

COASTAL COMMUNITY ACTION, INC.

NEWPORT, NORTH CAROLINA

FINANCIAL STATEMENTS

YEAR ENDED SEPTEMBER 30, 2019

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FINANCIAL STATEMENTS

**PETWAY
MILLS &
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CERTIFIED PUBLIC ACCOUNTANTS

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

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, 2019, 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, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other 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 19, 2020, 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 19, 2020

**COASTAL COMMUNITY ACTION, INC.
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2019**

ASSETS

Assets

Current assets

Cash and cash equivalents	\$	603,070
Restricted cash		372,202
Accounts receivable:		
Grants and contracts		651,438
Other		5,117
Prepaid expenses		76,974
Total current assets		1,708,801
Property and equipment, net of accumulated depreciation		3,121,824
Total assets	\$	4,830,625

LIABILITIES AND NET ASSETS

Liabilities

Current liabilities

Accounts payable	\$	222,810
Accrued expenses		456,000
Security deposits		2,100
Current portion of mortgage payable		121,732
Current portion of capital leases payable		6,794
Total current liabilities		809,436

Long-term liabilities

Mortgage payable		1,983,419
Capital leases payable		6,340
Total liabilities		2,799,195

Net Assets

Without donor restrictions		
Undesignated		655,689
Invested in property and equipment, net of related debt		1,003,539
Board designated for USDA debt restrictions		190,471
With donor restrictions		
Purpose restrictions		181,731
Total net assets		2,031,430
Total liabilities and net assets	\$	4,830,625

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

COASTAL COMMUNITY ACTION, INC.
STATEMENT OF ACTIVITIES
SEPTEMBER 30, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue:			
Federal grants	\$ 9,677,389	\$ 1,899,354	\$ 11,576,743
State grants	394,319	-	394,319
In-kind contributions	1,725,911	-	1,725,911
Program services	-	15,799	15,799
Contracted services	192,700	31,311	224,011
Local revenue	14,847	-	14,847
Other	677,003	-	677,003
Interest	5,522	-	5,522
Net assets released from restrictions	1,873,285	(1,873,285)	-
Total revenue	14,560,976	73,179	14,634,155
Expenses:			
Program services			
Child development programs	8,362,549	-	8,362,549
Housing repairs programs	1,937,109	-	1,937,109
Housing assistance programs	1,722,990	-	1,722,990
Senior programs	625,972	-	625,972
Community services programs	246,225	-	246,225
Other programs unrestricted programs	10,290	-	10,290
Supporting services			
Management and general	895,069	-	895,069
Total expenses	13,800,204	-	13,800,204
Change in net assets	760,772	73,179	833,951
Net assets at beginning of year	1,088,927	108,552	1,197,479
Net assets at end of year	\$ 1,849,699	\$ 181,731	\$ 2,031,430

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

COASTAL COMMUNITY ACTION, INC.
STATEMENT OF FUNCTIONAL EXPENSES
SEPTEMBER 30, 2019

	Program Services						Supporting Services	Totals
	Child Development Programs	Housing Repairs Programs	Housing Assistance Programs	Senior Programs	Community Services Programs	Other Unrestricted Programs	Management & General Total	
Direct Expenses:								
Salaries	\$ 3,521,261	\$ 484,455	\$ 139,307	\$ 127,476	\$ 73,071	\$ 28,611	\$ 506,739	\$ 4,880,920
Fringe Benefits	1,199,866	173,659	47,862	43,385	25,140	4,578	168,913	1,663,403
Uncollectible Expenses	-	-	-	-	-	-	-	-
Travel	44,379	38,282	10,103	76,464	6,810	558	29,063	205,659
Training	55,697	30,386	3,735	25	2,535	499	15,320	108,197
Audit and Accounting Fees	29,332	5,750	5,532	2,052	1,386	774	1,216	46,042
Insurance	120,687	11,807	1,369	2,815	2,059	2,039	13,022	153,798
Supplies and Miscellaneous	249,514	5,109	8,659	4,251	990	22,393	9,473	300,389
Postage	1,833	1,910	3,474	4,220	1,379	60	1,552	14,428
Copier Lease Payments	18,475	735	1,168	285	100	851	1,285	22,899
Parent Activity	4,434	-	-	-	-	-	-	4,434
Meals and Activities	727	-	-	17,580	293	201	4,612	23,413
Recognition	-	-	-	1,993	-	-	-	1,993
Physicals	-	-	-	95	-	-	-	95
Medical and Dental Expenses	11,765	-	-	-	-	-	-	11,765
Advertising	520	13,120	-	-	736	-	1,207	15,583
Food Costs	283,966	-	-	-	-	-	-	283,966
Classroom Consumables	13,038	-	-	-	-	-	-	13,038
Field Trips	1,313	-	-	-	-	-	-	1,313
Dump Fees	-	1,269	-	-	-	-	-	1,269
Transportation	19,648	-	-	1,819	-	-	-	21,467
Small Tools	-	26,388	-	-	-	-	-	26,388
Repair and Maintenance	683,813	2,396	83	-	-	8,080	-	694,372
Vehicle Repair	23,739	13,314	-	-	-	-	-	37,053
Occupancy	416,224	35,860	13,730	9,625	11,425	11,961	50,882	549,707
Telephone	78,453	14,545	3,290	2,684	4,788	-	12,986	116,746
Computer Cost	42,340	4,939	6,342	495	318	-	55,504	109,938
Playground	12,292	-	-	-	-	-	-	12,292
In Kind Space	973,924	-	-	39,620	-	-	-	1,013,544
In Kind Other	695,841	-	-	16,526	-	-	-	712,367
Client Payments	-	-	-	-	109,850	-	-	109,850
Escrow	-	-	17,407	-	-	-	-	17,407
Housing Assistance	-	-	1,457,628	-	-	-	-	1,457,628
Administrative Fees	-	-	1,751	-	-	-	-	1,751
Stipends	-	-	-	270,813	-	278	-	271,091
Materials	-	417,893	-	-	-	-	-	417,893
Subcontractor Labor	-	196,645	-	-	-	-	-	196,645
Soft Costs	-	3,600	-	-	-	-	-	3,600
Hard Costs	-	204,573	-	-	-	-	-	204,573
Health and Safety	10,895	220,623	-	-	-	-	-	231,518
Contract Services	306,336	13,731	1,550	3,749	5,345	17,045	23,295	371,051
Loss on Disposal	-	-	-	-	-	67,113	-	67,113
Equipment Purchase	8,698	26,768	-	-	-	-	-	35,466
Total Expenditures	8,829,010	1,947,757	1,722,990	625,972	246,225	165,041	895,069	14,432,064
Indirect costs	720,541	99,133	28,506	26,083	14,952	5,854	(895,069)	-
Expenses before adjustments	9,549,551	2,046,890	1,751,496	652,055	261,177	170,895	-	14,432,064
Depreciation on funded assets	54,220	31,394	-	-	-	(85,614)	-	-
Capital expenditures - funded	(520,681)	(42,042)	-	-	-	(69,137)	-	(631,860)
Indirect costs	(720,541)	(99,133)	(28,506)	(26,083)	(14,952)	(5,854)	895,069	-
Total expenses	\$ 8,362,549	\$ 1,937,109	\$ 1,722,990	\$ 625,972	\$ 246,225	\$ 10,290	\$ 895,069	\$ 13,800,204

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

COASTAL COMMUNITY ACTION, INC.
STATEMENT OF CASH FLOWS
SEPTEMBER 30, 2019

Cash Flows From Operating Activities	
Change in net assets	\$ 833,951
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	179,796
Changes in assets and liabilities:	
Decrease (increase) in:	
Accounts receivable	280,033
Prepaid expenses	(10,071)
Increase (decrease) in:	
Accounts payable and accrued expenses	93,658
Refundable advances	(106,272)
Net cash provided by operating activities	<u>1,271,095</u>
 Cash Flows Used in Investing Activities	
Purchase of property and equipment	(631,860)
Disposal of property and equipment	73,160
Net cash used by investing activities	<u>(558,700)</u>
 Cash Flows Used in Financing Activities	
Payments on mortgages payable	(118,780)
Payments on capital leases	(10,641)
Net cash used by financing activities	<u>(129,421)</u>
 NET INCREASE IN CASH AND CASH EQUIVALENTS	582,974
CASH - BEGINNING OF YEAR	392,298
CASH - END OF YEAR	<u>\$ 975,272</u>
 Cash as Reported on Statement of Financial Position	
Cash and cash equivalents	\$ 603,070
Restricted cash	372,202
	<u>\$ 975,272</u>
 Supplemental data:	
Interest paid during year	<u>\$ 94,530</u>

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

COASTAL COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

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.

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor- or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions - Net assets subject to donor – (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Support that is restricted by the donor is reported as an increase in net assets without donor restrictions 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 net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

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, 2019, CCA's bank deposits in excess of the FDIC insured limit were \$760,556. 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.

COASTAL COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

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.

Contributions: Gifts of cash and unconditional promises to give (pledges) are recognized when received and presented as net assets without donor restrictions or, if they are received with donor stipulations that limit the use of the donated assets, as net assets with donor restrictions. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions 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 net assets without donor restrictions. 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 \$31,311 of revenue in fiscal year 2019. These qualified individuals have the option to use any day care facility as well as CCA. CCA contracts with Duke Energy for a housing repair project that co-ordinates and expands weatherization services. The Duke contract generated \$139,718 of revenue in fiscal year 2019. CCA contracts with Blue Cross Blue Shield for a housing repair project that co-ordinates and expands weatherization services. The Blue Cross Blue Shield contract generated \$52,982 of revenue in fiscal year 2019.

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.

COASTAL COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

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.

Change in accounting principle: On August 18, 2016, FASB issued Accounting Standards Update (ASU) 2016-14, Not-for-Profit Entities (Topic 958) – *Presentation of Financial Statements for Not-for-Profit Entities*. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has implemented ASU 2016-14.

Subsequent Events: The Organization has evaluated subsequent events from the date of the balance sheet through the report date, which represents the date on which the financial statements were available to be issued. The Organization has not evaluated subsequent events after that date. There were no subsequent events during this period that require disclosure.

Note 2. Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprising of the following:

Unrestricted cash and cash equivalents	\$ 603,070
Grants and contracts receivable	651,438
Other accounts receivable	5,117
	<u>\$ 1,259,625</u>

Note 3. 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 \$134,611 during the year ended September 30, 2019.

COASTAL COMMUNITY ACTION, INC.
 NOTES TO FINANCIAL STATEMENTS
 SEPTEMBER 30, 2019

Note 4. Property and Equipment

A summary of property and equipment as of September 30, 2019:

Property and Equipment	Amount
Land	\$ 582,025
Building	3,796,696
Equipment	594,462
Furniture & Fixtures	163,713
Motor Vehicles	956,158
	6,093,054
Less Accumulated Depreciation	(2,971,230)
Total	\$ 3,121,824

Note 5. 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, 2019, totaling \$124,544 is included in accrued expenses.

Note 6. Economic Dependence/Contingency

CCA receives approximately 82% of its revenue from federal and State resources for the various programs CCA administers. Balances due from federal and State sources comprise 84% of the grant and contracts receivable balance as of September 30, 2019. Any significant change, either increase or decrease in funding for these programs could result in a material change in CCA's operations.

