
Total Revenues	<u>411,046</u>
Personnel	
Salaries	125,402
Fringe	<u>35,679</u>
Total Personnel	<u>161,081</u>
Operating Expenses	
Consultants	-
Supplies	5,844
Space Costs	2,400
Insurance	145
Maintenance & Repairs	2
Utilities and Phone	490
Transportation	-
Training & Travel	17,070
Direct Client Support	-
Program & Client Activities	-
USDA Food	-
Community Outreach	278
IT Support and Software	4,670
Licensing, Staffing, Governance, etc.	3,966
Program Services and Operations	-
Sub Recipient Payments	79,981
Indirect Allocation	<u>23,651</u>
Total Operating Expenses	<u>138,497</u>
Capital Purchases	<u>-</u>
Total Expenses	<u>299,578</u>
Change in Assets	<u>111,468</u>
Net Assets - Beginning of Year	<u>239,024</u>
Net Assets - End of Year	<u>\$ 350,491</u>

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - South Coast Families First  
Year Ended June 30, 2018

	Coast Community Health Center	Family Support and Connections	STEP - DHS/JOBS Contract
<b>Revenues</b>			
Grant Revenue	\$ -	\$ -	\$ 18,000
CSBG Allocation	-	-	-
Contributions (Foundation Awards)	787	-	-
Donations	-	-	-
Client Fees	-	-	-
Program and Other Income	-	-	-
<b>Total Revenues</b>	<u>787</u>	<u>-</u>	<u>18,000</u>
<b>Personnel</b>			
Salaries	116	1,349	12,625
Fringe	<u>22</u>	<u>826</u>	<u>4,299</u>
<b>Total Personnel</b>	<u>137</u>	<u>2,175</u>	<u>16,924</u>
<b>Operating Expenses</b>			
Consultants	-	-	-
Supplies	1	11	2,722
Space Costs	-	-	-
Insurance	-	-	-
Maintenance & Repairs	-	1	3
Utilities and Phone	-	34	140
Transportation	-	-	-
Training & Travel	188	37	882
Direct Client Support	-	260	-
Program & Client Activities	-	-	-
USDA Food	-	-	-
Community Outreach	-	-	-
IT Support and Software	-	(34)	22,191
Licensing, Staffing, Governance, etc.	-	-	63
Program Services and Operations	-	-	-
Sub Recipient Payments	-	-	-
Indirect Allocation	28	219	3,746
<b>Total Operating Expenses</b>	<u>218</u>	<u>527</u>	<u>29,748</u>
Capital Purchases	-	-	-
<b>Total Expenses</b>	<u>355</u>	<u>2,703</u>	<u>46,672</u>
<b>Change in Assets</b>	<u>432</u>	<u>(2,703)</u>	<u>(28,672)</u>
<b>Net Assets - Beginning of Year</b>	<u>-</u>	<u>(8,601)</u>	<u>64,928</u>
<b>Net Assets - End of Year</b>	<u>\$ 432</u>	<u>\$ (11,303)</u>	<u>\$ 36,257</u>

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - South Coast Families First  
Year Ended June 30, 2018

	SCREL - FAST	All Care CCO	FAST - General Fund
<b>Revenues</b>			
Grant Revenue	\$ 3,852	\$ -	\$ -
CSBG Allocation	-	-	-
Contributions (Foundation Awards)	-	-	-
Donations	-	30,000	-
Client Fees	-	-	-
Program and Other Income	-	-	-
<b>Total Revenues</b>	<u>3,852</u>	<u>30,000</u>	<u>-</u>
<b>Personnel</b>			
Salaries	2,814	-	8,658
Fringe	703	-	2,717
<b>Total Personnel</b>	<u>3,517</u>	<u>-</u>	<u>11,375</u>
<b>Operating Expenses</b>			
Consultants	-	-	-
Supplies	-	1,394	63
Space Costs	-	-	-
Insurance	-	-	-
Maintenance & Repairs	-	-	24
Utilities and Phone	-	-	40
Transportation	-	-	-
Training & Travel	-	-	-
Direct Client Support	-	-	140
Program & Client Activities	-	-	-
USDA Food	-	-	-
Community Outreach	-	-	-
IT Support and Software	-	-	(102)
Licensing, Staffing, Governance, etc.	-	-	25
Program Services and Operations	-	-	-
Sub Recipient Payments	-	-	-
Indirect Allocation	335	121	984
<b>Total Operating Expenses</b>	<u>335</u>	<u>1,516</u>	<u>1,173</u>
Capital Purchases	-	-	-
<b>Total Expenses</b>	<u>3,852</u>	<u>1,516</u>	<u>12,549</u>
<b>Change in Assets</b>	<u>-</u>	<u>28,484</u>	<u>(12,549)</u>
<b>Net Assets - Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>38,550</u>
<b>Net Assets - End of Year</b>	<u>\$ -</u>	<u>\$ 28,484</u>	<u>\$ 26,001</u>

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - South Coast Families First  
Year Ended June 30, 2018

	<u>Total</u>
Revenues	
Grant Revenue	\$ 21,852
CSBG Allocation	-
Contributions (Foundation Awards)	787
Donations	30,000
Client Fees	-
Program and Other Income	-
Total Revenues	<u>52,639</u>
Personnel	
Salaries	25,562
Fringe	<u>8,567</u>
Total Personnel	<u>34,129</u>
Operating Expenses	
Consultants	-
Supplies	4,191
Space Costs	-
Insurance	-
Maintenance & Repairs	27
Utilities and Phone	214
Transportation	-
Training & Travel	1,108
Direct Client Support	400
Program & Client Activities	-
USDA Food	-
Community Outreach	-
IT Support and Software	22,055
Licensing, Staffing, Governance, etc.	88
Program Services and Operations	-
Sub Recipient Payments	-
Indirect Allocation	<u>5,434</u>
Total Operating Expenses	<u>33,517</u>
Capital Purchases	<u>-</u>
Total Expenses	<u>67,646</u>
Change in Assets	<u>(15,007)</u>
Net Assets - Beginning of Year	<u>94,878</u>
Net Assets - End of Year	<u>\$ 79,871</u>

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - CASA  
Year Ended June 30, 2018

	VOCA	Bay Area Hospital	Coos Curry Bar
<b>Revenues</b>			
Grant Revenue	\$ 5,543	\$ -	\$ -
CSBG Allocation	-	-	-
Contributions (Foundation Awards)	-	7,500	-
Donations	-	-	2,080
Client Fees	-	-	-
Program and Other Income	-	-	-
<b>Total Revenues</b>	<u>5,543</u>	<u>7,500</u>	<u>2,080</u>
<b>Personnel</b>			
Salaries	4,180	5,756	-
Fringe	838	1,105	-
<b>Total Personnel</b>	<u>5,018</u>	<u>6,861</u>	<u>-</u>
<b>Operating Expenses</b>			
Consultants	-	-	-
Supplies	-	-	-
Space Costs	-	-	-
Insurance	-	-	-
Maintenance & Repairs	-	-	-
Utilities and Phone	4	-	-
Transportation	-	-	-
Training & Travel	138	-	-
Direct Client Support	-	-	-
Program & Client Activities	-	-	-
USDA Food	-	-	-
Community Outreach	-	-	-
IT Support and Software	-	-	-
Licensing, Staffing, Governance, etc.	-	-	527
Program Services and Operations	-	-	-
Sub Recipient Payments	-	-	-
Indirect Allocation	449	639	46
<b>Total Operating Expenses</b>	<u>591</u>	<u>639</u>	<u>573</u>
Capital Purchases	-	-	-
<b>Total Expenses</b>	<u>5,610</u>	<u>7,500</u>	<u>573</u>
<b>Change in Assets</b>	<u>(67)</u>	<u>-</u>	<u>1,507</u>
<b>Net Assets - Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Assets - End of Year</b>	<u>\$ (67)</u>	<u>\$ -</u>	<u>\$ 1,507</u>

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - CASA  
Year Ended June 30, 2018

	Cow Creek	Bill Healy	Oregon Community Foundation
Revenues			
Grant Revenue	\$ -	\$ -	\$ -
CSBG Allocation	-	-	-
Contributions (Foundation Awards)	10,000	12,500	30,000
Donations	-	-	-
Client Fees	-	-	-
Program and Other Income	-	-	-
Total Revenues	<u>10,000</u>	<u>12,500</u>	<u>30,000</u>
Personnel			
Salaries	4,598	9,701	22,543
Fringe	<u>3,645</u>	<u>1,712</u>	<u>4,043</u>
Total Personnel	<u>8,243</u>	<u>11,413</u>	<u>26,586</u>
Operating Expenses			
Consultants	-	-	-
Supplies	156	-	142
Space Costs	-	-	-
Insurance	-	-	-
Maintenance & Repairs	-	-	-
Utilities and Phone	72	-	21
Transportation	-	-	-
Training & Travel	633	-	32
Direct Client Support	-	-	-
Program & Client Activities	-	-	-
USDA Food	-	-	-
Community Outreach	96	-	550
IT Support and Software	-	-	-
Licensing, Staffing, Governance, etc.	-	-	-
Program Services and Operations	-	-	-
Sub Recipient Payments	-	-	-
Indirect Allocation	<u>800</u>	<u>1,088</u>	<u>2,669</u>
Total Operating Expenses	<u>1,757</u>	<u>1,088</u>	<u>3,414</u>
Capital Purchases	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u>10,000</u>	<u>12,500</u>	<u>30,000</u>
Change in Assets	<u>-</u>	<u>-</u>	<u>-</u>
Net Assets - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Net Assets - End of Year	<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, 2018

