
Oregon Coast Community Action

An Oregon Non-Profit Corporation

Financial Statements

**For the Fiscal Year Ended June 30, 2011
With Comparative Totals for 2010**

Aiken & Sanders, Inc PS

CERTIFIED PUBLIC ACCOUNTANTS
& MANAGEMENT CONSULTANTS

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INDEPENDENT AUDITOR'S REPORT

March 15, 2012

Board of Directors
Oregon Coast Community Action
2110 Newmark Ave
Coos Bay, OR 97420

We have audited the accompanying statement of financial position of Oregon Coast Community Action (ORCCA), an Oregon non-profit corporation, as of June 30, 2011; the related statement of activities and changes in net assets; statement of functional expenses; and the statement of cash flows, for the fiscal year then ended. These financial statements are the responsibility of ORCCA's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from ORCCA's 2010 financial statements. The 2010 financial statements were audited by another auditor. Their report was dated March 15, 2011, and an unqualified opinion was expressed on those financial statements.

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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of ORCCA as of June 30, 2011, and the changes in its net assets and its cash flows for the fiscal year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 15, 2012 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was performed for the purpose of forming an opinion on the basic financial statements. The accompanying supplementary schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 basic financial statements as a whole.



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

Oregon Coast Community Action

Statement of Financial Position

June 30, 2011

	<u>2011</u>	<u>2010</u>
<i>Assets</i>		
Current assets:		
Cash and cash equivalents	\$ 2,699,935	\$ 1,428,385
Grants and accounts receivable	326,497	453,002
Prepaid expenses	82,727	14,813
Total current assets	3,109,159	1,896,200
Noncurrent assets:		
Cash restricted to project development	0	1,177,870
Project development	869,137	815,870
Total noncurrent assets	869,137	1,993,740
Property and equipment, net	1,233,431	858,929
TOTAL ASSETS	\$ 5,211,727	\$ 4,748,869
<i>Liabilities and Net Assets</i>		
Current liabilities:		
Current maturities of long-term debt	\$ 11,727	\$ 10,195
Accounts payable and accrued liabilities	141,988	376,076
Accrued payroll and related liabilities	117,359	147,048
Accrued compensated absences	119,996	95,380
Security deposits	11,622	9,756
Grant funds received in advance	36,056	79,963
Total current liabilities	438,748	718,418
Long-term liabilities:		
Conditional grant advances	0	1,177,870
Notes payable	459,738	472,136
Total long-term liabilities	459,738	1,650,006
Total liabilities	898,486	2,368,424
Net assets:		
Unrestricted:		
Available for current operations	163,810	159,521
Board designated	100,675	433,856
Net investment in property & equipment and project development	1,631,103	1,192,468
Total unrestricted net assets	1,895,588	1,785,845
Temporarily restricted	2,417,653	594,600
Total net assets	4,313,241	2,380,445
TOTAL LIABILITIES AND NET ASSETS	\$ 5,211,727	\$ 4,748,869

See accompanying notes to financial statements.

Oregon Coast Community Action

Statement of Activities Year Ended June 30, 2011

	2011			2010 Total
	Unrestricted	Temporarily Restricted	Total	
Revenue:				
Grants & contracts	\$ 8,937,675	\$ 4,745	\$ 8,942,420	\$ 8,919,603
Commodities received	195,781	0	195,781	128,313
Contributions	204,790	0	204,790	155,364
Program income	252,720	0	252,720	224,426
Rental income	109,224	0	109,224	110,962
Interest & other income	40,177	0	40,177	51,953
In-kind contributions	43,971	0	43,971	54,530
Net assets released from restriction	59,562	(59,562)	0	0
Total revenue	9,843,900	(54,817)	9,789,083	9,645,151
Program expenses:				
Youth services	4,902,109	0	4,902,109	4,681,715
Energy services	2,120,859	0	2,120,859	2,777,320
Housing and emergency services	1,917,229	0	1,917,229	1,477,286
Total program expenses	8,940,197	0	8,940,197	8,936,321
Management and general	746,105	0	746,105	676,105
Fund-raising	47,855	0	47,855	142,298
Total expenses	9,734,157	0	9,734,157	9,754,724
Change in net assets from operations	109,743	(54,817)	54,926	(109,573)
Project development support:				
Grants	0	1,877,870	1,877,870	672,130
In-kind contributions	0	0	0	401,828
Total project development support	0	1,877,870	1,877,870	1,073,958
Total change in net assets	109,743	1,823,053	1,932,796	964,385
Net assets - Beginning of the year	1,785,845	594,600	2,380,445	1,416,060
Net assets - End of the year	\$ 1,895,588	\$ 2,417,653	\$ 4,313,241	\$ 2,380,445

See accompanying notes to financial statements.

Oregon Coast Community Action

Statement of Cash Flows

Year Ended June 30, 2011

	<u>2011</u>	<u>2010</u>
Increase (decrease) in cash:		
Cash flows from operating activities:		
Change in net assets	\$ 1,932,796	\$ 964,385
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Donated equipment/property	(377,359)	(401,828)
Depreciation and amortization	110,070	84,271
Changes in operating assets and liabilities:		
Grants and accounts receivable	126,505	(104,054)
Prepaid expenses	(67,914)	(14,063)
Cash restricted to project development	1,177,870	116,560
Accounts payable and accrued liabilities	(234,088)	186,158
Accrued payroll and related liabilities	(29,689)	21,417
Accrued compensated absences	24,616	26,119
Security deposits	1,866	534
Grant funds received in advance	(43,907)	79,963
Net cash provided by operating activities	2,620,766	959,462
Cash flows from investing activities:		
Purchase of property and equipment	(107,213)	(59,630)
Project development	(53,267)	(714,042)
Net cash used in investing activities	(160,480)	(773,672)
Cash flows from financing activities:		
Principal payments on notes payable	(10,866)	(9,716)
Conditional grant advances	0	300,000
Conditional grant advances released	(1,177,870)	0
Net cash (used in)/provided by financing activities	(1,188,736)	290,284
Change in cash	1,271,550	476,074
Cash - Beginning of the year	1,428,385	952,311
Cash - End of the year	\$ 2,699,935	\$ 1,428,385

Supplemental schedule of other cash activity:

Interest paid	\$ 20,893	\$ 23,639
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Oregon Coast Community Action

Statement of Functional Expenses (with comparative June 30, 2010) Year Ended June 30, 2011

	Youth Services	Energy Services	Housing & Emergency Services	Total Program Services	Administration
EXPENSES					
Personnel	\$ 3,642,108	\$ 418,317	\$ 473,821	\$ 4,534,246	\$ 585,691
Consultants/contract services	81,036	561,735	119,359	762,130	63,312
Travel	66,834	6,536	46,529	119,899	5,522
Space costs and rentals	273,448	18,766	43,765	335,979	18,740
Consumable supplies	337,074	11,757	63,531	412,362	(49,983)
Direct client assistance	7,226	1,067,655	656,845	1,731,726	940
Client rent deposits	0	0	14,162	14,162	0
Food	153,189	0	118,717	271,906	898
Commodities distributed	0	0	195,781	195,781	0
Insurance	55,217	4,534	11,162	70,913	11,910
Training	117,460	12,758	18,375	148,593	99
Depreciation	0	0	44,669	44,669	65,402
Abandoned project costs	0	0	0	0	0
Interest expense	0	0	20,892	20,892	0
Other costs	168,517	18,801	89,621	276,939	43,574
	4,902,109	2,120,859	1,917,229	8,940,197	746,105
Administrative allocation	382,599	159,387	114,361	656,347	(656,458)
Total expenses	\$ 5,284,708	\$ 2,280,246	\$ 2,031,590	\$ 9,596,544	\$ 89,647

Fund Raising	Total	2010
\$ 46,463	\$ 5,166,400	\$ 5,189,357
0	825,442	775,118
0	125,421	96,517
0	354,719	309,368
278	362,657	359,392
0	1,732,666	1,912,156
0	14,162	97,287
1,114	273,918	243,811
0	195,781	128,313
0	82,823	62,828
0	148,692	154,759
0	110,071	84,271
0	0	19,407
0	20,892	23,639
0	320,513	298,501
47,855	9,734,157	9,754,724
111	0	0
\$ 47,966	\$ 9,734,157	\$ 9,754,724

Oregon Coast Community Action

Notes to the Financial Statements

June 30, 2011

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.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies followed by ORCCA 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 ORCCA 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 ORCCA and/or the passage of time.

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

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

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June 30, 2011

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 ORCCA's 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 ORCAA 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 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 ORCAA. 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

Oregon Coast Community Action

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June 30, 2011

those donated assets must be maintained, ORCCA reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. ORCCA reclassifies temporarily restricted net assets to unrestricted net assets at that time.

In-Kind Contributions

ORCCA 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, 2011, no such contributed services were recorded.

During the year ended June 30, 2011, ORCCA received the benefit of 21,258 hours of classroom and other volunteer services in the Head Start program valued at \$233,838; these in-kind services are not recognized in the financial statements as they do not meet the criteria for recognition stated above.

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 ORCCA's activities. During the year ended June 30, 2011, ORCCA recorded the value of food commodities received from the U.S. Department of Agriculture amounting to \$195,781. All food received was distributed in ORCCA's program activities.

In addition, donated use of property for Head Start operations amounting to \$42,000 was recorded during the year ended June 30, 2011.

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, ORCCA considers all cash and other liquid investments with initial maturities of three months or less to be cash equivalents.

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. ORCCA 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 10 years for furniture and equipment and from 20-40 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.

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Notes to the Financial Statements

June 30, 2011

Long-Lived Assets

ORCCA 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 ORCCA 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, 2011.

ORCAA 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. Porchlight, Inc. has determined there are no amounts to record as assets or liabilities related to uncertain tax positions. Federal returns for the years ended 2007, 2008, and 2009 remain subject to examination by the Internal Revenue Service.

Concentrations of Credit Risk

ORCCA's financial instruments consist primarily of cash and cash equivalents. All deposits at financial institutions are insured by the Federal Deposit Insurance Corporation with the exception of a repurchase agreement at Umpqua Bank in connection with the ORCCA's sweep account. The repurchase agreement balance of \$1,472,726 as of June 30, 2011 is collateralized by a security interest in the Bank's investment in the Federal Home Loan Bank.

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

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Notes to the Financial Statements

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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 2010

The accompanying financial information as of and for the year ended June 30, 2010 is presented for comparative purposes only and is not intended to represent a complete financial statement presentation. Certain 2010 accounts have been reclassified to conform with the 2011 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 over 15,000 individuals per year in addition to food recipients. ORCCA's service territory is approximately 3,800 square miles, covering Coos, Curry, and western Douglas Counties. According to the 2000 U.S. Census, ORCCA's territory has a combined population of 88,294. The percentage of people living in poverty in this service area is high, with a rate of 17.8% in Coos County, 14.8% in Curry County, and 16% in Douglas County.

During the year ended June 30, 2011, 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 400 infant, toddler, and pre-school age children and their families. Head Start provides activities for children that help them grow mentally, socially, emotionally, and physically. The program supports parents as the first and most important teacher of their children. South Coast Head Start provides services in both Coos and Curry Counties in Oregon.

Court Appointed Special Advocates of Coos County (CASA) provides a volunteer to be the voice of a child who is in State custody due to abuse or neglect. CASA volunteers are considered

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a guardian ad litem in the case, working to secure safe, permanent homes for children in Coos County, Oregon. Children with a CASA volunteer are more likely to find a permanent home, spend less time in foster care, and receive more services.

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

Community Action Adventure (CAA) engages teens on the South Coast by combining volunteerism and fun adventures to promote community involvement. Teens tackle large-scale service projects ranging from public art installations, staffing community events, creating social campaigns, and engaging in environmental stewardship. After teens work together on a project, they are treated to a pizza party or an adventure. The program focus is primarily small regional activities, but CAA has recently expanded to include Ultimate Adventures.

Pairing social responsibility with fun can achieve striking results. Providing opportunities for teens to engage with Community Action Programs helps build the next generation of community leaders, and creates a culture of passionate concern for the greater good.