Note 7. Line of Credit

On July 8, 2019, CCA contracted with First Bank for an unsecured bank line of credit with terms of up to \$100,000 and an interest rate at prime rate plus 1.00% with a floor rate of 6.50%. At year ended September 30, 2019, the outstanding balance is \$0.

COASTAL COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

Note 8. 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. \$ 591,868

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. 845,600

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. 515,123

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. 130,242

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. 22,318

Total mortgages payable \$2,105,151

COASTAL COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

Aggregate maturities required on long-term debt as of September 30, 2019 are due in future years as follows:

<u>Year ending September 30:</u>	
2020	\$ 121,732
2021	103,763
2022	108,302
2023	113,039
2024	117,984
Thereafter	<u>1,540,331</u>
Total mortgages payable	<u>\$ 2,105,151</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, 2019 is \$190,471.

Interest expense for 2019 was \$94,530.

Note 9. Rental Expense

CCA rents various equipment and buildings under short-term lease agreements for which the total minimum rental commitment at September 30, 2019 is not material. Rental expense included in the statement of activities for the year ended September 30, 2019 is \$2,973.

Note 10. 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, 2019 amounted to \$1,013,544. Other in-kind contributions of \$712,367 related to educational and other programmatic services were recorded for the year ended September 30, 2019. 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.

COASTAL COMMUNITY ACTION, INC.
 NOTES TO FINANCIAL STATEMENTS
 SEPTEMBER 30, 2019

Note 11. Net Assets

At September 30, 2019, net assets consisted of the following:

Without Donor Restrictions:	
Undesignated	\$ 655,689
Invested in Capital Assets, Net of Related Debt	1,003,539
Board Designated for USDA Debt Restrictions	<u>190,471</u>
Total Without Donor Restrictions	<u>1,849,699</u>
With Donor Restrictions:	
Housing Assistance Payments	88,458
Community Services Programs	74,992
Senior Programs	<u>18,281</u>
Total With Donor Restrictions	<u>181,731</u>
 Total Net Assets	 <u><u>\$ 2,031,430</u></u>

Note 12. Net Assets Released from Restrictions

Net assets were released from restrictions by incurring expenses satisfying the restricted purposes of the donor as follows:

Provision of Housing and Support	\$ 1,806,015
Provision of Childcare Services	<u>67,270</u>
	<u><u>\$ 1,873,285</u></u>

Note 13. 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

COASTAL COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

Note 14. Income Taxes

The Organization qualifies as a tax-exempt organization under Internal Revenue Code Section 501(c)(3) and, accordingly, is exempt from federal and State income taxes. The Organization may be taxed on unrelated business income or uncertain tax positions; however, the Organization has not engaged in any activities that would generate unrelated business income or adopted any uncertain tax positions. Therefore, no provision for income taxes has been made in these financial statements.

The Organization has implemented the accounting requirements associated with uncertainty in income taxes using the provisions of Financial Accounting Standards Board (FASB) ASC 740, *Income Taxes*. Using that guidance, tax positions initially need to be recognized in the financial statements when it is more-likely-than-not the positions will be sustained upon examination by the tax authorities. It also provides guidance for de-recognition, classification, interest and penalties, accounting in interim periods, disclosure and transition. As of the date of the independent auditors' report, the Organization has no uncertain tax positions that qualify for either recognition or disclosure in the financial statements.

The Organization's IRS form 990 for tax years ending 2017-2019 are subject to audit by relevant taxing authorities.

Note 15. 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, 2019 was 20.46%.

COASTAL COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

Note 16. 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, 2019, the ending balances for total capital leases is \$13,134.

Aggregate maturities required on capital leases as of September 30, 2019 are due in future years as follows:

<u>Year ending September 30:</u>	
2020	\$ 7,182
2021	6,111
2022	<u>354</u>
Total payments	13,647
Less interest amount	<u>(513)</u>
Minimum lease payments	<u><u>\$ 13,134</u></u>

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

	<u>2019</u>
Equipment	<u>\$ 54,416</u>
	54,416
Less accumulated depreciation	<u>50,553</u>
	<u><u>\$ 3,863</u></u>

SUPPLEMENTAL INFORMATION

COASTAL COMMUNITY ACTION, INC.
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES
FISCAL YEAR ENDED SEPTEMBER 30, 2019

	Child Development Programs	Housing Repairs Programs	Housing Assistance Programs	Senior Programs	Community Services Programs	Other Unrestricted Programs	Totals
Revenue:							
Grants:							
Federal	\$ 7,023,426	\$ 1,815,435	\$ 1,806,081	\$ 595,633	\$ 336,168	\$ -	\$ 11,576,743
State	394,319	-	-	-	-	-	394,319
In Kind	1,669,765	-	-	56,146	-	-	1,725,911
Program Services	15,799	-	-	-	-	-	15,799
Local Revenue	-	-	-	14,847	-	-	14,847
Contracted Services	31,311	192,700	-	-	-	-	224,011
Rent Income	-	-	-	-	-	29,537	29,537
Other Revenue	618,370	2,000	320	(3,056)	-	29,832	647,466
Interest Income	-	-	-	-	-	5,522	5,522
Total revenue	9,752,990	2,010,135	1,806,401	663,570	336,168	64,891	14,634,155
Expenditures:							
Salaries	3,521,261	484,455	139,307	127,476	73,071	28,611	4,374,181
Fringe Benefits	1,199,866	173,659	47,862	43,385	25,140	4,578	1,494,490
Indirect Costs	720,541	99,133	28,506	26,083	14,952	5,854	895,069
Travel	44,379	38,282	10,103	76,464	6,810	558	176,596
Training	55,697	30,386	3,735	25	2,535	499	92,877
Audit and Accounting Fees	29,332	5,750	5,532	2,052	1,386	774	44,826
Insurance	120,687	11,807	1,369	2,815	2,059	2,039	140,776
Supplies and Miscellaneous	249,514	5,109	8,659	4,251	990	22,393	290,916
Postage	1,833	1,910	3,474	4,220	1,379	60	12,876
Copier Lease Payments	18,475	735	1,168	285	100	851	21,614
Parent Activity	4,434	-	-	-	-	-	4,434
Meals and Activities	727	-	-	17,580	293	201	18,801
Recognition	-	-	-	1,993	-	-	1,993
Physicals	-	-	-	95	-	-	95
Medical and Dental Expenses	11,765	-	-	-	-	-	11,765
Advertising	520	13,120	-	-	736	-	14,376
Food Costs	283,966	-	-	-	-	-	283,966
Classroom Consumables	13,038	-	-	-	-	-	13,038
Field Trips	1,313	-	-	-	-	-	1,313
Dump Fees	-	1,269	-	-	-	-	1,269
Transportation	19,648	-	-	1,819	-	-	21,467
Small Tools	-	26,388	-	-	-	-	26,388
Repair and Maintenance	683,813	2,396	83	-	-	8,080	694,372
Vehicle Repair	23,739	13,314	-	-	-	-	37,053
Occupancy	416,224	35,860	13,730	9,625	11,425	11,961	498,825
Telephone	78,453	14,545	3,290	2,684	4,788	-	103,760
Computer Cost	42,340	4,939	6,342	495	318	-	54,434
Playground	12,292	-	-	-	-	-	12,292
In Kind Space	973,924	-	-	39,620	-	-	1,013,544
In Kind Other	695,841	-	-	16,526	-	-	712,367
Client Payments	-	-	-	-	109,850	-	109,850
Escrow	-	-	17,407	-	-	-	17,407
Housing Assistance	-	-	1,457,628	-	-	-	1,457,628
Administrative Fees	-	-	1,751	-	-	-	1,751
Stipends	-	-	-	270,813	-	278	271,091
Materials	-	417,893	-	-	-	-	417,893
Subcontractor Labor	-	196,645	-	-	-	-	196,645
Soft Costs	-	3,600	-	-	-	-	3,600
Hard Costs	-	204,573	-	-	-	-	204,573
Health and Safety	10,895	220,623	-	-	-	-	231,518
Contract Services	306,336	13,731	1,550	3,749	5,345	17,045	347,756
Loss on Disposal	-	-	-	-	-	67,113	67,113
Equipment Purchase	8,698	26,768	-	-	-	-	35,466
Total Expenditures	9,549,551	2,046,890	1,751,496	652,055	261,177	170,895	14,432,064
Revenues over (under) Expenditures	\$ 203,439	\$ (36,755)	\$ 54,905	\$ 11,515	\$ 74,991	\$ (106,004)	\$ 202,091
Reconciliation of programmatic basis to full accrual basis:							
Revenues over (under) expenditures - programmatic basis	\$ 203,439	\$ (36,755)	\$ 54,905	\$ 11,515	\$ 74,991	\$ (106,004)	\$ 202,091
Depreciation on funded assets	(54,220)	(31,394)	-	-	-	85,614	-
Capital expenditures - funded	520,681	42,042	-	-	-	69,137	631,860
Indirect costs	720,541	99,133	28,506	26,083	14,952	5,854	895,069
Revenues over (under) expenditures -GAAP basis	1,390,441	73,026	83,411	37,598	89,943	54,601	1,729,020
Indirect costs reported as separate item, management and general	(720,541)	(99,133)	(28,506)	(26,083)	(14,952)	(5,854)	(895,069)
Change in Net Assets - GAAP Basis	\$ 669,900	\$ (26,107)	\$ 54,905	\$ 11,515	\$ 74,991	\$ 48,747	\$ 833,951

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	\$ 4,280,098	\$ 4,682,180	\$ (87,536)
In Kind	1,192,479	69,022	1,123,457	1,192,479	-
Other Income	-	-	4,633	4,633	4,633
Total Revenue	5,962,195	471,104	5,408,188	5,879,292	(82,903)
Expenditures:					
Salaries	2,514,891	203,751	2,162,448	2,366,199	148,692
Fringe Benefits	829,485	63,930	720,108	784,038	45,447
Indirect Costs	531,900	36,695	439,468	476,163	55,737
Travel	15,277	406	14,870	15,276	1
Training	1,539	-	1,567	1,567	(28)
Audit and Accounting Fees	10,000	-	17,802	17,802	(7,802)
Insurance	92,130	8,591	83,539	92,130	-
Supplies and Miscellaneous	106,447	27,792	87,162	114,954	(8,507)
Postage	1,648	298	1,349	1,647	1
Copier Lease Payments	13,101	(258)	13,254	12,996	105
Parent Activity	2,953	-	4,022	4,022	(1,069)
Food Costs	20,000	284	3,619	3,903	16,097
Playground	6,489	-	6,488	6,488	1
Classroom Consumables	4,917	1,718	3,199	4,917	-
Field Trips	1,290	-	1,290	1,290	-
Transportation	24,557	5,837	18,536	24,373	184
Health and Safety	-	-	95	95	(95)
Repair and Maintenance	69,662	5,284	65,079	70,363	(701)
Vehicle Repair	22,828	401	22,427	22,828	-
Occupancy	224,579	17,617	259,969	277,586	(53,007)
Advertising	520	-	520	520	-
Telephone	50,275	6,499	63,884	70,383	(20,108)
Medical and Dental Expenses	10,296	831	10,445	11,276	(980)
Computer Cost	12,890	4,194	33,355	37,549	(24,659)
In Kind Space	730,884	60,907	669,976	730,883	1
In Kind Other	461,595	8,115	453,481	461,596	(1)
Contract Services	202,042	18,212	250,236	268,448	(66,406)
Purchase of Capital Assets	-	-	-	-	-
Total Expenditures	5,962,195	471,104	5,408,188	5,879,292	82,903
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	\$ 37,200	\$ 51,903	\$ (5,466)
In Kind	14,342	-	14,342	14,342	-
Total Revenues	71,711	14,703	51,542	66,245	(5,466)
Expenditures:					
Salaries	-	185	-	185	(185)
Fringe Benefits	-	44	-	44	(44)
Indirect Costs	-	41	-	41	(41)
Occupancy	-	-	135	135	(135)
Repair and Maintenance	-	-	14	14	(14)
Travel	15,000	1,421	10,046	11,467	3,533
Training	42,369	13,012	27,005	40,017	2,352
In Kind Other	14,342	-	14,342	14,342	-
Total Expenditure	71,711	14,703	51,542	66,245	5,466
Revenue over (under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

