

COASTAL COMMUNITY ACTION, INC.

NEWPORT, NORTH CAROLINA

FINANCIAL STATEMENTS

YEAR ENDED SEPTEMBER 30, 2018

COASTAL COMMUNITY ACTION, INC.
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FINANCIAL STATEMENTS



PETWAY
MILLS &
PEARSON, PA
 CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

C. Briggs Petway, Jr.
 Phyllis M. Pearson

Board of Directors
 Coastal Community Action, Inc.
 Newport, North Carolina

Zebulon Office
 P.O. Box 1036
 806 N. Arendell Ave.
 Zebulon, NC 27597
 919.269.7405
 919.269.8728 Fax

Raleigh Office
 9121 Anson Way
 Raleigh, NC 27615
 919-781-1047

www.pmpcpa.com

Report on the Financial Statements

We have audited the accompanying financial statements of Coastal Community Action, Inc. (the Organization), which comprise the statement of financial position as of September 30, 2018, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Coastal Community Action, Inc. as of September 30, 2018, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Memberships:

North Carolina
 Association of
 Certified Public
 Accountants

American Institute
 Of Certified Public
 Accountants

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplemental schedules, financial data schedules and the Schedule of Expenditures of Federal and State Awards, as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 4, 2019, on our consideration of Coastal Community Action, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Coastal Community Action, Inc.'s internal control over financial reporting and compliance.

Petway Mills & Pearson, PA

PETWAY MILLS & PEARSON, PA
Certified Public Accountants
Zebulon, North Carolina

March 4, 2019

**COASTAL COMMUNITY ACTION, INC.
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2018**

ASSETS

Assets

Cash and cash equivalents	\$	93,275
Restricted cash		299,023
Accounts receivable:		
Grants and contracts		936,588
Prepaid expenses		66,903
Property and equipment, net of accumulated depreciation		2,742,920
Total assets	\$	4,138,709

LIABILITIES AND NET ASSETS

Liabilities

Accounts payable	\$	229,938
Accrued expenses		355,214
Security deposits		2,100
Refundable advances		106,272
Long-term debt:		
Mortgage payable		2,223,931
Capital leases payable		23,775
Total liabilities		2,941,230

Net Assets

Unrestricted		898,456
Temporarily restricted		299,023
Total net assets		1,197,479
Total liabilities and net assets	\$	4,138,709

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

COASTAL COMMUNITY ACTION, INC.
STATEMENT OF ACTIVITIES
SEPTEMBER 30, 2018

	Unrestricted	Temporarily Restricted	Total
Revenue:			
Federal grants	\$ 11,325,822	\$ -	\$ 11,325,822
State grants	489,384	-	489,384
In-kind contributions	1,736,110	-	1,736,110
Program services	69,732	-	69,732
Contracted services	272,699	-	272,699
Local revenue	21,558	-	21,558
Other	176,380	-	176,380
Interest	1,388	-	1,388
Net assets released from restrictions	(213,564)	213,564	-
Total revenue	13,879,509	213,564	14,093,073
Expenses:			
Program services			
Child development programs	8,338,217	-	8,338,217
Housing repairs programs	1,682,993	-	1,682,993
Housing assistance programs	1,965,859	-	1,965,859
Senior programs	675,828	-	675,828
Community services programs	281,078	-	281,078
Workforce investment programs	12,628	-	12,628
Other programs unrestricted programs	154,746	-	154,746
Management and general	760,131	-	760,131
Total expenses	13,871,480	-	13,871,480
Increase (decrease) in net assets	8,029	213,564	221,593
Net assets at beginning of year	890,427	85,459	975,886
Net assets at end of year	\$ 898,456	\$ 299,023	\$ 1,197,479

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

COASTAL COMMUNITY ACTION, INC.
STATEMENT OF FUNCTIONAL EXPENSES
SEPTEMBER 30, 2018
Program Services Agency Wide

	Child Development Programs	Housing Repairs Programs	Housing Assistance Programs	Senior Programs	Community Services Programs	Workforce Investment Programs	Other Unrestricted Programs	Management & General Total	Totals
Direct Expenses:									
Salaries	\$ 3,767,176	\$ 455,228	\$ 137,375	\$ 129,418	\$ 120,034	\$ 10,242	\$ 30,551	\$ 438,002	\$ 5,088,026
Fringe Benefits	1,278,192	167,295	46,952	44,278	39,255	1,779	8,978	143,198	1,729,927
Uncollectible Expenses	-	-	-	-	-	-	-	300	300
Travel	32,166	24,282	3,793	82,021	11,441	85	882	16,693	171,363
Training	48,996	2,666	4,464	210	6,320	-	4,395	8,748	75,799
Audit and Accounting Fees	21,018	3,190	4,579	1,353	1,186	-	1,610	-	32,936
Insurance	125,022	13,004	694	2,183	909	-	8,133	13,094	163,039
Supplies and Miscellaneous	130,256	6,598	4,255	2,204	923	-	61,502	11,891	217,629
Postage	2,750	6,088	4,757	4,797	2,367	41	299	1,224	22,323
Copier Lease Payments	16,086	-	-	-	-	-	401	-	16,487
Parent Activity	6,326	-	-	-	-	-	-	-	6,326
Meals and Activities	1,351	-	52	20,499	4,217	-	99	2,740	28,958
Recognition	-	-	-	7,047	-	-	1,600	-	8,647
Physicals	-	-	-	60	-	-	-	-	60
Medical and Dental Expenses	18,250	95	30	-	-	-	-	175	18,550
Advertising	1,941	9,133	-	-	28	-	-	1,433	12,535
Food Costs	267,866	-	-	-	-	-	-	-	267,866
Classroom Consumables	7,349	-	-	-	-	-	-	-	7,349
Field Trips	2,846	-	-	-	-	-	-	-	2,846
Dump Fees	-	704	-	-	-	-	-	-	704
Transportation	29,324	-	-	1,943	-	-	-	-	31,267
Small Tools	-	6,369	-	-	-	-	-	-	6,369
Repair and Maintenance	142,365	2,434	-	-	-	-	21,051	-	165,850
Vehicle Repair	18,125	11,758	-	-	-	-	-	-	29,883
Occupancy	345,815	36,953	14,215	9,992	13,923	-	71,321	50,610	542,829
Telephone	82,171	14,747	3,070	2,374	5,482	481	925	12,923	122,173
Computer Cost	23,262	827	3,329	245	637	-	174	20,755	49,229
Playground	978	-	-	-	-	-	-	-	978
In Kind Space	993,250	-	-	49,128	-	-	-	-	1,042,378
In Kind Other	659,480	-	-	34,252	-	-	-	-	693,732
Client Payments	300	-	-	-	76,636	-	-	-	76,936
Escrow	-	-	20,928	-	-	-	-	-	20,928
Housing Assistance	-	-	1,714,528	-	-	-	-	-	1,714,528
Administrative Fees	-	-	1,845	-	-	-	-	-	1,845
Stipends	-	-	-	283,346	-	-	-	-	283,346
Materials	-	408,789	-	-	-	-	-	-	408,789
Subcontractor Labor	-	235,534	-	-	-	-	-	-	235,534
Soft Costs	-	4,198	-	-	-	-	-	-	4,198
Hard Costs	-	89,250	-	-	-	-	-	-	89,250
Health and Safety	-	136,354	-	-	-	-	-	-	136,354
Contract Services	264,693	25,279	993	478	(2,280)	-	16,986	38,345	344,494
Loss on Disposal	-	-	-	-	-	-	(1,080)	-	(1,080)
Total Expenditures	8,287,354	1,660,775	1,965,859	675,828	281,078	12,628	227,827	760,131	13,871,480
Indirect costs	615,726	74,405	22,453	21,153	19,619	1,674	5,101	(760,131)	-
Expenses before adjustments	8,903,080	1,735,180	1,988,312	696,981	300,697	14,302	232,928	-	13,871,480
Depreciation on funded assets	50,863	22,218	-	-	-	-	(73,081)	-	-
Indirect costs	(615,726)	(74,405)	(22,453)	(21,153)	(19,619)	(1,674)	(5,101)	760,131	-
Total expenses	\$ 8,338,217	\$ 1,682,993	\$ 1,965,859	\$ 675,828	\$ 281,078	\$ 12,628	\$ 154,746	\$ 760,131	\$13,871,480

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

COASTAL COMMUNITY ACTION, INC.
STATEMENT OF CASH FLOWS
SEPTEMBER 30, 2018

Cash Flows From Operating Activities

Increase in net assets	\$ 221,593
Adjustments to reconcile increase (decrease) in net assets to net cash provided by operating activities:	
Depreciation	165,150
Changes in assets and liabilities:	
Decrease (increase) in:	
Accounts receivable	(338,980)
Prepaid expenses	(1,626)
Increase (decrease) in:	
Accounts payable and accrued expenses	153,536
Security deposits	(1,082)
Refundable advances	(31,984)
Net cash provided by operating activities	<u>166,607</u>

Cash Flows Used in Investing Activities

Restricted cash set aside for mortgage loan requirements	201,799
Disposal of property and equipment	59,319
Net cash provided by investing activities	<u>261,118</u>

Cash Flows Used in Financing Activities

Payments on mortgages payable	(115,897)
Payments on capital leases	(10,892)
Net cash used in financing activities	<u>(126,789)</u>

NET INCREASE IN CASH AND CASH EQUIVALENTS

	300,936
CASH - BEGINNING OF YEAR	91,362
CASH - END OF YEAR	<u><u>\$ 392,298</u></u>

Cash as Reported on Statement of Financial Position

Cash and cash equivalents	\$ 93,275
Restricted cash	299,023
	<u><u>\$ 392,298</u></u>

Supplemental data:

Interest paid during year	<u><u>\$ 99,794</u></u>
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The accompanying notes are an integral part of the financial statements.

COASTAL COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

Note 1. Nature of Activities and Significant Accounting Policies

Nature of activities: Coastal Community Action, Inc. (CCA, or the Organization) is a nonprofit corporation organized under the laws of the State of North Carolina for the purpose of providing access to community services, advocacy for necessary services, and to provide direct housing, health, day care, aging, emergency, and certain other social services to qualifying residents of Carteret, Craven, Duplin, Jones, Pender, Lenoir, Onslow, Pamlico and New Hanover counties. The Organization administers federal and State grants and local contributions related to child development, low-income housing, energy assistance, and elderly assistance. Primary support comes from federal and State grants.

A summary of significant accounting policies follows:

Basis of presentation: The supplemental schedules of program revenues and expenditures are maintained on the modified accrual basis method of accounting in accordance with the Organization's budgetary basis. Reconciliation of expenses on these schedules is made to the Statement of Functional Expenses, which is on a full accrual basis method of accounting in accordance with generally accepted accounting principles.

In order to report limitations and restrictions placed by donors on the use of resources available to CCA, accounts are separated into three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets, as applicable.

Unrestricted net assets represent resources whose use is not limited or restricted by donors. Unrestricted net assets generally arise as a result of earning revenue under grant agreements and other exchange transactions, and receiving unrestricted contributions, or temporarily restricted contributions whose restrictions have been accomplished.

Temporarily restricted net assets represent resources whose use is limited by donors as to the purpose and/or the time in which they may be expended. Temporarily restricted net assets are classified as unrestricted when their time and/or purpose restrictions are met. At September 30, 2018, the Organization had temporarily restricted net assets of \$299,023 of which \$41,282 was restricted for Housing Assistance Program needs, \$190,471 was restricted for USDA debt service, and \$67,270 was restricted for Children Services Program needs.

In accordance with ASC 958, permanently restricted net assets represent resources whose use is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of CCA. The income may be unrestricted or restricted according to grantor's or donor's wishes. At September 30, 2018, there were no permanently restricted net assets.

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets depending on the nature of the restriction. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

COASTAL COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

Cash and cash equivalents: CCA considers unrestricted debt instruments purchased with an original maturity of three months or less to be cash equivalents. For purposes of reporting cash flows, the Organization excludes lender-restricted cash from cash and cash equivalents. CCA has accounts with a commercial bank that are fully insured by the Federal Deposit Insurance Corporation (FDIC). Beginning January 1, 2014, these balances are insured up to \$250,000. Deposits over insured amounts subjects CCA to a concentration of credit risk. At September 30, 2018, CCA's bank deposits in excess of the FDIC insured limit were \$264,512. The Organization has not suffered any financial loss on such deposits and does not believe that it is exposed to significant credit risk on its cash and cash equivalents.

Accounts receivable: CCA considers accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts is required.

Functional expenses: The costs of providing the various programs and other activities 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.

Grants and contracts receivable: Grants and contracts receivable are carried at original amount and are not adjusted for any doubtful receivables. It has been management's experience to collect all of its outstanding receivables and therefore an allowance for doubtful accounts is not considered necessary. If and when management decides that an allowance would be necessary, management would determine the allowance by evaluating individual grant and contract receivables along with the grantor's financial condition, credit history, and current economic conditions. Grants and contracts receivable will be written off in the year deemed to be uncollectible and any recoveries of previously written-off amounts will be recorded in the year received. Management considers receivables past due when the balance is outstanding more than thirty days.

Property and equipment: Property and equipment is capitalized at acquisition cost of fair value on the date received by donation. Depreciation is provided over the estimated useful lives of all depreciable assets (regardless of method of acquisition) on the straight-line method. CCA evaluates property and equipment for impairments whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable.

