

COASTAL COMMUNITY ACTION, INC.

NEWPORT, NORTH CAROLINA

FINANCIAL STATEMENTS

YEAR ENDED SEPTEMBER 30, 2020

COASTAL COMMUNITY ACTION, INC.
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FINANCIAL STATEMENTS

**PETWAY
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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, 2020, 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, 2020, 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 February 22, 2021, 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

February 22, 2021

COASTAL COMMUNITY ACTION, INC.
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2020

ASSETS

Assets

Current assets

Cash and cash equivalents	\$	785,266
Restricted cash		643,918
Accounts receivable:		
Grants and contracts		1,292,192
Other		5,000
Prepaid expenses		137,907
Total current assets		2,864,283

Property and equipment, net of accumulated depreciation		3,279,362
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Total assets	\$	6,143,645
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LIABILITIES AND NET ASSETS

Liabilities

Current liabilities

Accounts payable	\$	724,252
Accrued expenses		528,966
Security deposits		2,100
Current portion of mortgage payable		103,763
Current portion of capital leases payable		16,079
Total current liabilities		1,375,160

Long-term liabilities

Mortgage payable		1,879,656
Capital leases payable		13,696
Total liabilities		3,268,512

Net Assets

Without donor restrictions		
Undesignated		965,047
Invested in property and equipment, net of related debt		1,266,168
Board designated for USDA debt restrictions		190,471
With donor restrictions		
Purpose restrictions		453,447
Total net assets		2,875,133
Total liabilities and net assets	\$	6,143,645

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

COASTAL COMMUNITY ACTION, INC.
STATEMENT OF ACTIVITIES
SEPTEMBER 30, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue:			
Federal grants	\$ 10,504,395	\$ 2,191,066	\$ 12,695,461
State grants	432,127	-	432,127
In-kind contributions	1,752,765	-	1,752,765
Contracted services	328,141	-	328,141
Local revenue	10,872	-	10,872
Other	231,479	-	231,479
Interest	3,255	-	3,255
Net assets released from restrictions	1,919,350	(1,919,350)	-
Total revenue	15,182,384	271,716	15,454,100
Expenses:			
Program services			
Child development programs	9,234,241	-	9,234,241
Housing repairs programs	1,722,524	-	1,722,524
Housing assistance programs	1,671,165	-	1,671,165
Senior programs	660,756	-	660,756
Community services programs	343,459	-	343,459
Other programs unrestricted programs	113,089	-	113,089
Supporting services			
Management and general	865,163	-	865,163
Total expenses	14,610,397	-	14,610,397
Change in net assets	571,987	271,716	843,703
Net assets at beginning of year	1,849,699	181,731	2,031,430
Net assets at end of year	\$ 2,421,686	\$ 453,447	\$ 2,875,133

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

COASTAL COMMUNITY ACTION, INC.
STATEMENT OF FUNCTIONAL EXPENSES
SEPTEMBER 30, 2020

	Program Services						Supporting Services	
	Child Development Programs	Housing Repairs Programs	Housing Assistance Programs	Senior Programs	Community Services Programs	Other Unrestricted Programs	Management & General Total	Totals
Direct Expenses:								
Salaries	\$ 3,990,502	\$ 487,074	\$ 138,983	\$ 126,060	\$ 105,832	\$ 29,393	\$ 516,745	\$ 5,394,589
Fringe Benefits	1,278,443	170,099	45,210	39,868	32,574	24,780	162,419	1,753,393
Travel	32,131	13,424	6,051	41,727	3,515	636	6,069	103,553
Training	35,456	8,640	3,084	220	11,621	178	5,652	64,851
Audit and Accounting Fees	17,665	4,775	4,333	1,439	821	696	-	29,729
Insurance	144,826	11,680	1,381	2,758	1,443	2,720	12,125	176,933
Supplies and Miscellaneous	336,446	6,589	12,569	10,286	12,857	70,734	19,689	469,170
Postage	9,319	2,616	5,727	4,841	1,387	316	1,674	25,880
Copier Lease Payments	13,056	55	106	24	18	945	5,684	19,888
Parent Activity	1,181	-	-	-	-	-	-	1,181
Meals and Activities	3,973	-	-	10,159	376	4,127	2,095	20,730
Recognition	-	-	-	1,731	-	558	-	2,289
Medical and Dental Expenses	34,170	-	13,224	95	29,848	-	-	77,337
Advertising	1,588	14,560	-	-	6,369	-	3,450	25,967
Food Costs	215,997	-	-	-	-	-	-	215,997
Classroom Consumables	16,736	-	-	-	-	-	-	16,736
Field Trips	248	-	-	-	-	-	-	248
Dump Fees	-	1,351	-	-	-	-	-	1,351
Transportation	13,239	-	-	1,887	-	-	-	15,126
Small Tools	-	6,629	-	-	-	-	-	6,629
Repair and Maintenance	326,758	137	287	185	61	23,041	1,836	352,305
Vehicle Repair	50,170	6,122	-	-	-	-	-	56,292
Occupancy	389,360	35,285	13,160	9,478	5,076	28,381	55,028	535,768
Telephone	64,353	8,514	1,652	1,645	4,735	341	10,510	91,750
Computer Cost	112,296	1,182	3,369	355	533	-	25,664	143,399
Playground	1,174	-	-	-	-	-	-	1,174
In Kind Space	1,702,834	-	-	-	-	-	32	1,702,866
In Kind Other	13,836	-	-	36,090	-	-	(26)	49,900
Client Payments	-	-	-	-	125,956	-	-	125,956
Escrow	-	-	32,320	-	-	-	-	32,320
Housing Assistance	-	-	1,380,741	-	-	-	-	1,380,741
Administrative Fees	-	232	1,574	-	-	-	-	1,806
Stipends	-	-	-	367,591	-	122	-	367,713
Materials	3,520	428,647	-	-	-	-	-	432,167
Subcontractor Labor	-	252,730	-	-	-	-	-	252,730
Soft Costs	-	11,664	-	-	-	-	-	11,664
Hard Costs	-	112,070	-	-	-	-	-	112,070
Health and Safety	4,824	96,784	-	-	-	-	-	101,608
Contract Services	322,785	9,880	2,580	607	40	5,368	22,847	364,107
Loss on Disposal	-	-	-	-	-	-	-	-
Equipment Purchase	362,749	-	4,814	3,710	24,541	6,400	13,670	415,884
Total Expenditures	9,499,635	1,690,739	1,671,165	660,756	367,603	198,736	865,163	14,953,797
Indirect costs	709,084	86,552	24,695	22,399	18,805	3,628	(865,163)	-
Expenses before adjustments	10,208,719	1,777,291	1,695,860	683,155	386,408	202,364	-	14,953,797
Depreciation on funded assets	53,862	31,785	-	-	-	(85,647)	-	-
Capital expenditures - funded	(319,258)	-	-	-	(24,144)	-	-	(343,400)
Indirect costs	(709,084)	(86,552)	(24,695)	(22,399)	(18,805)	(3,628)	865,163	-
Total expenses	\$ 9,234,241	\$ 1,722,524	\$ 1,671,165	\$ 660,756	\$ 343,459	\$ 113,089	\$ 865,163	\$ 14,610,397

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

COASTAL COMMUNITY ACTION, INC.
STATEMENT OF CASH FLOWS
SEPTEMBER 30, 2020

Cash Flows From Operating Activities	
Change in net assets	\$ 843,703
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	185,862
Changes in assets and liabilities:	
Decrease (increase) in:	
Accounts receivable	(640,637)
Prepaid expenses	(60,933)
Increase (decrease) in:	
Accounts payable and accrued expenses	574,408
Net cash provided by operating activities	<u>902,403</u>
Cash Flows Used in Investing Activities	
Purchase of property and equipment	(343,400)
Disposal of property and equipment	-
Net cash used by investing activities	<u>(343,400)</u>
Cash Flows Used in Financing Activities	
Payments on mortgages payable	(121,732)
Payments on capital leases	(14,061)
Acquisition of new capital lease	30,702
Net cash used by financing activities	<u>(105,091)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	453,912
CASH - BEGINNING OF YEAR	<u>975,272</u>
CASH - END OF YEAR	<u><u>\$ 1,429,184</u></u>
Cash as Reported on Statement of Financial Position	
Cash and cash equivalents	\$ 785,266
Restricted cash	643,918
	<u><u>\$ 1,429,184</u></u>
Supplemental data:	
Interest paid during year	<u><u>\$ 89,115</u></u>

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

COASTAL COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

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, 2020, CCA's bank deposits in excess of the FDIC insured limit were \$1,194,912. 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.