Coastal Community Action, Inc
Head Start Training and Technical Assistance 19-20
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending August 31, 2020

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 57,369	\$ -	\$16,586	\$16,586	\$ (40,783)
In Kind	14,342	-	-	-	(14,342)
Total Revenues	<u>71,711</u>	<u>-</u>	<u>16,586</u>	<u>16,586</u>	<u>(55,125)</u>
Expenditures:					
Travel	20,000	-	302	302	19,698
Training	37,369	-	16,284	16,284	21,085
In Kind Other	14,342	-	-	-	14,342
Total Expenditure	<u>71,711</u>	<u>-</u>	<u>16,586</u>	<u>16,586</u>	<u>55,125</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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	\$ -	\$ -	\$ 605	\$ 605	\$ 605
Total Revenue	-	-	605	605	605
Expenditures:					
Travel	-	-	-	-	-
Training	-	-	-	-	-
Audit and Accounting Fees	-	-	-	-	-
Supplies and Miscellaneous	-	-	200	200	(200)
Repair and Maintenance	-	-	39	39	(39)
Postage	-	-	-	-	-
Meals and Activities	-	-	366	366	(366)
Occupancy	-	-	-	-	-
Contract Services	-	-	-	-	-
Client Payments	-	-	-	-	-
Total Expenditures	-	-	605	605	(605)
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	\$1,555,636	\$1,667,913	\$ (161,324)
In Kind	457,310	21,864	435,446	457,310	-
Other Revenue	-	-	52	52	52
Total Revenue	<u>2,286,547</u>	<u>134,141</u>	<u>1,991,134</u>	<u>2,125,275</u>	<u>(161,272)</u>
Expenditures					
Salaries	1,095,639	63,637	924,848	988,485	107,154
Fringe Benefits	355,345	19,094	308,984	328,078	27,267
Indirect Costs	231,728	11,916	187,954	199,870	31,858
Travel	20,034	314	12,546	12,860	7,174
Training	9,065	-	195	195	8,870
Audit and Accounting Fees	3,500	-	6,736	6,736	(3,236)
Postage	-	-	128	128	(128)
Insurance	14,000	1,429	12,079	13,508	492
Supplies and Miscellaneous	31,086	8,525	18,531	27,056	4,030
Copier Lease Payments	-	53	1,723	1,776	(1,776)
Parent Activity	2,000	-	412	412	1,588
Medical and Dental Expenses	-	228	418	646	(646)
Food Costs	7,778	-	5,935	5,935	1,843
Classroom Consumables	2,892	-	1,605	1,605	1,287
Repair and Maintenance	8,000	268	6,353	6,621	1,379
Occupancy	28,470	2,965	45,071	48,036	(19,566)
Telephone	7,500	855	2,801	3,656	3,844
Computer Cost	-	151	2,312	2,463	(2,463)
In Kind Space	253,425	21,864	240,503	262,367	(8,942)
In Kind Other	203,885	-	194,943	194,943	8,942
Playground	-	-	124	124	(124)
Field Trips	-	-	23	23	(23)
Contract Services	12,200	2,842	16,910	19,752	(7,552)
Total Expenditures	<u>2,286,547</u>	<u>134,141</u>	<u>1,991,134</u>	<u>2,125,275</u>	<u>161,272</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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	\$11,097	\$13,063	\$ (29,731)
In Kind	10,699		10,699	10,699	-
Total Revenues	<u>53,493</u>	<u>1,966</u>	<u>21,796</u>	<u>23,762</u>	<u>(29,731)</u>
Expenditures:					
Salaries	-	510	-	510	(510)
Fringe Benefits	-	122	-	122	(122)
Indirect Costs	-	111	-	111	(111)
Supplies and Miscellaneous	-	-	-	-	-
Computer Cost			249	249	(249)
Travel	10,778	-	1,808	1,808	8,970
Training	32,016	1,223	9,040	10,263	21,753
In Kind Other	10,699	-	10,699	10,699	-
Total Expenditure	<u>53,493</u>	<u>1,966</u>	<u>21,796</u>	<u>23,762</u>	<u>29,731</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Coastal Community Action, Inc
Head Start/Early Head Start 19-20
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending August 31, 2020

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenues:					
Grants: Federal	\$ 8,729,189	\$ -	\$ 606,991	\$ 606,991	\$ (8,122,198)
In Kind	2,182,297	-	67,760	67,760	(2,114,537)
Total Revenue	10,911,486	-	674,751	674,751	(10,236,735)
Expenditures					
Salaries	4,156,371	-	286,784	286,784	3,869,587
Fringe Benefits	1,569,684	-	121,429	121,429	1,448,255
Indirect Costs	896,944	-	63,032	63,032	833,912
Travel	39,792	-	3,255	3,255	36,537
Training	7,170	-	31	31	7,139
Audit and Accounting Fees	33,797	-	-	-	33,797
Insurance	180,000	-	11,016	11,016	168,984
Supplies and Miscellaneous	251,081	-	20,499	20,499	230,582
Postage	4,500	-	331	331	4,169
Copier Lease Payments	37,000	-	1,182	1,182	35,818
Parent Activity	12,200	-	-	-	12,200
Medical and Dental Expenses	31,200	-	439	439	30,761
Advertising	3,500	-	-	-	3,500
Food Costs	23,482	-	425	425	23,057
Classroom Consumables	-	-	723	723	(723)
Repair and Maintenance	292,680	-	12,877	12,877	279,803
Vehicle Repair	25,000	-	715	715	24,285
Occupancy	370,600	-	49,338	49,338	321,262
Telephone	80,000	-	3,715	3,715	76,285
Computer Cost	52,000	-	1,879	1,879	50,121
Playground	22,000	-	1,969	1,969	20,031
In Kind Space	2,182,297	-	63,445	63,445	2,118,852
In Kind Other	-	-	4,315	4,315	(4,315)
Meals and Activities	-	-	105	105	(105)
Transportation	30,000	-	856	856	29,144
Field Trips	8,500	-	-	-	8,500
Equipment Purchase	157,090	-	7,570	7,570	149,520
Contract Services	444,598	-	18,821	18,821	425,777
Total Expenditures	10,911,486	-	674,751	674,751	10,236,735
Revenue over (under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

Coastal Community Action, Inc
Early Head Start Training and Technical Assistance 19-20
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending August 31, 2020

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 42,794	\$ -	\$ 1,825	\$ 1,825	\$ 40,969
In Kind	10,699	-	-	-	10,699
Total Revenues	53,493	-	1,825	1,825	51,668
Expenditures:					
Salaries	-	-	180	180	(180)
Fringe Benefits	-	-	62	62	(62)
Indirect Costs	-	-	37	37	(37)
Travel	15,000	-	536	536	14,464
Training	27,794	-	1,011	1,011	26,783
In Kind Other	10,699	-	-	-	10,699
Total Expenditure	53,493	-	1,826	1,826	51,667
Revenue over (under) Expenditures	\$ -	\$ -	\$ (1)	\$ (1)	\$ 1

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	\$ 365,962	\$ 368,211	\$ (78,227)
Other Revenue	-	-	1,192	1,192	1,192
Total Revenue	446,438	2,249	367,154	369,403	(77,035)
Expenditures:					
Salaries	120,114	3,779	71,788	75,567	44,547
Fringe Benefits	26,813	1,314	24,181	25,495	1,318
Audit and Accounting Fees	-	-	1,452	1,452	(1,452)
Indirect Costs	25,432	618	14,540	15,158	10,274
Training	-	-	218	218	(218)
Insurance	-	(220)	1,235	1,015	(1,015)
Food Costs	274,079	8,963	240,343	249,306	24,773
Total Expenditures	446,438	14,454	353,757	368,211	78,227
Revenue over (under) Expenditures	\$ -	\$ (12,205)	\$ 13,397	\$ 1,192	\$ 1,192

Coastal Community Action, Inc
Child and Adult Care Food Programs 19 - 20
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending August 31, 2020

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ -	\$ -	\$ 36,117	\$ 36,117	\$ 36,117
Other Revenue	-	-	466	466	466
Total Revenue	-	-	36,583	36,583	36,583
Expenditures:					
Salaries	-	-	6,510	6,510	(6,510)
Fringe Benefits	-	-	2,584	2,584	(2,584)
Indirect Costs	-	-	1,482	1,482	(1,482)
Audit and Accounting Fees	-	-	-	-	-
Insurance	-	-	95	95	(95)
Food Costs	-	-	28,732	28,732	(28,732)
Total Expenditures	-	-	39,403	39,403	(39,403)
Revenue over (under) Expenditures	\$ -	\$ -	\$ (2,820)	\$ (2,820)	\$ (2,820)