Refundable advances: Grants and contracts received in exchange for services rendered are recognized as revenue in the period in which they are earned. In addition, some grantors make restricted use contributions to CCA as part of their earned program revenue. Proceeds received in advance of the grant period in which they are earned are recorded as refundable advances.

A summary of refundable advances, by program, as of September 30, 2018:

Program	Amount
Housing repairs programs	\$ 21,253
Senior programs	79,962
Child development programs	5,057
Total	\$ 106,272

COASTAL COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

Contributions: Gifts of cash and unconditional promises to give (pledges) are recognized when received and presented as unrestricted support or, if they are received with donor stipulations that limit the use of the donated assets, as restricted support. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Donor-restricted contributions, including investment gains and investment income with similar characteristics, whose restrictions are met in the same reporting period in which they are received are reported as unrestricted support. Pledges are recorded as received, and allowances are provided for amounts estimated to be uncollectible. Conditional contributions are recognized when the conditional promise becomes unconditional.

Contracted services: CCA contracts with Pamlico, Carteret, and Craven counties and offers day care services to their qualified citizens, generating \$144,468 of revenue in fiscal year 2018. These qualified individuals have the option to use any day care facility as well as CCA. CCA also contracts with Duke Energy for a housing repair project that coordinates and expands weatherization services. The Duke contract generated \$128,231 of revenue in fiscal year 2018.

Donated assets and in-kind contributions: Real estate, materials, equipment, use of facilities, and other objectively measurable assets received as donations are recognized in the accompanying financial statements at their estimated fair values at the date they are received. Such contributions may vary from year to year. Restrictions are not implied on donated long-lived assets received without donor stipulations as to how long the assets must be used.

Use of estimates: The preparation of financial statements requires management to make estimates and assumptions of the financial statements and the reported amounts of revenues and gains, and expenses and losses, during the reporting period. Actual results could differ from those estimates.

Note 2. Pension Plan

The Organization has a defined contribution retirement plan in effect whereby qualifying employees may elect to participate. The plan is administered by Mutual of America Life Insurance Company. Under the plan, a predetermined contribution "may be made by each qualifying employee who has elected coverage," based on annual compensation levels. The Organization matches 100 percent of employee contributions with a maximum matching contribution of 4% of applicable employee compensation. The Organization contributed \$102,497 during the year ended September 30, 2018.

COASTAL COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

Note 3. Property and Equipment

A summary of property and equipment as of September 30, 2018:

<u>Property and Equipment</u>	<u>Amount</u>
Land	\$ 582,025
Building	3,406,115
Equipment	687,705
Furniture & Fixtures	166,793
Motor Vehicles	1,053,806
	<u>5,896,444</u>
Less Accumulated Depreciation	<u>(3,153,524)</u>
Total	<u>\$ 2,742,920</u>

Note 4. Compensated Absences

Accounting principles generally accepted in the United States of America require that an accrual be made for employees' rights to receive compensation for future absences from employment because of illness, holiday, vacation, or other reasons when certain conditions are met. Employees may accumulate up to ten days of annual leave. The amount of accrued compensated absences at September 30, 2018, totaling \$117,047 is included in accrued expenses.

Note 5. Economic Dependence/Contingency

CCA receives approximately 84% of its revenue from federal and State resources for the various programs CCA administers. Balances due from federal and State sources comprise 91% of the grant and contracts receivable balance as of September 30, 2018. Any significant change, either increase or decrease in funding for these programs could result in a material change in CCA's operations.

Note 6. Line of Credit

During fiscal year 2017, CCA contracted with First Bank for an unsecured bank line of credit with terms of up to \$25,000 and a fixed interest rate of 4.25%. At year ended September 30, 2018, the outstanding balance is \$0.

COASTAL COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

Note 7. Long-Term Debt

Mortgages Payable:

Obligation due in annual installments of \$55,260, including interest at a rate of 4.5%, through January 2034, collateralized by all rents, revenues, fees, charges, assessments, all income from whatever source derived, accounts receivable, other choices in action of whatever nature and service charges in connection with the operation of the facilities of Newport Administration Building. \$ 619,261

Obligation due in annual installments of \$78,650, including interest at a rate of 4.375%, through April 2034, collateralized by all rents, revenues, fees, charges, assessments, all income from whatever source derived, accounts receivable, other choices in action of whatever nature and service charges in connection with the operation of the facilities of Beaufort Child Development Center. 885,509

Obligation due in annual installments of \$45,058, including interest at a rate of 4.25%, through June 2035, collateralized by all rents, revenues, fees, charges, assessments, all income from whatever source derived, accounts receivable, other choices in action of whatever nature and service charges in connection with the operation of the facilities of Pamlico Child Development Center. 537,344

Obligation due in annual installments of \$11,503, including interest at a rate of 4.25%, through June 2035, collateralized by all rents, revenues, fees, charges, assessments, all income from whatever source derived, accounts receivable, other choices in action of whatever nature and service charges in connection with the operation of the facilities of Pamlico Child Development Center. 135,967

Obligation due in monthly installments of \$2,059, including interest at a rate of 3.25%, through August 2020, collateralized by the Pamlico Child Development Center. 45,850

Total mortgages payable \$2,223,931

COASTAL COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

Aggregate maturities required on long-term debt as of September 30, 2018 are due in future years as follows:

<u>Year ending September 30:</u>	
2019	\$ 118,802
2020	121,710
2021	103,763
2022	108,302
2023	113,039
Thereafter	<u>1,658,315</u>
Total mortgages payable	<u><u>\$ 2,223,931</u></u>

In connection with the debt agreements with the U.S. Department of Agriculture, Rural Development Administration, CCA has agreed to establish and make monthly or annual payments to a special savings account until one annual payment has been accumulated for each of the loans. The balance of restricted cash in connection for the above debt agreements at September 30, 2018 is \$190,471.

Interest expense for 2018 was \$99,794.

Note 8. Rental Expense

CCA rents various equipment and buildings under short-term lease agreements for which the total minimum rental commitment at September 30, 2018 is not material. Rental expense included in the statement of activities for the year ended September 30, 2018 is \$48,398.

Note 9. In-Kind Contributions and Expense

Any future use of these facilities is conditional upon CCA continuing to provide Head Start daycare services. Total in-kind contributions for facilities for the year ended September 30, 2018 amounted to \$1,042,378. Other in-kind contributions of \$693,732 related to educational and other programmatic services were recorded for the year ended September 30, 2018. A substantial number of volunteers have made significant contributions of their time to develop CCA's programs, principally in the Head Start Program. The value of this contributed time is reflected in these statements at the volunteer's regular pay rate if employed by other organizations or at rates paid for similar work. Donated supplies and space are valued at the market value and fair rental value at time of donation, respectively.

Note 10. Temporarily Restricted Net Assets

CCA has temporarily restricted net assets of \$299,023 at September 30, 2018. Temporarily restricted net assets of \$41,282 are designated for Housing Assistance Program needs for the current or future years, \$190,471 are designated for USDA debt service, and \$67,270 are designated for Children Services Program needs for current or future years.

COASTAL COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

Note 11. Risk Management

CCA is exposed to various risks of loss related to torts, theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters. CCA manages these various risks of loss as follows:

<u>Type of Loss</u>	<u>Method Managed</u>	<u>Risk of Loss Retained</u>
Torts, errors and omissions, health and life	Purchased commercial insurance	None
Workers Compensation - Employee injuries	Purchased commercial insurance	None
Physical Property loss and natural disasters	Purchased commercial insurance	None

Note 12. Income Taxes

CCA is exempt from income taxes under Section 501(c)3 of the Internal Revenue Code, except to the extent of taxes on any unrelated business income.

FASB ASC 740 provides guidance for how uncertain tax provisions should be recognized, measured, presented, and disclosed in the financial statements.

FASB ASC 740 requires the evaluation of tax positions taken or expected to be taken in the course of preparing financial statements to determine where the tax positions are "more-likely-than-not" to be sustained by the applicable tax authority.

CCA does not believe there are any unrecognized tax benefits or costs as of September 30, 2018. Income tax returns from 2016 through 2018 are open for examination by taxing authorities.

Note 13. Subsequent Events

The Organization has evaluated its subsequent events (events occurring after September 30, 2018) through the date the report is available to be issued, which is the date of the independent auditors' report. CCA has not evaluated subsequent events after that date. There were no subsequent events during this period that require disclosure.

Note 14. Cost Allocation

The Organization has a cost allocation (indirect cost) plan which has been approved by its oversight agency, U.S. Department of Health and Human Services. Administrative salaries and fringes are added to the other non-salary administrative costs. (Figures are taken from the prior year audited financial statements.) The sum of these figures represents the total administrative cost pool. These are divided by the total direct salaries to derive the indirect cost rate. The computed indirect cost rate for the year ended September 30, 2018 was 16.34%.

COASTAL COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

Note 15. Capital Leases

In 2014, the Organization entered into a five-year capital lease for copiers. The lease is payable in monthly installments of \$425. In 2016, the Organization entered into three five-year capital leases for copiers. Each of the three leases are payable in monthly installments of \$147. In 2017, the Organization entered into a five-year lease for copiers. The lease is payable in monthly installments of \$158. As of September 30, 2018, the ending balances for total capital leases is \$23,775.

Aggregate maturities required on capital leases as of September 30, 2018 are due in future years as follows:

54,415.83

39,793.28

<u>Year ending September 30:</u>	
2019	\$ 10,246
2020	6,794
2021	5,991
2022	744
Total mortgages payable	<u><u>\$ 23,775</u></u>

The following is an analysis of the leased assets included in property and equipment:

	<u>2018</u>
Equipment	<u>\$ 54,416</u>
	54,416
Less accumulated depreciation	<u>39,793</u>
	<u><u>\$ 14,623</u></u>

Note 16. Uncertainties and Contingencies

Damage in certain areas of the State of North Carolina resulting from Hurricane Florence was of sufficient severity and magnitude to warrant a major disaster declaration by the President of the United States. Hurricane Florence struck North Carolina and caused serious flooding in several counties including counties the Organization operates in. While there has been damage to buildings and other assets, as of the date of this report, it is unknown as to the extent of that damage.

SUPPLEMENTAL INFORMATION

COASTAL COMMUNITY ACTION, INC.
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES
FISCAL YEAR ENDED SEPTEMBER 30, 2018

	Child Development Programs	Housing Repairs Programs	Housing Assistance Programs	Senior Programs	Community Services Programs	Workforce Investment Programs	Other Unrestricted Programs	Totals
Revenue:								
Grants:								
Federal	\$ 6,828,502	\$ 1,597,019	\$ 2,011,326	\$ 613,868	\$ 261,482	\$ 13,625	\$ -	\$ 11,325,822
State	489,384	-	-	-	-	-	-	489,384
In Kind	1,652,691	-	-	83,419	-	-	-	1,736,110
Program Services	69,532	-	-	200	-	-	-	69,732
Local Revenue	-	-	-	21,558	-	-	-	21,558
Contracted Services	144,468	128,231	-	-	-	-	-	272,699
Rent Income	-	-	-	-	-	-	36,860	36,860
Other Revenue	73,935	3,796	-	518	39,215	-	22,056	139,520
Interest Income	-	-	-	-	-	-	1,388	1,388
Total revenue	9,258,512	1,729,046	2,011,326	719,563	300,697	13,625	60,304	14,093,073
Expenditures:								
Salaries	3,767,176	455,228	137,375	129,418	120,034	10,242	30,551	4,650,024
Fringe Benefits	1,278,192	167,295	46,952	44,278	39,255	1,779	8,978	1,586,729
Indirect Costs	615,726	74,405	22,453	21,153	19,619	1,674	5,101	760,131
Travel	32,166	24,282	3,793	82,021	11,441	85	882	154,670
Training	48,996	2,666	4,464	210	6,320	-	4,395	67,051
Audit and Accounting Fees	21,018	3,190	4,579	1,353	1,186	-	1,610	32,936
Insurance	125,022	13,004	694	2,183	909	-	8,133	149,945
Supplies and Miscellaneous	130,256	6,598	4,255	2,204	923	-	61,502	205,738
Postage	2,750	6,088	4,757	4,797	2,367	41	299	21,099
Copier Lease Payments	16,086	-	-	-	-	-	401	16,487
Parent Activity	6,326	-	-	-	-	-	-	6,326
Meals and Activities	1,351	-	52	20,499	4,217	-	99	26,218
Recognition	-	-	-	7,047	-	-	1,600	8,647
Physicals	-	-	-	60	-	-	-	60
Medical and Dental Expenses	18,250	95	30	-	-	-	-	18,375
Advertising	1,941	9,133	-	-	28	-	-	11,102
Food Costs	267,866	-	-	-	-	-	-	267,866
Classroom Consumables	7,349	-	-	-	-	-	-	7,349
Field Trips	2,846	-	-	-	-	-	-	2,846
Dump Fees	-	704	-	-	-	-	-	704
Transportation	29,324	-	-	1,943	-	-	-	31,267
Small Tools	-	6,369	-	-	-	-	-	6,369
Repair and Maintenance	142,365	2,434	-	-	-	-	21,051	165,850
Vehicle Repair	18,125	11,758	-	-	-	-	-	29,883
Occupancy	345,815	36,953	14,215	9,992	13,923	-	71,321	492,219
Telephone	82,171	14,747	3,070	2,374	5,482	481	925	109,250
Computer Cost	23,262	827	3,329	245	637	-	174	28,474
Playground	978	-	-	-	-	-	-	978
In Kind Space	993,250	-	-	49,128	-	-	-	1,042,378
In Kind Other	659,480	-	-	34,252	-	-	-	693,732
Client Payments	300	-	-	-	76,636	-	-	76,936
Escrow	-	-	20,928	-	-	-	-	20,928
Housing Assistance	-	-	1,714,528	-	-	-	-	1,714,528
Administrative Fees	-	-	1,845	-	-	-	-	1,845
Stipends	-	-	-	283,346	-	-	-	283,346
Materials	-	408,789	-	-	-	-	-	408,789
Subcontractor Labor	-	235,534	-	-	-	-	-	235,534
Soft Costs	-	4,198	-	-	-	-	-	4,198
Hard Costs	-	89,250	-	-	-	-	-	89,250
Health and Safety	-	136,354	-	-	-	-	-	136,354
Contract Services	264,693	25,279	993	478	(2,280)	-	16,986	306,149
Loss on Disposal	-	-	-	-	-	-	(1,080)	(1,080)
Total Expenditures	8,903,080	1,735,180	1,988,312	696,981	300,697	14,302	232,928	13,871,480
Revenues over (under) Expenditures	\$ 355,432	\$ (6,134)	\$ 23,014	\$ 22,582	\$ -	\$ (677)	\$ (172,624)	\$ 221,593
Reconciliation of programmatic basis to full accrual basis:								
Revenues over (under) expenditures - programmatic basis	\$ 355,432	\$ (6,134)	\$ 23,014	\$ 22,582	\$ -	\$ (677)	\$ (172,624)	\$ 221,593
Depreciation on funded assets	(50,863)	(22,218)	-	-	-	-	73,081	-
Indirect costs	615,726	74,405	22,453	21,153	19,619	1,674	5,101	760,131
Revenues over (under) expenditures -GAAP basis	920,295	46,053	45,467	43,735	19,619	997	(94,442)	981,724
Indirect costs reported as separate item, management and general	(615,726)	(74,405)	(22,453)	(21,153)	(19,619)	(1,674)	(5,101)	(760,131)
Change in Net Assets - GAAP Basis	\$ 304,569	\$ (28,352)	\$ 23,014	\$ 22,582	\$ -	\$ (677)	\$ (99,543)	\$ 221,593