	Dept of Administrative Services	Zonta Foundation	Coquille Indian Tribe Foundation
<b>Revenues</b>			
Grant Revenue	\$ 14,921	\$ -	\$ -
CSBG Allocation	-	-	-
Contributions (Foundation Awards)	-	5,000	10,000
Donations	-	-	-
Client Fees	-	-	-
Program and Other Income	-	-	-
<b>Total Revenues</b>	<u>14,921</u>	<u>5,000</u>	<u>10,000</u>
<b>Personnel</b>			
Salaries	8,753	3,746	7,235
Fringe	1,569	680	1,349
<b>Total Personnel</b>	<u>10,322</u>	<u>4,426</u>	<u>8,584</u>
<b>Operating Expenses</b>			
Consultants	-	-	-
Supplies	-	83	105
Space Costs	-	-	-
Insurance	-	-	-
Maintenance & Repairs	-	-	-
Utilities and Phone	7	-	22
Transportation	-	-	-
Training & Travel	932	-	286
Direct Client Support	-	-	-
Program & Client Activities	-	-	-
USDA Food	-	-	-
Community Outreach	-	-	-
IT Support and Software	-	-	-
Licensing, Staffing, Governance, etc.	352	83	206
Program Services and Operations	-	-	-
Sub Recipient Payments	-	-	-
Indirect Allocation	1,067	407	797
<b>Total Operating Expenses</b>	<u>2,358</u>	<u>574</u>	<u>1,416</u>
Capital Purchases	-	-	-
<b>Total Expenses</b>	<u>12,680</u>	<u>5,000</u>	<u>10,000</u>
Change in Assets	<u>2,241</u>	<u>-</u>	<u>-</u>
Net Assets - Beginning of Year	-	-	-
<b>Net Assets - End of Year</b>	<u>\$ 2,241</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, 2018

	OR CASA Network (16-17 Ford Family Pass through)	Taco Bell - aka Weber Enterprises	CASA General Fund
Revenues			
Grant Revenue	\$ -	\$ -	\$ 27,207
CSBG Allocation	-	-	-
Contributions (Foundation Awards)	5,184	1,000	10,409
Donations	-	-	5,890
Client Fees	-	-	-
Program and Other Income	-	-	-
Total Revenues	<u>5,184</u>	<u>1,000</u>	<u>43,506</u>
Personnel			
Salaries	4,040	519	30,397
Fringe	<u>722</u>	<u>92</u>	<u>3,036</u>
Total Personnel	<u>4,762</u>	<u>610</u>	<u>33,433</u>
Operating Expenses			
Consultants	-	-	779
Supplies	-	-	4,526
Space Costs	-	-	4,855
Insurance	-	-	224
Maintenance & Repairs	-	-	9
Utilities and Phone	48	-	482
Transportation	-	-	-
Training & Travel	-	-	2,678
Direct Client Support	-	-	65
Program & Client Activities	-	-	-
USDA Food	-	-	-
Community Outreach	28	111	1,256
IT Support and Software	-	-	5,572
Licensing, Staffing, Governance, etc.	-	194	1,549
Program Services and Operations	-	-	-
Sub Recipient Payments	-	-	-
Indirect Allocation	<u>346</u>	<u>85</u>	<u>4,412</u>
Total Operating Expenses	<u>422</u>	<u>390</u>	<u>26,406</u>
Capital Purchases	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u>5,184</u>	<u>1,000</u>	<u>59,839</u>
Change in Assets	<u>-</u>	<u>-</u>	<u>(16,333)</u>
Net Assets - Beginning of Year	<u>-</u>	<u>-</u>	<u>631</u>
Net Assets - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (15,702)</u>

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - CASA  
Year Ended June 30, 2018

	Kids Food Cupboard	Total
Revenues		
Grant Revenue	\$ -	\$ 47,671
CSBG Allocation	-	-
Contributions (Foundation Awards)	-	91,593
Donations	-	7,970
Client Fees	-	-
Program and Other Income	-	-
Total Revenues	<u>-</u>	<u>147,234</u>
Personnel		
Salaries	-	101,468
Fringe	-	18,791
Total Personnel	<u>-</u>	<u>120,259</u>
Operating Expenses		
Consultants	-	779
Supplies	-	5,012
Space Costs	-	4,855
Insurance	-	224
Maintenance & Repairs	-	9
Utilities and Phone	-	657
Transportation	-	-
Training & Travel	-	4,700
Direct Client Support	-	65
Program & Client Activities	-	-
USDA Food	495	495
Community Outreach	-	2,040
IT Support and Software	-	5,572
Licensing, Staffing, Governance, etc.	-	2,910
Program Services and Operations	-	-
Sub Recipient Payments	-	-
Indirect Allocation	-	12,805
Total Operating Expenses	<u>495</u>	<u>40,121</u>
Capital Purchases	<u>-</u>	<u>-</u>
Total Expenses	<u>495</u>	<u>160,380</u>
Change in Assets	<u>(495)</u>	<u>(13,146)</u>
Net Assets - Beginning of Year	<u>3,282</u>	<u>3,913</u>
Net Assets - End of Year	<u>\$ 2,787</u>	<u>\$ (9,234)</u>

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Great Afternoons  
Year Ended June 30, 2018

	DHS ERDC	US Department of Agriculture	STEM Beyond School
<b>Revenues</b>			
Grant Revenue	\$ 16,507	\$ 19,250	\$ 2,857
CSBG Allocation	-	-	-
Contributions (Foundation Awards)	-	-	-
Donations	-	-	-
Client Fees	-	-	-
Program and Other Income	-	-	-
<b>Total Revenues</b>	<u>16,507</u>	<u>19,250</u>	<u>2,857</u>
<b>Personnel</b>			
Salaries	11,198	3,743	2,105
Fringe	<u>3,667</u>	<u>1,608</u>	<u>698</u>
<b>Total Personnel</b>	<u>14,866</u>	<u>5,351</u>	<u>2,802</u>
<b>Operating Expenses</b>			
Consultants	-	-	-
Supplies	-	-	-
Space Costs	-	-	-
Insurance	-	-	-
Maintenance & Repairs	-	-	-
Utilities and Phone	-	-	-
Transportation	-	-	-
Training & Travel	-	-	-
Direct Client Support	-	-	-
Program & Client Activities	-	-	55
USDA Food	-	23,492	-
Community Outreach	-	-	-
IT Support and Software	-	-	-
Licensing, Staffing, Governance, etc.	-	94	-
Program Services and Operations	-	-	-
Sub Recipient Payments	-	-	-
Indirect Allocation	<u>1,293</u>	<u>474</u>	-
<b>Total Operating Expenses</b>	<u>1,293</u>	<u>24,059</u>	<u>55</u>
Capital Purchases	-	-	-
<b>Total Expenses</b>	<u>16,159</u>	<u>29,409</u>	<u>2,857</u>
<b>Change in Assets</b>	<u>348</u>	<u>(10,160)</u>	<u>-</u>
<b>Net Assets - Beginning of Year</b>	-	-	-
<b>Net Assets - End of Year</b>	<u>\$ 348</u>	<u>\$ (10,160)</u>	<u>\$ -</u>

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Great Afternoons  
Year Ended June 30, 2018

	C Giles Hunt	Childrens Trust	Cow Creek
<b>Revenues</b>			
Grant Revenue	\$ -	\$ -	\$ -
CSBG Allocation	-	-	-
Contributions (Foundation Awards)	10,000	10,000	7,500
Donations	-	-	-
Client Fees	-	-	-
Program and Other Income	-	-	-
<b>Total Revenues</b>	<u>10,000</u>	<u>10,000</u>	<u>7,500</u>
<b>Personnel</b>			
Salaries	7,595	6,279	4,464
Fringe	1,605	2,909	2,319
<b>Total Personnel</b>	<u>9,200</u>	<u>9,187</u>	<u>6,783</u>
<b>Operating Expenses</b>			
Consultants	-	-	-
Supplies	-	-	116
Space Costs	-	-	-
Insurance	-	-	-
Maintenance & Repairs	-	-	-
Utilities and Phone	-	-	-
Transportation	-	-	-
Training & Travel	-	-	-
Direct Client Support	-	-	-
Program & Client Activities	-	-	-
USDA Food	-	-	-
Community Outreach	-	-	-
IT Support and Software	-	-	-
Licensing, Staffing, Governance, etc.	-	13	-
Program Services and Operations	-	-	-
Sub Recipient Payments	-	-	-
Indirect Allocation	800	800	600
<b>Total Operating Expenses</b>	<u>800</u>	<u>813</u>	<u>717</u>
Capital Purchases	-	-	-
<b>Total Expenses</b>	<u>10,000</u>	<u>10,000</u>	<u>7,500</u>
Change in Assets	-	-	-
Net Assets - Beginning of Year	-	-	10,000
<b>Net Assets - End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,000</u>