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	\$ -	\$ 7,102	\$ 7,102	\$ (12,898)
Contracted Services	53,955	-	2,698	2,698	(51,257)
Total Revenue	<u>73,955</u>	<u>-</u>	<u>9,800</u>	<u>9,800</u>	<u>(64,155)</u>
Expenditures:					
Salaries	39,400	489	417	906	38,494
Fringe Benefits	14,972	171	99	270	14,702
Indirect Costs	8,333	80	85	165	8,168
Audit and Accounting Fees	75	-	-	-	75
Insurance	600	101	1,189	1,290	(690)
Supplies and Miscellaneous	250	-	469	469	(219)
Copier Lease Payments	-	(14)	119	105	(105)
Field Trips	100	-	-	-	100
Repairs and Maintenance	-	14	834	848	(848)
Occupancy	8,000	547	5,646	6,193	1,807
Telephone	-	31	291	322	(322)
Travel	-	-	10	10	(10)
Contracted Services	2,225	198	1,088	1,286	939
Total Expenditures	<u>73,955</u>	<u>1,617</u>	<u>10,247</u>	<u>11,864</u>	<u>62,091</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ (1,617)</u>	<u>\$ (447)</u>	<u>\$ (2,064)</u>	<u>\$ (2,064)</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	\$ -	\$ 1,698	\$ 1,698	\$ (9,302)
Contracted Services	70,017	409	8,128	8,537	(61,480)
Other Revenue	-	-	16	16	16
Total Revenue	<u>81,017</u>	<u>409</u>	<u>9,842</u>	<u>10,251</u>	<u>(70,766)</u>
Expenditures					
Salaries	45,940	-	-	-	45,940
Fringe Benefits	15,725	-	(18)	(18)	15,743
Indirect Costs	8,752	-	-	-	8,752
Travel	-	3	13	16	(16)
Training	-	-	9	9	(9)
Audit and Accounting Fees	150	-	205	205	(55)
Insurance	900	19	736	755	145
Supplies and Miscellaneous	150	108	928	1,036	(886)
Copier Lease Payments	-	(7)	154	147	(147)
Field Trips	50	-	-	-	50
Repair and Maintenance	-	94	1,107	1,201	(1,201)
Occupancy	8,000	362	5,496	5,858	2,142
Playground	-	-	2	2	(2)
Telephone	-	32	385	417	(417)
Contract Services	1,350	77	820	897	453
Total Expenditures	<u>81,017</u>	<u>688</u>	<u>9,837</u>	<u>10,525</u>	<u>70,492</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ (279)</u>	<u>\$ 5</u>	<u>\$ (274)</u>	<u>\$ (274)</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	\$ 6,999	\$ 7,199	\$ (12,801)
Contracted Services	92,334	792	20,485	21,277	(71,057)
Total Revenues	<u>112,334</u>	<u>992</u>	<u>27,484</u>	<u>28,476</u>	<u>(83,858)</u>
Expenditures:					
Salaries	67,190	2,642	21,479	24,121	43,069
Fringe Benefits	25,533	923	7,105	8,028	17,505
Indirect Costs	14,211	432	4,365	4,797	9,414
Audit and Accounting Fees	225	-	874	874	(649)
Travel	-	-	86	86	(86)
Insurance	1,550	307	1,674	1,981	(431)
Training	-	-	4	4	(4)
Supplies and Miscellaneous	380	169	1,788	1,957	(1,577)
Classroom Consumables	-	-	48	48	(48)
Copier Lease Payments	-	(12)	296	284	(284)
Field Trips	200	-	-	-	200
Playground	-	-	103	103	(103)
Repair and Maintenance	-	49	891	940	(940)
Vehicle Repair	-	-	21	21	(21)
Occupancy	-	365	4,448	4,813	(4,813)
Telephone	-	88	1,009	1,097	(1,097)
Contract Services	3,045	563	2,198	2,761	284
Total Expenditures	<u>112,334</u>	<u>5,526</u>	<u>46,389</u>	<u>51,915</u>	<u>60,419</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ (4,534)</u>	<u>\$ (18,905)</u>	<u>\$ (23,439)</u>	<u>\$ (23,439)</u>

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	\$291,688	\$324,779	\$ (40,549)
In Kind	-	-	18,061	18,061	18,061
Total Revenue	<u>365,328</u>	<u>33,091</u>	<u>309,749</u>	<u>342,840</u>	<u>(22,488)</u>
Expenditures:					
Salaries	206,092	12,482	23,419	35,901	170,191
Fringe Benefits	86,122	4,356	7,075	11,431	74,691
Indirect Costs	47,294	2,040	4,759	6,799	40,495
Travel	250	9	760	769	(519)
Audit and Accounting Fees	750	-	2,263	2,263	(1,513)
Insurance	8,800	826	8,333	9,159	(359)
Supplies and Miscellaneous	3,600	2,869	(2,869)	-	3,600
Postage	175	-	-	-	175
Training	-	-	165	165	(165)
Copier Lease Payments	-	(45)	1,447	1,402	(1,402)
Advertising	450	-	-	-	450
Food Costs	-	536	32	568	(568)
Transportation	2,100	-	256	256	1,844
Repair and Maintenance	-	432	6,956	7,388	(7,388)
Vehicle Repair	2,000	-	576	576	1,424
Occupancy	-	2,716	39,945	42,661	(42,661)
Telephone	4,595	357	4,951	5,308	(713)
Computer Cost	500	-	-	-	500
Medical and Dental Expenses	-	-	463	463	(463)
Playground	1,900	-	333	333	1,567
Classroom Consumables	-	-	388	388	(388)
Meals and Activities	-	-	29	29	(29)
In Kind Other	-	-	18,061	18,061	(18,061)
Contract Services	700	1,532	12,459	13,991	(13,291)
Total Expenditures	<u>365,328</u>	<u>28,110</u>	<u>129,801</u>	<u>157,911</u>	<u>207,417</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ 4,981</u>	<u>\$179,948</u>	<u>\$184,929</u>	<u>\$ 184,929</u>

Coastal Community Action, Inc
NC Pre K 19-20
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending August 31, 2020

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
State	\$ 635,627	\$ -	\$ 27,734	\$ 27,734	\$ (607,893)
Total Revenue:	635,627	-	27,734	27,734	(607,893)
Expenditures:					
Salaries	396,253	-	23,072	23,072	373,181
Fringe Benefits	138,938	-	8,148	8,148	130,790
Indirect Costs	85,511	-	4,754	4,754	80,757
Travel	1,000	-	46	46	954
Accounting and Auditing Fees	2,500	-	-	-	2,500
Insurance	500	-	791	791	(291)
Supplies and Miscellaneous	5,600	-	944	944	4,656
Postage	175	-	-	-	175
Copier Lease Payments	-	-	121	121	(121)
Medical and Dental Expenses	-	-	-	-	-
Advertising	-	-	-	-	-
Classroom Consumables	-	-	75	75	(75)
Repair and Maintenance	-	-	1,202	1,202	(1,202)
Occupancy	-	-	6,176	6,176	(6,176)
Telephone	500	-	265	265	235
Computer Cost	4,500	-	-	-	4,500
Contract Services	150	-	1,219	1,219	(1,069)
Total Expenditures	635,627	-	46,813	46,813	588,814
Revenue over (under) Expenditures	\$ -	\$ -	\$ (19,079)	\$ (19,079)	\$ (19,079)

Coastal Community Action, Inc
Housing and Urban Development 2018 - 2019
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:					
Grant Federal	\$ 2,029,501	\$ -	\$ 1,773,439	\$ 1,773,439	\$ (256,062)
Other Revenue	-	-	173	173	173
Total Revenues	<u>2,029,501</u>	<u>-</u>	<u>1,773,612</u>	<u>1,773,612</u>	<u>(255,889)</u>
Expenditures:					
Salaries	113,979	-	115,720	115,720	(1,741)
Fringe Benefits	43,859	-	39,737	39,737	4,122
Indirect Costs	27,046	-	28,753	28,753	(1,707)
Travel	9,600	-	10,103	10,103	(503)
Training	4,995	-	3,735	3,735	1,260
Audit and Accounting Fees	5,148	-	5,532	5,532	(384)
Insurance	1,560	-	1,369	1,369	191
Supplies and Miscellaneous	6,661	-	8,659	8,659	(1,998)
Postage	4,317	-	3,474	3,474	843
Medical and Dental Expenses	-	-	-	-	-
Advertising	50	-	-	-	50
Meals and Activities	-	-	-	-	-
Occupancy	14,215	-	13,730	13,730	485
Telephone	3,643	-	3,290	3,290	353
Copier Lease Payments	-	-	1,168	1,168	(1,168)
Computer Cost	3,485	-	6,342	6,342	(2,857)
Escrow	23,000	-	17,407	17,407	5,593
Housing Assistance	1,765,277	-	1,457,628	1,457,628	307,649
Administrative Fees	1,717	-	1,751	1,751	(34)
Contract Services	949	-	1,550	1,550	(601)
Total Expenditures	<u>2,029,501</u>	<u>-</u>	<u>1,719,948</u>	<u>1,719,948</u>	<u>309,553</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,664</u>	<u>\$ 53,664</u>	<u>\$ 53,664</u>

Coastal Community Action, Inc
Housing and Urban Development 2019 - 2020
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending September 30, 2020

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grant Federal	\$ 1,718,632	\$ -	\$ -	\$ -	\$ (1,718,632)
Other Revenue	-	-	147	147	147
Total Revenues	<u>1,718,632</u>	<u>-</u>	<u>147</u>	<u>147</u>	<u>(1,718,485)</u>
Expenditures:					
Salaries	118,417	-	-	-	118,417
Fringe Benefits	43,965	-	-	-	43,965
Indirect Costs	25,554	-	-	-	25,554
Travel	10,302	-	-	-	10,302
Training	5,495	-	-	-	5,495
Audit and Accounting Fees	5,500	-	-	-	5,500
Insurance	1,560	-	-	-	1,560
Supplies and Miscellaneous	6,696	-	-	-	6,696
Postage	4,316	-	-	-	4,316
Advertising	50	-	-	-	50
Occupancy	12,450	-	-	-	12,450
Telephone	3,843	-	-	-	3,843
Copier Lease Payments	1,787	-	-	-	1,787
Computer Cost	3,653	-	-	-	3,653
Escrow	24,000	-	-	-	24,000
Housing Assistance	1,447,704	-	-	-	1,447,704
Administrative Fees	1,891	-	-	-	1,891
Contract Services	1,449	-	-	-	1,449
Total Expenditures	<u>1,718,632</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,718,632</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 147</u>	<u>\$ 147</u>	<u>\$ 147</u>

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	\$ 6,104	\$ 39,808	\$ -
Total Revenues	39,808	33,704	6,104	39,808	-
Expenditures:					
Salaries	29,411	22,380	6,881	29,261	150
Fringe Benefits	10,397	7,666	2,798	10,464	(67)
Repairs and Maintenance	-	-	83	83	(83)
Indirect Costs	-	3,658	(3,658)	-	-
Total Expenditures	39,808	33,704	6,104	39,808	-
Revenue over (under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

Coastal Community Action, Inc
Housing and Urban Development Family Self Sufficiency 2019
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending February 29, 2020

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 39,807	\$ -	\$ 26,538	\$ 26,538	\$ (13,269)
Total Revenue	39,807	-	26,538	26,538	(13,269)
Expenditures:					
Salaries	24,845	-	16,706	16,706	8,139
Fringe Benefits	9,600	-	5,327	5,327	4,273
Indirect Costs	5,362	-	3,411	3,411	1,951
Total Expenditures	39,807	-	25,444	25,444	14,363
Revenue over (under) Expenditures	\$ -	\$ -	\$ 1,094	\$ 1,094	\$ (27,632)