COASTAL COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

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

Functional expenses: The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

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

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

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 Duke Energy for a housing repair project that co-ordinates and expands weatherization services. The Duke contract generated \$189,735 of revenue in fiscal year 2020. 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 \$138,406 of revenue in fiscal year 2020.

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, 2020

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.

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	\$ 722,867
Grants and contracts receivable	1,292,192
Other accounts receivable	5,000
	<u>\$ 2,020,059</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 \$130,257 during the year ended September 30, 2020.

Note 4. Property and Equipment

A summary of property and equipment as of September 30, 2020:

Property and Equipment	Amount
Land	\$ 582,025
Building	3,796,696
Equipment	639,110
Furniture & Fixtures	163,713
Motor Vehicles	1,214,090
	6,395,634
Less Accumulated Depreciation	(3,116,272)
Total	\$ 3,279,362

COASTAL COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

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, 2020, totaling \$157,914 is included in accrued expenses.

Note 6. Economic Dependence/Contingency

CCA receives approximately 91% of its revenue from federal and State resources for the various programs CCA administers. Balances due from federal and State sources comprise 93% of the grant and contracts receivable balance as of September 30, 2020. 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 June 24, 2020, CCA contracted with First Bank for an unsecured bank line of credit with terms of up to \$250,000 and an interest rate at prime rate plus 1.00% with a floor rate of 5.50%. At year ended September 30, 2020, the outstanding balance is \$0.

COASTAL COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

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. \$ 563,242

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. 803,945

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. 491,958

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. 124,274

Total mortgages payable \$ 1,983,419

COASTAL COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

Aggregate maturities required on long-term debt as of September 30, 2020 are due in future years as follows:

<u>Year ending September 30:</u>	
2021	\$ 103,763
2022	108,302
2023	113,039
2024	117,984
2025	123,146
Thereafter	<u>1,417,185</u>
Total mortgages payable	<u><u>\$ 1,983,419</u></u>

In connection with the debt agreements with the U.S. Department of Agriculture, Rural Development Administration, CCA has agreed to establish and make monthly or annual payments to a special savings account until one annual payment has been accumulated for each of the loans. The balance of restricted cash in connection for the above debt agreements at September 30, 2019 is \$190,471.

Interest expense for 2020 was \$89,115.

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, 2020 is not material. Rental expense included in the statement of activities for the year ended September 30, 2020 is \$23,272.

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, 2020 amounted to \$1,702,866. Other in-kind contributions of \$49,900 related to educational and other programmatic services were recorded for the year ended September 30, 2020. 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, 2020

Note 11. Net Assets

At September 30, 2020, net assets consisted of the following:

Without Donor Restrictions:	
Undesignated	\$ 902,648
Invested in Capital Assets, Net of Related Debt	1,266,168
Board Designated for USDA Debt Restrictions	190,471
Total Without Donor Restrictions	2,359,287
 With Donor Restrictions:	
Housing Assistance Payments	124,815
Community Services Programs	271,152
Children Services Programs	76,848
Senior Programs	43,031
Total With Donor Restrictions	515,846
Total Net Assets	\$ 2,875,133

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	\$ 1,856,951
Provision of Childcare Services	-
	\$ 1,856,951

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, 2020

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.

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, 2020 was 17.79%.

Note 16. Capital Leases

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. In 2019, the Organization entered into a three-year lease for copiers. The lease is payable in monthly installments of \$259. In 2020, the Organization entered into a lease for copiers. The lease is payable in monthly installments of \$648. As of September 30, 2020, the ending balances for total capital leases is \$29,775.

Aggregate maturities required on capital leases as of September 30, 2020 are due in future years as follows:

<u>Year ending September 30:</u>	
2021	\$ 16,992
2022	11,515
2023	2,602
Total payments	31,109
Less interest amount	(1,334)
Minimum lease payments	\$ 29,775

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

COASTAL COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

	<u>2020</u>
Equipment	<u>\$ 87,060</u>
	87,060
Less accumulated depreciation	<u>61,468</u>
	<u><u>\$ 25,592</u></u>

SUPPLEMENTAL INFORMATION

COASTAL COMMUNITY ACTION, INC.
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES
FISCAL YEAR ENDED SEPTEMBER 30, 2020