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 8,987 individuals or 3,768 households. Additionally, weatherization provided services for 241 households. Forms of energy assistance include:

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

Housing Assistance provides affordable housing opportunities, stabilization services to help people stay in housing, and support for homeless programs. Services include, but are not limited to, affordable housing units located in Coos Bay, listings of available rentals, housing counseling, and emergency rental assistance. The Homeless Prevention and Rapid Recovery program helps provide assistance with rent, deposit, utilities, hotel/motel stays, household items, car insurance, moving costs, storage, propane, gasoline, and much more. Other Emergency Assistance includes medical support through Mednet, the Dental Van, health and federal benefits assistance, blanket distribution, voice mail service, and more.

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Notes to the Financial Statements

June 30, 2011

Food Services include the following:

The Emergency Food Assistance Program (TEFAP) under the U.S. Department of Agriculture (USDA) buys food, including processing and packaging, and ships it to state agencies. The amount received by each state depends on its low-income and unemployed population. State agencies work out the details of administration and distribution commodities. Oregon Housing and Community Services (OHCS) is the designated State agency responsible for oversight of TEFAP commodities and funds. OHCS contracts with Oregon Food Bank to serve as the state's coordinating agency and distribute commodities and operating funds to its member agencies. South Coast Food Share is the ORCCA program responsible for distributing TEFAP commodities to Coos and Curry County along with other locally donated food. As a regional food bank within the statewide Oregon Food Bank Network, ORCCA works with over 30 local member agencies providing food for over 1800 food boxes and 7500 meals per month in Coos and Curry Counties.

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

Snack Pack. The Share Bear Snack Pack program is designed to meet the needs of hungry children at times when other food resources are not available, such as weekends or school vacation. Oregon Coast Community Action (ORCCA) partnered with local schools to form the Snack Pack program. The program provides sacks or packs filled with child-friendly, non-perishable food that children can take home on the weekends. The program currently serves over 600 children at ten elementary schools and three child service sites. The program is currently in expansion in order to serve more children at each school. Two of the ten schools are located in Curry County.

NOTE 4 - COMMUNITY CAMPUS PLAN

ORCCA endeavors to build the community's capacity to support individuals, families, and children. To accomplish this, ORCCA has 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 has embarked on a long-term plan to develop a community campus composed of two buildings designed to advance the agency's objectives.

The Child and Family Resource Center with Head Start Classrooms. At approximately 30,000 square feet, the new Child and Family Resource Center will house 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 project will be located at 1855 Thomas Street in Coos Bay, Oregon. This undeveloped 3.02 acre parcel will provide ample room for a new Head Start facility and green space to be developed for play space. This facility is expected to open in 2012.

Central Food Warehouse. This 12,000 square-foot building is planned to anchor ORCCA's food distribution infrastructure. Two or three smaller warehouses, located throughout ORCCA's

Oregon Coast Community Action

Notes to the Financial Statements

June 30, 2011

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 is planned to open in 2012. It is expected that this infrastructure will enable South Coast Food Share to increase its capacity to three million pounds of food per year, and to allow for placement of food in preparation for a natural disaster or other general emergency.

Funding for the Community Campus Plan includes the following:

Ford Family Foundation	\$ 1,525,000
Meyer Memorial Trust	300,000
Murdock Foundation	200,000
Cow Creek Umpqua Indian Foundation	15,000
Coquille Tribal Community Fund	30,000
Ann & Bill Swindells Charitable Trust	10,000
USDA TEFAP	250,000
Kresge Foundation	700,000

Based on the invitations received to apply for grants to be used for the Community Campus Plan, management anticipates additional funding of \$100,000 from the Collins Foundation.

As of the report date, ORCCA has secured a guaranteed loan from the U.S. Department of Agriculture-Business & Industry program with Craft 3 (formerly known as Enterprise Cascadia), as well as working with Carrol Investment, Wells Fargo and Community Funding Group on a New Markets Tax Credit transaction as part of the project funding package. This transaction was closed on December 28, 2011.

In addition to the Community Campus project, ORCCA completed the remodeling of a domestic violence shelter, known as Jane's House, in partnership with Women's Safety and Resource Center and the City of North Bend. The facility was completed in April 2010. The new facility was transferred to ORCCA in October of 2010 from the City of North Bend and is being leased to Women's Safety and Resource Center.

NOTE 5 – GRANTS AND ACCOUNTS RECEIVABLE

Grants and accounts receivable amounting to \$326,497 as of June 30, 2011 consist primarily of government contracts receivable and are all expected to be collected within one year. Based on its collection experience and its evaluation of economic conditions and credit risk quality, management estimates that no allowance for uncollectible grants and accounts receivables is necessary.

Oregon Coast Community Action

Notes to the Financial Statements

June 30, 2011

NOTE 6 – PROPERTY & EQUIPMENT

A summary of property and equipment as of June 30, 2011 is as follows:

Land and improvements	\$ 174,466
Buildings and improvements	1,789,573
Vehicles	548,361
Equipment	113,780
	<hr/>
	2,626,180
Less accumulated depreciation	1,392,749
	<hr/>
	<u>\$ 1,233,431</u>

NOTE 7 – LONG-TERM DEBT

Long-term debt as of June 30, 2011 is as follows:

Note payable to Sterling Bank, through October 2035, payable in monthly installments of \$2,647 including interest at 4.377% per annum, collateralized by real property (the Park West Apartment building) with a carrying value of \$471,465 as of June 30, 2011.

	\$ 471,465
Less current portion of long-term debt	11,727
	<hr/>
	<u>\$ 459,738</u>

Maturities on long-term debt are as follows:

<u>Year Ending June 30,</u>	
2012	\$ 11,727
2013	11,872
2014	12,402
2015	12,956
2016	13,534
Thereafter	408,974
	<hr/>
	<u>\$ 471,465</u>

NOTE 8 - 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, 2011:

Youth Services	\$ 1,183,463
Energy Services	53,134
Housing and Emergency Services	1,181,056
	<hr/>
	<u>\$ 2,417,653</u>

Oregon Coast Community Action

Notes to the Financial Statements

June 30, 2011

Board designated net assets consist of contributions, grants, and other unexpended revenues and gains internally reserved for the following purposes as of June 30, 2011:

Youth Services	\$ 79,981
Housing and Emergency Services	20,694
	<hr/>
	\$ 100,675
	<hr/>

NOTE 9 - 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 10 - OPERATING LEASES

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

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

<u>Year Ending June 30,</u>	
2012	\$ 267,141
2013	214,452
2014	12
2015	12
Total minimum lease payments required	<hr/>
	\$ 481,617
	<hr/>

Total rent expense amounted to approximately \$194,890 for the year ended June 30, 2011.

NOTE 11 – 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 \$189,175 for the year ended June 30, 2011.

NOTE 12 - CONCENTRATION OF REVENUES

For the year ended June 30, 2011, approximately 46% of ORCCA's total support and revenues was received from the U.S. Department of Health and Human Services.

For the year ended June 30, 2011, approximately 44% of ORCCA's total support and revenues was received for the Head Start Program, of which approximately 63% was received from the U.S. Department of Health and Human Services and approximately 27% was received from the State of Oregon Department of Education.

Oregon Coast Community Action

Notes to the Financial Statements

June 30, 2011

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

NOTE 13 - CONTINGENCIES

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

NOTE 14- SUBSEQUENT EVENTS

Subsequent events were evaluated through March 15, 2012, which is the date the financial statements were available to be issued, for events requiring recording or disclosure in the financial statements for the fiscal year ended June 30, 2011.

On December 28, 2011, ORCCA closed on the financing package for the construction of its new Food Bank and Child and Family Resource Center. The total cost of the capital project is expected to be \$10,800,300. The financing package includes a guaranteed loan of \$3,259,683 from the U.S. Department of Agriculture-Business & Industry program through Craft 3 (formerly known as Enterprise Cascadia), and another \$3,076,754 in conjunction with Carrol Investment, Wells Fargo, and Community Funding Group, on a New Markets Tax Credit transaction. The balance of funding for the project will come from a variety of smaller sources.

There are no other events requiring recording or disclosure in the financial statements.

SUPPLEMENTARY INFORMATION

Oregon Coast Community Action

Statement of Revenue, Expenses and Changes in Net Assets

Funding Source Basis

Youth Services

Year Ended June 30, 2011

	Total	Federal Head Start	Federal Head Start Arra	Early Head Start	State Head Start	State Early Head Start
		(1)	(2)	(3)	(4)	(5)
REVENUE						
Grants & contracts	\$ 6,356,008	\$ 1,926,025	\$ 22,853	\$ 849,305	\$ 1,606,262	\$ 52,837
Commodities received	0	0	0	0	0	0
Contributions	44,952	0	0	0	0	0
Program income	110,537	0	0	0	0	0
Rental income	0	0	0	0	0	0
Interest & other income	7,891	0	0	0	1,218	0
In-kind contributions	42,050	0	0	0	0	0
Total revenue	6,561,438	1,926,025	22,853	849,305	1,607,480	52,837
EXPENSES						
Personnel	4,024,707	1,530,437	22,183	583,495	1,247,776	40,346
Consultants/contract services	81,036	39,855	0	6,020	39,152	472
Travel	66,834	32,022	0	4,034	25,930	265
Space costs and rentals	273,448	105,013	0	23,094	83,051	1,771
Consumable supplies	337,074	80,972	0	176,299	77,386	3,642
Direct client assistance	7,226	689	0	381	542	12
Client rent deposits	0	0	0	0	0	0
Food	153,189	742	0	2,474	597	147
Commodities distributed	0	0	0	0	0	0
Insurance	55,217	27,364	0	5,264	21,330	32
Training	117,460	20,799	670	38,788	48,902	5,463
Depreciation	0	0	0	0	0	0
Abandoned project costs	0	0	0	0	0	0
Interest expense	0	0	0	0	0	0
Other costs	168,517	88,132	0	9,456	62,814	687
Total expenses	5,284,708	1,926,025	22,853	849,305	1,607,480	52,837
Change in net assets	1,276,730	0	0	0	0	0
Net assets - Beginning of the year	219,603	(1,950)	0	0	0	0
NET ASSETS - End of the year	\$ 1,496,333	(\$ 1,950)	\$ 0	\$ 0	\$ 0	\$ 0

Fund Number ----- 0880 1880 0883 0890 0886

Oregon Coast Community Action

Statement of Revenue, Expenses and Changes in Net Assets
 Funding Source Basis
 Youth Services
 Year Ended June 30, 2011

	Head Start Usda Federal	Great Afternoon UCAN Head Start	Other Head Start Funds	Oregon Head Start Association	Meyer Memorial Trust HS Building	Ford Family Foundation Head Start Building
	(6)	(7)	(8)	(9)	(10)	(11)
REVENUE						
Grants & contracts	\$ 169,797	\$ 64,482	\$ 0	\$ 2,800	\$ 300,000	\$ 877,870
Commodities received	0	0	0	0	0	0
Contributions	0	0	2,852	0	0	0
Program income	0	0	0	0	0	0
Rental income	0	0	0	0	0	0
Interest & other income	0	0	1,141	0	1,486	4,046
In-kind contributions	0	0	0	0	0	0
Total revenue	169,797	64,482	3,993	2,800	301,486	881,916
EXPENSES						
Personnel	35,433	63,802	389	0	0	0
Consultants/contract services	0	0	0	0	0	210,752
Travel	0	0	0	0	0	423
Space costs and rentals	0	0	0	0	0	33,937
Consumable supplies	11,519	0	464	2,800	0	0
Direct client assistance	0	0	0	0	0	0
Client rent deposits	0	0	0	0	0	0
Food	121,780	0	393	0	0	0
Commodities distributed	0	0	0	0	0	0
Insurance	0	85	0	0	0	0
Training	0	595	0	0	0	0
Depreciation	0	0	0	0	0	0
Abandoned project costs	0	0	0	0	0	0
Interest expense	0	0	0	0	0	0
Other costs	1,065	0	653	0	0	28
Total expenses	169,797	64,482	1,899	2,800	0	245,140
Change in net assets	0	0	2,094	0	301,486	636,776
Net assets - Beginning of the year	0	0	14,006	0	1,701	58,404
NET ASSETS - End of the year	\$ 0	\$ 0	\$ 16,100	\$ 0	\$ 303,187	\$ 695,180