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	\$ 267,213	\$ 9,849	\$241,889	\$251,738	\$ (15,475)
Other Revenue	-	39,215	-	39,215	39,215
Total Revenue	<u>267,213</u>	<u>49,064</u>	<u>241,889</u>	<u>290,953</u>	<u>23,740</u>
Expenditures:					
Salaries	76,912	20,036	51,003	71,039	5,873
Fringe Benefits	28,356	9,317	16,305	25,622	2,734
Indirect Costs	16,220	3,412	9,574	12,986	3,234
Travel	5,000	328	6,427	6,755	(1,755)
Advertising	1,800	-	736	736	1,064
Audit and Accounting Fees	2,900	35	1,164	1,199	1,701
Insurance	1,888	374	1,669	2,043	(155)
Supplies and Miscellaneous	3,497	81	733	814	2,683
Postage	1,500	603	854	1,457	43
Occupancy	13,380	3,363	9,967	13,330	50
Training	4,288	51	2,535	2,586	1,702
Copier Lease Payment	-	-	100	100	(100)
Meals and Activities	604	-	262	262	342
Telephone	4,368	1,265	3,429	4,694	(326)
Computer Cost	-	159	159	318	(318)
Client Payments	104,000	10,040	94,297	104,337	(337)
Contract Services	2,500	-	3,460	3,460	(960)
Total Expenditures	<u>267,213</u>	<u>49,064</u>	<u>202,674</u>	<u>251,738</u>	<u>15,475</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,215</u>	<u>\$ 39,215</u>	<u>\$ 39,215</u>

Coastal Community Action, Inc
Community Services Block Grant 19 - 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	\$ 307,807	\$ -	\$ 94,279	\$ 94,279	\$ (213,528)
Total Revenue	<u>307,807</u>	<u>-</u>	<u>94,279</u>	<u>94,279</u>	<u>(213,528)</u>
Expenditures:					
Salaries	100,359	-	22,068	22,068	78,291
Fringe Benefits	34,706	-	8,835	8,835	25,871
Indirect Costs	18,948	-	5,378	5,378	13,570
Travel	6,480	-	383	383	6,097
Training	6,620	-	-	-	6,620
Audit and Accounting Fees	700	-	222	222	478
Insurance	600	-	390	390	210
Supplies and Miscellaneous	5,880	-	257	257	5,623
Postage	800	-	525	525	275
Meals and Activities	1,614	-	31	31	1,583
Advertising	416	-	-	-	416
Occupancy	12,684	-	1,458	1,458	11,226
Telephone	4,600	-	1,359	1,359	3,241
Computer Cost	-	-	159	159	(159)
Client Payments	110,000	-	15,553	15,553	94,447
Contract Services	3,400	-	1,885	1,885	1,515
Total Expenditures	<u>307,807</u>	<u>-</u>	<u>58,503</u>	<u>58,503</u>	<u>249,304</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,776</u>	<u>\$ 35,776</u>	<u>\$ 35,776</u>

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

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ -	\$ -	\$ 13,800	\$ 13,800	\$ 13,800
Total Revenue	-	-	13,800	13,800	13,800
Expenditures:					
Salaries	-	-	14,630	14,630	(14,630)
Fringe Benefits	-	-	5,068	5,068	(5,068)
Indirect Costs	-	-	2,994	2,994	(2,994)
Audit and Accounting Fees	-	-	57	57	(57)
Insurance	-	-	98	98	(98)
Travel	-	-	1,475	1,475	(1,475)
Occupancy	-	-	2,181	2,181	(2,181)
Supplies and Miscellaneous	-	-	510	510	(510)
Postage	-	-	156	156	(156)
Soft Costs	-	-	3,358	3,358	(3,358)
Hard Costs	-	-	1,838	1,838	(1,838)
Telephone	-	-	739	739	(739)
Total Expenditures	-	-	33,104	33,104	(33,104)
Revenue over (under) Expenditures	\$ -	\$ -	\$ (19,304)	\$ (19,304)	\$ (19,304)

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

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ -	\$ -	\$ 62,616	\$ 62,616	\$ 62,616
Total Revenue	-	-	62,616	62,616	62,616
Expenditures:					
Salaries	-	-	2,833	2,833	(2,833)
Fringe Benefits	-	-	977	977	(977)
Travel	-	-	280	280	(280)
Telephone	-	-	3	3	(3)
Indirect Costs	-	-	580	580	(580)
Hard Costs	-	-	63,184	63,184	(63,184)
Total Expenditures	-	-	67,857	67,857	(67,857)
Revenue over (under) Expenditures	\$ -	\$ -	\$ (5,241)	\$ (5,241)	\$ (5,241)

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	70,000	-	-	-	(70,000)
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	237	-	237	763
Hard Costs	50,000	-	-	-	50,000
Total Expenditures	70,000	3,468	-	3,468	66,532
Revenue over (under) Expenditures	\$ -	\$ (3,468)	\$ -	\$ (3,468)	\$ (3,468)

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	\$142,459	\$229,834	\$ (295,166)
Other Revenue	-	1,424	2,000	3,424	3,424
Total Revenues	525,000	88,799	144,459	233,258	(291,742)
Expenditures:					
Salaries	60,000	16,397	3,552	19,949	40,051
Fringe Benefits	22,000	5,589	1,100	6,689	15,311
Indirect Costs	25,000	2,680	727	3,407	21,593
Travel	5,000	1,085	288	1,373	3,627
Audit and Accounting Fees	-	82	228	310	(310)
Insurance	3,500	124	477	601	2,899
Supplies and Miscellaneous	6,000	1,818	445	2,263	3,737
Postage	-	505	308	813	(813)
Medical and Dental Expenses	-	65	-	65	(65)
Occupancy	14,000	3,645	4,861	8,506	5,494
Telephone	7,000	1,135	1,265	2,400	4,600
Computer Cost	-	-	851	851	(851)
Soft Costs	7,500	3,804	150	3,954	3,546
Hard Costs	375,000	25,875	124,940	150,815	224,185
Copier Lease Payment	-	-	289	289	(289)
Contract Services	-	-	1,186	1,186	(1,186)
Total Expenditures	525,000	62,804	140,667	203,471	321,529
Revenue over (under) Expenditures	\$ -	\$ 25,995	\$ 3,792	\$ 29,787	\$ 29,787

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	285	-	285	7,215
Fringe Benefits	3,000	103	-	103	2,897
Indirect Costs	3,000	48	-	48	2,952
Travel	1,000	-	-	-	1,000
Insurance	500	-	-	-	500
Supplies and Miscellaneous	1,000	239	-	239	761
Postage	-	219	-	219	(219)
Occupancy	2,000	851	-	851	1,149
Telephone	1,000	68	-	68	932
Soft Costs	1,000	-	-	-	1,000
Hard Costs	50,000	-	-	-	50,000
Total Expenditures	70,000	1,813	-	1,813	68,187
Revenue over (under) Expenditures	\$ -	\$ (1,813)	\$ -	\$ (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	<u>70,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(70,000)</u>
Expenditures:					
Salaries	7,500	2,140	-	2,140	5,360
Fringe Benefits	3,000	752	-	752	2,248
Indirect Costs	3,000	352	-	352	2,648
Travel	1,000	-	-	-	1,000
Insurance	500	-	-	-	500
Supplies and Miscellaneous	1,000	239	-	239	761
Postage	-	219	-	219	(219)
Occupancy	2,000	851	-	851	1,149
Telephone	1,000	186	-	186	814
Soft Costs	1,000	-	-	-	1,000
Hard Costs	50,000	-	-	-	50,000
Total Expenditures	<u>70,000</u>	<u>4,739</u>	<u>-</u>	<u>4,739</u>	<u>65,261</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ (4,739)</u>	<u>\$ -</u>	<u>\$ (4,739)</u>	<u>\$ (4,739)</u>

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	70,000	-	-	-	(70,000)
Expenditures					
Salaries	7,500	1,709	-	1,709	5,791
Fringe Benefits	3,000	590	-	590	2,410
Indirect Costs	3,000	281	-	281	2,719
Travel	1,000	-	-	-	1,000
Insurance	500	-	-	-	500
Supplies and Miscellaneous	1,000	239	-	239	761
Postage	-	219	-	219	(219)
Occupancy	2,000	851	-	851	1,149
Telephone	1,000	90	-	90	910
Soft Costs	1,000	-	-	-	1,000
Hard Costs	50,000	-	-	-	50,000
Total Expenditures	70,000	3,979	-	3,979	66,021
Revenue over (under) Expenditures	\$ -	\$ (3,979)	\$ -	\$ (3,979)	\$ (3,979)

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	-	-	-	-	-
Total Revenues	70,000	-	-	-	(70,000)
Expenditures					
Salaries	7,500	65,615	16,108	81,723	(74,223)
Fringe Benefits	3,000	24,349	4,958	29,307	(26,307)
Indirect Costs	3,000	11,666	3,296	14,962	(11,962)
Travel	1,000	766	-	766	234
Audit and Accounting Fees	-	162	83	245	(245)
Insurance	500	69	-	69	431
Supplies and Miscellaneous	1,500	2,919	-	2,919	(1,419)
Postage	-	305	-	305	(305)
Occupancy	1,000	5,515	-	5,515	(4,515)
Telephone	1,000	1,445	-	1,445	(445)
Computer Costs	-	163	-	163	(163)
Soft Costs	1,000	900	66	966	34
Hard Costs	50,000	3,350	-	3,350	46,650
Contract Services	-	-	-	-	-
Administration	500	440	-	440	60
Total Expenditures	70,000	117,664	24,511	142,175	(72,175)
Revenue over (under) Expenditures	\$ -	\$ (117,664)	\$ (24,511)	\$ (142,175)	\$ (142,175)

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	\$ 23,611	\$ 103,156	\$ 33,156
Unrestricted Funds	-	-	-	-	-
Total Revenues	<u>70,000</u>	<u>79,545</u>	<u>23,611</u>	<u>103,156</u>	<u>33,156</u>
Expenditures					
Salaries	7,500	11,789	-	11,789	(4,289)
Fringe Benefits	3,000	4,268	-	4,268	(1,268)
Indirect Costs	3,000	1,983	-	1,983	1,017
Training	-	275	-	275	(275)
Travel	1,000	519	48	567	433
Audit and Accounting Fees	-	122	205	327	(327)
Insurance	500	76	-	76	424
Supplies and Miscellaneous	1,000	1,460	-	1,460	(460)
Postage	-	286	-	286	(286)
Occupancy	2,000	4,968	-	4,968	(2,968)
Telephone	1,000	883	-	883	117
Soft Costs	1,000	253	26	279	721
Hard Costs	50,000	63,375	14,611	77,986	(27,986)
Contract Services	-	-	-	-	-
Administration	-	78	-	78	(78)
Total Expenditures	<u>70,000</u>	<u>90,335</u>	<u>14,890</u>	<u>105,225</u>	<u>(35,225)</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ (10,790)</u>	<u>\$ 8,721</u>	<u>\$ (2,069)</u>	<u>\$ (2,069)</u>

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	36	810	(810)
Fringe Benefits	-	251	12	263	(263)
Audit and Accounting Fees	-	-	4	4	(4)
Indirect Costs	-	127	7	134	(134)
Total Expenditures	-	1,152	59	1,211	(1,211)
Revenue over (under) Expenditures	\$ -	\$ 598	\$ (59)	\$ 539	\$ 539