	Child Development Programs	Housing Repairs Programs	Housing Assistance Programs	Senior Programs	Community Services Programs	Other Unrestricted Programs	Totals
Revenue:							
Grants:							
Federal	\$ 8,178,536	\$ 1,492,077	\$ 1,737,619	\$ 640,246	\$ 618,525	\$ 28,458	\$ 12,695,461
State	432,127	-	-	-	-	-	432,127
In Kind	1,716,672	-	-	36,093	-	-	1,752,765
Local Revenue	-	-	-	10,872	-	-	10,872
Contracted Services	-	328,141	-	-	-	-	328,141
Other Revenue	101,263	7,938	150	3,737	3,260	115,131	231,479
Interest Income	-	-	-	-	-	3,255	3,255
Total revenue	10,428,598	1,828,156	1,737,769	690,948	621,785	146,844	15,454,100
Expenditures:							
Salaries	3,990,502	487,074	138,983	126,060	105,832	29,393	4,877,844
Fringe Benefits	1,278,443	170,099	45,210	39,868	32,574	24,780	1,590,974
Indirect Costs	709,084	86,552	24,695	22,399	18,805	3,628	865,163
Travel	32,131	13,424	6,051	41,727	3,515	636	97,484
Training	35,466	8,640	3,084	220	11,621	178	59,199
Audit and Accounting Fees	17,665	4,775	4,333	1,439	821	696	29,729
Insurance	144,826	11,680	1,381	2,758	1,443	2,720	164,808
Supplies and Miscellaneous	336,446	6,589	12,569	10,286	12,857	70,734	449,481
Postage	9,319	2,616	5,727	4,841	1,387	316	24,206
Copier Lease Payments	13,056	55	106	24	18	945	14,204
Parent Activity	1,181	-	-	-	-	-	1,181
Meals and Activities	3,973	-	-	10,159	376	4,127	18,635
Recognition	-	-	-	1,731	-	558	2,289
Medical and Dental Expenses	34,170	-	13,224	95	29,848	-	77,337
Advertising	1,588	14,560	-	-	6,369	-	22,517
Food Costs	215,997	-	-	-	-	-	215,997
Classroom Consumables	16,736	-	-	-	-	-	16,736
Field Trips	248	-	-	-	-	-	248
Dump Fees	-	1,351	-	-	-	-	1,351
Transportation	13,239	-	-	1,887	-	-	15,126
Small Tools	-	6,629	-	-	-	-	6,629
Repair and Maintenance	326,758	137	287	185	61	23,041	350,469
Vehicle Repair	50,170	6,122	-	-	-	-	56,292
Occupancy	389,360	35,285	13,160	9,478	5,076	28,381	480,740
Telephone	64,353	8,514	1,652	1,645	4,735	341	81,240
Computer Cost	112,296	1,182	3,369	355	533	-	117,735
Playground	1,174	-	-	-	-	-	1,174
In Kind Space	1,702,834	-	-	-	-	-	1,702,834
In Kind Other	13,836	-	-	36,090	-	-	49,926
Client Payments	-	-	-	-	125,956	-	125,956
Escrow	-	-	32,320	-	-	-	32,320
Housing Assistance	-	-	1,380,741	-	-	-	1,380,741
Administrative Fees	-	232	1,574	-	-	-	1,806
Stipends	-	-	-	367,591	-	122	367,713
Materials	3,520	428,647	-	-	-	-	432,167
Subcontractor Labor	-	252,730	-	-	-	-	252,730
Soft Costs	-	11,664	-	-	-	-	11,664
Hard Costs	-	112,070	-	-	-	-	112,070
Health and Safety	4,824	96,784	-	-	-	-	101,608
Contract Services	322,785	9,880	2,580	607	40	5,368	341,260
Equipment Purchase	362,749	-	4,814	3,710	24,541	6,400	402,214
Total Expenditures	10,208,719	1,777,291	1,695,860	683,155	386,408	202,364	14,953,797
Revenues over (under) Expenditures	\$ 219,879	\$ 50,865	\$ 41,909	\$ 7,793	\$ 235,377	\$ (55,520)	\$ 500,303
Reconciliation of programmatic basis to full accrual basis:							
Revenues over (under) expenditures - programmatic basis	\$ 219,879	\$ 50,865	\$ 41,909	\$ 7,793	\$ 235,377	\$ (55,520)	\$ 500,303
Depreciation on funded assets	(53,862)	(31,785)	-	-	-	85,647	-
Capital expenditures - funded	319,256	-	-	-	24,144	-	343,400
Indirect costs	709,084	86,552	24,695	22,399	18,805	3,628	865,163
Revenues over (under) expenditures -GAAP basis	1,194,357	105,632	66,604	30,192	278,326	33,755	1,708,866
Indirect costs reported as separate item, management and general	(709,084)	(86,552)	(24,695)	(22,399)	(18,805)	(3,628)	(865,163)
Change in Net Assets - GAAP Basis	\$ 485,273	\$ 19,080	\$ 41,909	\$ 7,793	\$ 259,521	\$ 30,127	\$ 843,703

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	\$ 24,091	\$ 40,677	\$ (16,692)
Total Revenues	57,369	16,586	24,091	40,677	(16,692)
Expenditures:					
Travel	20,000	302	2,847	3,149	16,851
Training	37,369	16,284	21,244	37,528	(159)
Total Expenditure	57,369	16,586	24,091	40,677	16,692
Revenue over (under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

Coastal Community Action, Inc
Head Start Training and Technical Assistance 20-21
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending August 31, 2021

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 57,369	\$ -	\$ 1,055	\$ 1,055	\$ (56,314)
Total Revenues	57,369	-	1,055	1,055	(56,314)
Expenditures:					
Fringe Benefits	10,000	-	-	-	10,000
Supplies and Miscellaneous	7,500	-	-	-	7,500
Travel	10,464	-	316	316	10,148
Training	29,405	-	739	739	28,666
Total Expenditure	57,369	-	1,055	1,055	56,314
Revenue over (under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

Coastal Community Action, Inc
HS/EHS 20-21
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending August 31, 2021

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Expenditures:					
Salaries	-	-	40	40	(40)
Fringe Benefits	-	-	(36)	(36)	36
Supplies and Miscellaneous	-	-	(11)	(11)	11
Indirect Costs	-	-	7	7	(7)
Total Expenditures	-	-	-	-	-
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	\$ 198	\$ 2,023	\$ 40,771
Total Revenues	42,794	1,825	198	2,023	40,771
Expenditures:					
Salaries	-	180	-	180	(180)
Fringe Benefits	-	62	-	62	(62)
Indirect Costs	-	37	-	37	(37)
Travel	15,000	536	197	733	14,267
Training	27,794	1,011	-	1,011	26,783
Total Expenditure	42,794	1,826	197	2,023	40,771
Revenue over (under) Expenditures	\$ -	\$ (1)	\$ 1	\$ -	\$ -

Coastal Community Action, Inc
Early Head Start Training and Technical Assistance 20-21
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending August 31, 2021

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 42,794	\$ -	\$ -	\$ -	\$ (42,794)
Total Revenues	42,794	-	-	-	(42,794)
Expenditures:					
Fringe Benefits	5,500	-	-	-	5,500
Supplies and Miscellaneous	3,300	-	-	-	3,300
Travel	11,494	-	-	-	11,494
Training	22,500	-	-	-	22,500
Total Expenditure	42,794	-	-	-	42,794
Revenue over (under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

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	\$ 7,229,649	\$ 7,836,640	\$ 892,549
Other Revenue	3,000	-	93,422	93,422	(90,422)
In Kind	1,302,919	67,760	1,235,159	1,302,919	-
Total Revenue	10,035,108	674,751	8,558,230	9,232,981	802,127
Expenditures					
Salaries	4,156,371	286,784	3,484,517	3,771,301	385,070
Fringe Benefits	1,569,684	121,430	1,113,324	1,234,754	334,930
Indirect Costs	896,944	63,032	619,174	682,206	214,738
Travel	39,792	3,255	25,301	28,556	11,236
Training	7,170	31	13,382	13,413	(6,243)
Audit and Accounting Fees	33,797	-	15,903	15,903	17,894
Insurance	180,000	11,016	133,109	144,125	35,875
Supplies and Miscellaneous	251,081	20,498	316,948	337,446	(86,365)
Postage	4,500	331	8,228	8,559	(4,059)
Copier Lease Payments	37,000	1,182	11,769	12,951	24,049
Parent Activity	12,200	-	1,181	1,181	11,019
Medical and Dental Expenses	31,200	439	33,091	33,530	(2,330)
Advertising	3,500	-	1,588	1,588	1,912
Materials	-	-	3,520	3,520	(3,520)
Health and Safety	-	-	4,811	4,811	(4,811)
Food Costs	23,482	425	1,468	1,893	21,589
Classroom Consumables	-	723	14,476	15,199	(15,199)
Repair and Maintenance	292,680	12,877	307,657	320,534	(27,854)
Vehicle Repair	25,000	715	44,835	45,550	(20,550)
Occupancy	370,600	49,339	320,702	370,041	559
Telephone	80,000	3,715	60,103	63,818	16,182
Computer Cost	52,000	1,879	109,284	111,163	(59,163)
Playground	22,000	1,969	932	2,901	19,099
In Kind Space	1,302,919	63,445	1,228,324	1,291,769	11,150
In Kind Other	-	4,315	6,836	11,151	(11,151)
Meals and Activities	3,000	105	3,973	4,078	(1,078)
Transportation	30,000	856	11,846	12,702	17,298
Field Trips	8,500	-	248	248	8,252
Equipment Purchase	157,090	7,570	360,208	367,778	(210,688)
Contract Services	444,598	18,820	301,492	320,312	124,286
Total Expenditures	10,035,108	674,751	8,558,230	9,232,981	802,127
Revenue over (under) Expenditures	\$ -	\$ -	\$ -	\$ -	-