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Great Afternoons  
Year Ended June 30, 2018

	Ford Family Foundation	Oregon Community Foundation	GA General Fund
<b>Revenues</b>			
Grant Revenue	\$ -	\$ -	\$ -
CSBG Allocation	-	-	-
Contributions (Foundation Awards)	50,000	40,000	-
Donations	-	-	5,616
Client Fees	-	-	119,542
Program and Other Income	-	-	-
<b>Total Revenues</b>	<u>50,000</u>	<u>40,000</u>	<u>125,158</u>
<b>Personnel</b>			
Salaries	40,878	31,028	83,747
Fringe	3,291	5,770	46,412
<b>Total Personnel</b>	<u>44,170</u>	<u>36,799</u>	<u>130,158</u>
<b>Operating Expenses</b>			
Consultants	-	-	-
Supplies	622	-	2,103
Space Costs	-	-	2,400
Insurance	285	-	509
Maintenance & Repairs	-	-	-
Utilities and Phone	-	-	-
Transportation	-	-	-
Training & Travel	250	-	21
Direct Client Support	-	-	-
Program & Client Activities	167	-	223
USDA Food	-	-	-
Community Outreach	222	-	116
IT Support and Software	-	-	160
Licensing, Staffing, Governance, etc.	283	-	559
Program Services and Operations	-	-	-
Sub Recipient Payments	-	-	-
Indirect Allocation	4,002	3,201	12,102
<b>Total Operating Expenses</b>	<u>5,830</u>	<u>3,201</u>	<u>18,193</u>
Capital Purchases	-	-	-
<b>Total Expenses</b>	<u>50,000</u>	<u>40,000</u>	<u>148,352</u>
Change in Assets	-	-	(23,194)
Net Assets - Beginning of Year	-	-	19,860
Net Assets - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,334)</u>

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Great Afternoons  
Year Ended June 30, 2018

	Trust Management Services	Total
	<u>          </u>	<u>          </u>
Revenues		
Grant Revenue	\$ -	\$ 38,614
CSBG Allocation	-	-
Contributions (Foundation Awards)	10,000	127,500
Donations	-	5,616
Client Fees	-	119,542
Program and Other Income	-	-
Total Revenues	<u>10,000</u>	<u>291,271</u>
Personnel		
Salaries	7,128	198,165
Fringe	<u>2,072</u>	<u>70,350</u>
Total Personnel	<u>9,200</u>	<u>268,515</u>
Operating Expenses		
Consultants	-	-
Supplies	-	2,841
Space Costs	-	2,400
Insurance	-	794
Maintenance & Repairs	-	-
Utilities and Phone	-	-
Transportation	-	-
Training & Travel	-	271
Direct Client Support	-	-
Program & Client Activities	-	445
USDA Food	-	23,492
Community Outreach	-	338
IT Support and Software	-	160
Licensing, Staffing, Governance, etc.	-	948
Program Services and Operations	-	-
Sub Recipient Payments	-	-
Indirect Allocation	<u>800</u>	<u>24,074</u>
Total Operating Expenses	<u>800</u>	<u>55,763</u>
Capital Purchases	<u>-</u>	<u>-</u>
Total Expenses	<u>10,000</u>	<u>324,278</u>
Change in Assets	<u>-</u>	<u>(33,006)</u>
Net Assets - Beginning of Year	<u>-</u>	<u>29,860</u>
Net Assets - End of Year	<u>\$ -</u>	<u>\$ (3,146)</u>

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Energy Services  
Year Ended June 30, 2018

	Bonneville Power Administration	Dept of Energy	Low Income Home Energy Assist Program
<b>Revenues</b>			
Grant Revenue	\$ 54,665	\$ 71,845	\$ 815,249
CSBG Allocation	-	-	-
Contributions (Foundation Awards)	-	-	-
Donations	-	-	-
Client Fees	-	-	-
Program and Other Income	-	939	704
<b>Total Revenues</b>	<b>54,665</b>	<b>72,784</b>	<b>815,954</b>
<b>Personnel</b>			
Salaries	2,529	11,876	111,617
Fringe	775	3,127	45,161
<b>Total Personnel</b>	<b>3,305</b>	<b>15,003</b>	<b>156,778</b>
<b>Operating Expenses</b>			
Consultants	-	-	-
Supplies	-	6,622	8,789
Space Costs	1,008	554	11,422
Insurance	-	-	3,048
Maintenance & Repairs	-	-	3,890
Utilities and Phone	-	497	5,068
Transportation	-	-	51
Training & Travel	4,483	5,114	6,658
Direct Client Support	41,614	38,357	546,529
Program & Client Activities	-	-	12
USDA Food	-	-	-
Community Outreach	-	-	4,844
IT Support and Software	-	-	3,190
Licensing, Staffing, Governance, etc.	(131)	-	829
Program Services and Operations	-	-	-
Sub Recipient Payments	-	-	-
Indirect Allocation	4,386	6,637	64,680
<b>Total Operating Expenses</b>	<b>51,360</b>	<b>57,781</b>	<b>659,011</b>
Capital Purchases	-	-	-
<b>Total Expenses</b>	<b>54,665</b>	<b>72,784</b>	<b>815,789</b>
Change in Assets	0	-	164
Net Assets - Beginning of Year	(5,670)	(0)	120
Net Assets - End of Year	\$ (5,670)	\$ (0)	\$ 285



Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Energy Services  
Year Ended June 30, 2018

	LIHEAP WX	NW Natural	City of Bandon
<b>Revenues</b>			
Grant Revenue	\$ 176,291	\$ 28,261	\$ -
CSBG Allocation	-	-	-
Contributions (Foundation Awards)	-	-	-
Donations	-	-	-
Client Fees	-	-	-
Program and Other Income	94	-	-
<b>Total Revenues</b>	<b>176,385</b>	<b>28,261</b>	<b>-</b>
<b>Personnel</b>			
Salaries	37,119	-	-
Fringe	9,661	-	-
<b>Total Personnel</b>	<b>46,780</b>	<b>-</b>	<b>-</b>
<b>Operating Expenses</b>			
Consultants	-	-	-
Supplies	12,271	-	-
Space Costs	5,612	-	-
Insurance	4,621	-	-
Maintenance & Repairs	1,462	-	-
Utilities and Phone	831	-	-
Transportation	489	-	-
Training & Travel	3,911	-	-
Direct Client Support	77,535	25,999	-
Program & Client Activities	6	-	-
USDA Food	-	-	-
Community Outreach	6,100	-	-
IT Support and Software	3,092	-	-
Licensing, Staffing, Governance, etc.	384	-	-
Program Services and Operations	-	-	-
Sub Recipient Payments	-	-	-
Indirect Allocation	13,130	2,262	-
<b>Total Operating Expenses</b>	<b>129,445</b>	<b>28,261</b>	<b>-</b>
Capital Purchases	-	-	-
<b>Total Expenses</b>	<b>176,225</b>	<b>28,261</b>	<b>-</b>
Change in Assets	160	(0)	-
Net Assets - Beginning of Year	(0)	-	(170)
<b>Net Assets - End of Year</b>	<b>\$ 160</b>	<b>\$ (0)</b>	<b>\$ (170)</b>

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Energy Services  
Year Ended June 30, 2018