Coastal Community Action, Inc
Head Start 17-18
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending August 31, 2018

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 4,648,846	\$ 455,782	\$ 4,193,064	\$ 4,648,846	\$ -
In Kind	1,162,212	60,380	1,101,832	1,162,212	-
Other Revenue	-	-	58,046	58,046	58,046
Total Revenue	<u>5,811,058</u>	<u>516,162</u>	<u>5,352,942</u>	<u>5,869,104</u>	<u>58,046</u>
Expenditures:					
Salaries	2,314,701	240,115	2,248,105	2,488,220	(173,519)
Fringe Benefits	812,349	91,901	764,506	856,407	(44,058)
Indirect Costs	477,508	42,378	364,049	406,427	71,081
Travel	31,500	2,090	3,418	5,508	25,992
Training	13,000	147	3,310	3,457	9,543
Audit and Accounting Fees	10,000	2,815	13,460	16,275	(6,275)
Insurance	92,000	7,973	86,296	94,269	(2,269)
Supplies and Miscellaneous	106,600	13,245	64,987	78,232	28,368
Postage	3,400	-	2,384	2,384	1,016
Copier Lease Payments	13,000	428	11,872	12,300	700
Parent Activity	12,000	-	6,318	6,318	5,682
Medical and Dental Expenses	24,000	754	10,980	11,734	12,266
Advertising	1,000	-	1,546	1,546	(546)
Food Costs	25,266	397	13,772	14,169	11,097
Classroom Consumables	8,000	1,494	1,902	3,396	4,604
Field Trips	2,000	-	2,766	2,766	(766)
Transportation	23,000	1,496	23,472	24,968	(1,968)
Repair and Maintenance	53,000	4,923	99,442	104,365	(51,365)
Vehicle Repair	33,000	3,630	16,989	20,619	12,381
Occupancy	289,000	19,531	232,236	251,767	37,233
Telephone	38,380	5,436	57,604	63,040	(24,660)
Computer Cost	17,642	1,483	14,249	15,732	1,910
Playground	3,500	2,298	715	3,013	487
In Kind Space	892,181	60,907	669,976	730,883	161,298
In Kind Other	270,031	(526)	431,895	431,369	(161,338)
Contract Services	245,000	14,209	205,731	219,940	25,060
Total Expenditures	<u>5,811,058</u>	<u>517,124</u>	<u>5,351,980</u>	<u>5,869,104</u>	<u>(58,046)</u>
Revenue over (under) Expenditures	\$ -	\$ (962)	\$ 962	\$ -	\$ -

Coastal Community Action, Inc
Head Start Training and Technical Assistance 17-18
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending August 31, 2018

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 53,553	\$16,203	\$37,350	\$53,553	\$ -
In Kind	13,388	-	13,388	13,388	-
Total Revenues	66,941	16,203	50,738	66,941	-
Expenditures:					
Salaries	-	-	6,665	6,665	(6,665)
Fringe Benefits	-	-	2,176	2,176	(2,176)
Indirect Costs	-	-	1,079	1,079	(1,079)
Travel	15,000	1,578	3,198	4,776	10,224
Training	38,553	14,760	24,097	38,857	(304)
In Kind Other	13,388	-	13,388	13,388	-
Total Expenditure	66,941	16,338	50,603	66,941	-
Revenue over (under) Expenditures	\$ -	\$ (135)	\$ 135	\$ -	\$ -

Coastal Community Action, Inc
Head Start 18-19
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending August 31, 2019

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 4,769,716	\$ -	\$ 402,082	\$ 402,082	\$ (4,367,634)
In Kind	1,206,821	-	69,022	69,022	(1,137,799)
Total Revenue	5,976,537	-	471,104	471,104	(5,505,433)
Expenditures:					
Salaries	2,514,891	-	203,751	203,751	2,311,140
Fringe Benefits	832,834	-	63,930	63,930	768,904
Indirect Costs	531,900	-	36,695	36,695	495,205
Travel	29,400	-	406	406	28,994
Training	5,000	-	-	-	5,000
Audit and Accounting Fees	10,000	-	-	-	10,000
Insurance	92,000	-	8,591	8,591	83,409
Supplies and Miscellaneous	97,941	-	27,795	27,795	70,146
Postage	3,000	-	298	298	2,702
Copier Lease Payments	12,000	-	(258)	(258)	12,258
Parent Activity	2,000	-	-	-	2,000
Medical and Dental Expenses	12,200	-	1,538	1,538	10,662
Food Costs	20,000	-	284	284	19,716
Classroom Consumables	3,500	-	1,718	1,718	1,782
Field Trips	3,500	-	-	-	3,500
Transportation	28,000	-	5,837	5,837	22,163
Repair and Maintenance	65,000	-	5,284	5,284	59,716
Vehicle Repair	20,000	-	401	401	19,599
Occupancy	224,000	-	17,613	17,613	206,387
Telephone	40,000	-	6,499	6,499	33,501
Computer Cost	20,000	-	4,194	4,194	15,806
In Kind Space	892,181	-	60,907	60,907	831,274
In Kind Other	314,640	-	8,115	8,115	306,525
Contract Services	202,550	-	17,506	17,506	185,044
Total Expenditures	5,976,537	-	471,104	471,104	5,505,433
Revenue over (under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

Coastal Community Action, Inc
Head Start Training and Technical Assistance 18-19
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending August 31, 2019

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 57,369	\$ -	\$ 14,703	\$ 14,703	\$ (42,666)
In Kind	14,342	-	-	-	(14,342)
Total Revenues	71,711	-	14,703	14,703	(57,008)
Expenditures:					
Salaries	-	-	185	185	(185)
Fringe Benefits	-	-	44	44	(44)
Indirect Costs	-	-	40	40	(40)
Travel	15,000	-	1,422	1,422	13,578
Training	42,369	-	13,012	13,012	29,357
In Kind Other	14,342	-	-	-	14,342
Total Expenditure	71,711	-	14,703	14,703	57,008
Revenue over (under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

Coastal Community Action, Inc
Head Start Work First Collaborative Grant
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending March 31, 2019

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
State	\$ 45,000	\$ 44,079	\$ 300	\$44,379	\$ (621)
Total Revenue	45,000	44,079	300	44,379	(621)
Expenditures:					
Travel	15,500	13,138	-	13,138	2,362
Training	18,200	17,033	-	17,033	1,167
Audit and Accounting Fees	-	70	-	70	(70)
Supplies and Miscellaneous	-	1,424	-	1,424	(1,424)
Postage	-	36	-	36	(36)
Meals and Activities	1,200	1,426	-	1,426	(226)
Occupancy	-	345	-	345	(345)
Contract Services	-	117	-	117	(117)
Client Payments	10,100	10,490	300	10,790	(690)
Total Expenditures	45,000	44,079	300	44,379	621
Revenue over (under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

Coastal Community Action, Inc
Early Head Start 17-18
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending August 31, 2018

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenues:					
Grants: Federal	\$ 1,782,882	\$ 124,548	\$ 1,658,334	\$ 1,782,882	\$ -
In Kind	445,720	21,742	423,978	445,720	-
Total Revenue	2,228,602	146,290	2,082,312	2,228,602	-
Expenditures					
Salaries	1,062,084	70,730	1,003,825	1,074,555	(12,471)
Fringe Benefits	350,383	27,174	343,139	370,313	(19,930)
Indirect Costs	224,631	12,483	162,555	175,038	49,593
Travel	13,500	1,738	20,377	22,115	(8,615)
Training	1,000	-	901	901	99
Audit and Accounting Fees	3,500	925	5,109	6,034	(2,534)
Insurance	15,200	1,260	13,621	14,881	319
Supplies and Miscellaneous	23,800	3,109	14,171	17,280	6,520
Postage	-	-	28	28	(28)
Copier Lease Payments	-	92	1,784	1,876	(1,876)
Parent Activity	1,000	-	8	8	992
Medical and Dental Expenses	2,500	-	3,906	3,906	(1,406)
Advertising	800	-	301	301	499
Food Costs	2,000	3	1,330	1,333	667
Classroom Consumables	3,800	-	3,729	3,729	71
Repair and Maintenance	4,000	626	13,373	13,999	(9,999)
Vehicle Repair	-	-	79	79	(79)
Occupancy	43,864	3,066	37,939	41,005	2,859
Telephone	7,870	1,051	8,495	9,546	(1,676)
Computer Cost	5,626	114	4,390	4,504	1,122
Playground	224	224	160	384	(160)
In Kind Space	253,425	21,864	240,503	262,367	(8,942)
In Kind Other	192,295	(122)	183,475	183,353	8,942
Contract Services	17,100	2,025	19,042	21,067	(3,967)
Total Expenditures	2,228,602	146,362	2,082,240	2,228,602	-
Revenue over (under) Expenditures	\$ -	\$ (72)	\$ 72	\$ -	\$ -

Coastal Community Action, Inc
Early Head Start Training and Technical Assistance 17-18
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending August 31, 2018

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 42,794	\$9,508	\$33,286	\$42,794	\$ -
In Kind	10,699	-	10,699	10,699	-
Total Revenues	53,493	9,508	43,985	53,493	-
Expenditures:					
Salaries	-	-	18,355	18,355	(18,355)
Fringe Benefits	-	-	5,993	5,993	(5,993)
Indirect Costs	-	-	2,973	2,973	(2,973)
Travel	10,778	938	1,488	2,426	8,352
Training	32,016	8,570	4,477	13,047	18,969
In Kind Other	10,699	-	10,699	10,699	-
Total Expenditure	53,493	9,508	43,985	53,493	-
Revenue over (under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

Coastal Community Action, Inc
Early Head Start 18-19
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending August 31, 2019

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenues:					
Grants Federal	\$ 1,829,237	\$ -	\$ 112,277	\$ 112,277	\$ (1,716,960)
In Kind	468,009	-	21,864	21,864	(446,145)
Total Revenue	2,297,246	-	134,141	134,141	(2,163,105)
Expenditures					
Salaries	1,095,639	-	63,637	63,637	1,032,002
Fringe Benefits	355,345	-	19,094	19,094	336,251
Indirect Costs	231,728	-	11,916	11,916	219,812
Travel	20,034	-	314	314	19,720
Training	9,065	-	-	-	9,065
Audit and Accounting Fees	3,500	-	-	-	3,500
Insurance	14,000	-	1,429	1,429	12,571
Supplies and Miscellaneous	31,086	-	8,525	8,525	22,561
Copier Lease Payments	-	-	53	53	(53)
Parent Activity	2,000	-	-	-	2,000
Medical and Dental Expenses	-	-	531	531	(531)
Food Costs	7,778	-	-	-	7,778
Classroom Consumables	2,892	-	-	-	2,892
Repair and Maintenance	8,000	-	268	268	7,732
Occupancy	28,470	-	2,965	2,965	25,505
Telephone	7,500	-	855	855	6,645
Computer Cost	-	-	151	151	(151)
In Kind Space	253,425	-	21,864	21,864	231,561
In Kind Other	214,584	-	-	-	214,584
Contract Services	12,200	-	2,539	2,539	9,661
Total Expenditures	2,297,246	-	134,141	134,141	2,163,105
Revenue over (under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