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	\$ 417,334	\$ 141,464	\$ 139,718	\$ 281,182	\$ (136,152)
Other Revenue	-	60	-	60	60
Total Revenues	417,334	141,524	139,718	281,242	(136,092)
Expenditures					
Salaries	35,000	14,880	7,358	22,238	12,762
Fringe Benefits	13,510	5,353	2,395	7,748	5,762
Indirect Costs	7,000	2,482	1,506	3,988	3,012
Audit and Accounting Fees	29	29	345	374	(345)
Telephone	971	614	618	1,232	(261)
Materials	200,824	94,889	91,432	186,321	14,503
Subcontractor Labor	160,000	23,301	31,322	54,623	105,377
Health and Safety 479,389	-	-	404	404	(404)
Small Tools	-	-	4,314	4,314	(4,314)
Total Expenditures	417,334	141,548	139,694	281,242	136,092
Revenue over (under) Expenditures	\$ -	\$ (24)	\$ 24	\$ -	\$ -

Coastal Community Action, Inc
BCBS Healthy Home 2018 - 2020
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending September 30, 2020

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Contract Services	\$ 288,000	\$ -	\$ 52,982	\$ 52,982	\$ (235,018)
Total Revenues	288,000	-	52,982	52,982	(235,018)
Expenditures:					
Salaries	20,000	-	5,066	5,066	14,934
Fringe Benefits	8,000	-	1,738	1,738	6,262
Indirect Costs	4,000	-	1,037	1,037	2,963
Materials	156,000	-	19,595	19,595	136,405
Subcontractor Labor	100,000	-	25,546	25,546	74,454
Total Expenditures	288,000	-	52,982	52,982	235,018
Revenue over (under) Expenditures	\$ -	-	\$ -	\$ -	\$ -

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	\$ 1,594,251	\$307,831	\$1,247,375	\$1,555,206	\$ (39,045)
Total Revenues	<u>1,594,251</u>	<u>307,831</u>	<u>1,247,375</u>	<u>1,555,206</u>	<u>(39,045)</u>
Expenditures:					
Salaries	468,493	101,161	332,040	433,201	35,292
Fringe Benefits	150,770	37,031	112,699	149,730	1,040
Indirect Costs	78,954	15,572	62,332	77,904	1,050
Travel	50,011	4,036	29,565	33,601	16,410
Training	-	35	18,236	18,271	(18,271)
Audit and Accounting Fees	2,240	136	4,208	4,344	(2,104)
Insurance	13,900	2,875	8,492	11,367	2,533
Supplies and Miscellaneous	4,550	2,363	2,601	4,964	(414)
Postage	3,910	1,288	941	2,229	1,681
Medical and Dental Expenses	-	-	-	-	-
Advertising	15,518	-	13,120	13,120	2,398
Dump Fees	1,200	349	992	1,341	(141)
Small Tools	6,343	666	19,058	19,724	(13,381)
Repair and Maintenance	6,000	385	2,176	2,561	3,439
Vehicle Repair	15,000	806	11,950	12,756	2,244
Occupancy	28,130	7,185	21,807	28,992	(862)
Telephone	13,400	3,282	8,770	12,052	1,348
Computer Cost	-	377	3,787	4,164	(4,164)
Materials	293,514	76,977	230,780	307,757	(14,243)
Subcontractor Labor	172,285	24,138	125,203	149,341	22,944
Copier Lease Payment	-	-	446	446	(446)
Health and Safety	243,645	27,101	201,499	228,600	15,045
Contract Services	26,388	2,068	9,905	11,973	14,415
Vehicle Purchase	-	-	26,768	26,768	(26,768)
Total Expenditures	<u>1,594,251</u>	<u>307,831</u>	<u>1,247,375</u>	<u>1,555,206</u>	<u>39,045</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Coastal Community Action, Inc
Weatherization 19 - 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	\$ 1,570,297	\$ -	\$ 325,574	\$ 325,574	\$ (1,244,723)
Total Revenues	<u>1,570,297</u>	<u>-</u>	<u>325,574</u>	<u>325,574</u>	<u>(1,244,723)</u>
Expenditures:					
Salaries	447,379	-	102,832	102,832	344,547
Fringe Benefits	144,892	-	44,712	44,712	100,180
Indirect Costs	83,093	-	26,654	26,654	56,439
Travel	58,735	-	6,626	6,626	52,109
Training	-	-	12,150	12,150	(12,150)
Audit and Accounting Fees	2,500	-	620	620	1,880
Insurance	12,500	-	2,740	2,740	9,760
Supplies and Miscellaneous	4,000	-	1,553	1,553	2,447
Postage	3,100	-	505	505	2,595
Advertising	11,637	-	-	-	11,637
Dump Fees	2,000	-	277	277	1,723
Small Tools	6,000	-	3,016	3,016	2,984
Repair and Maintenance	3,000	-	220	220	2,780
Vehicle Repair	12,000	-	1,364	1,364	10,636
Occupancy	34,300	-	7,011	7,011	27,289
Telephone	10,550	-	3,150	3,150	7,400
Computer Cost	-	-	301	301	(301)
Materials	356,871	-	76,086	76,086	280,785
Subcontractor Labor	-	-	14,574	14,574	(14,574)
Health and Safety	165,115	-	18,720	18,720	146,395
Contract Services	212,625	-	2,640	2,640	209,985
Total Expenditures	<u>1,570,297</u>	<u>-</u>	<u>325,751</u>	<u>325,751</u>	<u>1,244,546</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>-</u>	<u>\$ (177)</u>	<u>\$ (177)</u>	<u>\$ (177)</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	\$ 226,821	\$ 47,663	\$ 179,381	\$ 227,044	\$ 223
Local Revenue	15,923	2,665	13,034	15,699	(224)
In Kind	3,450	-	-	-	(3,450)
Other Revenue	10,365	-	(20,956)	(20,956)	(31,321)
Total Revenue	<u>256,559</u>	<u>50,328</u>	<u>171,459</u>	<u>221,787</u>	<u>(34,772)</u>
Expenditures:					
Salaries	36,609	9,238	25,166	34,404	2,205
Fringe Benefits	12,003	3,170	8,411	11,581	422
Indirect Costs	7,751	1,510	5,114	6,624	1,127
Travel	73,199	8,886	25,343	34,229	38,970
Training	-	170	-	170	(170)
Audit and Accounting Fees	245	27	733	760	(515)
Insurance	627	178	609	787	(160)
Supplies and Miscellaneous	512	339	1,022	1,361	(849)
Postage	1,044	755	1,792	2,547	(1,503)
Recognition	1,891	-	1,674	1,674	217
Physicals	1,775	-	-	-	1,775
Occupancy	1,700	623	1,846	2,469	(769)
Telephone	500	201	537	738	(238)
Computer Cost	100	41	20	61	39
In Kind Other	3,450	-	-	-	3,450
Stipends	112,633	25,107	83,398	108,505	4,128
Meals and Activities	-	-	166	166	(166)
Copier Lease Payments	-	-	124	124	(124)
Contract Services	2,520	83	1,839	1,922	598
Total Expenditures	<u>256,559</u>	<u>50,328</u>	<u>157,794</u>	<u>208,122</u>	<u>48,437</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,665</u>	<u>\$ 13,665</u>	<u>\$ 13,665</u>

Coastal Community Action, Inc.
Senior Companion 19 - 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	\$ 211,076	\$ -	\$ 50,289	\$ 50,289	\$ (160,787)
Local Revenue	2,556	-	1,160	1,160	(1,396)
In Kind	3,680	-	-	-	(3,680)
Other Revenue	17,622	-	17,806	17,806	184
Total Revenue	<u>234,934</u>	<u>-</u>	<u>69,255</u>	<u>69,255</u>	<u>(165,679)</u>
Expenditures					
Salaries	36,498	-	7,652	7,652	28,846
Fringe Benefits	12,780	-	2,783	2,783	9,997
Indirect Costs	5,258	-	1,601	1,601	3,657
Travel	68,544	-	8,168	8,168	60,376
Meals and Activities	540	-	-	-	540
Audit and Accounting Fees	200	-	70	70	130
Insurance	332	-	195	195	137
Supplies and Miscellaneous	630	-	204	204	426
Postage	2,000	-	818	818	1,182
Recognition	1,500	-	-	-	1,500
Physicals	800	-	95	95	705
Uniforms	-	-	-	-	-
Occupancy	1,400	-	560	560	840
Telephone	316	-	181	181	135
Computer Cost	257	-	41	41	216
In Kind Space	1,380	-	-	-	1,380
In Kind Other	2,300	-	-	-	2,300
Stipends	99,599	-	24,473	24,473	75,126
Contract Services	600	-	146	146	454
Total Expenditures	<u>234,934</u>	<u>-</u>	<u>46,987</u>	<u>46,987</u>	<u>187,947</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,268</u>	<u>\$ 22,268</u>	<u>\$ 22,268</u>

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	\$ 34,718	\$ 6,957	\$ 27,761	\$ 34,718	\$ -
Other Revenue	-	-	(541)	(541)	(541)
Total Revenue	<u>34,718</u>	<u>6,957</u>	<u>27,220</u>	<u>34,177</u>	<u>(541)</u>
Expenditures					
Salaries	1,854	465	1,396	1,861	(7)
Fringe Benefits	589	159	478	637	(48)
Indirect Costs	308	76	286	362	(54)
Telephone	-	-	16	16	(16)
Travel	729	115	63	178	551
Postage	200	18	77	95	105
Stipends	31,038	6,124	24,904	31,028	10
Total Expenditures	<u>34,718</u>	<u>6,957</u>	<u>27,220</u>	<u>34,177</u>	<u>541</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Coastal Community Action, Inc.
Senior Companion Respite 19-20
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	\$ 39,011	\$ -	\$ 5,183	\$ 5,183	\$ (33,828)
Other Revenue	-	-	541	541	541
Total Revenue	<u>39,011</u>	<u>-</u>	<u>5,724</u>	<u>5,724</u>	<u>(33,287)</u>
Expenditures					
Salaries	3,143	-	491	491	2,652
Fringe Benefits	628	-	167	167	461
Supplies and Miscellaneous	335	-	-	-	335
Indirect Costs	-	-	100	100	(100)
Telephone	-	-	1	1	(1)
Travel	2,106	-	11	11	2,095
Postage	-	-	47	47	(47)
Stipends	32,799	-	4,366	4,366	28,433
Total Expenditures	<u>39,011</u>	<u>-</u>	<u>5,183</u>	<u>5,183</u>	<u>33,828</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 541</u>	<u>\$ 541</u>	<u>\$ 541</u>

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	\$ 40,500	\$38,065	\$ 2,435	\$ 40,500	\$ -
Program Services	-	815	(368)	447	447
In Kind	-	4,874	22,215	27,089	27,089
Other Revenue	26,776	106	(106)	-	(26,776)
Total Revenue	<u>67,276</u>	<u>43,860</u>	<u>24,176</u>	<u>68,036</u>	<u>760</u>
Expenditures:					
Salaries	40,000	22,612	22,249	44,861	(4,861)
Fringe Benefits	11,304	7,731	7,472	15,203	(3,899)
Indirect Costs	8,090	3,787	4,552	8,339	(249)
Travel	2,805	2,007	1,097	3,104	(299)
Audit and Accounting Fees	80	135	227	362	(282)
Insurance	725	478	571	1,049	(324)
Supplies and Miscellaneous	480	12	474	486	(6)
Postage	100	81	10	91	9
Recognition	600	448	105	553	47
Occupancy	1,977	1,246	1,246	2,492	(515)
Telephone	200	388	368	756	(556)
Computer Cost	315	61	41	102	213
In Kind Space	-	3,150	21,248	24,398	(24,398)
In Kind Other	-	1,724	967	2,691	(2,691)
Copier Lease Payments	-	-	5	5	(5)
Contract Services	600	-	-	-	600
Total Expenditures	<u>67,276</u>	<u>43,860</u>	<u>60,632</u>	<u>104,492</u>	<u>(37,216)</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$(36,456)</u>	<u>\$(36,456)</u>	<u>\$ (36,456)</u>