	Energy Conservation Helping Oregonians	Oregon Energy Assistance Program	Coos Curry Electric Co-op
<b>Revenues</b>			
Grant Revenue	\$ 183,438	\$ 287,429	\$ -
CSBG Allocation	-	-	-
Contributions (Foundation Awards)	-	-	10,000
Donations	-	-	-
Client Fees	-	-	-
Program and Other Income	<u>2,300</u>	<u>657</u>	<u>-</u>
<b>Total Revenues</b>	<u>185,738</u>	<u>288,086</u>	<u>10,000</u>
<b>Personnel</b>			
Salaries	52,773	3,082	-
Fringe	<u>18,276</u>	<u>1,869</u>	<u>-</u>
<b>Total Personnel</b>	<u>71,049</u>	<u>4,951</u>	<u>-</u>
<b>Operating Expenses</b>			
Consultants	-	-	-
Supplies	1,866	883	59
Space Costs	16,825	10,868	-
Insurance	200	1,217	-
Maintenance & Repairs	565	2,109	-
Utilities and Phone	138	2,128	-
Transportation	-	-	-
Training & Travel	3,088	-	-
Direct Client Support	61,971	237,870	3,009
Program & Client Activities	-	-	-
USDA Food	-	-	-
Community Outreach	12,784	-	339
IT Support and Software	-	3,075	-
Licensing, Staffing, Governance, etc.	550	86	-
Program Services and Operations	-	-	-
Sub Recipient Payments	-	-	-
Indirect Allocation	<u>14,403</u>	<u>24,084</u>	<u>296</u>
<b>Total Operating Expenses</b>	<u>112,389</u>	<u>282,319</u>	<u>3,703</u>
Capital Purchases	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenses</b>	<u>183,438</u>	<u>287,269</u>	<u>3,703</u>
<b>Change in Assets</b>	<u>2,300</u>	<u>817</u>	<u>6,297</u>
<b>Net Assets - Beginning of Year</b>	<u>(0)</u>	<u>0</u>	<u>(2,454)</u>
<b>Net Assets - End of Year</b>	<u>\$ 2,300</u>	<u>\$ 817</u>	<u>\$ 3,842</u>

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Energy Services  
Year Ended June 30, 2018

	Oregon Heat / PPL	Ess Services General Fund	Total
<b>Revenues</b>			
Grant Revenue	\$ -	\$ -	\$ 1,617,179
CSBG Allocation	-	-	-
Contributions (Foundation Awards)	696	-	10,696
Donations	-	311	311
Client Fees	-	-	-
Program and Other Income	-	3,025	7,719
<b>Total Revenues</b>	<b>696</b>	<b>3,336</b>	<b>1,635,904</b>
<b>Personnel</b>			
Salaries	-	-	218,996
Fringe	-	-	78,870
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>297,866</b>
<b>Operating Expenses</b>			
Consultants	-	-	-
Supplies	-	102	30,592
Space Costs	-	-	46,288
Insurance	-	-	9,085
Maintenance & Repairs	-	-	8,026
Utilities and Phone	-	-	8,662
Transportation	-	-	540
Training & Travel	-	-	23,255
Direct Client Support	-	-	1,032,884
Program & Client Activities	-	-	19
USDA Food	-	-	-
Community Outreach	320	-	24,388
IT Support and Software	-	-	9,357
Licensing, Staffing, Governance, etc.	-	431	2,150
Program Services and Operations	-	-	-
Sub Recipient Payments	-	-	-
Indirect Allocation	28	35	129,940
<b>Total Operating Expenses</b>	<b>348</b>	<b>568</b>	<b>1,325,185</b>
Capital Purchases	-	-	-
<b>Total Expenses</b>	<b>348</b>	<b>568</b>	<b>1,623,052</b>
<b>Change in Assets</b>	<b>347</b>	<b>2,768</b>	<b>12,852</b>
<b>Net Assets - Beginning of Year</b>	<b>1,151</b>	<b>4,385</b>	<b>(2,638)</b>
<b>Net Assets - End of Year</b>	<b>\$ 1,498</b>	<b>\$ 7,153</b>	<b>\$ 10,215</b>

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Housing Services  
Year Ended June 30, 2018

	HUD CoC - COOLS	HUD CoC - Family Transitions	Emergency Food and Shelter Program
<b>Revenues</b>			
Grant Revenue	\$ 174,071	\$ 85,268	\$ 1,702
CSBG Allocation	-	-	-
Contributions (Foundation Awards)	-	-	-
Donations	-	-	-
Client Fees	-	-	-
Program and Other Income	-	-	-
<b>Total Revenues</b>	<u>174,071</u>	<u>85,268</u>	<u>1,702</u>
<b>Personnel</b>			
Salaries and Wages	25,086	3,410	-
Fringe	8,879	962	-
<b>Total Personnel</b>	<u>33,965</u>	<u>4,372</u>	<u>-</u>
<b>Operating Expenses</b>			
Consultants	-	-	-
Supplies	-	-	16
Space Costs	-	-	-
Insurance	-	-	-
Maintenance & Repairs	-	-	-
Utilities and Phone	-	-	-
Transportation	-	-	-
Training & Travel	118	380	-
Direct Client Support	-	-	-
Program & Client Activities	127,236	73,692	1,533
USDA Food	-	-	-
Community Outreach	-	-	-
IT Support and Software	-	-	-
Licensing, Staffing, Governance, etc.	-	-	-
Program Services and Operations	-	-	-
Sub Recipient Payments	-	-	-
Indirect Allocation	13,633	6,824	153
<b>Total Operating Expenses</b>	<u>140,987</u>	<u>80,896</u>	<u>1,702</u>
<b>Capital Purchases</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenses</b>	<u>174,952</u>	<u>85,268</u>	<u>1,702</u>
<b>Change in Assets</b>	<u>(881)</u>	<u>-</u>	<u>-</u>
<b>Net Assets - Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>0</u>
<b>Net Assets - End of Year</b>	<u>\$ (881)</u>	<u>\$ -</u>	<u>\$ 0</u>

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Housing Services  
Year Ended June 30, 2018

	Emergency Housing Assistance	Emergency Solutions Grant Program	Home Tenant Based Assistance
<b>Revenues</b>			
Grant Revenue	\$ 376,936	\$ 74,674	\$ 74,341
CSBG Allocation	-	-	-
Contributions (Foundation Awards)	-	-	-
Donations	-	-	-
Client Fees	-	-	-
Program and Other Income	-	-	-
<b>Total Revenues</b>	<u>376,936</u>	<u>74,674</u>	<u>74,341</u>
<b>Personnel</b>			
Salaries and Wages	29,158	7,074	-
Fringe	9,544	2,589	-
<b>Total Personnel</b>	<u>38,702</u>	<u>9,663</u>	<u>-</u>
<b>Operating Expenses</b>			
Consultants	-	-	-
Supplies	4,581	-	-
Space Costs	6,436	-	-
Insurance	-	-	-
Maintenance & Repairs	-	-	-
Utilities and Phone	-	-	-
Transportation	-	-	-
Training & Travel	3,861	1,100	-
Direct Client Support	-	-	-
Program & Client Activities	6	62,017	73,293
USDA Food	-	-	-
Community Outreach	-	-	-
IT Support and Software	-	-	-
Licensing, Staffing, Governance, etc.	-	-	-
Program Services and Operations	16,586	-	-
Sub Recipient Payments	-	-	-
Indirect Allocation	11,983	1,894	3,664
<b>Total Operating Expenses</b>	<u>43,452</u>	<u>65,011</u>	<u>76,957</u>
Capital Purchases	294,474	-	-
<b>Total Expenses</b>	<u>376,628</u>	<u>74,674</u>	<u>76,957</u>
Change in Assets	<u>308</u>	<u>0</u>	<u>(2,616)</u>
Net Assets - Beginning of Year	<u>(1)</u>	<u>(1)</u>	<u>1</u>
Net Assets - End of Year	<u>\$ 307</u>	<u>\$ (0)</u>	<u>\$ (2,616)</u>

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Housing Services  
Year Ended June 30, 2018

	Housing Stabilization		
	Program (TANF)	SS Veterans Family	Veterans EHA
<b>Revenues</b>			
Grant Revenue	\$ 10,133	\$ 367,991	\$ 9,204
CSBG Allocation	-	-	-
Contributions (Foundation Awards)	-	-	-
Donations	-	-	-
Client Fees	-	-	-
Program and Other Income	-	-	-
<b>Total Revenues</b>	<u>10,133</u>	<u>367,991</u>	<u>9,204</u>
<b>Personnel</b>			
Salaries and Wages	3,095	88,466	5,803
Fringe	<u>1,145</u>	<u>34,973</u>	<u>2,310</u>
<b>Total Personnel</b>	<u>4,240</u>	<u>123,439</u>	<u>8,113</u>
<b>Operating Expenses</b>			
Consultants	-	-	-
Supplies	-	3,062	-
Space Costs	-	4,661	-
Insurance	-	-	-
Maintenance & Repairs	-	-	-
Utilities and Phone	-	-	-
Transportation	-	-	-
Training & Travel	-	16,366	355
Direct Client Support	-	-	-
Program & Client Activities	4,880	186,742	-
USDA Food	-	-	-
Community Outreach	-	-	-
IT Support and Software	-	-	-
Licensing, Staffing, Governance, etc.	-	-	-
Program Services and Operations	-	16,678	-
Sub Recipient Payments	-	-	-
Indirect Allocation	<u>1,013</u>	<u>22,946</u>	<u>737</u>
<b>Total Operating Expenses</b>	<u>5,893</u>	<u>250,455</u>	<u>1,091</u>
Capital Purchases	-	-	-
<b>Total Expenses</b>	<u>10,133</u>	<u>373,894</u>	<u>9,204</u>
<b>Change in Assets</b>	<u>(0)</u>	<u>(5,903)</u>	<u>(0)</u>
<b>Net Assets - Beginning of Year</b>	<u>1</u>	<u>-</u>	<u>(0)</u>
<b>Net Assets - End of Year</b>	<u>\$ 0</u>	<u>\$ (5,903)</u>	<u>\$ (0)</u>