Coastal Community Action, Inc
Early Head Start Training and Technical Assistance 18-19
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending August 31, 2019

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 42,794	\$ -	\$ 1,966	\$ 1,966	\$ (40,828)
In Kind	10,699	-	-	-	(10,699)
Total Revenues	53,493	-	1,966	1,966	(51,527)
Expenditures:					
Salaries	-	-	510	510	(510)
Fringe Benefits	-	-	122	122	(122)
Indirect Costs	-	-	111	111	(111)
Travel	10,778	-	-	-	10,778
Training	32,016	-	1,223	1,223	30,793
In Kind Other	10,699	-	-	-	10,699
Total Expenditure	53,493	-	1,966	1,966	51,527
Revenue over (under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

Coastal Community Action, Inc
Child and Adult Care Food Programs 17 - 18
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending August 31, 2018

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 440,818	\$ 29,907	\$373,191	\$403,098	\$ (37,720)
Total Revenue	440,818	29,907	373,191	403,098	(37,720)
Expenditures:					
Salaries	109,038	9,071	79,021	88,092	20,946
Fringe Benefits	35,793	3,240	25,657	28,897	6,896
Indirect Costs	22,944	1,601	12,916	14,517	8,427
Audit and Accounting Fees	-	191	911	1,102	(1,102)
Insurance	-	51	912	963	(963)
Food Costs	273,043	31,239	241,855	273,094	(51)
Total Expenditures	440,818	45,393	361,272	406,665	34,153
Revenue over (under) Expenditures	\$ -	\$(15,486)	\$ 11,919	\$ (3,567)	\$ (3,567)

Coastal Community Action, Inc
Child and Adult Care Food Programs 18 - 19
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending August 31, 2019

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 446,438	\$ -	\$ 2,249	\$ 2,249	\$ (444,189)
Total Revenue	446,438	-	2,249	2,249	(444,189)
Expenditures:					
Salaries	120,114	-	3,779	3,779	116,335
Fringe Benefits	26,813	-	1,314	1,314	25,499
Indirect Costs	25,432	-	618	618	24,814
Insurance	-	-	(220)	(220)	220
Food Costs	274,079	-	8,963	8,963	265,116
Total Expenditures	446,438	-	14,454	14,454	431,984
Revenue over (under) Expenditures	\$ -	\$ -	\$ (12,205)	\$ (12,205)	\$ (12,205)

Coastal Community Action, Inc
Pamlico Childcare Services 17 - 18
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending August 31, 2018

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Program Services	\$ 20,000	\$ 1,574	\$ 21,731	\$ 23,305	\$ 3,305
Contracted Services	71,347	-	16,604	16,604	(54,743)
Total Revenue	91,347	1,574	38,335	39,909	(51,438)
Expenditures:					
Salaries	38,000	3,805	22,664	26,469	11,531
Fringe Benefits	14,060	1,471	7,890	9,361	4,699
Indirect Costs	8,037	672	3,704	4,376	3,661
Travel	500	-	93	93	407
Audit and Accounting Fees	75	-	-	-	75
Insurance	18,400	59	704	763	17,637
Supplies and Miscellaneous	1,250	49	1,076	1,125	125
Copier Lease Payments	500	-	184	184	316
Field Trips	100	-	-	-	100
Repairs and Maintenance	-	37	1,275	1,312	(1,312)
Occupancy	6,000	547	6,195	6,742	(742)
Telephone	1,200	119	441	560	640
Contracted Services	3,225	175	1,722	1,897	1,328
Total Expenditures	91,347	6,934	45,948	52,882	38,465
Revenue over (under) Expenditures	\$ -	\$(5,360)	\$ (7,613)	\$(12,973)	\$ (12,973)

Coastal Community Action, Inc
Pamlico Childcare Services 18 - 19
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending August 31, 2019

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Program Services	\$ 20,000	\$ -	\$ -	\$ -	\$ (20,000)
Contracted Services	53,955	-	-	-	(53,955)
Total Revenue	73,955	-	-	-	(73,955)
Expenditures:					
Salaries	39,400	-	489	489	38,911
Fringe Benefits	14,972	-	171	171	14,801
Indirect Costs	8,333	-	80	80	8,253
Audit and Accounting Fees	75	-	-	-	75
Insurance	600	-	101	101	499
Supplies and Miscellaneous	250	-	65	65	185
Copier Lease Payments	-	-	(14)	(14)	14
Field Trips	100	-	-	-	100
Repairs and Maintenance	-	-	14	14	(14)
Occupancy	8,000	-	547	547	7,453
Telephone	-	-	31	31	(31)
Contracted Services	2,225	-	133	133	2,092
Total Expenditures	73,955	-	1,617	1,617	72,338
Revenue over (under) Expenditures	\$ -	\$ -	\$ (1,617)	\$ (1,617)	\$ (1,617)

Coastal Community Action, Inc
Carteret Childcare Services 17 - 18
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending August 31, 2018

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Program Services	\$ 15,000	\$ 311	\$ 16,507	\$ 16,818	\$ 1,818
Contracted Services	68,617	526	29,691	30,217	(38,400)
Total Revenue	<u>83,617</u>	<u>837</u>	<u>46,198</u>	<u>47,035</u>	<u>(36,582)</u>
Expenditures:					
Salaries	33,200	1,155	16,171	17,326	15,874
Fringe Benefits	12,167	442	5,454	5,896	6,271
Indirect Costs	6,650	204	2,643	2,847	3,803
Travel	1,000	4	45	49	951
Audit and Accounting Fees	200	164	-	164	36
Insurance	1,400	60	709	769	631
Supplies and Miscellaneous	5,750	90	502	592	5,158
Copier Lease Payments	800	4	149	153	647
Field Trips	400	-	-	-	400
Repairs and Maintenance	1,000	45	756	801	199
Occupancy	15,305	899	9,606	10,505	4,800
Telephone	620	90	479	569	51
Medical and Dental Expenses	100	-	-	-	100
Playground	500	41	-	41	459
Contracted Services	4,525	140	1,052	1,192	3,333
Total Expenditures	<u>83,617</u>	<u>3,338</u>	<u>37,566</u>	<u>40,904</u>	<u>42,713</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ (2,501)</u>	<u>\$ 8,632</u>	<u>\$ 6,131</u>	<u>\$ 6,131</u>

Coastal Community Action, Inc
Carteret Childcare Services 18 - 19
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending August 31, 2019

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Program Services	\$ 11,000	\$ -	\$ -	\$ -	\$ (11,000)
Contracted Services	70,017	-	409	409	(69,608)
Total Revenue	81,017	-	409	409	(80,608)
Expenditures					
Salaries	45,940	-	-	-	45,940
Fringe Benefits	15,725	-	-	-	15,725
Indirect Costs	8,752	-	-	-	8,752
Travel	-	-	3	3	(3)
Audit and Accounting Fees	150	-	-	-	150
Insurance	900	-	19	19	881
Supplies and Miscellaneous	150	-	108	108	42
Copier Lease Payments	-	-	(7)	(7)	7
Field Trips	50	-	-	-	50
Repair and Maintenance	-	-	94	94	(94)
Occupancy	8,000	-	362	362	7,638
Telephone	-	-	32	32	(32)
Contract Services	1,350	-	77	77	1,273
Total Expenditures	81,017	-	688	688	80,329
Revenue over (under) Expenditures	\$ -	\$ -	\$ (279)	\$ (279)	\$ (279)

Coastal Community Action, Inc
Craven Childcare Services 17 - 18
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending August 31, 2018

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Program Services	\$ 20,000	\$ -	\$30,994	\$30,994	\$ 10,994
Contracted Services	187,495	-	96,972	96,972	(90,523)
Total Revenues	<u>207,495</u>	<u>-</u>	<u>127,966</u>	<u>127,966</u>	<u>(79,529)</u>
Expenditures					
Salaries	112,880	5,305	44,811	50,116	62,764
Fringe Benefits	41,766	2,039	15,203	17,242	24,524
Indirect Costs	23,874	936	7,324	8,260	15,614
Travel	100	2	68	70	30
Audit and Accounting Fees	350	110	430	540	(190)
Insurance	3,000	125	1,336	1,461	1,539
Supplies and Miscellaneous	6,300	273	1,319	1,592	4,708
Postage	-	-	5	5	(5)
Vehicle Repair	-	-	17	17	(17)
Copier Lease Payments	500	10	302	312	188
Medical and Dental Expenses	100	-	20	20	80
Advertising	500	-	20	20	480
Classroom Consumables	1,000	-	-	-	1,000
Field Trips	400	-	-	-	400
Repair and Maintenance	1,600	69	2,677	2,746	(1,146)
Occupancy	8,564	403	4,451	4,854	3,710
Telephone	1,211	125	885	1,010	201
Computer Cost	50	-	48	48	2
Playground	200	112	51	163	37
Contract Services	5,100	344	2,333	2,677	2,423
Total Expenditures	<u>207,495</u>	<u>9,853</u>	<u>81,300</u>	<u>91,153</u>	<u>116,342</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$(9,853)</u>	<u>\$46,666</u>	<u>\$36,813</u>	<u>\$ 36,813</u>

Coastal Community Action, Inc
Craven Childcare Services 18 - 19
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending August 31, 2019

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Program Services	\$ 20,000	\$ -	\$ 200	\$ 200	\$ (19,800)
Contracted Services	92,334	-	792	792	(91,542)
Total Revenues	<u>112,334</u>	<u>-</u>	<u>992</u>	<u>992</u>	<u>(111,342)</u>
Expenditures:					
Salaries	67,190	-	2,642	2,642	64,548
Fringe Benefits	25,533	-	922	922	24,611
Indirect Costs	14,211	-	432	432	13,779
Audit and Accounting Fees	225	-	-	-	225
Insurance	1,550	-	307	307	1,243
Supplies and Miscellaneous	380	-	169	169	211
Copier Lease Payments	-	-	(12)	(12)	12
Field Trips	200	-	-	-	200
Repair and Maintenance	-	-	49	49	(49)
Occupancy	-	-	365	365	(365)
Telephone	-	-	88	88	(88)
Contract Services	3,045	-	564	564	2,481
Total Expenditures	<u>112,334</u>	<u>-</u>	<u>5,526</u>	<u>5,526</u>	<u>106,808</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,534)</u>	<u>\$ (4,534)</u>	<u>\$ (4,534)</u>

Coastal Community Action, Inc
NC Pre K 17-18
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending August 31, 2018

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
State	\$ 414,652	\$ 42,761	\$ 393,037	\$ 435,798	\$ 21,146
In Kind Revenue	-	-	11,908	11,908	11,908
Program Services	-	-	100	100	100
Total Revenue:	414,652	42,761	405,045	447,806	33,154
Expenditures:					
Salaries	210,635	38,183	34,050	72,233	138,402
Fringe Benefits	78,548	14,646	15,776	30,422	48,126
Indirect Costs	44,549	6,739	5,565	12,304	32,245
Travel	1,000	468	1,038	1,506	(506)
Training	1,600	1,187	463	1,650	(50)
Audit and Accounting Fees	750	410	1,108	1,518	(768)
Insurance	8,800	965	10,391	11,356	(2,556)
Supplies and Miscellaneous	7,700	1,738	7,954	9,692	(1,992)
Postage	100	-	22	22	78
Copier Lease Payments	1,550	49	1,444	1,493	57
Medical and Dental Expenses	-	-	1,275	1,275	(1,275)
Advertising	100	-	74	74	26
Food Costs	-	-	474	474	(474)
Classroom Consumables	500	-	-	-	500
Field Trips	500	-	80	80	420
Transportation	100	-	15	15	85
Repair and Maintenance	6,000	660	13,217	13,877	(7,877)
Vehicle Repair	100	-	576	576	(476)
Occupancy	34,171	2,637	30,820	33,457	714
Telephone	4,149	775	6,405	7,180	(3,031)
Computer Cost	500	-	230	230	270
Playground	500	269	52	321	179
In Kind Other	-	-	11,908	11,908	(11,908)
Contract Services	12,800	2,400	12,462	14,862	(2,062)
Total Expenditures	414,652	71,126	155,399	226,525	188,127
Revenue over (under) Expenditures	\$ -	\$ (28,365)	\$ 249,646	\$ 221,281	\$ 221,281

Coastal Community Action, Inc
NC Pre K 18-19
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending August 31, 2019