Fund Number 0840 0525 0870 0887 0942 0952

Oregon Coast Community Action

Statement of Revenue, Expenses and Changes in Net Assets
 Funding Source Basis
 Youth Services
 Year Ended June 30, 2011

	DHS Child Care Early Head Start	DCECP- Douglas County Early Childhood	DHS Child Care	CSBG CASA	CSBG CASA	CASA-Coos County
	(12)	(13)	(14)	(15)	(16)	(17)
REVENUE						
Grants & contracts	\$ 65,347	\$ 4,276	\$ 96,607	\$ 10,162	\$ 22,178	\$ 29,460
Commodities received	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Program income	0	0	0	0	0	0
Rental income	0	0	0	0	0	0
Interest & other income	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0
Total revenue	65,347	4,276	96,607	10,162	22,178	29,460
EXPENSES						
Personnel	64,729	3,311	90,685	5,155	20,620	29,460
Consultants/contract services	0	0	0	0	0	0
Travel	0	0	0	763	1,558	0
Space costs and rentals	0	225	0	2,335	0	0
Consumable supplies	0	38	0	575	0	0
Direct client assistance	0	0	5,602	0	0	0
Client rent deposits	0	0	0	0	0	0
Food	0	682	0	0	0	0
Commodities distributed	0	0	0	0	0	0
Insurance	0	0	0	0	0	0
Training	0	0	320	495	0	0
Depreciation	0	0	0	0	0	0
Abandoned project costs	0	0	0	0	0	0
Interest expense	0	0	0	0	0	0
Other costs	0	20	0	839	0	0
Total expenses	64,729	4,276	96,607	10,162	22,178	29,460
Change in net assets	618	0	0	0	0	0
Net assets - Beginning of the year	2,515	0	3,174	0	0	0
NET ASSETS - End of the year	\$ 3,133	\$ 0	\$ 3,174	\$ 0	\$ 0	\$ 0

Fund Number 0181 2500 0180 0014 0021 0070

Oregon Coast Community Action

Statement of Revenue, Expenses and Changes in Net Assets

Funding Source Basis

Youth Services

Year Ended June 30, 2011

	CASA Donations	Juan Young Trust - CASA	Templeton Foundation- CASA	Collins Foundation - CASA	Coquille Tribal Community Fund- CASA	Trust Management Svces - CASA
	(18)	(19)	(20)	(21)	(22)	(23)
REVENUE						
Grants & contracts	\$ 0	\$ 5,000	\$ 0	\$ 15,000	\$ 5,000	\$ 0
Commodities received	0	0	0	0	0	0
Contributions	11,463	0	0	0	0	0
Program income	0	0	0	0	0	0
Rental income	0	0	0	0	0	0
Interest & other income	0	0	0	0	0	0
In-kind contributions	50	0	0	0	0	0
Total revenue	11,513	5,000	0	15,000	5,000	0
EXPENSES						
Personnel	932	2,362	14,991	12,490	7,210	4,959
Consultants/contract services	25	0	0	0	0	0
Travel	859	0	0	0	0	0
Space costs and rentals	4,730	0	0	0	0	0
Consumable supplies	1,653	0	0	0	0	0
Direct client assistance	0	0	0	0	0	0
Client rent deposits	0	0	0	0	0	0
Food	0	0	0	0	0	0
Commodities distributed	0	0	0	0	0	0
Insurance	68	0	0	0	0	0
Training	472	0	0	0	0	0
Depreciation	0	0	0	0	0	0
Abandoned project costs	0	0	0	0	0	0
Interest expense	0	0	0	0	0	0
Other costs	2,771	0	9	0	230	0
Total expenses	11,510	2,362	15,000	12,490	7,440	4,959
Change in net assets	3	2,638	(15,000)	2,510	(2,440)	(4,959)
Net assets - Beginning of the year	1,000	0	15,000	0	2,440	4,959
NET ASSETS - End of the year	\$ 1,003	\$ 2,638	\$ 0	\$ 2,510	\$ 0	\$ 0

Fund Number 0072 0081 0083 0084 0112 0506

Oregon Coast Community Action

Statement of Revenue, Expenses and Changes in Net Assets
 Funding Source Basis
 Youth Services
 Year Ended June 30, 2011

	Cow Creek CASA	CSBG ARRA - CASA Linkages	CSBG Great Afternoons	CSBG Great Afternoons	Douglas County- Great Afternoon	Great Afternoons USDA
	(24)	(25)	(26)	(27)	(28)	(29)
REVENUE						
Grants & contracts	\$ 10,000	\$ 2,961	\$ 10,163	\$ 12,767	\$ 1,000	\$ 21,915
Commodities received	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Program income	0	0	0	0	0	0
Rental income	0	0	0	0	0	0
Interest & other income	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0
Total revenue	10,000	2,961	10,163	12,767	1,000	21,915
EXPENSES						
Personnel	9,474	2,961	10,163	12,748	847	4,848
Consultants/contract services	0	0	0	0	0	0
Travel	0	0	0	19	0	0
Space costs and rentals	0	0	0	0	0	0
Consumable supplies	0	0	0	0	153	591
Direct client assistance	0	0	0	0	0	0
Client rent deposits	0	0	0	0	0	0
Food	0	0	0	0	0	16,476
Commodities distributed	0	0	0	0	0	0
Insurance	0	0	0	0	0	0
Training	0	0	0	0	0	0
Depreciation	0	0	0	0	0	0
Abandoned project costs	0	0	0	0	0	0
Interest expense	0	0	0	0	0	0
Other costs	0	0	0	0	0	0
Total expenses	9,474	2,961	10,163	12,767	1,000	21,915
Change in net assets	526	0	0	0	0	0
Net assets - Beginning of the year	7,163	0	0	0	0	0
NET ASSETS - End of the year	\$ 7,689	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Fund Number 0816 1001 0016 0023 0500 0504

Oregon Coast Community Action

Statement of Revenue, Expenses and Changes in Net Assets
 Funding Source Basis
 Youth Services
 Year Ended June 30, 2011

	Reedsport Great Afternoons	Cow Creek Great Afternoons	Ford Family- Great Afternoons	SCBEC- Communities Empowering Youth	Oregon Community Foundation Whipple	C.Giles Hunt
	(30)	(31)	(32)	(33)	(34)	(35)
REVENUE						
Grants & contracts	\$ 0	\$ 10,000	\$ 120,000	\$ 8,191	\$ 0	\$ 10,000
Commodities received	0	0	0	0	0	0
Contributions	28,104	1,000	0	0	0	0
Program income	56,123	0	0	0	0	0
Rental income	0	0	0	0	0	0
Interest & other income	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0
Total revenue	84,227	11,000	120,000	8,191	0	10,000
EXPENSES						
Personnel	99,080	1,000	16,954	0	26,841	10,000
Consultants/contract services	42	0	0	0	0	0
Travel	566	0	0	0	0	0
Space costs and rentals	35	0	0	0	0	0
Consumable supplies	2,027	0	3,126	8,160	0	0
Direct client assistance	0	0	0	0	0	0
Client rent deposits	0	0	0	0	0	0
Food	1,898	0	0	0	0	0
Commodities distributed	0	0	0	0	0	0
Insurance	885	0	0	0	0	0
Training	10	0	0	0	946	0
Depreciation	0	0	0	0	0	0
Abandoned project costs	0	0	0	0	0	0
Interest expense	0	0	0	0	0	0
Other costs	1,674	0	0	31	0	0
Total expenses	106,217	1,000	20,080	8,191	27,787	10,000
Change in net assets	(21,990)	10,000	99,920	0	(27,787)	0
Net assets - Beginning of the year	22,125	0	0	0	30,000	0
NET ASSETS - End of the year	\$ 135	\$ 10,000	\$ 99,920	\$ 0	\$ 2,213	\$ 0

Fund Number 0510 0817 0951 0064 0508 0512

Oregon Coast Community Action

Statement of Revenue, Expenses and Changes in Net Assets

Funding Source Basis

Youth Services

Year Ended June 30, 2011

	Great Beginnings	Reedsport School District	Great Gardens	OCF-Douglas Community Foundation-Gardens	Oregon Community Foundation - Boomers & Babies	Coquille Tribal Community Fund Myrtle Point
	(36)	(37)	(38)	(39)	(40)	(41)
REVENUE						
Grants & contracts	\$ 0	\$ 3,750	\$ 0	\$ 0	\$ 0	\$ 8,000
Commodities received	0	0	0	0	0	0
Contributions	1,233	0	300	0	0	0
Program income	54,414	0	0	0	0	0
Rental income	0	0	0	0	0	0
Interest & other income	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0
Total revenue	55,647	3,750	300	0	0	8,000
EXPENSES						
Personnel	46,962	1,750	24	277	13	0
Consultants/contract services	0	0	0	1,110	0	0
Travel	0	0	0	30	788	0
Space costs and rentals	0	2,000	0	0	0	0
Consumable supplies	687	0	304	8,011	112	0
Direct client assistance	0	0	0	0	0	0
Client rent deposits	0	0	0	0	0	0
Food	0	0	0	0	0	8,000
Commodities distributed	0	0	0	0	0	0
Insurance	189	0	0	0	0	0
Training	0	0	0	0	0	0
Depreciation	0	0	0	0	0	0
Abandoned project costs	0	0	0	0	0	0
Interest expense	0	0	0	0	0	0
Other costs	140	0	0	0	3	0
Total expenses	47,978	3,750	328	9,428	916	8,000
Change in net assets	7,669	0	(28)	(9,428)	(916)	0
Net assets - Beginning of the year	3,749	0	724	9,428	5,000	0
NET ASSETS - End of the year	\$ 11,418	\$ 0	\$ 696	\$ 0	\$ 4,084	\$ 0

Fund Number 0514 0515 0519 0527 0742 1475

Oregon Coast Community Action

Statement of Revenue, Expenses and Changes in Net Assets
 Funding Source Basis
 Youth Services
 Year Ended June 30, 2011

	Pacific Power Foundation - CASA	Zonta Service Foundation CASA	Douglas Community Fund- OCF Great Beginnings	Ford Family - Cast The Net	OCR-Swindell Campus	Subtotal Temporarily Restricted
	(42)	(43)	(44)	(45)	(46)	
REVENUE						
Grants & contracts	\$ 1,000	\$ 1,000	\$ 10,000	\$ 0	\$ 0	\$ 6,356,008
Commodities received	0	0	0	0	0	0
Contributions	0	0	0	0	0	44,952
Program income	0	0	0	0	0	110,537
Rental income	0	0	0	0	0	0
Interest & other income	0	0	0	0	0	7,891
In-kind contributions	0	0	0	0	0	50
Total revenue	1,000	1,000	10,000	0	0	6,519,438
EXPENSES						
Personnel	0	0	0	0	0	4,024,707
Consultants/contract services	0	0	0	0	0	297,428
Travel	0	0	0	0	0	67,257
Space costs and rentals	0	0	0	0	0	256,191
Consumable supplies	0	0	0	0	0	378,519
Direct client assistance	0	0	0	0	0	7,226
Client rent deposits	0	0	0	0	0	0
Food	0	0	0	0	0	153,189
Commodities distributed	0	0	0	0	0	0
Insurance	0	0	0	0	0	55,217
Training	0	0	0	0	0	117,460
Depreciation	0	0	0	0	0	0
Abandoned project costs	0	0	0	0	0	0
Interest expense	0	0	0	0	0	0
Other costs	0	0	0	0	0	168,552
Total expenses	0	0	0	0	0	5,525,746
Change in net assets	1,000	1,000	10,000	0	0	993,692
Net assets - Beginning of the year	0	0	0	332	10,000	189,770
NET ASSETS - End of the year	\$ 1,000	\$ 1,000	\$ 10,000	\$ 332	\$ 10,000	\$ 1,183,462