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Housing Services  
Year Ended June 30, 2018

	Low Income Rental Housing Fund	State Housing Assistance Program	SHAP - One Time 2016-17
<b>Revenues</b>			
Grant Revenue	\$ 11,923	\$ 124,051	\$ -
CSBG Allocation	-	-	-
Contributions (Foundation Awards)	-	-	-
Donations	-	-	-
Client Fees	-	-	-
Program and Other Income	-	-	-
<b>Total Revenues</b>	<u>11,923</u>	<u>124,051</u>	<u>-</u>
<b>Personnel</b>			
Salaries and Wages	3,552	68,544	-
Fringe	1,428	24,941	-
<b>Total Personnel</b>	<u>4,979</u>	<u>93,486</u>	<u>-</u>
<b>Operating Expenses</b>			
Consultants	-	-	-
Supplies	-	5,806	-
Space Costs	-	7,928	-
Insurance	-	-	-
Maintenance & Repairs	-	-	-
Utilities and Phone	-	-	-
Transportation	-	-	-
Training & Travel	-	1,901	-
Direct Client Support	-	-	-
Program & Client Activities	6,097	1,100	-
USDA Food	-	-	-
Community Outreach	-	-	-
IT Support and Software	-	-	-
Licensing, Staffing, Governance, etc.	-	-	-
Program Services and Operations	-	2,845	-
Sub Recipient Payments	-	-	-
Indirect Allocation	847	10,985	-
<b>Total Operating Expenses</b>	<u>6,944</u>	<u>30,565</u>	<u>-</u>
<b>Capital Purchases</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenses</b>	<u>11,923</u>	<u>124,051</u>	<u>-</u>
<b>Change in Assets</b>	<u>(0)</u>	<u>0</u>	<u>-</u>
<b>Net Assets - Beginning of Year</b>	<u>(29)</u>	<u>-</u>	<u>0</u>
<b>Net Assets - End of Year</b>	<u>\$ (29)</u>	<u>\$ 0</u>	<u>\$ 0</u>

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Housing Services  
Year Ended June 30, 2018

	Elderly Rental Assistance	Lottery Vets	Meyer Memorial
<b>Revenues</b>			
Grant Revenue	\$ 32,519	\$ 2,697	\$ -
CSBG Allocation	-	-	-
Contributions (Foundation Awards)	-	-	50,000
Donations	-	-	-
Client Fees	-	-	-
Program and Other Income	-	-	-
<b>Total Revenues</b>	<u>32,519</u>	<u>2,697</u>	<u>50,000</u>
<b>Personnel</b>			
Salaries and Wages	4,752	-	-
Fringe	1,223	-	-
<b>Total Personnel</b>	<u>5,975</u>	<u>-</u>	<u>-</u>
<b>Operating Expenses</b>			
Consultants	-	-	-
Supplies	-	26	-
Space Costs	-	-	-
Insurance	-	-	-
Maintenance & Repairs	-	-	-
Utilities and Phone	-	-	-
Transportation	-	-	-
Training & Travel	284	-	-
Direct Client Support	-	-	-
Program & Client Activities	23,661	2,456	-
USDA Food	-	-	-
Community Outreach	-	-	-
IT Support and Software	-	-	-
Licensing, Staffing, Governance, etc.	-	-	-
Program Services and Operations	-	-	-
Sub Recipient Payments	-	-	-
Indirect Allocation	2,599	216	-
<b>Total Operating Expenses</b>	<u>26,544</u>	<u>2,697</u>	<u>-</u>
<b>Capital Purchases</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenses</b>	<u>32,519</u>	<u>2,697</u>	<u>-</u>
<b>Change in Assets</b>	<u>(0)</u>	<u>(0)</u>	<u>50,000</u>
<b>Net Assets - Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>(50,000)</u>
<b>Net Assets - End of Year</b>	<u>\$ (0)</u>	<u>\$ (0)</u>	<u>\$ -</u>



Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Housing Services  
Year Ended June 30, 2018

	Medical & Dental Emergency Services	Wild Rivers Community Foundation - Humboldt Foundation	DHS SPRF
Revenues			
Grant Revenue	\$ -	\$ -	\$ 21,000
CSBG Allocation	-	-	-
Contributions (Foundation Awards)	-	5,000	-
Donations	5,920	435	-
Client Fees	-	-	-
Program and Other Income	-	-	-
<b>Total Revenues</b>	<b>5,920</b>	<b>5,435</b>	<b>21,000</b>
Personnel			
Salaries and Wages	397	-	8,202
Fringe	164	-	3,271
<b>Total Personnel</b>	<b>561</b>	<b>-</b>	<b>11,473</b>
Operating Expenses			
Consultants	-	-	-
Supplies	-	-	586
Space Costs	-	-	-
Insurance	-	-	-
Maintenance & Repairs	-	-	-
Utilities and Phone	-	-	-
Transportation	-	-	-
Training & Travel	-	-	1,281
Direct Client Support	-	-	-
Program & Client Activities	229	5,000	877
USDA Food	-	-	-
Community Outreach	-	-	-
IT Support and Software	-	-	-
Licensing, Staffing, Governance, etc.	-	-	-
Program Services and Operations	-	-	938
Sub Recipient Payments	-	-	-
Indirect Allocation	69	435	1,314
<b>Total Operating Expenses</b>	<b>298</b>	<b>5,435</b>	<b>4,996</b>
Capital Purchases	-	-	-
<b>Total Expenses</b>	<b>859</b>	<b>5,435</b>	<b>16,469</b>
Change in Assets	5,061	-	4,531
Net Assets - Beginning of Year	9,102	-	(8,470)
Net Assets - End of Year	\$ 14,164	\$ -	\$ (3,939)

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Housing Services  
Year Ended June 30, 2018

	Operation Informed Warrior	Brookings Donations	Charity, Peace and Justice
<b>Revenues</b>			
Grant Revenue	\$ -	\$ -	\$ -
CSBG Allocation	-	-	-
Contributions (Foundation Awards)	-	-	5,000
Donations	1,100	5,486	853
Client Fees	-	-	-
Program and Other Income	-	-	12,000
<b>Total Revenues</b>	<u>1,100</u>	<u>5,486</u>	<u>17,853</u>
<b>Personnel</b>			
Salaries and Wages	-	-	44
Fringe	-	-	21
<b>Total Personnel</b>	<u>-</u>	<u>-</u>	<u>65</u>
<b>Operating Expenses</b>			
Consultants	-	-	-
Supplies	110	688	154
Space Costs	-	-	-
Insurance	-	-	-
Maintenance & Repairs	-	-	-
Utilities and Phone	-	-	-
Transportation	-	-	-
Training & Travel	-	-	104
Direct Client Support	-	-	-
Program & Client Activities	935	3,970	7,858
USDA Food	-	-	-
Community Outreach	-	-	-
IT Support and Software	-	-	-
Licensing, Staffing, Governance, etc.	-	-	-
Program Services and Operations	-	(400)	4,546
Sub Recipient Payments	-	-	-
Indirect Allocation	91	352	1,107
<b>Total Operating Expenses</b>	<u>1,136</u>	<u>4,611</u>	<u>13,769</u>
<b>Capital Purchases</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenses</b>	<u>1,136</u>	<u>4,611</u>	<u>13,834</u>
<b>Change in Assets</b>	<u>(36)</u>	<u>875</u>	<u>4,019</u>
<b>Net Assets - Beginning of Year</b>	<u>1,376</u>	<u>1,356</u>	<u>-</u>
<b>Net Assets - End of Year</b>	<u>\$ 1,340</u>	<u>\$ 2,232</u>	<u>\$ 4,019</u>

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Housing Services  
Year Ended June 30, 2018