Coastal Community Action, Inc
Head Start/Early Head Start 20-21
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending August 31, 2021

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenues:					
Grants: Federal	\$ 9,379,104	\$ -	\$ 486,780	\$ 486,780	\$ 8,892,324
Grants: State	-	-	28,417	28,417	(28,417)
Other revenue	-	-	15	15	(15)
In Kind	2,203,088	-	479,863	479,863	1,723,225
Total Revenue	11,582,192	-	995,075	995,075	10,587,117
Expenditures					
Salaries	4,407,934	-	276,676	276,676	4,131,258
Fringe Benefits	1,666,870	-	90,180	90,180	1,576,690
Indirect Costs	899,025	-	49,163	49,163	849,862
Travel	31,000	-	3,253	3,253	27,747
Training	5,000	-	-	-	5,000
Audit and Accounting Fees	42,797	-	-	-	42,797
Insurance	115,000	-	(268)	(268)	115,268
Supplies and Miscellaneous	535,015	-	13,928	13,928	521,087
Postage	4,500	-	920	920	3,580
Copier Lease Payments	15,000	-	22	22	14,978
Parent Activity	19,000	-	-	-	19,000
Medical and Dental Expenses	63,500	-	720	720	62,780
Advertising	2,500	-	-	-	2,500
Materials	-	-	-	-	-
Health and Safety	55,000	-	-	-	55,000
Food Costs	10,000	-	-	-	10,000
Classroom Consumables	-	-	1,516	1,516	(1,516)
Repair and Maintenance	125,000	-	7,314	7,314	117,686
Vehicle Repair	25,000	-	5,088	5,088	19,912
Occupancy	343,000	-	28,850	28,850	314,150
Telephone	65,000	-	4,404	4,404	60,596
Computer Cost	234,673	-	591	591	234,082
Playground	90,000	-	189	189	89,811
In Kind Space	2,203,088	-	472,862	472,862	1,730,226
In Kind Other	-	-	7,000	7,000	(7,000)
Meals and Activities	35,000	-	-	-	35,000
Transportation	68,000	-	1,238	1,238	66,762
Field Trips	4,000	-	-	-	4,000
Equipment Purchase	75,000	-	-	-	75,000
Contract Services	442,290	-	15,142	15,142	427,148
Total Expenditures	11,582,192	-	978,788	978,788	10,603,404
Revenue over (under) Expenditures	\$ -	\$ -	\$ 16,287	\$ 16,287	(16,287)

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 September 30, 2020

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 661,180	\$ 36,117	\$ 316,862	\$ 352,979	\$ (308,201)
Other Revenue	-	465	7,826	8,291	8,291
Total Revenue	661,180	36,582	324,688	361,270	(299,910)
Expenditures:					
Salaries	222,525	6,510	69,620	76,130	146,395
Fringe Benefits	77,884	2,583	22,633	25,216	52,668
Indirect Costs	48,021	1,481	12,371	13,852	34,169
Audit and Accounting Fees	-	-	982	982	(982)
Insurance	-	95	1,820	1,915	(1,915)
Food Costs	312,750	28,733	214,442	243,175	69,575
Total Expenditures	661,180	39,402	321,868	361,270	299,910
Revenue over (under) Expenditures	\$ -	\$ (2,820)	\$ 2,820	\$ -	\$ -

Coastal Community Action, Inc
Child and Adult Care Food Programs 20 - 21
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending September 30, 2021

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 661,773	\$ -	\$ -	\$ -	\$ (661,773)
Total Revenue	661,773	-	-	-	(661,773)
Expenditures:					
Salaries	223,525	-	-	-	223,525
Fringe Benefits	71,237	-	(231)	(231)	71,468
Audit and Accounting Fees	1,100	-	-	-	1,100
Indirect Costs	40,711	-	-	-	40,711
Insurance	1,200	-	231	231	969
Food Costs	324,000	-	-	-	324,000
Total Expenditures	661,773	-	-	-	661,773
Revenue over (under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

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	\$ 338,354	\$ 366,088	\$ (269,539)
In-kind Revenue	-	-	1,650	1,650	1,650
Total Revenue:	<u>635,627</u>	<u>27,734</u>	<u>340,004</u>	<u>367,738</u>	<u>(267,889)</u>
Expenditures:					
Salaries	396,253	23,072	159,649	182,721	213,532
Fringe Benefits	138,938	8,148	52,573	60,721	78,217
Indirect Costs	85,511	4,754	28,369	33,123	52,388
Travel	1,000	46	217	263	737
Vehicle Repair	-	-	247	247	(247)
Accounting and Auditing Fees	2,500	-	780	780	1,720
Insurance	500	791	9,934	10,725	(10,225)
Supplies and Miscellaneous	5,600	944	5,581	6,525	(925)
Postage	175	-	171	171	4
Copier Lease Payments	-	121	1,265	1,386	(1,386)
Transportation	-	-	155	155	(155)
In kind Space	-	-	1,648	1,648	(1,648)
Playground	-	-	53	53	(53)
Training	-	-	91	91	(91)
Equipment Purchase	-	-	2,541	2,541	(2,541)
Medical and Dental Expenses	-	-	359	359	(359)
Health and Safety	-	-	13	13	(13)
Food Costs	-	-	87	87	(87)
Classroom Consumables	-	75	744	819	(819)
Repair and Maintenance	-	1,201	8,223	9,424	(9,424)
Occupancy	-	6,176	39,808	45,984	(45,984)
Telephone	500	265	(154)	111	389
Computer Cost	4,500	-	2,421	2,421	2,079
Contract Services	150	1,219	6,151	7,370	(7,220)
Total Expenditures	<u>635,627</u>	<u>46,812</u>	<u>320,926</u>	<u>367,738</u>	<u>267,889</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ (19,078)</u>	<u>\$ 19,078</u>	<u>\$ -</u>	<u>\$ -</u>

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	\$ 119,901	\$ 231,720	\$ 231,720
Other Revenue	-	583,865	-	583,865	583,865
Total Revenue	-	695,684	119,901	815,585	815,585
Expenditures					
Salaries	-	6,350	-	6,350	(6,350)
Fringe Benefits	-	2,554	-	2,554	(2,554)
Travel	-	288	-	288	(288)
Supplies and Miscellaneous	-	121,683	-	121,683	(121,683)
Computer Cost	-	4,545	-	4,545	(4,545)
Repair and Maintenance	-	540,151	-	540,151	(540,151)
Playground	-	3,273	-	3,273	(3,273)
Food Costs	-	5,108	-	5,108	(5,108)
Classroom Consumables	-	7,000	-	7,000	(7,000)
Meals and Activities	-	1,137	-	1,137	(1,137)
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	-	1,051	-	1,051	(1,051)
Equipment Purchase	-	1,128	-	1,128	(1,128)
Total Expenditures	-	706,572	-	706,572	(706,572)
Revenue over (under) Expenditures	\$ -	\$ (10,888)	\$ 119,901	\$ 109,013	\$ 109,013

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	\$ 65,356	\$71,276	\$ 71,276
Total Revenue	-	5,920	65,356	71,276	71,276
Expenditures					
Repair and Maintenance	-	324	3,564	3,888	(3,888)
Total Expenditures	-	324	3,564	3,888	(3,888)
Revenue over (under) Expenditures	\$ -	\$ 5,596	\$ 61,792	\$67,388	\$ 67,388