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
State	\$ 365,328	\$ -	\$ 33,091	\$ 33,091	\$ (332,237)
Total Revenue	365,328	-	33,091	33,091	(332,237)
Expenditures:					
Salaries	206,092	-	12,482	12,482	193,610
Fringe Benefits	86,122	-	4,356	4,356	81,766
Indirect Costs	47,294	-	2,040	2,040	45,254
Travel	250	-	9	9	241
Audit and Accounting Fees	750	-	-	-	750
Insurance	8,800	-	826	826	7,974
Supplies and Miscellaneous	3,600	-	2,869	2,869	731
Postage	175	-	-	-	175
Copier Lease Payments	-	-	(45)	(45)	45
Advertising	450	-	-	-	450
Food Costs	-	-	536	536	(536)
Transportation	2,100	-	-	-	2,100
Repair and Maintenance	-	-	432	432	(432)
Vehicle Repair	2,000	-	-	-	2,000
Occupancy	-	-	2,716	2,716	(2,716)
Telephone	4,595	-	357	357	4,238
Computer Cost	500	-	-	-	500
Playground	1,900	-	-	-	1,900
Contract Services	700	-	1,532	1,532	(832)
Total Expenditures	365,328	-	28,110	28,110	337,218
Revenue over (under) Expenditures	\$ -	\$ -	\$ 4,981	\$ 4,981	\$ 4,981

Coastal Community Action, Inc
Housing and Urban Development Prior Year 2018
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending September 30, 2018

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grant Federal	\$ 2,011,277	\$ -	\$ 1,958,972	\$ 1,958,972	\$ (52,305)
Total Revenues	2,011,277	-	1,958,972	1,958,972	(52,305)
Expenditures:					
Salaries	108,828	-	108,638	108,638	190
Fringe Benefits	42,402	-	37,155	37,155	5,247
Indirect Costs	29,238	-	18,795	18,795	10,443
Travel	4,669	-	3,793	3,793	876
Training	3,600	-	4,464	4,464	(864)
Audit and Accounting Fees	3,658	-	4,579	4,579	(921)
Insurance	600	-	694	694	(94)
Supplies and Miscellaneous	4,133	-	4,255	4,255	(122)
Postage	5,100	-	4,757	4,757	343
Medical and Dental Expenses	-	-	30	30	(30)
Advertising	50	-	-	-	50
Meals and Activities	-	-	52	52	(52)
Occupancy	13,017	3	14,215	14,218	(1,201)
Telephone	2,129	-	3,070	3,070	(941)
Computer Cost	3,329	-	3,329	3,329	-
Escrow	23,000	-	20,928	20,928	2,072
Housing Assistance	1,765,277	(347)	1,714,528	1,714,181	51,096
Administrative Fees	1,230	-	1,845	1,845	(615)
Contract Services	1,017	-	993	993	24
Total Expenditures	2,011,277	(344)	1,946,120	1,945,776	65,501
Revenue over (under) Expenditures	\$ -	\$ 344	\$ 12,852	\$ 13,196	\$ 13,196

Coastal Community Action, Inc
Housing and Urban Development Family Self Sufficiency 2017
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending December 31, 2017

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 37,301	\$ 18,651	\$ 18,650	\$ 37,301	\$ -
Total Revenue	37,301	18,651	18,650	37,301	-
Expenditures:					
Salaries	27,105	20,748	6,357	27,105	-
Fringe Benefits	10,196	8,065	2,131	10,196	-
Total Expenditures	37,301	28,813	8,488	37,301	-
Revenue over (under) Expenditures	\$ -	\$ (10,162)	\$ 10,162	\$ -	\$ -

Coastal Community Action, Inc
Housing and Urban Development Family Self Sufficiency 2018
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending December 31, 2018

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 39,808	\$ -	\$ 33,704	\$ 33,704	\$ (6,104)
Total Revenues	39,808	-	33,704	33,704	(6,104)
Expenditures:					
Salaries	29,411	-	22,380	22,380	7,031
Fringe Benefits	10,397	-	7,666	7,666	2,731
Indirect Costs	-	-	3,658	3,658	(3,658)
Total Expenditures	39,808	-	33,704	33,704	6,104
Revenue over (under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

Coastal Community Action, Inc
Community Services Block Grant 17 - 18
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending June 30, 2018

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 384,780	\$ 93,932	\$251,633	\$345,565	\$ (39,215)
Total Revenue	384,780	93,932	251,633	345,565	(39,215)
Expenditures:					
Salaries	128,580	44,931	99,998	144,929	(16,349)
Fringe Benefits	45,808	17,217	29,938	47,155	(1,347)
Indirect Costs	27,195	9,634	16,207	25,841	1,354
Travel	18,861	2,454	11,113	13,567	5,294
Training	2,875	952	6,269	7,221	(4,346)
Audit and Accounting Fees	700	421	1,151	1,572	(872)
Insurance	684	174	535	709	(25)
Supplies and Miscellaneous	5,164	796	842	1,638	3,526
Postage	2,400	640	1,764	2,404	(4)
Meals and Activities	2,229	199	4,217	4,416	(2,187)
Advertising	2,856	-	28	28	2,828
Occupancy	12,780	2,900	10,560	13,460	(680)
Telephone	4,548	1,200	4,217	5,417	(869)
Computer Cost	-	159	478	637	(637)
Client Payments	125,000	8,705	66,596	75,301	49,699
Contract Services	5,100	3,550	(2,280)	1,270	3,830
Total Expenditures	384,780	93,932	251,633	345,565	39,215
Revenue over (under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

Coastal Community Action, Inc
Community Services Block Grant 18-19
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending June 30, 2019

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 266,044	\$ -	\$ 9,849	\$ 9,849	\$ (256,195)
Other Revenue	-	-	39,215	39,215	39,215
Total Revenue	<u>266,044</u>	<u>-</u>	<u>49,064</u>	<u>49,064</u>	<u>(216,980)</u>
Expenditures:					
Salaries	83,909	-	20,036	20,036	63,873
Fringe Benefits	26,045	-	9,317	9,317	16,728
Indirect Costs	17,747	-	3,412	3,412	14,335
Travel	13,077	-	328	328	12,749
Training	747	-	51	51	696
Audit and Accounting Fees	-	-	35	35	(35)
Insurance	688	-	374	374	314
Supplies and Miscellaneous	4,928	-	81	81	4,847
Postage	1,200	-	603	603	597
Occupancy	12,780	-	3,363	3,363	9,417
Telephone	6,168	-	1,265	1,265	4,903
Computer Cost	-	-	159	159	(159)
Client Payments	95,000	-	10,040	10,040	84,960
Contract Services	3,755	-	-	-	3,755
Total Expenditures	<u>266,044</u>	<u>-</u>	<u>49,064</u>	<u>49,064</u>	<u>216,980</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Coastal Community Action, Inc.
Single Family Rehabilitation
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending May 31, 2018

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	-	-	-	-	-
Expenditures:					
Fringe Benefits	-	29	(29)	-	-
Travel	-	131	(131)	-	-
Training	-	275	(275)	-	-
Telephone	-	187	(187)	-	-
Total Expenditures	-	622	(622)	-	-
Revenue over (under) Expenditures	\$ -	\$ (622)	\$ 622	\$ -	\$ -

Coastal Community Action, Inc.
Single Family Rehabilitation - 17 - 19
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending June 30, 2019

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 70,000	\$ -	\$ -	\$ -	\$ (70,000)
Total Revenues	<u>70,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(70,000)</u>
Expenditures:					
Salaries	7,500	-	2,068	2,068	5,432
Fringe Benefits	3,000	-	723	723	2,277
Indirect Costs	3,000	-	338	338	2,662
Travel	1,000	-	-	-	1,000
Insurance	500	-	-	-	500
Supplies and Miscellaneous	1,000	-	-	-	1,000
Occupancy	2,000	-	-	-	2,000
Telephone	1,000	-	20	20	980
Computer Cost	-	-	82	82	(82)
Soft Costs	1,000	96	141	237	763
Hard Costs	50,000	-	-	-	50,000
Total Expenditures	<u>70,000</u>	<u>96</u>	<u>3,372</u>	<u>3,468</u>	<u>66,532</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ (96)</u>	<u>\$ (3,372)</u>	<u>\$ (3,468)</u>	<u>\$ (3,468)</u>

Coastal Community Action, Inc.
Single Family Rehabilitation - 17 - 19
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending June 30, 2019

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 525,000	\$ -	\$87,375	\$87,375	\$ (437,625)
Other Revenue	-	-	1,424	1,424	1,424
Total Revenues	525,000	-	88,799	88,799	(436,201)
Expenditures:					
Salaries	60,000	-	16,397	16,397	43,603
Fringe Benefits	22,000	-	5,588	5,588	16,412
Indirect Costs	25,000	-	2,680	2,680	22,320
Travel	5,000	-	1,085	1,085	3,915
Audit and Accounting Fees	-	-	82	82	(82)
Insurance	3,500	-	124	124	3,376
Supplies and Miscellaneous	6,000	-	1,817	1,817	4,183
Postage	-	-	505	505	(505)
Medical and Dental Expenses	-	-	65	65	(65)
Occupancy	14,000	-	3,645	3,645	10,355
Telephone	7,000	-	1,136	1,136	5,864
Soft Costs	7,500	-	3,804	3,804	3,696
Hard Costs	375,000	-	25,875	25,875	349,125
Total Expenditures	525,000	-	62,803	62,803	462,197
Revenue over (under) Expenditures	\$ -	\$ -	\$25,996	\$25,996	\$ 25,996

Coastal Community Action, Inc.
Single Family Rehabilitation - Duplin 15 - 19
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending December 31, 2019

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 70,000	\$ -	\$ -	\$ -	\$ (70,000)
Total Revenues	70,000	-	-	-	(70,000)
Expenditures:					
Salaries	7,500	138	147	285	7,215
Fringe Benefits	3,000	53	50	103	2,897
Indirect Costs	3,000	24	24	48	2,952
Travel	1,000	-	-	-	1,000
Insurance	500	-	-	-	500
Supplies and Miscellaneous	1,000	112	127	239	761
Postage	-	-	219	219	(219)
Occupancy	2,000	122	729	851	1,149
Telephone	1,000	25	43	68	932
Soft Costs	1,000	-	-	-	1,000
Hard Costs	50,000	-	-	-	50,000
Total Expenditures	70,000	474	1,339	1,813	68,187
Revenue over (under) Expenditures	\$ -	\$ (474)	\$ (1,339)	\$ (1,813)	\$ (1,813)

Coastal Community Action, Inc.
Craven Single Family Rehabilitation 17 - 20
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending June 30, 2020

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 70,000	\$ -	\$ -	\$ -	\$ (70,000)
Total Revenues	70,000	-	-	-	(70,000)
Expenditures:					
Salaries	7,500	138	2,003	2,141	5,359
Fringe Benefits	3,000	53	699	752	2,248
Indirect Costs	3,000	24	327	351	2,649
Travel	1,000	-	-	-	1,000
Insurance	500	-	-	-	500
Supplies and Miscellaneous	1,000	112	127	239	761
Postage	-	-	219	219	(219)
Occupancy	2,000	122	729	851	1,149
Telephone	1,000	60	127	187	813
Soft Costs	1,000	-	-	-	1,000
Hard Costs	50,000	-	-	-	50,000
Total Expenditures	70,000	509	4,231	4,740	65,260
Revenue over (under) Expenditures	\$ -	\$ (509)	\$ (4,231)	\$ (4,740)	\$ (4,740)

Coastal Community Action, Inc.
Onslow Single Family Rehabilitation 17 - 20
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending June 30, 2020

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 70,000	\$ -	\$ -	\$ -	\$ (70,000)
Total Revenues	<u>70,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(70,000)</u>
Expenditures					
Salaries	7,500	138	1,571	1,709	5,791
Fringe Benefits	3,000	53	536	589	2,411
Indirect Costs	3,000	24	257	281	2,719
Travel	1,000	-	-	-	1,000
Insurance	500	-	-	-	500
Supplies and Miscellaneous	1,000	112	128	240	760
Postage	-	-	219	219	(219)
Occupancy	2,000	122	729	851	1,149
Telephone	1,000	24	66	90	910
Soft Costs	1,000	-	-	-	1,000
Hard Costs	50,000	-	-	-	50,000
Total Expenditures	<u>70,000</u>	<u>473</u>	<u>3,506</u>	<u>3,979</u>	<u>66,021</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ (473)</u>	<u>\$ (3,506)</u>	<u>\$ (3,979)</u>	<u>\$ (3,979)</u>

Coastal Community Action, Inc.
Carteret Single Family Rehabilitation 15 - 19
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending December 31, 2019

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 70,000	\$ -	\$ -	\$ -	\$ (70,000)
Unrestricted Funds	-	36,142	-	36,142	36,142
Total Revenues	<u>70,000</u>	<u>36,142</u>	<u>-</u>	<u>36,142</u>	<u>(33,858)</u>
Expenditures					
Salaries	7,500	45,745	19,871	65,616	(58,116)
Fringe Benefits	3,000	17,537	6,812	24,349	(21,349)
Indirect Costs	3,000	8,418	3,248	11,666	(8,666)
Travel	1,000	716	50	766	234
Audit and Accounting Fees	-	161	-	161	(161)
Insurance	500	40	29	69	431
Supplies and Miscellaneous	1,500	2,638	126	2,764	(1,264)
Postage	-	86	219	305	(305)
Occupancy	1,000	4,786	729	5,515	(4,515)
Telephone	1,000	1,137	301	1,438	(438)
Computer Costs	-	89	82	171	(171)
Soft Costs	1,000	900	-	900	100
Hard Costs	50,000	3,350	-	3,350	46,650
Contract Services	-	155	-	155	(155)
Administration	500	440	-	440	60
Total Expenditures	<u>70,000</u>	<u>86,198</u>	<u>31,467</u>	<u>117,665</u>	<u>(47,665)</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ (50,056)</u>	<u>\$ (31,467)</u>	<u>\$ (81,523)</u>	<u>\$ (81,523)</u>