Fund Number 0062 0069 0528 0954 0956 -----

Oregon Coast Community Action

Statement of Revenue, Expenses and Changes in Net Assets
 Funding Source Basis
 Youth Services
 Year Ended June 30, 2011

	1952 Ford Family HS Building Contra Account	Adjustments Youth Services	Subtotal Unrestricted
	(47)	(48)	
REVENUE			
Grants & contracts	\$ 0	\$ 0	\$ 0
Commodities received	0	0	0
Contributions	0	0	0
Program income	0	0	0
Rental income	0	0	0
Interest & other income	0	0	0
In-kind contributions	0	42,000	42,000
Total revenue	0	42,000	42,000
EXPENSES			
Personnel	0	0	0
Consultants/contract services	(216,392)	0	(216,392)
Travel	(423)	0	(423)
Space costs and rentals	(24,743)	42,000	17,257
Consumable supplies	0	(41,445)	(41,445)
Direct client assistance	0	0	0
Client rent deposits	0	0	0
Food	0	0	0
Commodities distributed	0	0	0
Insurance	0	0	0
Training	0	0	0
Depreciation	0	0	0
Abandoned project costs	0	0	0
Interest expense	0	0	0
Other costs	(35)	0	(35)
Total expenses	(241,593)	555	(241,038)
Change in net assets	241,593	41,445	283,038
Net assets - Beginning of the year	123,460	(93,627)	29,833
NET ASSETS - End of the year	\$ 365,053	(\$ 52,182)	\$ 312,871

Fund Number 1952 0996 -----

Oregon Coast Community Action

Statement of Revenue, Expenses and Changes in Net Assets

Funding Source Basis

Energy Services

Year Ended June 30, 2011

	Total	LIEAP Direct Assistance	LIEAP Direct Payments	LIEAP Client Ed	242 LIEAP Client Ed	LIEAP Admin
		(1)	(2)	(3)	(4)	(5)
REVENUE						
Grants & contracts	\$ 2,318,913	\$ 927,180	\$ 134,299	\$ 38,187	\$ 14,019	\$ 99,497
Commodities received	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Program income	0	0	0	0	0	0
Rental income	0	0	0	0	0	0
Interest & other income	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0
Total revenue	2,318,913	927,180	134,299	38,187	14,019	99,497
EXPENSES						
Personnel	577,704	0	0	36,497	10,078	99,282
Consultants/contract services	561,735	0	0	0	0	0
Travel	6,536	0	0	717	208	0
Space costs and rentals	18,766	0	0	0	2,993	0
Consumable supplies	11,757	0	0	0	100	0
Direct client assistance	1,067,655	927,180	134,299	0	0	0
Client rent deposits	0	0	0	0	0	0
Food	0	0	0	0	0	0
Commodities distributed	0	0	0	0	0	0
Insurance	4,534	0	0	0	0	0
Training	12,758	0	0	557	200	215
Depreciation	0	0	0	0	0	0
Abandoned project costs	0	0	0	0	0	0
Interest expense	0	0	0	0	0	0
Other costs	18,801	0	0	416	440	0
Total expenses	2,280,246	927,180	134,299	38,187	14,019	99,497
Change in net assets	38,667	0	0	0	0	0
Net assets - Beginning of the year	14,467	0	0	0	0	0
NET ASSETS - End of the year	\$ 53,134	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Fund Number ----- 0410 0210 0241 0242 0250

Oregon Coast Community Action

Statement of Revenue, Expenses and Changes in Net Assets

Funding Source Basis

Energy Services

Year Ended June 30, 2011

	LIEAP Admin	LIEAP Program Delivery	LIEAP Wx	LIEAP Wx EE	LIEAP 10 Wx EE	LIEAP Leverage
	(6)	(7)	(8)	(9)	(10)	(11)
REVENUE						
Grants & contracts	\$ 28,719	\$ 180,059	\$ 74,821	\$ 1,280	\$ 10,171	\$ 1,305
Commodities received	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Program income	0	0	0	0	0	0
Rental income	0	0	0	0	0	0
Interest & other income	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0
Total revenue	28,719	180,059	74,821	1,280	10,171	1,305
EXPENSES						
Personnel	12,934	156,167	10,429	1,280	10,171	0
Consultants/contract services	14,672	0	58,146	0	0	0
Travel	0	1,345	937	0	0	25
Space costs and rentals	0	8,619	514	0	0	0
Consumable supplies	1,113	1,613	1,032	0	0	0
Direct client assistance	0	498	0	0	0	1,280
Client rent deposits	0	0	0	0	0	0
Food	0	0	0	0	0	0
Commodities distributed	0	0	0	0	0	0
Insurance	0	392	0	0	0	0
Training	0	3,750	0	0	0	0
Depreciation	0	0	0	0	0	0
Abandoned project costs	0	0	0	0	0	0
Interest expense	0	0	0	0	0	0
Other costs	0	7,675	3,763	0	0	0
Total expenses	28,719	180,059	74,821	1,280	10,171	1,305
Change in net assets	0	0	0	0	0	0
Net assets - Beginning of the year	0	0	0	0	0	0
NET ASSETS - End of the year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Fund Number 0350 0351 0360 0361 0362 0450

Oregon Coast Community Action

Statement of Revenue, Expenses and Changes in Net Assets

Funding Source Basis

Energy Services

Year Ended June 30, 2011

	0451 LIEAP Leverage Development	LIEAP Wx	LIEAP Wx T/Ta	DOE Wx	DOE ARRA Funds	DOE Fp 10- Furnace Program
	(12)	(13)	(14)	(15)	(16)	(17)
REVENUE						
Grants & contracts	\$ 4,479	\$ 124,845	\$ 3,389	\$ 46,223	\$ 358,372	\$ 9,960
Commodities received	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Program income	0	0	0	0	0	0
Rental income	0	0	0	0	0	0
Interest & other income	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0
Total revenue	4,479	124,845	3,389	46,223	358,372	9,960
EXPENSES						
Personnel	0	35,904	0	7,467	116,740	0
Consultants/contract services	4,479	77,318	0	37,976	236,108	3,960
Travel	0	683	770	140	850	0
Space costs and rentals	0	1,103	0	280	2,414	0
Consumable supplies	0	2,573	0	300	1,909	2,000
Direct client assistance	0	0	0	0	0	4,000
Client rent deposits	0	0	0	0	0	0
Food	0	0	0	0	0	0
Commodities distributed	0	0	0	0	0	0
Insurance	0	4,142	0	0	0	0
Training	0	0	2,619	0	0	0
Depreciation	0	0	0	0	0	0
Abandoned project costs	0	0	0	0	0	0
Interest expense	0	0	0	0	0	0
Other costs	0	3,122	0	60	351	0
Total expenses	4,479	124,845	3,389	46,223	358,372	9,960
Change in net assets	0	0	0	0	0	0
Net assets - Beginning of the year	0	0	0	0	0	0
NET ASSETS - End of the year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Fund Number 0451 0560 0562 0310 0311 0312

Oregon Coast Community Action

Statement of Revenue, Expenses and Changes in Net Assets

Funding Source Basis

Energy Services

Year Ended June 30, 2011

	DOE T/Ta	DOE ARRA T & Ta	DOE ARRA SERC	SCBEC-Jobs Plus	Pacific Corp - Blue Sky	1243 - Pacific Blue Sky Contra
	(18)	(19)	(20)	(21)	(22)	(23)
REVENUE						
Grants & contracts	\$ 571	\$ 3,196	\$ 816	\$ 3,926	\$ 40,375	\$ 0
Commodities received	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Program income	0	0	0	0	0	0
Rental income	0	0	0	0	0	0
Interest & other income	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0
Total revenue	571	3,196	816	3,926	40,375	0
EXPENSES						
Personnel	0	0	60	3,926	0	0
Consultants/contract services	0	0	756	0	1,500	0
Travel	0	0	0	0	0	0
Space costs and rentals	0	0	0	0	0	0
Consumable supplies	0	0	0	0	38,875	(38,875)
Direct client assistance	0	0	0	0	0	0
Client rent deposits	0	0	0	0	0	0
Food	0	0	0	0	0	0
Commodities distributed	0	0	0	0	0	0
Insurance	0	0	0	0	0	0
Training	571	3,196	0	0	0	0
Depreciation	0	0	0	0	0	0
Abandoned project costs	0	0	0	0	0	0
Interest expense	0	0	0	0	0	0
Other costs	0	0	0	0	0	0
Total expenses	571	3,196	816	3,926	40,375	(38,875)
Change in net assets	0	0	0	0	0	38,875
Net assets - Beginning of the year	0	0	0	0	0	0
NET ASSETS - End of the year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 38,875

Fund Number 0320 0321 0322 0140 0243 1243

Oregon Coast Community Action

Statement of Revenue, Expenses and Changes in Net Assets

Funding Source Basis

Energy Services

Year Ended June 30, 2011

	Oregon Heat/Ppl	Echo Wx Pc	Echo Energy Ed	Echo Wx Pc T/Ta	City Of Bandon- Energy	Coos Curry Electric Co-Op - Energy
	(24)	(25)	(26)	(27)	(28)	(29)
REVENUE						
Grants & contracts	\$ 2,856	\$ 159,346	\$ 51,022	\$ 0	\$ 0	\$ 0
Commodities received	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Program income	0	0	0	0	0	0
Rental income	0	0	0	0	0	0
Interest & other income	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0
Total revenue	2,856	159,346	51,022	0	0	0
EXPENSES						
Personnel	1,166	30,194	45,409	0	0	0
Consultants/contract services	0	126,820	0	0	0	0
Travel	0	631	230	0	0	0
Space costs and rentals	0	1,127	1,716	0	0	0
Consumable supplies	0	325	792	0	0	0
Direct client assistance	398	0	0	0	0	0
Client rent deposits	0	0	0	0	0	0
Food	0	0	0	0	0	0
Commodities distributed	0	0	0	0	0	0
Insurance	0	0	0	0	0	0
Training	0	0	1,650	0	0	0
Depreciation	0	0	0	0	0	0
Abandoned project costs	0	0	0	0	0	0
Interest expense	0	0	0	0	0	0
Other costs	1,500	249	1,225	0	0	0
Total expenses	3,064	159,346	51,022	0	0	0
Change in net assets	(208)	0	0	0	0	0
Net assets - Beginning of the year	2,744	0	0	0	552	1,529
NET ASSETS - End of the year	\$ 2,536	\$ 0	\$ 0	\$ 0	\$ 552	\$ 1,529

Fund Number 0400 0561 0565 0569 0245 0354

Oregon Coast Community Action

Statement of Revenue, Expenses and Changes in Net Assets

Funding Source Basis

Energy Services

Year Ended June 30, 2011

	Energy-Other Funds	N W Natural Low Income Wx Program
	(30)	(31)
REVENUE		
Grants & contracts	\$ 0	\$ 0
Commodities received	0	0
Contributions	0	0
Program income	0	0
Rental income	0	0
Interest & other income	0	0
In-kind contributions	0	0
Total revenue	0	0
EXPENSES		
Personnel	0	0
Consultants/contract services	0	0
Travel	0	0
Space costs and rentals	0	0
Consumable supplies	0	0
Direct client assistance	0	0
Client rent deposits	0	0
Food	0	0
Commodities distributed	0	0
Insurance	0	0
Training	0	0
Depreciation	0	0
Abandoned project costs	0	0
Interest expense	0	0
Other costs	0	0
Total expenses	0	0
Change in net assets	0	0
Net assets - Beginning of the year	112	9,530
NET ASSETS - End of the year	\$ 112	\$ 9,530