Coastal Community Action, Inc
HUD 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)
Expenditures:					
Salaries	\$ -	\$ -	\$ (55)	\$ (55)	\$ 55
Fringe Benefits	-	-	(14)	(14)	14
Supplies and Miscellaneous	-	-	79	79	(79)
Indirect Costs	-	-	(10)	(10)	10
Total Expenditures	-	-	-	-	-
Revenue over (under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

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	\$ 147	\$ 1,596,898	\$ 1,597,045	\$ (121,587)
Other Revenue	-	-	150	150	150
Total Revenues	<u>1,718,632</u>	<u>147</u>	<u>1,597,048</u>	<u>1,597,195</u>	<u>(121,437)</u>
Expenditures:					
Salaries	118,417	-	110,262	110,262	8,155
Fringe Benefits	43,965	-	35,727	35,727	8,238
Indirect Costs	25,554	-	19,546	19,546	6,008
Travel	10,302	-	5,914	5,914	4,388
Training	5,495	-	1,889	1,889	3,606
Audit and Accounting Fees	5,500	-	4,333	4,333	1,167
Insurance	1,560	-	1,381	1,381	179
Supplies and Miscellaneous	6,696	-	905	905	5,791
Postage	4,317	-	1,924	1,924	2,393
Advertising	50	-	-	-	50
Equipment Purchase	-	-	189	189	(189)
Occupancy	12,450	-	13,160	13,160	(710)
Repair and Maintenance	-	-	287	287	(287)
Telephone	3,843	-	1,613	1,613	2,230
Copier Lease Payments	1,787	-	106	106	1,681
Computer Cost	3,653	-	3,369	3,369	284
Escrow	24,000	-	32,320	32,320	(8,320)
Housing Assistance	1,447,703	-	1,380,741	1,380,741	66,962
Administrative Fees	1,891	-	1,574	1,574	317
Contract Services	1,449	-	1,221	1,221	228
Total Expenditures	<u>1,718,632</u>	<u>-</u>	<u>1,616,461</u>	<u>1,616,461</u>	<u>102,171</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ 147</u>	<u>\$ (19,413)</u>	<u>\$ (19,266)</u>	<u>\$ (19,266)</u>

Coastal Community Action, Inc
Housing and Urban Development 2020 - 2021
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending September 30, 2021

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grant Federal	\$ 1,695,553	\$ -	\$ -	\$ -	\$ (1,695,553)
Total Revenues	1,695,553	-	-	-	(1,695,553)
Expenditures:					
Salaries	121,609	-	-	-	121,609
Fringe Benefits	45,114	-	4	4	45,110
Indirect Costs	24,358	-	-	-	24,358
Travel	250	-	-	-	250
Training	1,248	-	-	-	1,248
Audit and Accounting Fees	4,500	-	-	-	4,500
Insurance	1,440	-	-	-	1,440
Supplies and Miscellaneous	1,345	-	(4)	(4)	1,349
Postage	1,000	-	-	-	1,000
Advertising	50	-	-	-	50
Occupancy	13,161	-	-	-	13,161
Telephone	1,538	-	-	-	1,538
Copier Lease Payments	300	-	-	-	300
Computer Cost	3,821	-	-	-	3,821
Escrow	24,000	-	-	-	24,000
Housing Assistance	1,447,704	-	-	-	1,447,704
Administrative Fees	1,865	-	-	-	1,865
Contract Services	2,250	-	-	-	2,250
Total Expenditures	1,695,553	-	-	-	1,695,553
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 18, 2020

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 39,807	\$ 26,538	\$ 13,269	\$ 39,807	\$ -
Total Revenue	39,807	26,538	13,269	39,807	-
Expenditures:					
Salaries	24,845	16,706	9,420	26,126	(1,281)
Fringe Benefits	9,600	5,327	3,223	8,550	1,050
Indirect Costs	5,362	3,411	1,720	5,131	231
Total Expenditures	39,807	25,444	14,363	39,807	-
Revenue over (under) Expenditures	\$ -	\$ 1,094	\$ (1,094)	\$ -	\$ -

Coastal Community Action, Inc
HUD FSS 2020
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	\$ 39,807	\$ -	\$ 29,855	\$ 29,855	\$ (9,952)
Total Revenue	39,807	-	29,855	29,855	(9,952)
Expenditures:					
Salaries	24,845	-	18,767	18,767	6,078
Fringe Benefits	9,600	-	6,077	6,077	3,523
Indirect Costs	5,362	-	3,335	3,335	2,027
Total Expenditures	39,807	-	28,179	28,179	11,628
Revenue over (under) Expenditures	\$ -	\$ -	\$ 1,676	\$ 1,676	\$ 1,676

Coastal Community Action, Inc.
HUD CARES ACT COVID-19
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending December 31, 2021

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 97,597	\$ -	\$ 97,597	\$ 97,597	\$ -
Total Revenues	<u>97,597</u>	<u>-</u>	<u>97,597</u>	<u>97,597</u>	<u>-</u>
Expenditures:					
Salaries	17,751	-	589	589	17,162
Fringe Benefits	6,745	-	193	193	6,552
Indirect Costs	3,555	-	104	104	3,451
Travel	500	-	137	137	363
Medical and Dental Expenses	13,224	-	13,224	13,224	-
Contract Services	2,000	-	1,359	1,359	641
Equipment Purchase	10,000	-	4,625	4,625	5,375
Supplies and Miscellaneous	20,721	-	11,589	11,589	9,132
Postage	18,001	-	3,803	3,803	14,198
Training	5,000	-	1,195	1,195	3,805
Telephone	100	-	39	39	61
Total Expenditures	<u>97,597</u>	<u>-</u>	<u>36,857</u>	<u>36,857</u>	<u>60,740</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60,740</u>	<u>\$ 60,740</u>	<u>\$ 60,740</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	\$ 323,282	\$ 94,279	\$ 169,302	\$ 263,581	\$ (59,701)
Total Revenue	323,282	94,279	169,302	263,581	(59,701)
Expenditures:					
Salaries	80,480	22,067	57,391	79,458	1,022
Fringe Benefits	28,168	8,835	18,386	27,221	947
Indirect Costs	17,368	5,379	10,198	15,577	1,791
Travel	5,280	383	2,190	2,573	2,707
Advertising	3,400	-	3,467	3,467	(67)
Audit and Accounting Fees	1,000	223	821	1,044	(44)
Insurance	2,000	390	1,045	1,435	565
Supplies and Miscellaneous	14,415	257	11,065	11,322	3,093
Postage	2,000	525	1,161	1,686	314
Occupancy	5,000	1,458	3,352	4,810	190
Training	20,005	-	10,241	10,241	9,764
Copier Lease Payment	-	-	18	18	(18)
Repair and Maintenance	-	-	61	61	(61)
Meals and Activities	6,966	31	376	407	6,559
Telephone	4,600	1,359	4,010	5,369	(769)
Computer Cost	-	159	159	318	(318)
Equipment Purchase	3,000	-	2,796	2,796	204
Client Payments	120,000	15,552	78,341	93,893	26,107
Contract Services	9,600	1,885	-	1,885	7,715
Total Expenditures	323,282	58,503	205,078	263,581	59,701
Revenue over (under) Expenditures	\$ -	\$ 35,776	\$ (35,776)	\$ -	\$ -

Coastal Community Action, Inc
Community Services Block Grant 20-21
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending June 30, 2021