Coastal Community Action, Inc.
Retired Senior Volunteer Program 19 - 20
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending March 31, 2020

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 47,500	\$ -	\$ 31,550	\$ 31,550	\$ (15,950)
Program Services	-	-	368	368	368
Other Revenue	21,210	-	-	-	(21,210)
Total Revenue	<u>68,710</u>	<u>-</u>	<u>31,918</u>	<u>31,918</u>	<u>(36,792)</u>
Expenditures					
Salaries	40,000	-	18,783	18,783	21,217
Fringe Benefits	12,522	-	6,436	6,436	6,086
Indirect Costs	8,231	-	3,843	3,843	4,388
Travel	4,700	-	440	440	4,260
Audit and Accounting Fees	80	-	46	46	34
Insurance	725	-	543	543	182
Supplies and Miscellaneous	480	-	89	89	391
Postage	100	-	8	8	92
Recognition	1,550	-	-	-	1,550
Occupancy	1,977	-	1,161	1,161	816
Telephone	200	-	367	367	(167)
Computer Cost	315	-	61	61	254
Meals and Activities	-	-	-	-	-
Contract Services	100	-	57	57	43
Total Expenditures	<u>70,980</u>	<u>-</u>	<u>31,834</u>	<u>31,834</u>	<u>39,146</u>
Revenue over (under) Expenditures	<u>\$ (2,270)</u>	<u>\$ -</u>	<u>\$ 84</u>	<u>\$ 84</u>	<u>\$ 2,354</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	\$ 6,437	\$ 593	\$ 1,165	\$ 1,758	\$ (4,679)
Local Revenue	715	126	589	715	-
Other Revenue	-	-	200	200	200
Total Revenue	<u>7,152</u>	<u>719</u>	<u>1,954</u>	<u>2,673</u>	<u>(4,479)</u>
Expenditures					
Salaries	-	-	2	2	(2)
Fringe Benefits	-	-	1	1	(1)
Travel	1,000	562	431	993	7
Transportation	6,152	157	1,520	1,677	4,475
Total Expenditures	<u>7,152</u>	<u>719</u>	<u>1,954</u>	<u>2,673</u>	<u>4,479</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, 2020

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ -	\$ -	\$ 5,254	\$ 5,254	\$ 5,254
Local Revenue	-	-	64	64	64
Total Revenue	-	-	5,318	5,318	5,318
Expenditures					
Travel	-	-	174	174	(174)
Transportation	-	-	299	299	(299)
Total Expenditures	-	-	473	473	(473)
Revenue over (under) Expenditures	\$ -	\$ -	\$ 4,845	\$ 4,845	\$ 4,845

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	\$ 297,880	\$51,078	\$246,802	\$297,880	\$ -
Other Revenue	2,420	-	-	-	(2,420)
In Kind	52,347	2,071	33,931	36,002	(16,345)
Total Revenue	<u>352,647</u>	<u>53,149</u>	<u>280,733</u>	<u>333,882</u>	<u>(18,765)</u>
Expenditures:					
Salaries	55,089	16,250	37,779	54,029	1,060
Fringe Benefits	14,387	4,863	12,887	17,750	(3,363)
Indirect Costs	11,651	2,660	7,731	10,391	1,260
Training	-	-	25	25	(25)
Travel	42,816	4,897	35,023	39,920	2,896
Audit and Accounting Fees	300	29	898	927	(627)
Insurance	492	202	673	875	(383)
Supplies and Miscellaneous	1,220	234	2,424	2,658	(1,438)
Postage	1,200	364	1,112	1,476	(276)
Recognition	900	-	214	214	686
Physicals	500	10	-	10	490
Copier Lease Payments	-	-	156	156	(156)
Occupancy	4,983	1,246	3,692	4,938	45
Telephone	-	340	926	1,266	(1,266)
Uniforms	1,000	-	-	-	1,000
Computer Cost	-	41	41	82	(82)
Meals and Activities	12,373	182	15,414	15,596	(3,223)
In Kind Space	-	585	18,372	18,957	(18,957)
In Kind Other	52,347	1,488	15,559	17,047	35,300
Stipends	150,339	19,508	119,568	139,076	11,263
Contract Services	3,050	250	1,671	1,921	1,129
Total Expenditures	<u>352,647</u>	<u>53,149</u>	<u>274,165</u>	<u>327,314</u>	<u>25,333</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,568</u>	<u>\$ 6,568</u>	<u>\$ 6,568</u>

Coastal Community Action, Inc.
Foster Grandparent Program 19- 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	\$ 310,674	\$ -	\$ 45,813	\$ 45,813	\$ (264,861)
Other Revenue	2,366	-	-	-	(2,366)
In Kind	43,840	-	-	-	(43,840)
Total Revenue	<u>356,880</u>	<u>-</u>	<u>45,813</u>	<u>45,813</u>	<u>(311,067)</u>
Expenditures:					
Salaries	65,489	-	13,958	13,958	51,531
Fringe Benefits	17,507	-	4,750	4,750	12,757
Indirect Costs	12,364	-	2,856	2,856	9,508
Travel	42,703	-	5,714	5,714	36,989
Training	-	-	-	-	-
Audit and Accounting Fees	300	-	78	78	222
Insurance	492	-	224	224	268
Supplies and Miscellaneous	-	-	38	38	(38)
Postage	1,320	-	356	356	964
Recognition	900	-	-	-	900
Physicals	500	-	-	-	500
Occupancy	4,983	-	1,120	1,120	3,863
Telephone	-	-	288	288	(288)
Uniforms	1,000	-	-	-	1,000
Computer Cost	1,945	-	291	291	1,654
Meals and Activities	16,603	-	2,000	2,000	14,603
In Kind Space	-	-	-	-	-
In Kind Other	43,840	-	-	-	43,840
Stipends	143,884	-	14,104	14,104	129,780
Contract Services	3,050	-	36	36	3,014
Total Expenditures	<u>356,880</u>	<u>-</u>	<u>45,813</u>	<u>45,813</u>	<u>311,067</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Coastal Community Action, Inc.
Building Services
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	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	-	-	1,357	1,357	1,357
Total Revenues	-	-	1,357	1,357	1,357
Expenditures					
Salaries	-	-	28,283	28,283	(28,283)
Fringe Benefits	-	-	4,465	4,465	(4,465)
Travel	-	-	531	531	(531)
Accounting and Audit Fee	-	-	774	774	(774)
Supplies and Miscellaneous	-	-	2,191	2,191	(2,191)
Insurance	-	-	332	332	(332)
Trainings	-	-	99	99	(99)
Postage	-	-	60	60	(60)
Recognition	-	-	-	-	-
Contract Services	-	-	11,408	11,408	(11,408)
Computer Cost	-	-	-	-	-
Copier Lease Expense	-	-	851	851	(851)
Occupancy Chargeout	-	-	(85,719)	(85,719)	85,719
Repair and Maintenance	-	-	6,065	6,065	(6,065)
Stipends	-	-	278	278	(278)
Indirect Costs	-	-	5,787	5,787	(5,787)
Gain on Disposal	-	-	66,107	66,107	(66,107)
Total Expenditures	-	-	41,512	41,512	(41,512)
Revenue over (under) Expenditures	\$ -	\$ -	\$ (40,155)	\$ (40,155)	\$ (40,155)

Coastal Community Action, Inc.
Fiscal Year 2019 Rental Properties
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:					
Rent Income	\$ -	\$ -	\$ 29,537	\$ 29,537	\$ 29,537
Total Revenues	-	-	29,537	29,537	29,537
Expenditures					
Salaries	-	-	328	328	(328)
Fringe Benefits	-	-	113	113	(113)
Supplies and Miscellaneous	-	-	-	-	-
Insurance	-	-	1,707	1,707	(1,707)
Contract Services	-	-	913	913	(913)
Occupancy Chargeout	-	-	12,066	12,066	(12,066)
Gain on Disposal	-	-	3,261	3,261	(3,261)
Repair and Maintenance	-	-	1,865	1,865	(1,865)
Indirect Costs	-	-	67	67	(67)
Total Expenditures	-	-	20,320	20,320	(20,320)
Revenue over (under) Expenditures	\$ -	\$ -	\$ 9,217	\$ 9,217	\$ 9,217

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	\$ 68,372	\$69,120	\$ -
Total Revenue	<u>69,120</u>	<u>748</u>	<u>68,372</u>	<u>69,120</u>	<u>-</u>
Expenditures					
Travel	3,500	-	-	-	3,500
Supplies and Miscellaneous	42,320	-	225	225	42,095
Transportation	1,000	-	-	-	1,000
Postage	200	-	25	25	175
Computer Cost	5,000	-	-	-	5,000
Vehicle Repair	3,000	-	-	-	3,000
Telephone	-	-	1,152	1,152	(1,152)
Repair and Maintenance	-	324	3,358	3,682	(3,682)
Playground	3,800	-	-	-	3,800
Parent Activity	1,200	-	-	-	1,200
Recognition	500	-	-	-	500
Contract Services	2,100	-	1,260	1,260	840
Training	1,500	-	168	168	1,332
Food Costs	-	424	-	424	(424)
Meals and Activities	5,000	-	-	-	5,000
Total Expenditures	<u>69,120</u>	<u>748</u>	<u>6,188</u>	<u>6,936</u>	<u>62,184</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 62,184</u>	<u>\$62,184</u>	<u>\$ 62,184</u>

Coastal Community Action, Inc.
Supplemental More at 4 19 - 20
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending August 31, 2020

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
State	\$ -	\$ -	\$ 5,920	\$ 5,920	\$ 5,920
Total Revenue	-	-	5,920	5,920	5,920
Expenditures					
Repair and Maintenance	-	-	324	324	(324)
Total Expenditures	-	-	324	324	(324)
Revenue over (under) Expenditures	\$ -	\$ -	\$ 5,596	\$ 5,596	\$ 5,596

Coastal Community Action, Inc.
Hurricane Florence 2018 - Head Start - 18 - 20
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending December 31, 2020