	5 Bridges -		
	Park West	Homeless Youth	Airport Apartments
Revenues			
Grant Revenue	\$ -	\$ -	\$ -
CSBG Allocation	36,675	-	12,056
Contributions (Foundation Awards)	-	-	-
Donations	5	1,356	-
Client Fees	145,526	-	32,502
Program and Other Income	5,464	-	413
Total Revenues	<u>187,671</u>	<u>1,356</u>	<u>44,970</u>
Personnel			
Salaries and Wages	25,957	14	9,300
Fringe	5,336	7	1,951
Total Personnel	<u>31,292</u>	<u>20</u>	<u>11,252</u>
Operating Expenses			
Consultants	-	-	-
Supplies	2,019	-	107
Space Costs	-	-	12,000
Insurance	-	-	-
Maintenance & Repairs	-	-	-
Utilities and Phone	-	-	-
Transportation	-	-	-
Training & Travel	754	-	66
Direct Client Support	-	-	-
Program & Client Activities	-	550	-
USDA Food	-	-	-
Community Outreach	-	-	-
IT Support and Software	-	-	-
Licensing, Staffing, Governance, etc.	-	-	-
Program Services and Operations	141,636	300	16,773
Sub Recipient Payments	-	-	-
Indirect Allocation	17,336	76	3,497
Total Operating Expenses	<u>161,746</u>	<u>926</u>	<u>32,442</u>
Capital Purchases	-	-	-
Total Expenses	<u>193,038</u>	<u>946</u>	<u>43,694</u>
Change in Assets	<u>(5,368)</u>	<u>410</u>	<u>1,276</u>
Net Assets - Beginning of Year	<u>(178,008)</u>	<u>(692)</u>	<u>(103)</u>
Net Assets - End of Year	<u>\$ (183,375)</u>	<u>\$ (281)</u>	<u>\$ 1,173</u>

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Housing Services  
Year Ended June 30, 2018

	FAST - General Fund	Housing Client Rents	Total
<b>Revenues</b>			
Grant Revenue	\$ -	\$ -	\$ 1,366,510
CSBG Allocation	4,997	-	53,728
Contributions (Foundation Awards)	7,500	-	67,500
Donations	20	-	15,175
Client Fees	-	10,052	188,080
Program and Other Income	-	-	17,877
<b>Total Revenues</b>	<u>12,517</u>	<u>10,052</u>	<u>1,708,870</u>
<b>Personnel</b>			
Salaries and Wages	8,283	2,051	293,187
Fringe	3,627	594	102,964
<b>Total Personnel</b>	<u>11,910</u>	<u>2,645</u>	<u>396,151</u>
<b>Operating Expenses</b>			
Consultants	-	-	-
Supplies	4,927	-	22,084
Space Costs	1,500	-	32,525
Insurance	-	-	-
Maintenance & Repairs	-	-	-
Utilities and Phone	-	-	-
Transportation	-	-	-
Training & Travel	497	-	27,068
Direct Client Support	-	-	-
Program & Client Activities	2,600	5,660	590,392
USDA Food	-	-	-
Community Outreach	-	-	-
IT Support and Software	-	-	-
Licensing, Staffing, Governance, etc.	-	-	-
Program Services and Operations	186	-	200,088
Sub Recipient Payments	-	-	-
Indirect Allocation	1,881	703	104,352
<b>Total Operating Expenses</b>	<u>11,591</u>	<u>6,363</u>	<u>976,508</u>
<b>Capital Purchases</b>	<u>-</u>	<u>-</u>	<u>294,474</u>
<b>Total Expenses</b>	<u>23,501</u>	<u>9,008</u>	<u>1,667,133</u>
<b>Change in Assets</b>	<u>(10,984)</u>	<u>1,044</u>	<u>41,737</u>
<b>Net Assets - Beginning of Year</b>	<u>15,981</u>	<u>6,471</u>	<u>(203,014)</u>
<b>Net Assets - End of Year</b>	<u>\$ 4,997</u>	<u>\$ 7,515</u>	<u>\$ (161,277)</u>

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Food Share  
Year Ended June 30, 2018

	Emergency Food and Shelter Program	The Emergency Food Assistance Program	US Department of Agriculture
Revenues			
Grant Revenue	\$ 22,359	\$ 4,548	\$ 230,689
CSBG Allocation	-	-	-
Contributions (Foundation Awards)	-	-	-
Donations	-	-	-
Client Fees	-	-	-
Program and Other Income	-	-	-
Total Revenues	<u>22,359</u>	<u>4,548</u>	<u>230,689</u>
Personnel			
Salaries	453	-	-
Fringe	186	-	-
Total Personnel	<u>640</u>	<u>-</u>	<u>-</u>
Operating Expenses			
Consultants	-	-	-
Supplies	-	170	-
Space Costs	-	-	-
Insurance	-	-	-
Maintenance & Repairs	-	178	-
Utilities and Phone	-	2,914	-
Transportation	-	922	-
Training & Travel	-	-	-
Direct Client Support	-	-	-
Program & Client Activities	-	-	-
USDA Food	13,122	-	222,166
Community Outreach	-	-	-
IT Support and Software	-	-	-
Licensing, Staffing, Governance, etc.	(366)	-	-
Program Services and Operations	-	-	-
Sub Recipient Payments	-	-	-
Indirect Allocation	24	364	-
Total Operating Expenses	<u>12,780</u>	<u>4,548</u>	<u>222,166</u>
Capital Purchases	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u>13,419</u>	<u>4,548</u>	<u>222,166</u>
Change in Assets	<u>8,939</u>	<u>-</u>	<u>8,523</u>
Net Assets - Beginning of Year	<u>(8,937)</u>	<u>-</u>	<u>16,739</u>
Net Assets - End of Year	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ 25,262</u>

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Food Share  
Year Ended June 30, 2018

	OFB - Hunger Relief Fund	Cow Creek	Ford Family Foundation
Revenues			
Grant Revenue	\$ 65,092	\$ -	\$ -
CSBG Allocation	-	-	-
Contributions (Foundation Awards)	-	10,000	15,000
Donations	-	-	-
Client Fees	-	-	-
Program and Other Income	-	-	-
Total Revenues	<u>65,092</u>	<u>10,000</u>	<u>15,000</u>
Personnel			
Salaries	44,317	-	-
Fringe	14,990	-	-
Total Personnel	<u>59,307</u>	<u>-</u>	<u>-</u>
Operating Expenses			
Consultants	-	-	-
Supplies	350	-	-
Space Costs	-	-	-
Insurance	-	-	-
Maintenance & Repairs	-	-	-
Utilities and Phone	225	-	-
Transportation	-	9,176	-
Training & Travel	-	-	-
Direct Client Support	-	-	-
Program & Client Activities	-	-	-
USDA Food	-	25	15,000
Community Outreach	-	-	-
IT Support and Software	-	-	-
Licensing, Staffing, Governance, etc.	-	-	-
Program Services and Operations	-	-	-
Sub Recipient Payments	-	-	-
Indirect Allocation	5,210	799	-
Total Operating Expenses	<u>5,785</u>	<u>10,000</u>	<u>15,000</u>
Capital Purchases	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u>65,092</u>	<u>10,000</u>	<u>15,000</u>
Change in Assets	<u>-</u>	<u>-</u>	<u>-</u>
Net Assets - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Net Assets - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Food Share  
Year Ended June 30, 2018

	Oregon Community Foundation	Snack Pack	South Coast Food Share
Revenues			
Grant Revenue	\$ -	\$ -	\$ -
CSBG Allocation	-	-	40,000
Contributions (Foundation Awards)	15,000	17,022	-
Donations	-	15,115	61,375
Client Fees	-	-	227,864
Program and Other Income	-	-	253
Total Revenues	<u>15,000</u>	<u>32,137</u>	<u>329,492</u>
Personnel			
Salaries	7,084	7,083	53,581
Fringe	2,116	2,435	17,498
Total Personnel	<u>9,200</u>	<u>9,517</u>	<u>71,079</u>
Operating Expenses			
Consultants	-	-	-
Supplies	-	918	6,403
Space Costs	-	-	81,472
Insurance	-	-	8,739
Maintenance & Repairs	-	-	6,152
Utilities and Phone	-	24	25,064
Transportation	-	-	5,143
Training & Travel	-	41	2,932
Direct Client Support	4,565	11,309	3,126
Program & Client Activities	-	-	-
USDA Food	-	1,706	110,177
Community Outreach	-	335	14,430
IT Support and Software	-	-	2,802
Licensing, Staffing, Governance, etc.	-	-	2,593
Program Services and Operations	-	-	-
Sub Recipient Payments	-	-	-
Indirect Allocation	1,235	1,889	20,085
Total Operating Expenses	<u>5,800</u>	<u>16,222</u>	<u>289,120</u>
Capital Purchases	-	-	-
Total Expenses	<u>15,000</u>	<u>25,739</u>	<u>360,198</u>
Change in Assets	<u>-</u>	<u>6,398</u>	<u>(30,706)</u>
Net Assets - Beginning of Year	<u>6,267</u>	<u>3,442</u>	<u>(9,010)</u>
Net Assets - End of Year	<u>\$ 6,267</u>	<u>\$ 9,840</u>	<u>\$ (39,716)</u>

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Food Share  
Year Ended June 30, 2018