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 374,443	\$ -	\$ 128,112	\$ 128,112	\$ (246,331)
Other Revenue	-	-	3,260	3,260	3,260
Total Revenue	<u>374,443</u>	<u>-</u>	<u>131,372</u>	<u>131,372</u>	<u>(243,071)</u>
Expenditures:					
Salaries	115,854	-	22,420	22,420	93,434
Fringe Benefits	38,615	-	7,238	7,238	31,377
Indirect Costs	25,002	-	3,984	3,984	21,018
Travel	23,396	-	594	594	22,802
Training	5,900	-	1,380	1,380	4,520
Audit and Accounting Fees	700	-	-	-	700
Insurance	3,110	-	398	398	2,712
Transportation	2,070	-	-	-	2,070
Supplies and Miscellaneous	9,982	-	763	763	9,219
Postage	-	-	226	226	(226)
Equipment Purchase	20,414	-	19,140	19,140	1,274
Advertising	5,448	-	676	676	4,772
Repair and Maintenance	1,440	-	-	-	1,440
Occupancy	3,936	-	1,366	1,366	2,570
Telephone	4,552	-	410	410	4,142
Computer Cost	-	-	374	374	(374)
Client Payments	110,000	-	38,498	38,498	71,502
Contract Services	4,024	-	40	40	3,984
Total Expenditures	<u>374,443</u>	<u>-</u>	<u>97,507</u>	<u>97,507</u>	<u>276,936</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,865</u>	<u>\$ 33,865</u>	<u>\$ 33,865</u>

Coastal Community Action, Inc
CSBG - Duke Endowment Covid Support
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending December 31, 2021

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Local Revenue	\$ 38,000	\$ -	\$ -	\$ -	\$ (38,000)
Total Revenues	38,000	-	-	-	(38,000)
Expenditures:					
Supplies and Miscellaneous	38,000	-	-	-	38,000
Total Expenditures	38,000	-	-	-	38,000
Revenue over (under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

Coastal Community Action, Inc.
CSBG Relief NC
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending September 30, 2022

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 722,190	\$ -	\$ 156,664	\$ 156,664	\$ (565,526)
Total Revenues	<u>722,190</u>	<u>-</u>	<u>156,664</u>	<u>156,664</u>	<u>(565,526)</u>
Expenditures					
Salaries	100,156	-	17,423	17,423	82,733
Fringe Benefits	35,050	-	4,186	4,186	30,864
Indirect Costs	21,614	-	3,095	3,095	18,519
Travel	2,070	-	731	731	1,339
Insurance	500	-	-	-	500
Advertising	2,803	-	-	-	2,803
Audit and Accounting Fees	700	-	-	-	700
Equipment Purchase	-	-	1,954	1,954	(1,954)
Computer Costs	2,340	-	-	-	2,340
Supplies and Miscellaneous	5,257	-	1,029	1,029	4,228
Postage	600	-	-	-	600
Contract Services	4,400	-	-	-	4,400
Occupancy	2,000	-	-	-	2,000
Telephone	2,400	-	315	315	2,085
Copier Lease Payment	2,300	-	-	-	2,300
Client Payment	540,000	-	7,891	7,891	532,109
Total Expenditures	<u>722,190</u>	<u>-</u>	<u>36,624</u>	<u>36,624</u>	<u>685,566</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 120,040</u>	<u>\$ 120,040</u>	<u>\$ 120,040</u>

Coastal Community Action, Inc.
CSBG COVID-19 CARES ACT
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending September 30, 2022

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 469,255	\$ -	\$ 164,447	\$ 164,447	\$ (304,808)
Total Revenues	469,255	-	164,447	164,447	(304,808)
Expenditures					
Salaries	77,192	-	8,598	8,598	68,594
Fringe Benefits	23,981	-	2,764	2,764	21,217
Indirect Costs	16,658	-	1,528	1,528	15,130
Travel	4,658	-	-	-	4,658
Medical and Dental Expenses	-	-	29,848	29,848	(29,848)
Advertising	2,700	-	2,226	2,226	474
Audit and Accounting Fees	700	-	-	-	700
Equipment Purchase	1,000	-	651	651	349
Supplies and Miscellaneous	5,300	-	-	-	5,300
Postage	2,700	-	-	-	2,700
Occupancy	12,750	-	358	358	12,392
Telephone	4,725	-	-	-	4,725
Client Payment	316,891	-	1,226	1,226	315,665
Total Expenditures	469,255	-	47,199	47,199	422,056
Revenue over (under) Expenditures	\$ -	\$ -	\$ 117,248	\$ 117,248	\$ 117,248

Coastal Community Action, Inc.
Single Family Rehabilitation
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	\$ 420,000	\$ 13,800	\$ 51,913	\$ 65,713	\$ (354,287)
Total Revenue	420,000	13,800	51,913	65,713	(354,287)
Expenditures:					
Salaries	60,381	14,630	37,189	51,819	8,562
Fringe Benefits	20,600	5,068	12,097	17,165	3,435
Indirect Costs	12,680	2,994	6,608	9,602	3,078
Audit and Accounting Fees	-	57	91	148	(148)
Insurance	379	98	555	653	(274)
Travel	-	1,475	193	1,668	(1,668)
Occupancy	4,861	2,181	6,718	8,899	(4,038)
Repair and Maintenance	-	-	61	61	(61)
Administrative Fees	-	-	232	232	(232)
Copier Lease Expense	-	-	20	20	(20)
Supplies and Miscellaneous	-	510	336	846	(846)
Postage	-	156	342	498	(498)
Soft Costs	6,132	3,358	9,664	13,022	(6,890)
Hard Costs	314,381	1,838	4,513	6,351	308,030
Telephone	586	739	579	1,318	(732)
Total Expenditures	420,000	33,104	79,198	112,302	307,698
Revenue over (under) Expenditures	\$ -	\$ (19,304)	\$ (27,285)	\$ (46,589)	\$ (46,589)

Coastal Community Action, Inc.
Single Family Rehabilitation
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	\$ 210,000	\$ 62,616	\$ 119,628	\$ 182,244	\$ (27,756)
Total Revenue	<u>210,000</u>	<u>62,616</u>	<u>119,628</u>	<u>182,244</u>	<u>(27,756)</u>
Expenditures:					
Salaries	39,392	2,833	194	3,027	36,365
Fringe Benefits	13,400	977	65	1,042	12,358
Audit and Accounting Fees	350	-	501	501	(151)
Insurance	189	-	-	-	189
Occupancy	2,430	-	-	-	2,430
Travel	-	280	18	298	(298)
Postage and Freight	-	-	241	241	(241)
Supplies and Miscellaneous	-	-	627	627	(627)
Telephone	293	3	562	565	(272)
Computer Costs	-	-	163	163	(163)
Indirect Costs	8,272	580	35	615	7,657
Soft Costs	3,066	-	2,000	2,000	1,066
Hard Costs	142,608	63,184	107,557	170,741	(28,133)
Total Expenditures	<u>210,000</u>	<u>67,857</u>	<u>111,963</u>	<u>179,820</u>	<u>30,180</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ (5,241)</u>	<u>\$ 7,665</u>	<u>\$ 2,424</u>	<u>\$ 2,424</u>