Fund Number 0355 0425

Oregon Coast Community Action

Statement of Revenue, Expenses and Changes in Net Assets

Funding Source Basis

Housing and Emergency Services

Year Ended June 30, 2011

	Total	Community Services Block Grant	CSBG Discretionary	CSBG SCFS And EFSP Support	Comm. Serv. Block Gt	CSBG SCFS/EFSP
		(1)	(2)	(3)	(4)	(5)
REVENUE						
Grants & contracts	\$ 2,140,367	\$ 21,361	\$ 4,000	\$ 46,180	\$ 2,503	\$ 33,401
Commodities received	195,781	0	0	0	0	0
Contributions	101,230	0	0	0	0	0
Program income	141,885	0	0	0	0	0
Rental income	109,224	0	0	0	0	0
Interest & other income	9,453	0	0	0	0	0
In-kind contributions	1,595	0	0	0	0	0
Total revenue	2,699,535	21,361	4,000	46,180	2,503	33,401
EXPENSES						
Personnel	588,182	12,421	4,000	46,180	1,197	33,401
Consultants/contract services	119,359	0	0	0	0	0
Travel	46,529	110	0	0	23	0
Space costs and rentals	43,765	1,163	0	0	0	0
Consumable supplies	63,531	56	0	0	0	0
Direct client assistance	656,845	605	0	0	0	0
Client rent deposits	14,162	0	0	0	0	0
Food	118,717	0	0	0	0	0
Commodities distributed	195,781	0	0	0	0	0
Insurance	11,162	0	0	0	92	0
Training	18,375	60	0	0	0	0
Depreciation	44,669	0	0	0	0	0
Abandoned project costs	0	0	0	0	0	0
Interest expense	20,892	0	0	0	0	0
Other costs	89,621	6,946	0	0	1,191	0
Total expenses	2,031,590	21,361	4,000	46,180	2,503	33,401
Change in net assets	667,945	0	0	0	0	0
Net assets - Beginning of the year	1,161,551	0	0	0	0	0
NET ASSETS - End of the year	\$ 1,829,496	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Fund Number ----- 0010 0011 0015 0020 0022

Oregon Coast Community Action

Statement of Revenue, Expenses and Changes in Net Assets

Funding Source Basis

Housing and Emergency Services

Year Ended June 30, 2011

	CSBG Housing	CSBG Community Action Adventure	CSBG ARRA - Outreach Housing	CSBG ARRA - Curry County Linkage	CSBG ARRA - Housing	CSBG ARRA - Whse Manager Nutrition
	(6)	(7)	(8)	(9)	(10)	(11)
REVENUE						
Grants & contracts	\$ 4,550	\$ 8,706	\$ 399	\$ 58	\$ 10,802	\$ 10,406
Commodities received	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Program income	0	0	0	0	0	0
Rental income	0	0	0	0	0	0
Interest & other income	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0
Total revenue	4,550	8,706	399	58	10,802	10,406
EXPENSES						
Personnel	4,550	1,205	399	58	10,802	10,406
Consultants/contract services	0	0	0	0	0	0
Travel	0	5,095	0	0	0	0
Space costs and rentals	0	0	0	0	0	0
Consumable supplies	0	2,253	0	0	0	0
Direct client assistance	0	0	0	0	0	0
Client rent deposits	0	0	0	0	0	0
Food	0	153	0	0	0	0
Commodities distributed	0	0	0	0	0	0
Insurance	0	0	0	0	0	0
Training	0	0	0	0	0	0
Depreciation	0	0	0	0	0	0
Abandoned project costs	0	0	0	0	0	0
Interest expense	0	0	0	0	0	0
Other costs	0	0	0	0	0	0
Total expenses	4,550	8,706	399	58	10,802	10,406
Change in net assets	0	0	0	0	0	0
Net assets - Beginning of the year	0	0	0	0	0	0
NET ASSETS - End of the year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Fund Number 0024 0027 1002 1003 1005 1006

Oregon Coast Community Action

Statement of Revenue, Expenses and Changes in Net Assets
 Funding Source Basis
 Housing and Emergency Services
 Year Ended June 30, 2011

	CSBG ARRA - MP Food Hub	CSBG ARRA - Health Education	CSBG ARRA - Benefits Enrollment	Oasis COC Expansion 10142010- 12312012	Continuum of Care BAFS	COC Oasis
	(12)	(13)	(14)	(15)	(16)	(17)
REVENUE						
Grants & contracts	\$ 8,982	\$ 1,545	\$ 4,000	\$ 12,551	\$ 14,910	\$ 22,025
Commodities received	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Program income	0	0	0	0	0	0
Rental income	0	0	0	0	0	0
Interest & other income	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0
Total revenue	8,982	1,545	4,000	12,551	14,910	22,025
EXPENSES						
Personnel	184	1,520	4,000	175	364	358
Consultants/contract services	0	0	0	6,575	7,971	5,967
Travel	0	0	0	0	242	0
Space costs and rentals	0	0	0	175	6,333	1,000
Consumable supplies	8,798	0	0	0	0	0
Direct client assistance	0	0	0	5,626	0	14,700
Client rent deposits	0	0	0	0	0	0
Food	0	0	0	0	0	0
Commodities distributed	0	0	0	0	0	0
Insurance	0	0	0	0	0	0
Training	0	25	0	0	0	0
Depreciation	0	0	0	0	0	0
Abandoned project costs	0	0	0	0	0	0
Interest expense	0	0	0	0	0	0
Other costs	0	0	0	0	0	0
Total expenses	8,982	1,545	4,000	12,551	14,910	22,025
Change in net assets	0	0	0	0	0	0
Net assets - Beginning of the year	0	0	0	0	0	2
NET ASSETS - End of the year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2

Fund Number 1008 1010 1011 0039 0040 0042

Oregon Coast Community Action

Statement of Revenue, Expenses and Changes in Net Assets

Funding Source Basis

Housing and Emergency Services

Year Ended June 30, 2011

	C OC C 03 - Cools	COC Cools Expansion	COC Samaritan Housing	HUD C Of C - WSRC	COC Family Transitions	Coquille Tribal - Snack Pack
	(18)	(19)	(20)	(21)	(22)	(23)
REVENUE						
Grants & contracts	\$ 22,284	\$ 66,903	\$ 118,646	\$ 14,123	\$ 26,463	\$ 14,000
Commodities received	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Program income	0	0	0	0	0	0
Rental income	0	0	0	0	0	0
Interest & other income	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0
Total revenue	22,284	66,903	118,646	14,123	26,463	14,000
EXPENSES						
Personnel	5,296	14,930	490	311	1,982	166
Consultants/contract services	0	0	21,344	6,333	0	0
Travel	0	2,228	0	0	0	0
Space costs and rentals	0	0	2,557	3,900	0	0
Consumable supplies	0	2,259	400	3,579	0	1,192
Direct client assistance	15,549	35,894	86,949	0	24,415	0
Client rent deposits	0	0	2,600	0	0	0
Food	0	0	0	0	0	885
Commodities distributed	0	0	0	0	0	0
Insurance	0	0	0	0	0	0
Training	48	0	0	0	0	0
Depreciation	0	0	0	0	0	0
Abandoned project costs	0	0	0	0	0	0
Interest expense	0	0	0	0	0	0
Other costs	1,391	11,592	4,306	0	66	0
Total expenses	22,284	66,903	118,646	14,123	26,463	2,243
Change in net assets	0	0	0	0	0	11,757
Net assets - Beginning of the year	0	0	0	0	0	2,189
NET ASSETS - End of the year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 13,946

Fund Number 0044 0047 0048 0130 0131 0113

Oregon Coast Community Action

Statement of Revenue, Expenses and Changes in Net Assets

Funding Source Basis

Housing and Emergency Services

Year Ended June 30, 2011

	Cow Creek Snack Pack	Pacific Power Foundation - Snack Pack	Snack Pack Program	Oregon Community Foundation- Snack Pack	ESGP	ESGP 09 Oasis
	(24)	(25)	(26)	(27)	(28)	(29)
REVENUE						
Grants & contracts	\$ 15,000	\$ 0	\$ 18,570	\$ 1,000	\$ 13,858	\$ 8,150
Commodities received	0	0	0	0	0	0
Contributions	0	0	16,495	0	0	0
Program income	0	0	0	0	0	0
Rental income	0	0	0	0	0	0
Interest & other income	0	0	0	0	0	0
In-kind contributions	0	0	25	0	0	0
Total revenue	15,000	0	35,090	1,000	13,858	8,150
EXPENSES						
Personnel	0	0	5,696	5,651	12,811	0
Consultants/contract services	0	0	0	0	0	0
Travel	0	0	0	143	0	0
Space costs and rentals	0	0	0	0	1,047	0
Consumable supplies	0	0	1,938	764	0	0
Direct client assistance	0	0	0	0	0	8,150
Client rent deposits	0	0	0	0	0	0
Food	11,668	2,000	16,646	3,323	0	0
Commodities distributed	0	0	0	0	0	0
Insurance	0	0	0	0	0	0
Training	0	0	0	0	0	0
Depreciation	0	0	0	0	0	0
Abandoned project costs	0	0	0	0	0	0
Interest expense	0	0	0	0	0	0
Other costs	0	0	35	47	0	0
Total expenses	11,668	2,000	24,315	9,928	13,858	8,150
Change in net assets	3,332	(2,000)	10,775	(8,928)	0	0
Net assets - Beginning of the year	10,000	2,000	0	9,928	0	0
NET ASSETS - End of the year	\$ 13,332	\$ 0	\$ 10,775	\$ 1,000	\$ 0	\$ 0

Fund Number 0118 0479 0485 0495 0540 0541

Oregon Coast Community Action

Statement of Revenue, Expenses and Changes in Net Assets

Funding Source Basis

Housing and Emergency Services

Year Ended June 30, 2011

	ESGP 09 The House	ESGP WSRC	Community Action Adventure	Health Education	Medical Services	Bay Area First Step Expansion 11/3/10-10/31/12
	(30)	(31)	(32)	(33)	(34)	(35)
REVENUE						
Grants & contracts	\$ 8,150	\$ 10,000	\$ 10,486	\$ 1,515	\$ 915	\$ 8,721
Commodities received	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Program income	0	0	0	0	0	0
Rental income	0	0	0	0	0	0
Interest & other income	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0
Total revenue	8,150	10,000	10,486	1,515	915	8,721
EXPENSES						
Personnel	0	0	3,361	815	68	137
Consultants/contract services	0	0	0	0	0	1,320
Travel	0	0	3,117	0	167	0
Space costs and rentals	0	0	0	0	0	4,554
Consumable supplies	0	8,854	265	0	0	0
Direct client assistance	8,150	0	0	700	255	2,710
Client rent deposits	0	0	0	0	0	0
Food	0	0	102	0	75	0
Commodities distributed	0	0	0	0	0	0
Insurance	0	1,146	0	0	0	0
Training	0	0	2,965	0	0	0
Depreciation	0	0	0	0	0	0
Abandoned project costs	0	0	0	0	0	0
Interest expense	0	0	0	0	0	0
Other costs	0	0	676	0	350	0
Total expenses	8,150	10,000	10,486	1,515	915	8,721
Change in net assets	0	0	0	0	0	0
Net assets - Beginning of the year	0	0	0	0	0	0
NET ASSETS - End of the year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Fund Number 0542 0543 0018 0019 0028 0049

Oregon Coast Community Action

Statement of Revenue, Expenses and Changes in Net Assets

Funding Source Basis

Housing and Emergency Services

Year Ended June 30, 2011

	Coos Curry Bar Association	Coquille Tribal Community Fund Housing	Coquille Tribal Community Fund- SCFS	Umpqua Training & Employment- GA	Philip Boe Scholarship Fund	HOME TBA
	(36)	(37)	(38)	(39)	(40)	(41)
REVENUE						
Grants & contracts	\$ 0	\$ 0	\$ 10,000	\$ 3,069	\$ 0	\$ 158,640
Commodities received	0	0	0	0	0	0
Contributions	2,000	0	0	0	400	0
Program income	0	0	0	0	0	0
Rental income	0	0	0	0	0	0
Interest & other income	0	0	0	0	3	0
In-kind contributions	0	0	0	0	0	0
Total revenue	2,000	0	10,000	3,069	403	158,640
EXPENSES						
Personnel	112	0	1,928	3,069	0	14,422
Consultants/contract services	0	0	0	0	1,500	0
Travel	218	0	5,000	0	0	0
Space costs and rentals	0	0	0	0	0	0
Consumable supplies	0	0	0	0	0	0
Direct client assistance	0	3,000	0	0	0	134,006
Client rent deposits	0	0	0	0	0	10,212
Food	0	0	0	0	0	0
Commodities distributed	0	0	0	0	0	0
Insurance	0	0	0	0	0	0
Training	13	0	0	0	0	0
Depreciation	0	0	0	0	0	0
Abandoned project costs	0	0	0	0	0	0
Interest expense	0	0	0	0	0	0
Other costs	1,171	0	0	0	0	0
Total expenses	1,514	3,000	6,928	3,069	1,500	158,640
Change in net assets	486	(3,000)	3,072	0	(1,097)	0
Net assets - Beginning of the year	1,918	3,000	5,000	0	4,360	0
NET ASSETS - End of the year	\$ 2,404	\$ 0	\$ 8,072	\$ 0	\$ 3,263	\$ 0