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ -	\$ -	\$ 111,819	\$ 111,819	\$ 111,819
Other Revenue	-	15,538	568,327	583,865	583,865
Total Revenue	-	15,538	680,146	695,684	695,684
Expenditures					
Salaries	-	6,034	316	6,350	(6,350)
Fringe Benefits	-	2,445	109	2,554	(2,554)
Travel	-	271	17	288	(288)
Supplies and Miscellaneous	-	-	121,637	121,637	(121,637)
Computer Cost	-	-	4,545	4,545	(4,545)
Repair and Maintenance	-	4,437	535,760	540,197	(540,197)
Playground	-	-	3,273	3,273	(3,273)
Food Costs	-	-	4,880	4,880	(4,880)
Classroom Consumables	-	-	7,000	7,000	(7,000)
Meals and Activities	-	1,365	-	1,365	(1,365)
Contract Services	-	-	1,325	1,325	(1,325)
Copier Lease Payment	-	-	179	179	(179)
Health and Safety	-	-	10,800	10,800	(10,800)
Indirect Costs	-	986	65	1,051	(1,051)
Furniture and Fixtures Purchase	-	-	1,128	1,128	(1,128)
Total Expenditures	-	15,538	691,034	706,572	(706,572)
Revenue over (under) Expenditures	\$ -	\$ -	\$ (10,888)	\$ (10,888)	\$ (10,888)

Coastal Community Action, Inc.
Hurricane Florence 2018 - Building Services 18-19
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	\$ -	\$ -	\$ 95	\$ 95	95
Other Revenue	-	351	43,684	44,035	44,035
Total Revenue	-	351	43,779	44,130	44,130
Expenditures					
Travel	-	16	84	100	(100)
Repair and Maintenance	-	121	49,019	49,140	(49,140)
Meals and Activities	-	214	227	441	(441)
Purchase of Capital Assets	-	-	-	-	-
Total Expenditures	-	351	49,330	49,681	(49,681)
Revenue over (under) Expenditures	\$ -	\$ -	\$ (5,551)	\$ (5,551)	\$ (5,551)

Coastal Community Action, Inc.
Good Hands for Hurricane Florence Recovery 18-19
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending March 1, 2019

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Other Revenue	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
Total Revenue	-	-	2,500	2,500	2,500
Expenditures					
Supplies and Miscellaneous	-	-	2,500	2,500	(2,500)
Total Expenditures	-	-	2,500	2,500	(2,500)
Revenue over (under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

Coastal Community Action, Inc.
NCAA Christmas Celebration 2019
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending January 31, 2019

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Other Revenue	\$ 1,000	\$ -	\$ 711	\$ 711	\$ (289)
Total Revenue	1,000	-	711	711	(289)
Expenditures					
Supplies and Miscellaneous	1,000	-	711	711	289
Total Expenditures	1,000	-	711	711	289
Revenue over (under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

Coastal Community Action, Inc.
Unrestricted Funds 18-19
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	\$ -	\$ -	\$ 26,621	\$ 26,621	\$ 26,621
Interest Income	-	-	4,165	4,165	4,165
Total Revenue	-	-	30,786	30,786	30,786
Expenditures					
Supplies and Miscellaneous	-	-	16,991	16,991	(16,991)
Audit and Accounting Fees	-	-	-	-	-
Travel	-	-	27	27	(27)
Telephone	-	-	-	-	-
Repair and Maintenance	-	-	150	150	(150)
Meals and Activities	-	-	201	201	(201)
Occupancy	-	-	85,614	85,614	(85,614)
Training	-	-	400	400	(400)
Contract Services	-	-	4,724	4,724	(4,724)
Loss on Disposal	-	-	(2,255)	(2,255)	2,255
Purchase of Capital Assets	-	-	-	-	-
Total Expenditures	-	-	105,852	105,852	(105,852)
Revenue over (under) Expenditures	\$ -	\$ -	\$ (75,066)	\$ (75,066)	\$ (75,066)

COMPLIANCE SECTION

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

PETWAY MILLS & PEARSON, PA

CERTIFIED PUBLIC ACCOUNTANTS

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

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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, 2019, 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 19, 2020.

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 19, 2020

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

**PETWAY
MILLS &
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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, 2019. 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, 2019.

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 19, 2020

**COASTAL COMMUNITY ACTION, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

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
Section 8 Housing Choice Vouchers	14.871
Foster Grandparent - Senior Companion Cluster	94.011 / 94.016
Weatherization Assistance Program and Heating and Air Repair and Replacement Program	93.568
Community Services Block Grant	93.569
Child and Adult Food Program	10.558

Dollar threshold use to distinguish between Type A and Type B Programs:

\$750,000

Auditee qualified as low-risk auditee?	_____ yes	_____ x _____ no
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**COASTAL COMMUNITY ACTION, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

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, 2019**

SECTION I FINANCIAL STATEMENT FINDINGS

None Reported.

SECTION II FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None Reported.

Coastal Community Action, Inc.
Schedule of Expenditures of Federal And State Awards
Fiscal Year Ended September 30, 2019

Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures
Federal Grants:			
U.S. Department of Health & Human Services			
Head Start / Early Head Start (Direct Programs)	93.600		\$ 6,550,975
Head Start - Training and Technical Assistance (Direct Program)	93.600		53,786
Early Head Start Training and Technical Assistance (Direct Program)	93.600		12,922
Passed through the N.C. Department of Health and Human Services:			
Community Services Block Grant	93.569	G-14/15B1NCCOSR	261,177
Passed through the N.C. Department of Health and Human Services / N.C. Department of Environmental Quality:			
Weatherization Assistance for Low Income	93.568	WAP 6044/6512	832,322
Low Income Home Energy Assistance Program	93.568	WAP 6044/6512	411,875
Heating Appliance Repair and Replacement Program			<u>8,123,057</u>
Total U.S. Department of Health and Human Services			
U.S. Department of Housing and Urban Development			
Lower Income Housing Assistance Program (Direct Program)	14.871	NC141AF0082	1,745,392
Family Self Sufficient Direct	14.871	NC141AF0082	6,104
Passed through the N.C. Department of Health and Human Services:			
Home & Community Care Block Grant			
Passed through Carteret County	14.225		1,638
Passed through North Carolina Housing Finance Agency:			
Single Family Rehabilitation Program	14.239	SFR 12/13/14	231,974
Total U.S. Department of Housing and Urban Development			
U.S. Department of Energy			
Passed through the N.C. Department of Environmental Quality			
Weatherization Assistance for Low Income	81.042	WAP 6044/6512	328,752
Total U.S. Department of Energy			
U.S. Department of Agriculture			
Passed through the N.C. Department of Public Inspection:			
Child and Adult Food Program	10.558	7363	389,874
Total U.S. Department of Agriculture			
U.S. Department of Homeland Security			
Passed through the N.C. Department of Public Safety:			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		3,664
Total U.S. Department of Homeland Security			

Coastal Community Action, Inc.
Schedule of Expenditures of Federal And State Awards
Fiscal Year Ended September 30, 2019

Corporation for National and Community Service			
Foster Grandparent - Senior Companion	94.011	15GXSN002	292,615
Cluster (Direct Program)	94.016	15SXSN003	237,184
Retired Senior Volunteer Program (Direct Program)	94.002	15SRSN008	33,985
			563,784
Total Corporation for National and Community Service			563,784
Total Federal Assistance			11,394,239
 State Grants:			
N.C. Department of Public Instruction			
Passed through Department of Health and Human Services			164,047
NC Pre-K			605
Head Start/Early Head Start-Work First Program Collaborations			605
			164,652
Total N.C. Department of Public Instruction			164,652
Total State Assistance			164,652
Total Assistance			\$ 11,558,891

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, 2019. 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 15 of the financial statements.

Grantee Contributions

The Organization contributed the following to federal programs:

Head Start	\$ 1,669,765
Foster Grandparent-Senior Companion	56,146
Total Corporation Contributions	\$ 1,725,911

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, 2019

	CFDA 14.871 Housing Choice Vouchers	Business Activities	Total
Assets			
111 Cash - Unrestricted	\$ 115,770	\$ -	\$ 115,770
113 Cash - Other Restricted	16,658	-	16,658
115 Cash - Restricted for Payment of Current Liabilities	93,006	-	93,006
125 Accounts Receivable - Miscellaneous	-	-	-
150 Total Current Assets	<u>225,434</u>	<u>-</u>	<u>225,434</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>\$ 225,434</u>	<u>\$ -</u>	<u>\$ 225,434</u>
Liabilities and Net Assets			
321 Accrued Wage/Payroll Taxes Payable	\$ 3,324	\$ -	\$ 3,324
322 Accrued Compensated Absences - Current Portion	3,696	-	3,696
341 Tenant Security Deposits	-	-	-
345 Restricted Other Current Liabilities	21,206	-	21,206
346 Accrued Liabilities - Other	-	-	-
310 Total Current Liabilities	<u>28,226</u>	<u>-</u>	<u>28,226</u>
353 Non-current Liabilities - Other	-	-	-
300 Total Liabilities	<u>28,226</u>	<u>-</u>	<u>28,226</u>
508.1 Invested In Capital Assets, Net of Related Debt	-	-	-
511.1 Restricted Net Assets	88,458	-	88,458
512.1 Unrestricted Net Assets	108,750	-	108,750
513 Total Equity/Net Assets	<u>197,208</u>	<u>-</u>	<u>197,208</u>
600 Total Liabilities and Equity/Net Assets	<u>\$ 225,434</u>	<u>\$ -</u>	<u>\$ 225,434</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, 2019

	CFDA 14.871 Housing Choice Vouchers	Business Activities	Total
Revenues:			
70500 Total Tenant Revenue	\$ -	\$ -	\$ -
70600 HUD PHA Operating Grants	1,769,601	-	1,769,601
71100 Investment Income - Unrestricted	-	-	-
71400 Fraud Recovery	3,838	-	3,838
71500 Other Revenue	174	-	174
72000 Investment Income - Restricted	-	-	-
70000 Total Revenue	<u>1,773,613</u>	<u>-</u>	<u>1,773,613</u>
Expenses:			
91100 Administrative Salaries	115,720	-	115,720
91200 Auditing Fees	5,532	-	5,532
91400 Advertising and Marketing	-	-	-
91500 Employee Benefit contributions - Administrative	38,322	-	38,322
91600 Office Expenses	36,803	-	36,803
91800 Travel	10,103	-	10,103
91810 Allocated Overhead	28,753	-	28,753
91900 Other	5,146	-	5,146
91000 Total Operating - Administrative	<u>240,379</u>	<u>-</u>	<u>240,379</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	1,369	-	1,369
96130 Workmen's Compensation	1,415	-	1,415
96100 Total insurance Premiums	<u>2,784</u>	<u>-</u>	<u>2,784</u>
96900 Total Operating Expenses	<u>243,163</u>	<u>-</u>	<u>243,163</u>
97000 Excess of Operating Revenue over Operating Expenses	<u>1,530,450</u>	<u>-</u>	<u>1,530,450</u>
97300 Housing Assistance Payments	1,474,588	-	1,474,588
97350 HAP Portability-In	2,198	-	2,198
90000 Total Expenses	<u>1,719,949</u>	<u>-</u>	<u>1,719,949</u>
10000 Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	<u>\$ 53,664</u>	<u>\$ -</u>	<u>\$ 53,664</u>
11030 Beginning Equity	143,544	-	143,544
11040 Prior Period Adjustments, Equity Transfers and Correction of Errors	-	-	-
11170 Administrative Fee Equity	(108,750)	-	(108,750)
11180 Housing Assistance Payments Equity	<u>\$ 88,458</u>	<u>\$ -</u>	<u>\$ 88,458</u>
11190 Unit Months Available	5,328	-	5,328
11210 Number of Unit Months Leased	4,475	-	4,475