Coastal Community Action, Inc.
Jones Single Family Rehabilitation 15 - 19
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending March 5, 2019

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 70,000	\$ -	\$ 79,545	\$ 79,545	\$ 9,545
Unrestricted Funds	-	2,840	-	2,840	2,840
Total Revenues	70,000	2,840	79,545	82,385	12,385
Expenditures					
Salaries	7,500	3,645	8,144	11,789	(4,289)
Fringe Benefits	3,000	1,421	2,846	4,267	(1,267)
Indirect Costs	3,000	652	1,331	1,983	1,017
Training	-	-	275	275	(275)
Travel	1,000	166	353	519	481
Audit and Accounting Fees	-	-	122	122	(122)
Insurance	500	62	15	77	423
Supplies and Miscellaneous	1,000	1,284	126	1,410	(410)
Postage	-	67	219	286	(286)
Occupancy	2,000	4,239	729	4,968	(2,968)
Telephone	1,000	463	421	884	116
Soft Costs	1,000	-	253	253	747
Hard Costs	50,000	-	63,375	63,375	(13,375)
Contract Services	-	50	-	50	(50)
Administration	-	78	-	78	(78)
Total Expenditures	70,000	12,127	78,209	90,336	(20,336)
Revenue over (under) Expenditures	\$ -	\$ (9,287)	\$ 1,336	\$ (7,951)	\$ (7,951)

Coastal Community Action, Inc.
Home Energy 17 - 19
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending September 30, 2019

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Other Revenue	\$ -	\$ -	\$ 1,750	\$ 1,750	\$ 1,750
Total Revenue	-	-	1,750	1,750	1,750
Expenditures					
Salaries	-	-	774	774	(774)
Fringe Benefits	-	-	251	251	(251)
Indirect Costs	-	-	127	127	(127)
Total Expenditures	-	-	1,152	1,152	(1,152)
Revenue over (under) Expenditures	\$ -	\$ -	\$ 598	\$ 598	\$ 598

Coastal Community Action, Inc.
Duke Energy 17-19
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending December 31, 2019

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Contracted Services	\$ 133,834	\$ 13,233	\$128,231	\$141,464	\$ 7,630
Other Revenue	-	-	60	60	60
Total Revenues	133,834	13,233	128,291	141,524	7,690
Expenditures					
Salaries	19,825	3,812	11,069	14,881	4,944
Fringe Benefits	7,250	1,602	3,750	5,352	1,898
Indirect Costs	3,935	673	1,809	2,482	1,453
Audit and Accounting Fees	29	-	29	29	-
Telephone	971	58	557	615	356
Materials	101,224	14,628	80,260	94,888	6,336
Subcontractor Labor	-	1,097	22,204	23,301	(23,301)
Health and Safety	-	1,030	(1,030)	-	-
Contract Services	600	-	600	600	-
Total Expenditures	133,834	22,900	119,248	142,148	(8,314)
Revenue over (under) Expenditures	\$ -	\$ (9,667)	\$ 9,043	\$ (624)	\$ (624)

Coastal Community Action, Inc.
Duke Energy 15-17
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending December 31, 2017

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Contracted Services	\$ 1,613,415	\$1,616,335	\$ -	\$1,616,335	\$ 2,920
Other Revenue	-	1,006	-	1,006	1,006
Total Revenues	1,613,415	1,617,341	-	1,617,341	3,926
Expenditures					
Salaries	-	122,756	438	123,194	(123,194)
Fringe Benefits	-	53,204	142	53,346	(53,346)
Indirect Costs	80,671	33,948	72	34,020	46,651
Travel	-	342	-	342	(342)
Audit and Accounting Fees	-	3,605	-	3,605	(3,605)
Insurance	-	281	-	281	(281)
Supplies and Miscellaneous	-	177	-	177	(177)
Postage	-	67	-	67	(67)
Occupancy	-	2,469	-	2,469	(2,469)
Telephone	-	781	-	781	(781)
Materials	845,825	843,968	3,302	847,270	(1,445)
Subcontractor Labor	541,069	362,921	150	363,071	177,998
Health and Safety	145,850	53,026	-	53,026	92,824
Contract Services	-	15,759	125	15,884	(15,884)
Total Expenditures	1,613,415	1,493,304	4,229	1,497,533	115,882
Revenue over (under) Expenditures	\$ -	\$ 124,037	\$ (4,229)	\$ 119,808	\$ 119,808

Coastal Community Action, Inc.
Weatherization 17 - 18
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending June 30, 2018

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 1,571,671	\$ 274,443	\$ 1,122,268	\$ 1,396,711	\$ (174,960)
Other Revenue	-	-	562	562	562
Total Revenues	<u>1,571,671</u>	<u>274,443</u>	<u>1,122,830</u>	<u>1,397,273</u>	<u>(174,398)</u>
Expenditures:					
Salaries	440,259	105,762	291,585	397,347	42,912
Fringe Benefits	188,264	49,900	108,896	158,796	29,468
Indirect Costs	73,881	19,646	48,620	68,266	5,615
Travel	20,859	5,253	18,889	24,142	(3,283)
Training	26,240	10,272	2,631	12,903	13,337
Audit and Accounting Fees	2,000	661	2,821	3,482	(1,482)
Insurance	12,500	3,313	9,961	13,274	(774)
Supplies and Miscellaneous	3,500	1,024	1,784	2,808	692
Postage	2,000	650	3,200	3,850	(1,850)
Advertising	-	-	9,133	9,133	(9,133)
Dump Fees	150	198	355	553	(403)
Small Tools	784	421	5,703	6,124	(5,340)
Repair and Maintenance	2,000	538	2,049	2,587	(587)
Vehicle Repair	8,000	186	10,952	11,138	(3,138)
Occupancy	44,519	6,774	22,478	29,252	15,267
Telephone	10,560	3,041	8,981	12,022	(1,462)
Computer Cost	-	313	286	599	(599)
Materials	409,278	37,534	248,250	285,784	123,494
Subcontractor Labor	146,838	2,884	189,042	191,926	(45,088)
Health and Safety	164,039	32,193	110,283	142,476	21,563
Contract Services	16,000	4,220	22,516	26,736	(10,736)
Total Expenditures	<u>1,571,671</u>	<u>284,783</u>	<u>1,118,415</u>	<u>1,403,198</u>	<u>168,473</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>(10,340)</u>	<u>\$ 4,415</u>	<u>\$ (5,925)</u>	<u>\$ (5,925)</u>

Coastal Community Action, Inc.
Weatherization 18 - 19
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending June 30, 2019

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 1,610,523	\$ -	\$ 307,831	\$ 307,831	\$ (1,302,692)
Total Revenues	<u>1,610,523</u>	<u>-</u>	<u>307,831</u>	<u>307,831</u>	<u>(1,302,692)</u>
Expenditures:					
Salaries	454,042	-	101,161	101,161	352,881
Fringe Benefits	139,416	-	37,031	37,031	102,385
Indirect Costs	69,204	-	15,572	15,572	53,632
Travel	27,588	-	4,036	4,036	23,552
Training	70,963	-	35	35	70,928
Audit and Accounting Fees	2,100	-	136	136	1,964
Insurance	13,500	-	2,875	2,875	10,625
Supplies and Miscellaneous	4,500	-	2,363	2,363	2,137
Postage	3,950	-	1,288	1,288	2,662
Medical and Dental Expenses	-	-	30	30	(30)
Advertising	10,570	-	-	-	10,570
Dump Fees	750	-	349	349	401
Small Tools	6,000	-	666	666	5,334
Repair and Maintenance	3,400	-	385	385	3,015
Vehicle Repair	8,200	-	806	806	7,394
Occupancy	31,573	-	7,185	7,185	24,388
Telephone	13,800	-	3,282	3,282	10,518
Computer Cost	580	-	377	377	203
Materials	322,000	-	76,977	76,977	245,023
Subcontractor Labor	180,425	-	24,138	24,138	156,287
Health and Safety	201,645	-	27,101	27,101	174,544
Contract Services	46,317	-	2,038	2,038	44,279
Total Expenditures	<u>1,610,523</u>	<u>-</u>	<u>307,831</u>	<u>307,831</u>	<u>1,302,692</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Coastal Community Action, Inc.
Senior Companion 17 - 18
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending June 30, 2018

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 252,801	\$ 58,517	\$ 198,299	\$ 256,816	\$ 4,015
Local Revenue	22,889	496	18,378	18,874	(4,015)
In Kind	3,939	-	10,773	10,773	6,834
Other Revenue	71,514	-	412	412	(71,102)
Total Revenue	<u>351,143</u>	<u>59,013</u>	<u>227,862</u>	<u>286,875</u>	<u>(64,268)</u>
Expenditures					
Salaries	43,020	8,777	26,163	34,940	8,080
Fringe Benefits	15,562	3,407	8,940	12,347	3,215
Indirect Costs	8,862	1,549	4,276	5,825	3,037
Travel	70,658	10,489	28,842	39,331	31,327
Training	-	-	40	40	(40)
Audit and Accounting Fees	92	54	563	617	(525)
Insurance	688	157	473	630	58
Supplies and Miscellaneous	513	338	1,054	1,392	(879)
Postage	2,005	881	2,321	3,202	(1,197)
Recognition	1,375	-	1,198	1,198	177
Physicals	1,375	-	5	5	1,370
Uniforms	250	-	-	-	250
Occupancy	2,813	537	1,869	2,406	407
Telephone	231	72	430	502	(271)
Computer Cost	175	41	20	61	114
In Kind Space	-	-	330	330	(330)
In Kind Other	3,939	-	10,403	10,403	(6,464)
Stipends	198,575	32,711	120,088	152,799	45,776
Contract Services	1,010	-	55	55	955
Total Expenditures	<u>351,143</u>	<u>59,013</u>	<u>207,070</u>	<u>266,083</u>	<u>85,060</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,792</u>	<u>\$ 20,792</u>	<u>\$ 20,792</u>

Coastal Community Action, Inc.
Senior Companion 18-19
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending June 30, 2019

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 225,221	\$ -	\$ 47,663	\$ 47,663	\$ (177,558)
Local Revenue	15,923	-	2,665	2,665	(13,258)
In Kind	3,450	-	-	-	(3,450)
Other Revenue	10,365	-	-	-	(10,365)
Total Revenue	254,959	-	50,328	50,328	(204,631)
Expenditures:					
Salaries	36,609	-	9,238	9,238	27,371
Fringe Benefits	11,403	-	3,171	3,171	8,232
Indirect Costs	7,751	-	1,510	1,510	6,241
Travel	60,264	-	8,885	8,885	51,379
Training	-	-	170	170	(170)
Audit and Accounting Fees	245	-	27	27	218
Insurance	702	-	178	178	524
Supplies and Miscellaneous	512	-	339	339	173
Postage	1,300	-	755	755	545
Recognition	1,375	-	-	-	1,375
Physicals	975	-	-	-	975
Occupancy	2,409	-	623	623	1,786
Telephone	500	-	201	201	299
Computer Cost	100	-	41	41	59
In Kind Other	3,450	-	-	-	3,450
Stipends	126,609	-	25,107	25,107	101,502
Contract Services	755	-	83	83	672
Total Expenditures	254,959	-	50,328	50,328	204,631
Revenue over (under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

Coastal Community Action, Inc.
Senior Companion Respite 18 - 19
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending June 30, 2019

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 28,562	\$ -	\$ 6,957	\$ 6,957	\$ (21,605)
Total Revenue	28,562	-	6,957	6,957	(21,605)
Expenditures					
Salaries	1,454	-	465	465	989
Fringe Benefits	509	-	159	159	350
Indirect Costs	308	-	76	76	232
Travel	729	-	115	115	614
Postage	200	-	18	18	182
Stipends	25,362	-	6,124	6,124	19,238
Total Expenditures	28,562	-	6,957	6,957	21,605
Revenue over (under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

Coastal Community Action, Inc.
Retired Senior Volunteer Program 17 - 18
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending March 31, 2018

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 37,532	\$ 15,700	\$ 21,832	\$ 37,532	\$ -
Program Services	-	652	(615)	37	37
In Kind Revenue	-	-	26,280	26,280	26,280
Other Revenue	20,412	-	-	-	(20,412)
Total Revenue	57,944	16,352	47,497	63,849	5,905
Expenditures					
Salaries	31,111	9,526	16,942	26,468	4,643
Fringe Benefits	12,329	3,784	5,884	9,668	2,661
Indirect Costs	6,574	1,716	2,664	4,380	2,194
Travel	2,650	411	151	562	2,088
Training	250	-	-	-	250
Audit and Accounting Fees	100	141	-	141	(41)
Insurance	769	437	445	882	(113)
Supplies and Miscellaneous	600	97	200	297	303
Postage	25	25	7	32	(7)
Recognition	600	60	-	60	540
Occupancy	1,977	1,031	1,246	2,277	(300)
Telephone	194	126	236	362	(168)
Computer Cost	665	61	41	102	563
Meals and Activities	-	115	-	115	(115)
In Kind Space	-	-	20,771	20,771	(20,771)
In Kind Other	-	-	5,509	5,509	(5,509)
Contract Services	100	-	-	-	100
Total Expenditures	57,944	17,530	54,096	71,626	(13,682)
Revenue over (under) Expenditures	\$ -	\$ (1,178)	\$ (6,599)	\$ (7,777)	\$ (7,777)