Fund Number 0068 0110 0111 0142 0160 0190

Oregon Coast Community Action

Statement of Revenue, Expenses and Changes in Net Assets

Funding Source Basis

Housing and Emergency Services

Year Ended June 30, 2011

	HTBA	Brookings Donations	EFSP	EFSP - Housing	LIRHF	SHOW
	(42)	(43)	(44)	(45)	(46)	(47)
REVENUE						
Grants & contracts	\$ 4,385	\$ 900	\$ 29,486	\$ 22,520	\$ 5,732	\$ 9,688
Commodities received	0	0	0	0	0	0
Contributions	0	260	0	0	0	0
Program income	0	0	0	0	0	0
Rental income	0	0	0	0	0	0
Interest & other income	0	0	34	0	0	0
In-kind contributions	0	100	0	0	0	0
Total revenue	4,385	1,260	29,520	22,520	5,732	9,688
EXPENSES						
Personnel	313	0	1,345	0	402	9,688
Consultants/contract services	0	0	0	0	0	0
Travel	0	0	0	0	0	0
Space costs and rentals	0	0	0	0	0	0
Consumable supplies	0	0	0	0	0	0
Direct client assistance	4,072	744	0	22,520	3,980	0
Client rent deposits	0	0	0	0	1,350	0
Food	0	0	28,175	0	0	0
Commodities distributed	0	0	0	0	0	0
Insurance	0	0	0	0	0	0
Training	0	0	0	0	0	0
Depreciation	0	0	0	0	0	0
Abandoned project costs	0	0	0	0	0	0
Interest expense	0	0	0	0	0	0
Other costs	0	993	0	0	0	0
Total expenses	4,385	1,737	29,520	22,520	5,732	9,688
Change in net assets	0	(477)	0	0	0	0
Net assets - Beginning of the year	0	2,483	0	0	0	0
NET ASSETS - End of the year	\$ 0	\$ 2,006	\$ 0	\$ 0	\$ 0	\$ 0

Fund Number 0191 0200 0270 0271 0280 0420

Oregon Coast Community Action

Statement of Revenue, Expenses and Changes in Net Assets

Funding Source Basis

Housing and Emergency Services

Year Ended June 30, 2011

	OFB GFFP - Development	Safeway Foundation - MP Food Pantry	Umpqua Bank	Myrtle Point Food Pantry	Donated Food	Food Other Funds
	(48)	(49)	(50)	(51)	(52)	(53)
REVENUE						
Grants & contracts	\$ 29,946	\$ 1,000	\$ 3,500	\$ 0	\$ 0	\$ 0
Commodities received	0	0	0	0	0	0
Contributions	0	0	0	19,385	52,282	0
Program income	0	0	0	0	79,268	62,537
Rental income	0	0	0	0	0	0
Interest & other income	0	0	0	0	1,230	0
In-kind contributions	0	0	0	0	0	0
Total revenue	29,946	1,000	3,500	19,385	132,780	62,537
EXPENSES						
Personnel	28,424	0	0	2,447	67,972	32,023
Consultants/contract services	0	0	0	1,075	29,365	7,360
Travel	0	0	0	574	2,968	22,036
Space costs and rentals	0	0	0	4,093	16,224	0
Consumable supplies	20	0	0	777	15,594	0
Direct client assistance	0	0	0	0	0	0
Client rent deposits	0	0	0	0	0	0
Food	0	1,000	3,500	8,493	7,455	0
Commodities distributed	0	0	0	0	0	0
Insurance	0	0	0	0	4,922	0
Training	0	0	0	0	1,077	0
Depreciation	0	0	0	0	0	0
Abandoned project costs	0	0	0	0	0	0
Interest expense	0	0	0	0	0	0
Other costs	1,502	0	0	2,123	7,517	0
Total expenses	29,946	1,000	3,500	19,582	153,094	61,419
Change in net assets	0	0	0	(197)	(20,314)	1,118
Net assets - Beginning of the year	0	0	0	0	14,131	5,186
NET ASSETS - End of the year	\$ 0	\$ 0	\$ 0	(\$ 197)	(\$ 6,183)	\$ 6,304

Fund Number 0461 0473 0474 0475 0480 0481

Oregon Coast Community Action

Statement of Revenue, Expenses and Changes in Net Assets
 Funding Source Basis
 Housing and Emergency Services
 Year Ended June 30, 2011

	Oregon Community Foundation	South Coast Food Share Warehouse Project	DEQ Solid Waste Program	OFB TEFAP	Oregon Food Bank Discretionary	Oregon Community Foundation - Connect Program
	(54)	(55)	(56)	(57)	(58)	(59)
REVENUE						
Grants & contracts	\$ 0	\$ 0	\$ 2,734	\$ 5,853	\$ 0	\$ 0
Commodities received	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Program income	0	0	0	0	0	0
Rental income	0	0	0	0	0	0
Interest & other income	0	1,958	0	0	0	0
In-kind contributions	0	1,470	0	0	0	0
Total revenue	0	3,428	2,734	5,853	0	0
EXPENSES						
Personnel	12,944	14,059	0	5,853	0	0
Consultants/contract services	0	2,309	0	0	1,112	0
Travel	0	546	0	0	0	0
Space costs and rentals	122	11,468	0	0	0	0
Consumable supplies	1,076	10	2,734	0	1,438	0
Direct client assistance	0	0	0	0	0	55
Client rent deposits	0	0	0	0	0	0
Food	17	0	0	0	0	0
Commodities distributed	0	0	0	0	0	0
Insurance	0	0	0	0	0	0
Training	0	0	0	0	0	0
Depreciation	0	0	0	0	0	0
Abandoned project costs	0	0	0	0	0	0
Interest expense	0	0	0	0	0	0
Other costs	841	15	0	0	0	0
Total expenses	15,000	28,407	2,734	5,853	2,550	55
Change in net assets	(15,000)	(24,979)	0	0	(2,550)	(55)
Net assets - Beginning of the year	15,000	335,730	692	0	5,133	55
NET ASSETS - End of the year	\$ 0	\$ 310,751	\$ 692	\$ 0	\$ 2,583	\$ 0

Fund Number 0482 0483 0488 0490 0491 0493

Oregon Coast Community Action

Statement of Revenue, Expenses and Changes in Net Assets
 Funding Source Basis
 Housing and Emergency Services
 Year Ended June 30, 2011

	OFB TEFAP ARRA	Albertsons Fresh Rescue	Weyerhaeuser	Coquille Tribe - Walter Graham	BPA-OHCS	BPA T/Ta
	(60)	(61)	(62)	(63)	(64)	(65)
REVENUE						
Grants & contracts	\$ 0	\$ 0	\$ 0	\$ 0	\$ 48,426	\$ 1,721
Commodities received	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Program income	0	0	0	0	0	0
Rental income	0	0	0	0	0	0
Interest & other income	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0
Total revenue	0	0	0	0	48,426	1,721
EXPENSES						
Personnel	220	675	1,466	0	8,239	0
Consultants/contract services	0	0	0	0	38,941	0
Travel	0	0	0	0	96	0
Space costs and rentals	0	0	0	0	245	0
Consumable supplies	0	0	142	0	791	0
Direct client assistance	0	0	0	0	0	0
Client rent deposits	0	0	0	0	0	0
Food	0	0	8,392	10,000	0	0
Commodities distributed	0	0	0	0	0	0
Insurance	0	0	0	0	0	0
Training	0	0	0	0	0	1,721
Depreciation	0	0	0	0	0	0
Abandoned project costs	0	0	0	0	0	0
Interest expense	0	0	0	0	0	0
Other costs	0	0	0	0	114	0
Total expenses	220	675	10,000	10,000	48,426	1,721
Change in net assets	(220)	(675)	(10,000)	(10,000)	0	0
Net assets - Beginning of the year	220	675	10,000	10,000	0	0
NET ASSETS - End of the year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Fund Number 0496 0497 0498 0499 0520 0550

Oregon Coast Community Action

Statement of Revenue, Expenses and Changes in Net Assets

Funding Source Basis

Housing and Emergency Services

Year Ended June 30, 2011

	SHAP	HSP	EHA	EHA Discretionary	Homeless Prevention Rapid Rehousing	Volunteer Program
	(66)	(67)	(68)	(69)	(70)	(71)
REVENUE						
Grants & contracts	\$ 26,714	\$ 16,872	\$ 89,499	\$ 2,571	\$ 175,667	\$ 3,400
Commodities received	0	0	0	0	0	0
Contributions	0	0	0	0	0	2,015
Program income	0	0	0	0	0	0
Rental income	0	0	0	0	0	0
Interest & other income	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0
Total revenue	26,714	16,872	89,499	2,571	175,667	5,415
EXPENSES						
Personnel	18,221	1,763	59,106	2,571	35,372	644
Consultants/contract services	0	0	0	0	0	0
Travel	174	0	2,490	0	0	20
Space costs and rentals	2,492	0	5,665	0	1,980	0
Consumable supplies	3,149	0	4,007	0	0	1,515
Direct client assistance	0	15,109	9,266	0	133,790	3,778
Client rent deposits	0	0	0	0	0	0
Food	0	0	372	0	0	0
Commodities distributed	0	0	0	0	0	0
Insurance	79	0	35	0	0	0
Training	2,415	0	4,859	0	4,525	0
Depreciation	0	0	0	0	0	0
Abandoned project costs	0	0	0	0	0	0
Interest expense	0	0	0	0	0	0
Other costs	184	0	3,699	0	0	2,741
Total expenses	26,714	16,872	89,499	2,571	175,667	8,698
Change in net assets	0	0	0	0	0	(3,283)
Net assets - Beginning of the year	0	0	0	0	0	3,283
NET ASSETS - End of the year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Fund Number 0700 0710 0730 0732 0733 0740

Oregon Coast Community Action

Statement of Revenue, Expenses and Changes in Net Assets

Funding Source Basis

Housing and Emergency Services

Year Ended June 30, 2011

	Action Adventure Donations	OEA 01 State	OEA	Medical Services	RIF Donations	Ford Family - SCFS-Holiday Giving
	(72)	(73)	(74)	(75)	(76)	(77)
REVENUE						
Grants & contracts	\$ 0	\$ 49,456	\$ 123,200	\$ 225	\$ 0	\$ 15,000
Commodities received	0	0	0	0	0	0
Contributions	1,984	0	0	6,135	175	0
Program income	0	0	0	0	0	0
Rental income	0	0	0	0	0	0
Interest & other income	0	0	0	0	0	96
In-kind contributions	0	0	0	0	0	0
Total revenue	1,984	49,456	123,200	6,360	175	15,096
EXPENSES						
Personnel	147	18,602	38,379	826	0	0
Consultants/contract services	0	0	0	0	0	0
Travel	906	91	116	61	0	0
Space costs and rentals	0	300	1,096	0	0	0
Consumable supplies	0	0	258	62	321	0
Direct client assistance	0	30,361	82,790	9,671	0	0
Client rent deposits	0	0	0	0	0	0
Food	831	0	0	534	0	15,096
Commodities distributed	0	0	0	0	0	0
Insurance	100	0	0	0	0	0
Training	0	0	441	0	172	0
Depreciation	0	0	0	0	0	0
Abandoned project costs	0	0	0	0	0	0
Interest expense	0	0	0	0	0	0
Other costs	0	102	120	0	64	0
Total expenses	1,984	49,456	123,200	11,154	557	15,096
Change in net assets	0	0	0	(4,794)	(382)	0
Net assets - Beginning of the year	0	0	0	5,061	382	0
NET ASSETS - End of the year	\$ 0	\$ 0	\$ 0	\$ 267	\$ 0	\$ 0