	Coquille Indian Tribe Foundation	Total
Revenues		
Grant Revenue	\$ -	\$ 322,687
CSBG Allocation	-	40,000
Contributions (Foundation Awards)	20,000	77,022
Donations	-	76,490
Client Fees	-	227,864
Program and Other Income	-	253
Total Revenues	<u>20,000</u>	<u>744,316</u>
Personnel		
Salaries	9,887	122,404
Fringe	<u>1,599</u>	<u>38,824</u>
Total Personnel	<u>11,486</u>	<u>161,228</u>
Operating Expenses		
Consultants	-	-
Supplies	-	7,842
Space Costs	-	81,472
Insurance	-	8,739
Maintenance & Repairs	4,183	10,514
Utilities and Phone	-	28,227
Transportation	2,730	17,972
Training & Travel	-	2,973
Direct Client Support	-	19,000
Program & Client Activities	-	-
USDA Food	-	362,196
Community Outreach	-	14,766
IT Support and Software	-	2,802
Licensing, Staffing, Governance, etc.	-	2,227
Program Services and Operations	-	-
Sub Recipient Payments	-	-
Indirect Allocation	<u>1,601</u>	<u>31,206</u>
Total Operating Expenses	<u>8,514</u>	<u>589,935</u>
Capital Purchases	<u>-</u>	<u>-</u>
Total Expenses	<u>20,000</u>	<u>751,163</u>
Change in Assets	<u>-</u>	<u>(6,847)</u>
Net Assets - Beginning of Year	<u>-</u>	<u>8,501</u>
Net Assets - End of Year	<u>\$ -</u>	<u>\$ 1,654</u>



Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Administration  
Year Ended June 30, 2018

	Community Service Block Grant	Director - Corp	Board / Corporate Funds
<b>Revenues</b>			
Grant Revenue	\$ 147,905	\$ -	\$ -
CSBG Allocation	(93,728)	-	-
Contributions (Foundation Awards)	-	-	-
Donations	-	5,300	80
Client Fees	-	-	-
Program and Other Income	47	8,593	-
<b>Total Revenues</b>	<b>54,223</b>	<b>13,893</b>	<b>80</b>
<b>Personnel</b>			
Salaries and Wages	23,833	4,000	-
Fringe	11,275	491	-
<b>Total Personnel</b>	<b>35,108</b>	<b>4,491</b>	<b>-</b>
<b>Operating Expenses</b>			
Consultants	-	-	-
Supplies	961	4,833	-
Space Costs	-	-	-
Insurance	-	-	-
Maintenance & Repairs	-	-	-
Utilities and Phone	-	-	-
Transportation	-	-	-
Training & Travel	7,703	188	-
Direct Client Support	-	-	-
Program & Client Activities	60	-	-
USDA Food	-	-	-
Community Outreach	-	-	-
IT Support and Software	-	-	-
Licensing, Staffing, Governance, etc.	-	-	-
Program Services and Operations	6,086	5,260	4,340
Sub Recipient Payments	-	-	-
Indirect Allocation	4,258	901	378
<b>Total Operating Expenses</b>	<b>19,068</b>	<b>11,182</b>	<b>4,717</b>
Capital Purchases	-	-	-
<b>Total Expenses</b>	<b>54,176</b>	<b>15,673</b>	<b>4,717</b>
<b>Change in Assets</b>	<b>47</b>	<b>(1,780)</b>	<b>(4,637)</b>
<b>Net Assets - Beginning of Year</b>	<b>4,786</b>	<b>74,031</b>	<b>94,826</b>
<b>Net Assets - End of Year</b>	<b>\$ 4,833</b>	<b>\$ 72,251</b>	<b>\$ 90,189</b>

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Administration  
Year Ended June 30, 2018

	Employee Recognition & Wellness	CFRC Janitorial Expenses	Vehicle Usage - Cost Allocation
<b>Revenues</b>			
Grant Revenue	\$ -	\$ -	\$ -
CSBG Allocation	-	-	-
Contributions (Foundation Awards)	-	-	-
Donations	-	-	-
Client Fees	-	-	-
Program and Other Income	23,102	-	-
<b>Total Revenues</b>	<u>23,102</u>	<u>-</u>	<u>-</u>
<b>Personnel</b>			
Salaries and Wages	-	10,213	5,949
Fringe	-	1,969	2,338
<b>Total Personnel</b>	<u>-</u>	<u>12,182</u>	<u>8,287</u>
<b>Operating Expenses</b>			
Consultants	-	-	-
Supplies	-	4,256	-
Space Costs	-	-	-
Insurance	-	-	-
Maintenance & Repairs	-	-	-
Utilities and Phone	-	-	-
Transportation	-	-	-
Training & Travel	-	-	(13,789)
Direct Client Support	-	-	-
Program & Client Activities	-	-	-
USDA Food	-	-	-
Community Outreach	-	-	-
IT Support and Software	-	-	-
Licensing, Staffing, Governance, etc.	-	-	-
Program Services and Operations	15,341	(16,438)	5,502
Sub Recipient Payments	-	-	-
Indirect Allocation	1,335	-	-
<b>Total Operating Expenses</b>	<u>16,675</u>	<u>(12,182)</u>	<u>(8,287)</u>
Capital Purchases	-	-	-
<b>Total Expenses</b>	<u>16,675</u>	<u>0</u>	<u>-</u>
<b>Change in Assets</b>	<u>6,427</u>	<u>(0)</u>	<u>-</u>
<b>Net Assets - Beginning of Year</b>	<u>17,081</u>	<u>-</u>	<u>-</u>
<b>Net Assets - End of Year</b>	<u>\$ 23,508</u>	<u>\$ (0)</u>	<u>\$ -</u>

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Administration  
Year Ended June 30, 2018

	Computer Support (JCA)	Indirect Cost Allocation Plan	New Market Tax Credits
<b>Revenues</b>			
Grant Revenue	\$ -	\$ -	\$ -
CSBG Allocation	-	-	-
Contributions (Foundation Awards)	-	-	-
Donations	-	-	-
Client Fees	-	-	-
Program and Other Income	-	10	45,084
<b>Total Revenues</b>	<b>-</b>	<b>10</b>	<b>45,084</b>
<b>Personnel</b>			
Salaries and Wages	64,373	475,416	-
Fringe	17,520	156,710	-
<b>Total Personnel</b>	<b>81,893</b>	<b>632,126</b>	<b>-</b>
<b>Operating Expenses</b>			
Consultants	-	-	-
Supplies	1,416	24,070	10,128
Space Costs	-	30,430	-
Insurance	-	-	-
Maintenance & Repairs	-	-	-
Utilities and Phone	-	-	-
Transportation	-	-	-
Training & Travel	817	23,529	-
Direct Client Support	-	-	-
Program & Client Activities	-	-	-
USDA Food	-	-	-
Community Outreach	-	-	-
IT Support and Software	-	-	-
Licensing, Staffing, Governance, etc.	-	-	-
Program Services and Operations	(84,125)	93,484	9,775
Sub Recipient Payments	-	-	-
Indirect Allocation	-	(803,931)	398
<b>Total Operating Expenses</b>	<b>(81,893)</b>	<b>(632,416)</b>	<b>20,301</b>
Capital Purchases	-	-	-
<b>Total Expenses</b>	<b>-</b>	<b>(291)</b>	<b>20,301</b>
Change in Assets	-	301	24,783
Net Assets - Beginning of Year	-	(216)	4,773,579
<b>Net Assets - End of Year</b>	<b>\$ -</b>	<b>\$ 85</b>	<b>\$ 4,798,362</b>

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Administration  
Year Ended June 30, 2018

	Coos Hispanic Leadership Committee	GAAP Adj for Financial Stmt	Administrative Functions
<b>Revenues</b>			
Grant Revenue	\$ -	\$ -	\$ 89,580
CSBG Allocation	-	-	-
Contributions (Foundation Awards)	-	-	-
Donations	884	-	-
Client Fees	-	-	-
Program and Other Income	-	-	-
<b>Total Revenues</b>	<u>884</u>	<u>-</u>	<u>89,580</u>
<b>Personnel</b>			
Salaries and Wages	-	13,805	-
Fringe	-	1,304	11,201
<b>Total Personnel</b>	<u>-</u>	<u>15,109</u>	<u>11,201</u>
<b>Operating Expenses</b>			
Consultants	-	-	-
Supplies	-	21,804	-
Space Costs	-	-	-
Insurance	-	-	-
Maintenance & Repairs	-	14,910	-
Utilities and Phone	-	-	-
Transportation	-	-	-
Training & Travel	-	(17,733)	-
Direct Client Support	-	-	-
Program & Client Activities	-	(570)	-
USDA Food	-	-	-
Community Outreach	-	-	-
IT Support and Software	-	-	-
Licensing, Staffing, Governance, etc.	-	-	-
Program Services and Operations	515	94,801	-
Sub Recipient Payments	-	-	-
Indirect Allocation	45	-	-
<b>Total Operating Expenses</b>	<u>559</u>	<u>113,211</u>	<u>-</u>
Capital Purchases	-	(339,384)	-
<b>Total Expenses</b>	<u>559</u>	<u>(211,064)</u>	<u>11,201</u>
<b>Change in Assets</b>	<u>324</u>	<u>211,064</u>	<u>78,379</u>
Net Assets - Beginning of Year	-	1,365,572	450,945
<b>Net Assets - End of Year</b>	<u>\$ 324</u>	<u>\$ 1,576,636</u>	<u>\$ 529,324</u>