**Coastal Community Action, Inc.
ESFRLP**

**Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending June 30, 2023**

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 680,000	\$ -	\$ -	\$ -	\$ (680,000)
Total Revenues	680,000	-	-	-	(680,000)
Expenditures:					
Salaries	46,400	-	-	-	46,400
Fringe Benefits	17,008	-	-	-	17,008
Indirect Costs	9,152	-	-	-	9,152
Travel	1,800	-	-	-	1,800
Audit and Accounting Fees	600	-	-	-	600
Insurance	600	-	-	-	600
Supplies and Miscellaneous	1,200	-	-	-	1,200
Postage	600	-	-	-	600
Occupancy	6,749	-	-	-	6,749
Telephone	600	-	-	-	600
Soft Costs	81,600	-	-	-	81,600
Hard Costs	510,000	-	-	-	510,000
Copier Lease Payment	600	-	-	-	600
Administrative Fees	3,091	-	-	-	3,091
Total Expenditures	680,000	-	-	-	680,000
Revenue over (under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2020

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Contracted Services	\$ 492,334	\$ 281,181	\$ 166,532	\$ 447,713	\$ (44,621)
Other Revenue	-	60	-	60	60
Total Revenues	<u>492,334</u>	<u>281,241</u>	<u>166,532</u>	<u>447,773</u>	<u>(44,561)</u>
Expenditures					
Salaries	46,055	22,238	9,453	31,691	14,364
Fringe Benefits	17,455	7,748	3,052	10,800	6,655
Indirect Costs	7,000	3,987	1,680	5,667	1,333
Audit and Accounting Fees	29	374	341	715	(686)
Telephone	971	1,233	20	1,253	(282)
Materials	234,244	186,320	95,478	281,798	(47,554)
Subcontractor Labor	186,580	54,623	46,731	101,354	85,226
Health and Safety	-	404	31	435	(435)
Small Tools	-	4,314	-	4,314	(4,314)
Total Expenditures	<u>492,334</u>	<u>281,241</u>	<u>156,786</u>	<u>438,027</u>	<u>54,307</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,746</u>	<u>\$ 9,746</u>	<u>\$ 9,746</u>

Coastal Community Action, Inc.
Duke Energy 2017 Helping Homes
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending February 28, 2021

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Contracted Services	\$ 31,000	\$ -	\$ 23,203	\$ 23,203	\$ (7,797)
Total Revenues	31,000	-	23,203	23,203	(7,797)
Expenditures					
Salaries	3,600	-	1,072	1,072	2,528
Fringe Benefits	1,260	-	348	348	912
Indirect Costs	780	-	191	191	589
Materials	18,160	-	15,078	15,078	3,082
Subcontractor Labor	7,200	-	6,514	6,514	686
Total Expenditures	31,000	-	23,203	23,203	7,797
Revenue over (under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

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	\$ 138,406	\$ 191,388	\$ (96,612)
Total Revenues	288,000	52,982	138,406	191,388	(96,612)
Expenditures:					
Salaries	20,000	5,066	10,113	15,179	4,821
Fringe Benefits	8,000	1,738	3,270	5,008	2,992
Indirect Costs	4,000	1,037	1,797	2,834	1,166
Materials	156,000	19,595	48,774	68,369	87,631
Subcontractor Labor	100,000	25,546	74,452	99,998	2
Total Expenditures	288,000	52,982	138,406	191,388	96,612
Revenue over (under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

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	\$ 908,280	\$ 1,233,854	\$ (336,443)
Other Revenue	-	-	2,200	2,200	2,200
Total Revenues	<u>1,570,297</u>	<u>325,574</u>	<u>910,480</u>	<u>1,236,054</u>	<u>(334,243)</u>
Expenditures:					
Salaries	447,379	102,832	310,308	413,140	34,239
Fringe Benefits	144,892	44,712	110,540	155,252	(10,360)
Indirect Costs	83,093	26,654	55,140	81,794	1,299
Travel	58,735	6,626	9,614	16,240	42,495
Training	-	12,150	8,640	20,790	(20,790)
Audit and Accounting Fees	2,500	620	3,842	4,462	(1,962)
Insurance	12,500	2,740	8,351	11,091	1,409
Supplies and Miscellaneous	4,000	1,554	3,527	5,081	(1,081)
Postage	3,100	505	1,615	2,120	980
Advertising	11,637	-	14,560	14,560	(2,923)
Dump Fees	2,000	277	1,074	1,351	649
Small Tools	6,000	3,016	3,828	6,844	(844)
Repair and Maintenance	3,000	219	76	295	2,705
Vehicle Repair	12,000	1,364	4,720	6,084	5,916
Copier Lease Payment	-	-	35	35	(35)
Occupancy	34,300	7,011	21,351	28,362	5,938
Telephone	10,550	3,150	5,594	8,744	1,806
Computer Cost	-	301	332	633	(633)
Materials	356,871	76,086	178,173	254,259	102,612
Subcontractor Labor	-	14,574	95,537	110,111	(110,111)
Health and Safety	165,115	18,720	65,541	84,261	80,854
Contract Services	212,625	2,640	7,905	10,545	202,080
Total Expenditures	<u>1,570,297</u>	<u>325,751</u>	<u>910,303</u>	<u>1,236,054</u>	<u>334,243</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>(177)</u>	<u>\$ 177</u>	<u>\$ -</u>	<u>\$ -</u>

Coastal Community Action, Inc.
Weatherization 20-21
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending June 30, 2021

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 1,613,857	\$ -	\$ 351,694	\$ 351,694	\$ (1,262,163)
Other Revenue	-	-	5,738	5,738	(5,738)
Total Revenues	<u>1,613,857</u>	<u>-</u>	<u>357,432</u>	<u>357,432</u>	<u>1,256,425</u>
Expenditures:					
Salaries	456,508	-	118,745	118,745	337,763
Fringe Benefits	162,117	-	40,727	40,727	121,390
Indirect Costs	75,989	-	21,101	21,101	54,888
Travel	35,372	-	3,599	3,599	31,773
Training	26,921	-	-	-	26,921
Audit and Accounting Fees	3,000	-	-	-	3,000
Insurance	12,800	-	2,774	2,774	10,026
Supplies and Miscellaneous	5,016	-	2,099	2,099	2,917
Postage	5,000	-	418	418	4,582
Uniforms	2,996	-	-	-	2,996
Advertising	11,981	-	-	-	11,981
Dump Fees	2,600	-	277	277	2,323
Small Tools	10,199	-	2,801	2,801	7,398
Repair and Maintenance	3,500	-	-	-	3,500
Vehicle Repair	9,000	-	1,402	1,402	7,598
Occupancy	34,695	-	7,216	7,216	27,479
Telephone	13,589	-	1,759	1,759	11,830
Computer Cost	3,500	-	687	687	2,813
Materials	329,019	-	91,144	91,144	237,875
Subcontractor Labor	-	-	29,496	29,496	(29,496)
Copier Lease Payment	-	-	-	-	-
Health and Safety	205,745	-	31,212	31,212	174,533
Contract Services	173,925	-	1,975	1,975	171,950
Consumer Education	2,505	-	-	-	2,505
Equipment Purchase	27,880	-	-	-	27,880
Total Expenditures	<u>1,613,857</u>	<u>-</u>	<u>357,432</u>	<u>357,432</u>	<u>1,256,425</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Coastal Community Action, Inc.
Godette Modular Repair 2020
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending November 30, 2020

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 60,562	\$ -	\$ 60,562	\$ 60,562	\$ -
Total Revenue	60,562	-	60,562	60,562	-
Expenditures					
Repair and Maintenance	60,562	-	-	-	60,562
Total Expenditures	60,562	-	-	-	60,562
Revenue over (under) Expenditures	\$ -	\$ -	\$ 60,562	\$ 60,562	\$ 60,562