Fund Number 0743 0761 0762 0780 0800 0950

Oregon Coast Community Action

Statement of Revenue, Expenses and Changes in Net Assets

Funding Source Basis

Housing and Emergency Services

Year Ended June 30, 2011

	Kresge Foundation	Coquille Tribal Community Funds-Food Whse	Cow Creek - SCFS Warehouse Const	OFB Network Support Fund	Oregon Community Foundation - Weston	OCF Crane Creek SCFS - Ratzlaff
	(78)	(79)	(80)	(81)	(82)	(83)
REVENUE						
Grants & contracts	\$ 700,000	\$ 0	\$ 0	\$ 10,000	\$ 5,000	\$ 15,000
Commodities received	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Program income	0	0	0	0	0	0
Rental income	0	0	0	0	0	0
Interest & other income	1,960	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0
Total revenue	701,960	0	0	10,000	5,000	15,000
EXPENSES						
Personnel	0	0	0	0	0	0
Consultants/contract services	0	0	0	0	0	0
Travel	0	0	0	0	0	0
Space costs and rentals	0	0	0	0	0	0
Consumable supplies	0	0	0	0	0	0
Direct client assistance	0	0	0	0	0	0
Client rent deposits	0	0	0	0	0	0
Food	0	0	0	0	0	0
Commodities distributed	0	0	0	0	0	0
Insurance	0	0	0	0	0	0
Training	0	0	0	0	0	0
Depreciation	0	0	0	0	0	0
Abandoned project costs	0	0	0	0	0	0
Interest expense	0	0	0	0	0	0
Other costs	0	0	0	0	0	0
Total expenses	0	0	0	0	0	0
Change in net assets	701,960	0	0	10,000	5,000	15,000
Net assets - Beginning of the year	0	30,000	15,000	0	0	0
NET ASSETS - End of the year	\$ 701,960	\$ 30,000	\$ 15,000	\$ 10,000	\$ 5,000	\$ 15,000

Fund Number 0958 0114 0117 0449 0462 0471

Oregon Coast Community Action

Statement of Revenue, Expenses and Changes in Net Assets
 Funding Source Basis
 Housing and Emergency Services
 Year Ended June 30, 2011

	Building To End Hunger	West Family Foundation	Commodity Foods	Subtotal Temporarily Restricted	Park West Operation	Ford Family Capital Facilities SCFS Whse Cb
	(84)	(85)	(86)		(87)	(88)
REVENUE						
Grants & contracts	\$ 0	\$ 5,000	\$ 0	\$ 2,140,367	\$ 0	\$ 0
Commodities received	0	0	195,781	195,781	0	0
Contributions	0	0	0	101,131	99	0
Program income	0	0	0	141,805	80	0
Rental income	0	0	0	0	109,224	0
Interest & other income	0	0	0	5,281	214	3,958
In-kind contributions	0	0	0	1,595	0	0
Total revenue	0	5,000	195,781	2,585,960	109,617	3,958
EXPENSES						
Personnel	0	0	0	564,166	36,868	2,756
Consultants/contract services	0	0	0	131,172	732	11,875
Travel	0	0	0	46,421	654	277
Space costs and rentals	0	0	0	64,414	0	19,594
Consumable supplies	0	0	0	62,252	1,123	26,922
Direct client assistance	0	0	0	656,845	0	0
Client rent deposits	0	0	0	14,162	0	0
Food	0	0	0	118,717	0	0
Commodities distributed	0	0	195,781	195,781	0	0
Insurance	0	0	0	6,374	4,788	0
Training	0	0	0	18,321	54	0
Depreciation	0	0	0	0	0	0
Abandoned project costs	0	0	0	0	0	0
Interest expense	0	0	0	0	20,892	0
Other costs	0	0	0	47,786	41,616	10,449
Total expenses	0	0	195,781	1,926,411	106,727	71,873
Change in net assets	0	5,000	0	659,549	2,890	(67,915)
Net assets - Beginning of the year	30,078	0	0	521,506	71,034	340,192
NET ASSETS - End of the year	\$ 30,078	\$ 5,000	\$ 0	\$ 1,181,055	\$ 73,924	\$ 272,277

Fund Number 0487 0082 0995 ----- 0792 0955

Oregon Coast Community Action

Statement of Revenue, Expenses and Changes in Net Assets

Funding Source Basis

Housing and Emergency Services

Year Ended June 30, 2011

	1483 Paullus SCFS Contra Account	1955 Ford Capital Facility Food Whse Contra	Jane's House Wx Contract Account	CSBG ARRA Equipment Contra Acct	Jane's House	Adjustments Housing & Emergency Serv
	(89)	(90)	(91)	(92)	(93)	(91)
REVENUE						
Grants & contracts	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Commodities received	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Program income	0	0	0	0	0	0
Rental income	0	0	0	0	0	0
Interest & other income	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0
Total revenue	0	0	0	0	0	0
EXPENSES						
Personnel	(14,059)	(1,549)	0	0	0	0
Consultants/contract services	(2,834)	(21,586)	0	0	0	0
Travel	(546)	(277)	0	0	0	0
Space costs and rentals	(26,000)	(14,243)	0	0	0	0
Consumable supplies	1	(26,767)	0	0	0	0
Direct client assistance	0	0	0	0	0	0
Client rent deposits	0	0	0	0	0	0
Food	0	0	0	0	0	0
Commodities distributed	0	0	0	0	0	0
Insurance	0	0	0	0	0	0
Training	0	0	0	0	0	0
Depreciation	0	0	0	0	0	44,669
Abandoned project costs	0	0	0	0	0	0
Interest expense	0	0	0	0	0	0
Other costs	(15)	(10,215)	0	0	0	0
Total expenses	(43,453)	(74,637)	0	0	0	44,669
Change in net assets	43,453	74,637	0	0	0	(44,669)
Net assets - Beginning of the year	104,781	195,930	0	38,000	0	(109,892)
NET ASSETS - End of the year	\$ 148,234	\$ 270,567	\$ 0	\$ 38,000	\$ 0	(\$ 154,561)

Fund Number 1483 1955 1360 1408 1409 0995

Oregon Coast Community Action

Statement of Revenue, Expenses and Changes in Net Assets
 Funding Source Basis
 Housing and Emergency Services
 Year Ended June 30, 2011

	Subtotal Unrestricted
REVENUE	
Grants & contracts	\$ 0
Commodities received	0
Contributions	99
Program income	80
Rental income	109,224
Interest & other income	4,172
In-kind contributions	0
Total revenue	<u>113,575</u>
EXPENSES	
Personnel	24,016
Consultants/contract services	(11,813)
Travel	108
Space costs and rentals	(20,649)
Consumable supplies	1,279
Direct client assistance	0
Client rent deposits	0
Food	0
Commodities distributed	0
Insurance	4,788
Training	54
Depreciation	44,669
Abandoned project costs	0
Interest expense	20,892
Other costs	41,835
Total expenses	<u>105,179</u>
Change in net assets	8,396
Net assets - Beginning of the year	<u>640,045</u>
NET ASSETS - End of the year	<u>\$ 648,441</u>

Fund Number -----

Oregon Coast Community Action

Statement of Revenue, Expenses and Changes in Net Assets

Funding Source Basis

Administration

Year Ended June 30, 2011

	Total	Corporate Funds	Copy Costs	ORCCA Donations	Miscellaneous Other Funds	ORCCA Van
		(1)	(2)	(3)	(4)	(5)
REVENUE						
Grants & contracts	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Commodities received	0	0	0	0	0	0
Contributions	47,938	0	0	15,506	363	0
Program income	297	0	0	0	297	0
Rental income	0	0	0	0	0	0
Interest & other income	22,834	(2,129)	8,485	14,000	0	2,478
In-kind contributions	326	176	0	150	0	0
Total revenue	71,395	(1,953)	8,485	29,656	660	2,478
EXPENSES						
Personnel	585,691	33,457	0	83,034	0	265
Consultants/contract services	63,312	176	0	707	0	0
Travel	5,522	77	0	257	58	2,179
Space costs and rentals	18,740	0	0	0	0	0
Consumable supplies	(49,983)	408	352	376	312	1,133
Direct client assistance	940	0	0	940	0	0
Client rent deposits	0	0	0	0	0	0
Food	898	0	0	877	21	0
Commodities distributed	0	0	0	0	0	0
Insurance	11,910	0	0	0	0	0
Training	99	99	0	0	0	0
Depreciation	65,402	0	0	0	0	0
Abandoned project costs	0	0	0	0	0	0
Interest expense	0	0	0	0	0	0
Other costs	43,574	540	8,986	198	349	0
Total expenses	746,105	34,757	9,338	86,389	740	3,577
Change in net assets	(674,710)	(36,710)	(853)	(56,733)	(80)	(1,099)
Net assets - Beginning of the year	976,817	81,651	2,077	94,734	675	1,337
NET ASSETS - End of the year	\$ 302,107	\$ 44,941	\$ 1,224	\$ 38,001	\$ 595	\$ 238

Fund Number ----- 0030 0031 0032 0290 0299

Oregon Coast Community Action

Statement of Revenue, Expenses and Changes in Net Assets
 Funding Source Basis
 Administration
 Year Ended June 30, 2011

	Adjustments Admin	Other Adjustments	Indirect	Indirect
	(6)	(7)	(8)	(9)
REVENUE				
Grants & contracts	\$ 0	\$ 0	\$ 0	\$ 0
Commodities received	0	0	0	0
Contributions	0	32,069	0	0
Program income	0	0	0	0
Rental income	0	0	0	0
Interest & other income	0	0	0	0
In-kind contributions	0	0	0	0
Total revenue	0	32,069	0	0
EXPENSES				
Personnel	(46,465)	1,685	0	513,715
Consultants/contract services	0	0	0	62,429
Travel	0	0	0	2,951
Space costs and rentals	0	0	0	18,740
Consumable supplies	0	(65,768)	0	13,204
Direct client assistance	0	0	0	0
Client rent deposits	0	0	0	0
Food	0	0	0	0
Commodities distributed	0	0	0	0
Insurance	0	0	0	11,910
Training	0	0	0	0
Depreciation	0	65,402	0	0
Abandoned project costs	0	0	0	0
Interest expense	0	0	0	0
Other costs	0	(9)	(13,817)	47,327
Total expenses	(46,465)	1,310	(13,817)	670,276
Change in net assets	46,465	30,759	13,817	(670,276)
Net assets - Beginning of the year	(5,902)	802,245	0	0
NET ASSETS - End of the year	\$ 40,563	\$ 833,004	\$ 13,817	(\$ 670,276)

Fund Number 0997 0998 0120

Oregon Coast Community Action

Statement of Revenue, Expenses and Changes in Net Assets

Funding Source Basis

Fund Raising

Year Ended June 30, 2011

	Total	Childrens Programs Donation	Childrens Programs Endowment/Match	Octoberfish	Adjustments
		(1)	(2)	(3)	(4)
REVENUE					
Grants & contracts	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Commodities received	0	0	0	0	0
Contributions	10,670	7,500	419	2,751	0
Program income	0	0	0	0	0
Rental income	0	0	0	0	0
Interest & other income	0	0	0	0	0
In-kind contributions	0	0	0	0	0
Total revenue	10,670	7,500	419	2,751	0
EXPENSES					
Personnel	46,574	0	0	111	46,463
Consultants/contract services	0	0	0	0	0
Travel	0	0	0	0	0
Space costs and rentals	0	0	0	0	0
Consumable supplies	278	0	8	270	0
Direct client assistance	0	0	0	0	0
Client rent deposits	0	0	0	0	0
Food	1,114	0	0	1,114	0
Commodities distributed	0	0	0	0	0
Insurance	0	0	0	0	0
Training	0	0	0	0	0
Depreciation	0	0	0	0	0
Abandoned project costs	0	0	0	0	0
Interest expense	0	0	0	0	0
Other costs	0	0	0	0	0
Total expenses	47,966	0	8	1,495	46,463
Change in net assets	(37,296)	7,500	411	1,256	(46,463)
Net assets - Beginning of the year	0	0	0	0	0
NET ASSETS - End of the year	(\$ 37,296)	\$ 7,500	\$ 411	\$ 1,256	(\$ 46,463)