Coastal Community Action, Inc.
Retired Senior Volunteer Program 2018 -2019
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending March 31, 2019

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 40,000	\$ -	\$ 38,065	\$ 38,065	\$ (1,935)
Program Services	-	-	815	815	815
In Kind	-	-	4,874	4,874	4,874
Other Revenue	26,776	-	106	106	(26,670)
Total Revenue	<u>66,776</u>	<u>-</u>	<u>43,860</u>	<u>43,860</u>	<u>(22,916)</u>
Expenditures:					
Salaries	40,000	-	22,612	22,612	17,388
Fringe Benefits	11,304	-	7,731	7,731	3,573
Indirect Costs	8,090	-	3,787	3,787	4,303
Travel	2,805	-	2,007	2,007	798
Audit and Accounting Fees	80	-	135	135	(55)
Insurance	725	-	478	478	247
Supplies and Miscellaneous	480	-	11	11	469
Postage	100	-	81	81	19
Recognition	600	-	449	449	151
Occupancy	1,977	-	1,246	1,246	731
Telephone	200	-	388	388	(188)
Computer Cost	315	-	61	61	254
In Kind Space	-	-	3,150	3,150	(3,150)
In Kind Other	-	-	1,724	1,724	(1,724)
Contract Services	100	-	-	-	100
Total Expenditures	<u>66,776</u>	<u>-</u>	<u>43,860</u>	<u>43,860</u>	<u>22,916</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Coastal Community Action, Inc.
RSVP HCCBG Medical Transportation
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending June 30, 2018

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 4,550	\$ 1,039	\$ 3,500	\$ 4,539	\$ (11)
Local Revenue	506	116	389	505	(1)
Total Revenue	<u>5,056</u>	<u>1,155</u>	<u>3,889</u>	<u>5,044</u>	<u>(12)</u>
Expenditures					
Salaries	2,000	1,717	283	2,000	-
Fringe Benefits	350	670	7	677	(327)
Indirect Costs	380	303	60	363	17
Transportation	2,326	768	1,786	2,554	(228)
Total Expenditures	<u>5,056</u>	<u>3,458</u>	<u>2,136</u>	<u>5,594</u>	<u>(538)</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$(2,303)</u>	<u>\$ 1,753</u>	<u>\$ (550)</u>	<u>\$ (550)</u>

Coastal Community Action, Inc.
RSVP HCCBG Medical Transportation
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending June 30, 2019

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ -	\$ -	\$ 593	\$ 593	\$ 593
Local Revenue	-	-	126	126	126
Total Revenue	-	-	719	719	719
Expenditures					
Travel	-	-	562	562	(562)
Transportation	-	-	157	157	(157)
Total Expenditures	-	-	719	719	(719)
Revenue over (under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

Coastal Community Action, Inc.
Foster Grandparent Program 17 - 18
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending June 30, 2018

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 295,880	\$50,000	\$245,880	\$295,880	\$ -
Other Revenue	32,975	-	-	-	(32,975)
In Kind	8,846	5,355	39,421	44,776	35,930
Total Revenue	<u>337,701</u>	<u>55,355</u>	<u>285,301</u>	<u>340,656</u>	<u>2,955</u>
Expenditures:					
Salaries	63,651	12,960	37,465	50,425	13,226
Fringe Benefits	10,315	5,032	13,523	18,555	(8,240)
Indirect Costs	11,186	2,287	6,120	8,407	2,779
Travel	49,060	6,737	36,563	43,300	5,760
Training	1,100	-	-	-	1,100
Audit and Accounting Fees	550	56	599	655	(105)
Insurance	455	135	407	542	(87)
Supplies and Miscellaneous	2,550	126	365	491	2,059
Postage	1,625	520	1,251	1,771	(146)
Recognition	825	-	5,400	5,400	(4,575)
Physicals	5,500	85	45	130	5,370
Occupancy	4,709	1,074	3,762	4,836	(127)
Telephone	475	149	778	927	(452)
Uniforms	1,000	846	-	846	154
Computer Cost	-	291	41	332	(332)
Meals and Activities	36,354	407	20,317	20,724	15,630
In Kind Space	-	25	24,292	24,317	(24,317)
In Kind Other	8,846	5,330	15,128	20,458	(11,612)
Stipends	138,350	25,831	112,519	138,350	-
Contract Services	1,150	100	90	190	960
Total Expenditures	<u>337,701</u>	<u>61,991</u>	<u>278,665</u>	<u>340,656</u>	<u>(2,955)</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ (6,636)</u>	<u>\$ 6,636</u>	<u>\$ -</u>	<u>\$ -</u>

Coastal Community Action, Inc.
Foster Grandparent Program 18-19
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending June 30, 2019

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 295,880	\$ -	\$ 51,079	\$ 51,079	\$ (244,801)
Other Revenue	2,420	-	-	-	(2,420)
In Kind	52,347	-	2,071	2,071	(50,276)
Total Revenue	<u>350,647</u>	<u>-</u>	<u>53,150</u>	<u>53,150</u>	<u>(297,497)</u>
Expenditures:					
Salaries	55,089	-	16,250	16,250	38,839
Fringe Benefits	14,387	-	4,863	4,863	9,524
Indirect Costs	11,651	-	2,660	2,660	8,991
Travel	40,970	-	4,896	4,896	36,074
Audit and Accounting Fees	300	-	29	29	271
Insurance	492	-	202	202	290
Supplies and Miscellaneous	1,220	-	235	235	985
Postage	1,200	-	364	364	836
Recognition	900	-	-	-	900
Physicals	500	-	10	10	490
Occupancy	4,983	-	1,246	1,246	3,737
Telephone	-	-	341	341	(341)
Uniforms	1,000	-	-	-	1,000
Computer Cost	-	-	41	41	(41)
Meals and Activities	12,373	-	182	182	12,191
In Kind Space	-	-	585	585	(585)
In Kind Other	52,347	-	1,488	1,488	50,859
Stipends	152,185	-	19,508	19,508	132,677
Contract Services	1,050	-	250	250	800
Total Expenditures	<u>350,647</u>	<u>-</u>	<u>53,150</u>	<u>53,150</u>	<u>297,497</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Coastal Community Action, Inc.
Workforce Innovation and Opportunity Act
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending November 30, 2017

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 540,000	\$ 344,155	\$ 13,625	\$ 357,780	\$ (182,220)
Total Revenue	540,000	344,155	13,625	357,780	(182,220)
Expenditures					
Salaries	356,673	251,819	10,242	262,061	94,612
Fringe Benefits	81,580	45,601	1,779	47,380	34,200
Supplies and Miscellaneous	1,045	(4,388)	-	(4,388)	5,433
Travel	15,200	6,436	85	6,521	8,679
Postage	150	188	41	229	(79)
Telephone	165	732	481	1,213	(1,048)
Contract Services	-	25	-	25	(25)
Indirect Costs	85,187	44,444	1,674	46,118	39,069
Total Expenditures	540,000	344,857	14,302	359,159	180,841
Revenue over (under) Expenditures	\$ -	\$ (702)	\$ (677)	\$ (1,379)	\$ (1,379)

Coastal Community Action, Inc.
2018 Building Services
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending September, 30 2018

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Other Revenue	\$ -	\$ -	\$ 6,298	\$ (6,298)	\$ (6,298)
Interest Income	-	-	199	199	199
Total Revenues	-	-	6,497	(6,099)	(6,099)
Expenditures					
Salaries	-	-	28,890	28,890	(28,890)
Fringe Benefits	-	-	3,113	3,113	(3,113)
Travel	-	-	529	529	(529)
Accounting and Audit Fee	-	-	544	544	(544)
Supplies and Miscellaneous	-	18	2,289	2,307	(2,307)
Insurance	-	-	6,199	6,199	(6,199)
Telephone	-	-	652	652	(652)
Postage	-	-	299	299	(299)
Recognition	-	-	1,600	1,600	(1,600)
Contract Services	-	220	7,800	8,020	(8,020)
Computer Cost	-	-	174	174	(174)
Copier Expense	-	-	401	401	(401)
Occupancy Chargeout	-	-	(30,635)	(30,635)	30,635
Repair and Maintenance	-	-	16,421	16,421	(16,421)
Indirect Costs	-	-	4,722	4,722	(4,722)
Total Expenditures	-	238	42,998	43,236	(43,236)
Revenue over (under) Expenditures	\$ -	\$(238)	\$ (36,501)	\$ (49,335)	\$ 37,137

Coastal Community Action, Inc.
Fiscal Year 2018 Rental Properties
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending September, 30 2018

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Rent Income	\$ -	\$ -	\$36,860	\$36,860	\$ 36,860
Total Revenues	-	-	36,860	36,860	36,860
Expenditures					
Salaries	-	-	1,661	1,661	(1,661)
Fringe Benefits	-	-	592	592	(592)
Supplies and Miscellaneous	-	-	7	7	(7)
Insurance	-	-	1,934	1,934	(1,934)
Contract Services	-	-	120	120	(120)
Occupancy Chargeout	-	-	13,671	13,671	(13,671)
Loss on Disposal	-	-	(1,080)	(1,080)	1,080
Repair and Maintenance	-	-	4,630	4,630	(4,630)
Indirect Costs	-	-	271	271	(271)
Total Expenditures	-	-	21,806	21,806	(21,806)
Revenue over (under) Expenditures	\$ -	\$ -	\$15,054	\$15,054	\$ 15,054

Coastal Community Action, Inc.
Supplemental More at 4 17 - 18
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending August 31, 2018

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
State	\$ 69,120	\$ 6,912	\$62,208	\$69,120	\$ -
Total Revenue	69,120	6,912	62,208	69,120	-
Expenditures					
Travel	3,500	-	-	-	3,500
Supplies and Miscellaneous	45,220	125	670	795	44,425
Postage	200	-	13	13	187
Computer Cost	2,000	-	-	-	2,000
Vehicle Repair	1,500	165	63	228	1,272
Repair and Maintenance	1,500	805	648	1,453	47
Playground	2,500	-	-	-	2,500
Parent Activity	2,000	-	-	-	2,000
Recognition	200	-	-	-	200
Occupancy	500	179	-	179	321
Training	6,700	-	1,513	1,513	5,187
Transportation	500	-	-	-	500
Copier Lease Payments	-	-	634	634	(634)
Contract Services	2,800	-	-	-	2,800
Total Expenditures	69,120	1,274	3,541	4,815	64,305
Revenue over (under) Expenditures	\$ -	\$ 5,638	\$58,667	\$64,305	\$ 64,305

Coastal Community Action, Inc.
Supplemental More at 4 18-19
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending August 31, 2019

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
State	\$ 69,120	\$ -	\$ 748	\$ 748	\$ (68,372)
Total Revenue	69,120	-	748	748	(68,372)
Expenditures					
Travel	3,500	-	-	-	3,500
Supplies and Miscellaneous	42,320	-	-	-	42,320
Transportation	1,000	-	-	-	1,000
Postage	200	-	-	-	200
Computer Cost	5,000	-	-	-	5,000
Vehicle Repair	3,000	-	-	-	3,000
Repair and Maintenance	-	-	324	324	(324)
Playground	3,800	-	-	-	3,800
Parent Activity	1,200	-	-	-	1,200
Recognition	500	-	-	-	500
Contract Services	2,100	-	-	-	2,100
Training	1,500	-	-	-	1,500
Food Costs	-	-	424	424	(424)
Meals and Activities	5,000	-	-	-	5,000
Total Expenditures	69,120	-	748	748	68,372
Revenue over (under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

Coastal Community Action, Inc.
Hurricane Florence 2018 - Head Start
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending December 31, 2018

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Other Revenue	\$ -	\$ -	\$ 15,538	\$15,538	\$ 15,538
Total Revenue	-	-	15,538	15,538	15,538
Expenditures					
Salaries	-	-	6,034	6,034	(6,034)
Fringe Benefits	-	-	2,445	2,445	(2,445)
Travel	-	-	271	271	(271)
Supplies and Miscellaneous	-	-	46	46	(46)
Repair and Maintenance	-	-	4,391	4,391	(4,391)
Food Costs	-	-	228	228	(228)
Meals and Activities	-	-	1,137	1,137	(1,137)
Indirect Costs	-	-	986	986	(986)
Total Expenditures	-	-	15,538	15,538	(15,538)
Revenue over (under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

Coastal Community Action, Inc.
Hurricane Florence 2018 - Building Services
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending December 31, 2018

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Other Revenue	\$ -	\$ -	\$ 351	\$ 351	\$ 351
Total Revenue	-	-	351	351	351
Expenditures					
Travel	-	-	16	16	(16)
Repair and Maintenance	-	-	121	121	(121)
Meals and Activities	-	-	214	214	(214)
Total Expenditures	-	-	351	351	(351)
Revenue over (under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

Coastal Community Action, Inc.
Unrestricted Funds 17 - 18
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending September 30, 2018