Oregon Coast Community Action  
Statement of Revenues, Expenses and Changes in Net Assets  
Funding Source Basis - Administration  
Year Ended June 30, 2018

	<u>Total</u>
Revenues	
Grant Revenue	\$ 237,485
CSBG Allocation	(93,728)
Contributions (Foundation Awards)	-
Donations	6,264
Client Fees	-
Program and Other Income	<u>76,836</u>
Total Revenues	<u>226,856</u>
Personnel	
Salaries and Wages	597,589
Fringe	<u>202,808</u>
Total Personnel	<u>800,397</u>
Operating Expenses	
Consultants	-
Supplies	67,468
Space Costs	30,430
Insurance	-
Maintenance & Repairs	14,910
Utilities and Phone	-
Transportation	-
Training & Travel	715
Direct Client Support	-
Program & Client Activities	(510)
USDA Food	-
Community Outreach	-
IT Support and Software	-
Licensing, Staffing, Governance, etc.	-
Program Services and Operations	134,539
Sub Recipient Payments	-
Indirect Allocation	<u>(796,616)</u>
Total Operating Expenses	<u>(549,063)</u>
Capital Purchases	<u>(339,384)</u>
Total Expenses	<u>(88,050)</u>
Change in Assets	<u>314,907</u>
Net Assets - Beginning of Year	<u>6,780,604</u>
Net Assets - End of Year	<u>\$ 7,095,511</u>

# Oregon Coast Community Action

## Schedule of Expenditures of Federal Awards

Year Ended June 30, 2018

Federal Grantor Pass-Through Grantor Program or Cluster Title	Federal CFDA Number	Period Covered	Pass-Through Entity Identifying Number	Expenditures			Paid To Sub-Recipients
				From Pass Through Awards	From Direct Awards	Total Expenditures	
<b>Department of Health &amp; Human Services</b>							
<b>Direct Programs</b>							
Head Start & Early Head Start	93.600	9/1/17-8/31/18	10CH0214-02-03	\$ -	\$ 2,658,389	\$ 2,658,389	\$ -
Head Start & Early Head Start	93.600	9/1/16-8/31/17	10CH0214-03-02	-	273,296	273,296	-
<b>Total Head Start Cluster</b>				<b>-</b>	<b>2,931,685</b>	<b>2,931,685</b>	<b>-</b>
<b>Passed Through Oregon Housing &amp; Community Services</b>							
Low Income Home Energy Assistance	93.568	7/1/17-6/30/18	90281	<b>991,540</b>	-	<b>991,540</b>	-
Community Services Block Grant	93.569	7/1/17-6/30/18	90281	<b>147,905</b>	-	<b>147,905</b>	-
Temporary Assistance for Needy Families	93.558	7/1/17-6/30/18	90281	10,133	-	10,133	-
<b>Passed Through Oregon Department of Human Services</b>							
Child Care & Development Block Grant	93.575	7/1/17-6/30/18	90281	<b>182,623</b>	-	<b>182,623</b>	-
<b>Total Department of Health and Human Services</b>				<b>1,332,201</b>	<b>2,931,685</b>	<b>4,263,886</b>	<b>-</b>
<b>Department of Energy</b>							
<b>Passed Through Oregon Housing &amp; Community Services</b>							
Weatherization Assistance For Low-Income Persons (DOE Funds)	81.042	7/1/17-6/30/18	90281	<b>71,845</b>	-	<b>71,845</b>	-
Weatherization Assistance For Low-Income Persons (BPA Funds)	81.999	7/1/17-6/30/18	90281	<b>54,665</b>	-	<b>54,665</b>	-
<b>Total Department of Energy</b>				<b>126,510</b>	-	<b>126,510</b>	-
<b>Passed Through Oregon Food Bank</b>							
Emergency Food Assistance (Administrative Costs)	10.568	7/1/17-6/30/18	N/A	4,548	-	4,548	-
Emergency Food Assistance (Food Commodities)	10.569	7/1/17-6/30/18	N/A	222,166	-	222,166	222,166
<b>Total Emergency Food Assistance Program</b>				<b>226,714</b>	-	<b>226,714</b>	<b>222,166</b>
<b>Passed Through Oregon Department of Education</b>							
Child & Adult Care Food Program	10.558	7/1/17-6/30/18	N/A	<b>213,968</b>	-	<b>213,968</b>	-
<b>Total Department of Agriculture</b>				<b>440,682</b>	-	<b>440,682</b>	<b>222,166</b>
<b>Department of Homeland Security</b>							
<b>Passed Through United Way of America</b>							
Emergency Food & Shelter National Board Program	97.024	7/1/17-6/30/18	15-7100-00	<b>24,061</b>	-	<b>24,061</b>	-
<b>Total Department of Homeland Security</b>				<b>24,061</b>	-	<b>24,061</b>	-
<b>Department of Education</b>							
<b>Passed Through Oregon Department of Education</b>							
Race to the Top	84.412	7/1/17-6/30/18	N/A	<b>23,484</b>	-	<b>23,484</b>	<b>21,605</b>

# Oregon Coast Community Action

## Schedule of Expenditures of Federal Awards

Year Ended June 30, 2018

Federal Grantor Pass-Through Grantor Program or Cluster Title	Federal CFDA Number	Period Covered	Pass-Through Entity Identifying Number	Expenditures			Paid To Sub-Recipients
				From Pass Through Awards	From Direct Awards	Total Expenditures	
<b>Total Department of Education</b>				<b>23,484</b>	<b>-</b>	<b>23,484</b>	<b>21,605</b>
<b>Department of Housing &amp; Urban Development</b>							
<b>Direct Programs</b>							
Supportive Housing Program	14.235	7/1/17-6/30/18	N/A	-	259,339	259,339	-
<b>Passed Through Oregon Housing and Community Services</b>							
Emergency Solutions Grant Program	14.231	7/1/17-6/30/18	90281	74,674	-	74,674	25,914
HOME Investment Partnerships Program	14.239	7/1/17-6/30/18	90281	74,341	-	74,341	-
<b>Total Department of Housing &amp; Urban Development</b>				<b>149,015</b>	<b>259,339</b>	<b>408,354</b>	<b>25,914</b>
<b>Department of Veterans Affairs</b>							
<b>Passed Through Access</b>							
Supportive Services For Veteran Families	64.033	7/1/17-6/30/18	N/A	367,991	-	367,991	-
<b>Total Department of Veterans Affairs</b>				<b>367,991</b>	<b>-</b>	<b>367,991</b>	<b>-</b>
<b>Total Federal Award Programs</b>				<b>\$ 2,463,944</b>	<b>\$ 3,191,024</b>	<b>\$ 5,654,968</b>	<b>\$ 269,685</b>

**Oregon Coast Community Action**  
**Notes to the Schedule of Expenditures of Federal Awards**  
June 30, 2018

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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, 2018. The information in this schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of ORCCA, it is not intended to and does not present the financial position, changes in net assets or cash flows of ORCCA.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

Pass-through entity identifying numbers are presented where available.

**NOTE 3 – DE-MINIMIS COST RATE**

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



# **Oregon Coast Community Action**

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

Year Ended June 30, 2018

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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, 2018, 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 November 28, 2018.

**Internal Control Over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.


**Compliance and Other Matters**

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

express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

**Purpose of this Report**

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



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

November 28, 2018

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

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

**Report on Compliance for Each Major Federal Program**

We have audited Oregon Coast Community Action's (ORCCA's) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of ORCCA's major federal programs for the year ended June 30, 2018. ORCCA's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

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

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of ORCCA's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about ORCCA's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of ORCCA's compliance.

**Opinion on Each Major Federal Program**

In our opinion, ORCCA complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

**Report on Internal Control Over Compliance**

Management of ORCCA is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered ORCCA's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the

auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of ORCCA's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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



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

November 28, 2018

**Oregon Coast Community Action**  
**Schedule of Findings and Questioned Costs**  
Year Ended June 30, 2018

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**Section I - Summary of Auditor's Results:**

**Financial Statements**

Type of auditor's report issued: Unmodified

**Internal control over financial reporting:**

Material weaknesses identified: No

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

Noncompliance material to financial statements noted: No

**Federal Awards**

**Internal control over major programs:**

Material weaknesses identified: No

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

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

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance, Section 200.516(a): No

**Identification of major programs:**

<u>CFDA Numbers</u>	<u>Name of Federal Program</u>
93.600	Head Start
14.235	Supportive Housing Program

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

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

**Oregon Coast Community Action**  
**Schedule of Findings and Questioned Costs**  
Year Ended June 30, 2018

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**Section II – Financial Statement Findings:**

No matters were reported.

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

No matters were reported.