Fund Number ----- 0033 0034 0476

Oregon Coast Community Action

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2011

Federal Grantor Pass-Through Grantor Fund No	Program or Cluster Title	Federal CFDA Number	Period Covered	Pass-Through Entity Identifying Number	Federal Expenditures
Department of Health & Human Services					
Direct Programs					
0880	Head Start	93.600	09/01/10-08/31/11		\$ 1,976,025
0883	Head Start (Early) ARRA	93.709	09/01/10-08/31/11		849,305
1880	Head Start (COLA) ARRA	93.708	09/01/10-08/31/11		22,853
Total Head Start Cluster					2,848,183
Passed Through Oregon Housing & Community Services					
					90281
0410	Low Income Home Energy Assistance-Direct Assistance	93.568	10/01/10-6/30/11		927,180
0210	Low Income Home Energy Assistance-Direct Assistance	93.568	10/01/10-6/30/11		134,299
0250	Low Income Home Energy Assistance-Administration	93.568	10/01/10-6/30/11		99,497
0350	Low Income Home Energy Assistance-Administration	93.568	10/01/10-6/30/11		28,719
0351	Low Income Home Energy Assistance-Program Delivery	93.568	10/01/10-6/30/11		180,059
0241	Low Income Home Energy Assistance-Client Education	93.568	10/01/10-6/30/11		38,187
0242	Low Income Home Energy Assistance-Client Education	93.568	10/01/10-6/30/11		14,019
0560	Low Income Home Energy Assistance-Weatherization	93.568	10/01/10-6/30/11		124,845
0360	Low Income Home Energy Assistance-Weatherization	93.568	10/01/10-6/30/11		74,821
0562	Low Income Home Energy Assistance-Weatherization T/TA	93.568	10/01/10-6/30/11		3,389
0450	Low Income Home Energy Assistance-Weatherization Energy Education	93.568	10/01/10-6/30/11		1,305
0361	Low Income Home Energy Assistance-Leverage	93.568	10/01/10-6/30/11		1,280
0362	Low Income Home Energy Assistance-Weatherization Energy Education	93.568	10/01/10-6/30/11		10,171
0451	Low Income Home Energy Assistance-Leverage	93.568	10/01/10-6/30/11		4,479
Total Low Income Energy Assistance					1,642,250
0180	Temporary Assistance for Needy Families	93.558	09/01/10-08/31/11	TANF	24,152
0181	Temporary Assistance for Needy Families	93.558	09/01/10-08/31/11	TANF	23,302
0710	Temporary Assistance for Needy Families	93.558	07/01/09-06/30/11	TANF	16,872
Total Temporary Assistance for Needy Families					64,326
0180	Child Care Mandatory & Matching Funds of the Child Care & Development Fund	93.596	09/01/10-08/31/11		72,455
0181	Child Care Mandatory & Matching Funds of the Child Care & Development Fund	93.596	09/01/10-08/31/11		41,427
Total Child Care Mandatory & Matching Funds of the Child Care & Development Fund					113,882
0010, 0014, 0015, 0016	Community Services Block Grant	93.569	01/01/11-06/30/11		99,867
0020, 0021, 0022, 0023, 0024, 0027	Community Services Block Grant	93.569	01/01/11-06/30/11		84,104
0011	Community Services Block Grant Discretionary	93.569	01/01/11-06/30/11		4,000
1001, 1002, 1003, 1005, 1006, 1008, 1010, 1011	Community Services Block Grant-ARRA	93.710	07/01/10-09/30/11		39,153
Total Community Services Block Grant Cluster					227,124
Total Department of Health and Human Services					4,895,765
Department of Energy					
Passed Through Oregon Housing & Community Services					
					90281
0312	Energy Efficient Appliance Rebate Program-ARRA	81.127	01/01/10-06/30/11		9,960
0322	ARRA SERC	81.042	01/14/11-06/30/11		816
0310	Weatherization Assistance For Low-Income Persons (DOE Funds)	81.042	07/01/09-06/30/11		46,223
0320	Weatherization Assistance For Low-Income Persons (DOE Funds)	81.042	07/01/09-06/30/11		571
0311, 0321	Weatherization Assistance For Low-Income Persons (DOE ARRA Funds)	81.042	07/01/09-06/30/11		361,568
Total Weatherization Assistance For Low-Income Persons (DOE Funds)					409,178
0520	Weatherization Assistance For Low-Income Persons (BPA Funds)	81.999	07/01/09-06/30/11		48,426
0550	Weatherization Assistance For Low-Income Persons (BPA Funds)	81.999	07/01/09-06/30/11		1,721
Total Weatherization Assistance For Low-Income Persons (BPA Funds)					50,147
Total Department of Energy					469,285

Oregon Coast Community Action

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2011

Federal Grantor Pass-Through Grantor		Federal CFDA	Period Covered	Pass-Through Entity Identifying Number	Federal Expenditures
Fund No	Program or Cluster Title	Number			
Department of Agriculture					
Passed Through Oregon Food Bank					
0490	Emergency Food Assistance (Administrative Costs)	10.568	07/1/10-6/30/11		5,853
0995	Emergency Food Assistance (Food Commodities)	10.569	07/1/10-6/30/11		195,781
0496	Emergency Food Assistance Program - ARRA	10.568	07/1/10-6/30/11		220
Total Emergency Food Assistance Program					201,854
Passed Through Oregon Department of Education					
0840, 0504	Child & Adult Care Food Program	10.558	07/1/10-6/30/11	06-777-013 10-15002	191,712
Total Department of Agriculture					393,566
Department of Homeland Security					
Passed Through United Way of America					
0270, 0271	Federal Emergency Management Food & Shelter Program	97.024	01/01/11-12/31/11	15-7100-00	52,040
Total Department of Homeland Security					52,040
Department of Housing & Urban Development					
Direct Programs					
0131	Supplemental Assistance for Facilities-Continuum of Care	14.235	07/01/10-06/30/11		26,463
0130	Supplemental Assistance for Facilities-Continuum of Care	14.235	07/01/10-06/30/11		14,123
0039	Supplemental Assistance for Facilities-Continuum of Care	14.235	07/01/10-06/30/11		12,551
0040	Supplemental Assistance for Facilities-Continuum of Care	14.235	07/01/10-06/30/11		14,910
0042	Supplemental Assistance for Facilities-Continuum of Care	14.235	07/01/10-06/30/11		22,025
0047	Supplemental Assistance for Facilities-Continuum of Care	14.235	07/01/09-06/30/11		66,903
0049	Supportive Housing Program-Bay Area First Steps	14.235			8,721
0048	Supplemental Assistance for Facilities-Continuum of Care	14.235	10/01/09-09/30/11		118,646
					284,342
Passed Through Oregon Housing and Community Services					
0044	Supplemental Assistance for Facilities-Continuum of Care	14.235	07/01/10-6/30/11	90281	22,284
Total Supplemental Assistance for Facilities-Continuum of Care					306,626
0733	Homeless Prevention & Rapid Rehousing Program-ARRA	14.257	10/01/09-06/30/11		175,667
0540, 0541, 0542, 0543	Emergency Shelter Grant Program	14.231	07/01/10-6/30/11		40,158
0190	HOME Investment Partnerships Program	14.239	07/01/10-6/30/11		158,640
0280	HOME Investment Partnerships Program	14.239	7/1/09-6/30/11		5,732
0191	HOME Investment Partnerships Program	14.239	07/01/10-6/30/11		4,385
Total HOME Investment Partnerships Program					168,757
Total Department of Housing & Urban Development					691,208
Total Federal Award Programs					\$ 6,501,864

Oregon Coast Community Action

Notes to the Schedule of Expenditures of Federal Awards

June 30, 2011

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, 2011. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of ORCCA, it is not intended to and does not present the financial position, changes in net assets or cash flows of ORCCA.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, wherein certain types of expenditures are not allowable or limited as to reimbursement.

Pass-through entity identifying numbers are presented where available.

SINGLE AUDIT REPORTS

**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***

March 15, 2012

Board of Directors
Oregon Coast Community Action
2110 Newmark Ave
Coos Bay, OR 97420

We have audited the financial statements of Oregon Coast Community Action (ORCCA) as of and for the fiscal year ended June 30, 2011, and have issued our report thereon dated March 15, 2012. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered ORCCA's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of ORCCA's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of ORCCA's internal control over financial reporting.

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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether ORCCA's financial statements are free of 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 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*.

This report is intended for the information and use of management, the Board of Directors, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Aiken & Sanders".

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

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH OMB CIRCULAR A-133**

March 15, 2012

Board of Directors
Oregon Coast Community Action
2110 Newmark Ave
Coos Bay, OR 97420

Compliance

We have audited Oregon Coast Community Action's (ORCCA) compliance with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of ORCCA's major federal programs for the fiscal year ended June 30, 2011. ORCCA's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of ORCCA's management. Our responsibility is to express an opinion on ORCCA's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about ORCCA's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of ORCCA's compliance with those requirements.

In our opinion, ORCCA complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the fiscal year ended June 30, 2011.

Internal Control Over Compliance

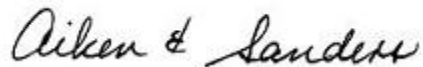
Management of ORCCA is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal

programs. In planning and performing our audit, we considered ORCCA's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of ORCCA's internal control over compliance.

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

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended for the information and use of management, the Board of Directors, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



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

Oregon Coast Community Action

Schedule of Findings and Questioned Costs

Year Ended June 30, 2011

Section I - Summary of Auditor's Results:

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified: No

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

Noncompliance material to financial statements noted: No

Federal Awards

Internal control over major programs:

Material weaknesses identified: No

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

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

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

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program</u>
93.600	Head Start
93.708	Head Start - ARRA
93.709	Early Head Start - ARRA
93.568	Low-Income Home Energy Assistance
81.042	Weatherization Assistance for Low-Income Persons
14.235	Supplemental Assistance for Facilities - Continuum of Care

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

Auditee qualified as low-risk auditee: No

Oregon Coast Community Action

Schedule of Findings and Questioned Costs

Year Ended June 30, 2011

Section II – Financial Statement Findings:

No matters were reported.

Section III – Federal Award Findings and Questioned Costs:

No matters were reported.

Oregon Coast Community Action

Schedule of Prior Audit Findings

Year Ended June 30, 2011

Finding 2010-01 -- Year Ended June 30, 2010:

Finding: It was determined during the performance of the audit engagement procedures that material adjustments were necessary to correct financial statement presentation of project development costs; deferred revenue; conditional grant advances; and related accounts on the statement of activities.

Conclusion: Corrective action was taken and the finding has been corrected.

Finding 2010-02 -- Year Ended June 30, 2010:

Finding: Independent of the audit itself, the organization did not have a system in place to ensure that its period-end external reporting is in accordance with generally accepted accounting principles.

Conclusion: Corrective action was taken and the finding has been corrected.

Finding 2010-03 -- Year Ended June 30, 2010:

Finding: An advance of Federal awards included a charge for medical insurance premiums that was disbursed to the vendor 30 days after the advance was received.

Conclusion: Corrective action was taken and the finding has been corrected.

Finding 2010-04 -- Year Ended June 30, 2010:

Finding: Indirect costs charged to Federal awards included fees for consulting services invoiced but not yet rendered by the service provider.

Conclusion: Corrective action was taken and the finding has been corrected.