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Other Revenue	\$ -	\$ -	\$ 15,758	\$ 15,758	\$ 15,758
Interest Income	-	-	1,189	1,189	1,189
Total Revenue	-	-	16,947	16,947	16,947
Expenditures					
Fringe Benefits	-	-	5,273	5,273	(5,273)
Indirect Costs	-	-	108	108	(108)
Supplies and Miscellaneous	-	-	59,206	59,206	(59,206)
Audit and Accounting Fees	-	-	1,066	1,066	(1,066)
Travel	-	-	353	353	(353)
Telephone	-	-	273	273	(273)
Meals and Activities	-	-	99	99	(99)
Occupancy	-	-	88,285	88,285	(88,285)
Training	-	-	4,395	4,395	(4,395)
Contract Services	-	-	9,066	9,066	(9,066)
Total Expenditures	-	-	168,124	168,124	(168,124)
Revenue over (under) Expenditures	\$ -	\$ -	\$ (151,177)	\$ (151,177)	\$ (151,177)

COMPLIANCE SECTION



PETWAY
MILLS &
PEARSON, PA
 CERTIFIED PUBLIC ACCOUNTANTS

C. Briggs Petway, Jr.
 Phyllis M. Pearson

Zebulon Office
 P.O. Box 1036
 806 N. Arendell Ave.
 Zebulon, NC 27597
 919.269.7405
 919.269.8728 Fax

Raleigh Office
 9121 Anson Way
 Raleigh, NC 27615
 919-781-1047

www.pmpcpa.com

Memberships:

North Carolina
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 Accountants

American Institute
 Of Certified Public
 Accountants

INDEPENDENT AUDITORS' 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

Board of Directors
 Coastal Community Action, Inc.
 Newport, North Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Coastal Community Action, Inc. (the Organization), which comprise the statement of financial position as of September 30, 2018, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 4, 2019.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Coastal Community Action, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those

provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Petway Mills & Pearson, PA

PETWAY MILLS & PEARSON, PA
Certified Public Accountants
Zebulon, North Carolina

March 4, 2019



PETWAY
MILLS &
PEARSON, PA
 CERTIFIED PUBLIC ACCOUNTANTS

C. Briggs Petway, Jr.
 Phyllis M. Pearson

Zebulon Office
 P.O. Box 1036
 806 N. Arendell Ave.
 Zebulon, NC 27597
 919.269.7405
 919.269.8728 Fax

Raleigh Office
 9121 Anson Way
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Independent Auditors' Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance

Board of Directors
 Coastal Community Action, Inc.
 Newport, North Carolina

Report on Compliance for Each Major Federal Program

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

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

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

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

Opinion on Each Major Federal Program

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

Report on Internal Control over Compliance

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

for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Coastal Community Action, Inc.'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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

Petway Mills & Pearson, PA

PETWAY MILLS & PEARSON, PA
Certified Public Accountants
Zebulon, North Carolina

March 4, 2019

**COASTAL COMMUNITY ACTION, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

SECTION I SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

 Material weakness(es) identified? _____ yes x no

 Significant deficiency(ies) identified that are not
 considered to be material weaknesses? _____ yes x none reported

Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

Type of auditors' reports issued on compliance for major federal programs: Unmodified.

Internal control over major federal programs:

 Material weakness(es) identified? _____ yes x no

 Significant deficiency(ies) identified that are not
 considered to be material weaknesses? _____ yes x none reported

Noncompliance material to financial statements noted? _____ yes x no

Any audit findings disclosed that are required to be
reported in accordance with Uniform Guidance _____ yes x no

Identification of major federal programs:

<u>Program Name</u>	<u>CFDA Number</u>
Head Start	93.600
Early Head Start	93.600

Dollar threshold use to distinguish between
Type A and Type B Programs: \$750,000

Auditee qualified as low-risk auditee? _____ yes x no

**COASTAL COMMUNITY ACTION, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

SECTION I FINANCIAL STATEMENT FINDINGS

None Reported.

SECTION II FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None Reported.

COASTAL COMMUNITY ACTION, INC.
SUMMARY SCHEDULE OF PRIOR YEARS' AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

SECTION I FINANCIAL STATEMENT FINDINGS

Finding 2017-001 stated that the Organization overspent its Head Start grants due to a failure to adhere to the approved Head Start budget. Unrestricted funds were used to finance the Head Start over-expenditures which reduced the Organization's unrestricted cash significantly. During 2018, the Organization closely monitored the Head Start grant and adhered to the approved Head Start budget. As a result, Head Start expenditures were not overspent during 2018 and unrestricted funds were not used to finance the program. Therefore, the finding was not repeated in 2018.

SECTION II FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

See Section I Financial Statement Findings

SECTION III STATE AWARD FINDINGS AND QUESTIONED COSTS

See Section I Financial Statement Findings

Coastal Community Action, Inc.
Schedule of Expenditures of Federal And State Awards
Fiscal Year Ended September 30, 2018

Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures
Federal Grants:			
U.S. Department of Health & Human Services			
Head Start (Direct Program)	93.600		\$ 4,595,146
Head Start - Training and Technical Assistance (Direct Program)	93.600		52,053
Early Head Start - (Direct Program)	93.600		1,770,611
Early Head Start Training and Technical Assistance (Direct Program)	93.600		35,252
Passed through the N.C. Department of Health and Human Services:			
Community Services Block Grant	93.569	G-14/15B1NCCOSR	300,697
Passed through the N.C. Department of Health and Human Services / N.C. Department of Environmental Quality:			
Weatherization Assistance for Low Income			
Low Income Home Energy Assistance Program	93.568	WAP 6044/6512	877,887
Heating Appliance Repair and Replacement Program	93.568	WAP 6044/6512	519,308
Total U.S. Department of Health and Human Services			<u>8,150,954</u>
U.S. Department of Housing and Urban Development			
Lower Income Housing Assistance Program (Direct Program)	14.871	NC141AF0082	1,946,120
Family Self Sufficient Direct	14.871	NC141AF0082	42,192
Passed through the N.C. Department of Health and Human Services:			
Home & Community Care Block Grant			
Passed through Carteret County	14.225		2,729
Passed through North Carolina Housing Finance Agency:			
Single Family Rehabilitation Program	14.239	SFR 12/13/14	141,012
Total U.S. Department of Housing and Urban Development			<u>2,132,053</u>
U.S. Department of Energy			
Passed through the N.C. Department of Environmental Quality			
Weatherization Assistance for Low Income	81.042	WAP 6044/6512	29,051
Total U.S. Department of Energy			<u>29,051</u>
U.S. Department of Labor			
Passed through the N.C. Department of Commerce:			
Workforce Investment Opportunity Act - Hurricane Matthew Dislocated Worker	17.277		13,625
Total U.S. Department of Labor			<u>13,625</u>
U.S. Department of Agriculture			
Passed through the N.C. Department of Public Inspection:			
Child and Adult Food Program	10.558	7363	363,521
Total U.S. Department of Agriculture			<u>363,521</u>
Corporation for National and Community Service			
Foster Grandparent - Senior Companion	94.011	15GXSN002	296,959
Cluster (Direct Program)	94.016	15SXSN003	252,919
Retired Senior Volunteer Program (Direct Program)	94.002	15SRSN008	59,897
Total Corporation for National and Community Service			<u>609,775</u>
Total Federal Assistance			<u>11,298,979</u>

Coastal Community Action, Inc.
Schedule of Expenditures of Federal And State Awards
Fiscal Year Ended September 30, 2018

State Grants:

N.C. Department of Public Instruction

Passed through Department of Health and Human Services

NC Pre-K	187,798
Head Start/Early Head Start-Work First Program Collaborations	300

Total N.C. Department of Public Instruction	188,098
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Total State Assistance	188,098
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Total Assistance	\$ 11,487,077
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Notes to the Schedule of Expenditures of Federal and State Awards:

Basis of Presentation

The accompanying Schedule of Expenditures of Federal and State Awards includes the federal and State grant activity of Coastal Community Action, Inc. under the programs of the federal government and the State of North Carolina for the year ended September 30, 2018. This information in this schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Requirements (CFR) Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*. Because the Schedule presents only a selected portion of the operations of Coastal Community Action, Inc., it is not intended to and does not present the financial position, changes in net assets or cash flows of Coastal Community Action, Inc.

Summary of Significant Accounting Policies

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

Indirect Costs

The Organization did not elect to use the 10% de minimis cost rate. Instead, the Organization negotiated an indirect cost rate agreement which was approved by the Organization's oversight agency, the U.S. Department of Health and Human Services. This plan and the subsequent results are discussed in Note 14 of the financial statements.

Grantee Contributions

The Corporation contributed the following to federal programs:

Head Start	\$ 1,652,691
Foster Grandparent-Senior Companion	83,419
Total Corporation Contributions	\$ 1,736,110

FINANCIAL DATA SCHEDULES

COASTAL COMMUNITY ACTION, INC.
STATEMENT OF FINANCIAL POSITION (NON-GAAP)
US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
NC 141
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	CFDA 14.871			
	Housing Choice	Business		Total
	Vouchers	Activities		
Assets				
111 Cash - Unrestricted	\$ 110,161	\$ -	\$	110,161
113 Cash - Other Restricted	26,869	-		26,869
115 Cash - Restricted for Payment of Current Liabilities	36,864	-		36,864
125 Accounts Receivable - Miscellaneous	-	-		-
150 Total Current Assets	<u>173,894</u>	<u>-</u>		<u>173,894</u>
164 Furniture, Equipment & Machinery - Administration	12,658	-		12,658
166 Accumulated Depreciation	(12,658)	-		(12,658)
180 Total Non-Current Assets	<u>-</u>	<u>-</u>		<u>-</u>
190 Total Assets	<u>\$ 173,894</u>	<u>\$ -</u>	<u>\$</u>	<u>173,894</u>
				-
Liabilities and Net Assets				
321 Accrued Wage/Payroll Taxes Payable	\$ 3,277	\$ -	\$	3,277
322 Accrued Compensated Absences - Current Portion	4,275	-		4,275
341 Tenant Security Deposits	-	-		-
345 Restricted Other Current Liabilities	22,798	-		22,798
346 Accrued Liabilities - Other	-	-		-
310 Total Current Liabilities	<u>30,350</u>	<u>-</u>		<u>30,350</u>
353 Non-current Liabilities - Other	-	-		-
300 Total Liabilities	<u>30,350</u>	<u>-</u>		<u>30,350</u>
508.1 Invested In Capital Assets, Net of Related Debt	-	-		-
511.1 Restricted Net Assets	40,935	-		40,935
512.1 Unrestricted Net Assets	102,609	-		102,609
513 Total Equity/Net Assets	<u>143,544</u>	<u>-</u>		<u>143,544</u>
600 Total Liabilities and Equity/Net Assets	<u>\$ 173,894</u>	<u>\$ -</u>	<u>\$</u>	<u>173,894</u>

COASTAL COMMUNITY ACTION, INC.
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS (NON-GAAP)
US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
NC 141
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	CFDA 14.871 Housing Choice Vouchers	Business Activities	Total
Revenues:			
70500 Total Tenant Revenue	\$ -	\$ -	\$ -
70600 HUD PHA Operating Grants	1,955,454	-	1,955,454
71100 Investment Income - Unrestricted	-	-	-
71400 Fraud Recovery	3,518	-	3,518
71500 Other Revenue	-	-	-
72000 Investment Income - Restricted	-	-	-
70000 Total Revenue	<u>1,958,972</u>	<u>-</u>	<u>1,958,972</u>
Expenses:			
91100 Administrative Salaries	108,638	-	108,638
91200 Auditing Fees	4,579	-	4,579
91400 Advertising and Marketing	-	-	-
91500 Employee Benefit contributions - Administrative	35,261	-	35,261
91600 Office Expenses	29,604	-	29,604
91800 Travel	3,793	-	3,793
91810 Allocated Overhead	18,795	-	18,795
91900 Other	5,909	-	5,909
91000 Total Operating - Administrative	<u>206,579</u>	<u>-</u>	<u>206,579</u>
92100 Tenant Services - Salaries	-	-	-
92300 Employee Benefit Contributions - Tenant Services	-	-	-
92400 Tenant Services - Other	-	-	-
92500 Total Tenant Services	<u>-</u>	<u>-</u>	<u>-</u>
96110 Property Insurance	-	-	-
96120 Liability Insurance	694	-	694
96130 Workmen's Compensation	1,894	-	1,894
96100 Total insurance Premiums	<u>2,588</u>	<u>-</u>	<u>2,588</u>
96900 Total Operating Expenses	<u>209,167</u>	<u>-</u>	<u>209,167</u>
97000 Excess of Operating Revenue over Operating Expenses	<u>1,749,805</u>	<u>-</u>	<u>1,749,805</u>
97300 Housing Assistance Payments	1,734,393	-	1,734,393
97350 HAP Portability-In	2,908	-	2,908
90000 Total Expenses	<u>1,946,468</u>	<u>-</u>	<u>1,946,468</u>
10000 Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	\$ 12,504	\$ -	\$ 12,504
11030 Beginning Equity	131,040	-	131,040
11040 Prior Period Adjustments, Equity Transfers and Correction of Errors	-	-	-
11170 Administrative Fee Equity	(102,609)	-	(102,609)
11180 Housing Assistance Payments Equity	<u>\$ 40,935</u>	<u>\$ -</u>	<u>\$ 40,935</u>
11190 Unit Months Available	5,328	-	5,328
11210 Number of Unit Months Leased	5,003	-	4,317