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	\$ 228,289	\$ 50,289	\$ 170,313	\$ 220,602	\$ (7,687)
Local Revenue	10,453	1,160	8,571	9,731	(722)
In Kind	3,680	-	209	209	(3,471)
Other Revenue	11,322	17,806	(35,232)	(17,426)	(28,748)
Total Revenue	<u>253,744</u>	<u>69,255</u>	<u>143,861</u>	<u>213,116</u>	<u>(40,628)</u>
Expenditures					
Salaries	44,151	7,653	26,150	33,803	10,348
Training	-	-	220	220	(220)
Fringe Benefits	14,266	2,783	8,543	11,326	2,940
Indirect Costs	7,800	1,601	4,646	6,247	1,553
Travel	43,147	8,167	17,949	26,116	17,031
Meals and Activities	100	-	-	-	100
Audit and Accounting Fees	275	70	640	710	(435)
Insurance	995	195	587	782	213
Supplies and Miscellaneous	612	204	1,104	1,308	(696)
Postage	2,553	818	2,208	3,026	(473)
Copier Lease Payment	16	-	15	15	1
Recognition	1,325	-	916	916	409
Physicals	200	95	-	95	105
Occupancy	2,311	560	1,750	2,310	1
Telephone	538	181	218	399	139
Computer Cost	112	41	20	61	51
In Kind	1,380	-	-	-	1,380
Repair and Maintenance	62	-	63	63	(1)
Equipment Purchase	933	-	932	932	1
In Kind Other	2,300	-	208	208	2,092
Stipends	130,228	24,473	99,767	124,240	5,988
Contract Services	440	146	193	339	101
Total Expenditures	<u>253,744</u>	<u>46,987</u>	<u>166,129</u>	<u>213,116</u>	<u>40,628</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ 22,268</u>	<u>\$ (22,268)</u>	<u>\$ -</u>	<u>\$ -</u>

Coastal Community Action, Inc.
Senior Companion 20-21
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending June 30, 2021

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 203,403	\$ -	\$ 46,185	\$ 46,185	\$ (157,218)
Local Revenue	-	-	2,047	2,047	2,047
Other Revenue	-	-	38,869	38,869	38,869
Total Revenue	203,403	-	87,101	87,101	(116,302)
Expenditures:					
Salaries	31,000	-	6,774	6,774	24,226
Fringe Benefits	10,571	-	2,166	2,166	8,405
Indirect Costs	5,884	-	1,204	1,204	4,680
Travel	51,330	-	79	79	51,251
Audit and Accounting Fees	140	-	-	-	140
Insurance	238	-	220	220	18
Supplies and Miscellaneous	471	-	1,091	1,091	(620)
Postage	2,100	-	712	712	1,388
Recognition	985	-	-	-	985
Physicals	500	-	95	95	405
Occupancy	1,747	-	576	576	1,171
Telephone	315	-	148	148	167
Computer Cost	390	-	96	96	294
Stipends	97,092	-	33,021	33,021	64,071
Meals and Activities	325	-	-	-	325
Contract Services	315	-	-	-	315
Total Expenditures	203,403	-	46,182	46,182	157,221
Revenue over (under) Expenditures	\$ -	\$ -	\$ 40,919	\$ 40,919	\$ 40,919

Coastal Community Action, Inc.
FCG Support 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	\$ 57,283	\$ 5,183	\$ 52,150	\$ 57,333	\$ 50
Other Revenue	-	541	(1,696)	(1,155)	(1,155)
Total Revenue	<u>57,283</u>	<u>5,724</u>	<u>50,454</u>	<u>56,178</u>	<u>(1,105)</u>
Expenditures					
Salaries	6,200	490	5,490	5,980	220
Fringe Benefits	1,257	167	1,793	1,960	(703)
Supplies and Miscellaneous	75	-	74	74	1
Indirect Costs	1,302	99	976	1,075	227
Telephone	5	1	3	4	1
Travel	875	11	843	854	21
Postage	135	47	130	177	(42)
Stipends	47,434	4,368	41,686	46,054	1,380
Total Expenditures	<u>57,283</u>	<u>5,183</u>	<u>50,995</u>	<u>56,178</u>	<u>1,105</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ 541</u>	<u>\$ (541)</u>	<u>\$ -</u>	<u>\$ -</u>

Coastal Community Action, Inc.
Senior Companion Respite 20-21
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending June 30, 2021

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 36,675	\$ -	\$ 6,857	\$ 6,857	\$ (29,818)
Other Revenue	-	-	1,696	1,696	1,696
Total Revenue	<u>36,675</u>	<u>-</u>	<u>8,553</u>	<u>8,553</u>	<u>(28,122)</u>
Expenditures					
Salaries	5,201	-	636	636	4,565
Fringe Benefits	921	-	199	199	722
Supplies and Miscellaneous	70	-	-	-	70
Indirect Costs	1,000	-	113	113	887
Travel	1,623	-	-	-	1,623
Postage	60	-	43	43	17
Stipends	27,800	-	5,450	5,450	22,350
Total Expenditures	<u>36,675</u>	<u>-</u>	<u>6,441</u>	<u>6,441</u>	<u>30,234</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,112</u>	<u>\$ 2,112</u>	<u>\$ 2,112</u>

Coastal Community Action, Inc.
RSVP Federal 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	\$ 15,950	\$ 47,500	\$ -
Program Services	-	368	-	368	368
In Kind	14,250	-	26,619	26,619	12,369
Other Revenue	21,210	-	-	-	(21,210)
Total Revenue	<u>82,960</u>	<u>31,918</u>	<u>42,569</u>	<u>74,487</u>	<u>(8,473)</u>
Expenditures:					
Salaries	40,000	18,783	12,757	31,540	8,460
Fringe Benefits	12,522	6,436	4,166	10,602	1,920
Indirect Costs	8,232	3,844	2,266	6,110	2,122
Travel	3,449	440	635	1,075	2,374
Audit and Accounting Fees	80	46	17	63	17
Insurance	725	543	543	1,086	(361)
Supplies and Miscellaneous	480	89	-	89	391
Postage	100	7	39	46	54
Recognition	531	-	354	354	177
Occupancy	1,977	1,161	1,152	2,313	(336)
Telephone	200	367	125	492	(292)
Computer Cost	315	61	41	102	213
Equipment Purchase	-	-	932	932	(932)
In Kind Other	14,249	-	26,617	26,617	(12,368)
Contract Services	100	57	-	57	43
Total Expenditures	<u>82,960</u>	<u>31,834</u>	<u>49,644</u>	<u>81,478</u>	<u>1,482</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ 84</u>	<u>\$ (7,075)</u>	<u>\$ (6,991)</u>	<u>\$ (6,991)</u>

Coastal Community Action, Inc.
Retired Senior Volunteer Program 20-21
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending March 31, 2021

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 52,500	\$ -	\$ 27,600	\$ 27,600	\$ (24,900)
Other Revenue	21,810	-	100	100	(21,710)
Total Revenue	<u>74,310</u>	<u>-</u>	<u>27,700</u>	<u>27,700</u>	<u>(46,610)</u>
Expenditures					
Salaries	40,600	-	16,744	16,744	23,856
Fringe Benefits	11,304	-	5,417	5,417	5,887
Indirect Costs	7,179	-	2,975	2,975	4,204
Travel	4,700	-	189	189	4,511
Audit and Accounting Fees	80	-	83	83	(3)
Insurance	725	-	507	507	218
Supplies and Miscellaneous	480	-	86	86	394
Repair and Maintenance	-	-	61	61	(61)
Postage	100	-	12	12	88
Recognition	1,550	-	-	-	1,550
Occupancy	1,977	-	1,154	1,154	823
Telephone	200	-	411	411	(211)
Computer Cost	315	-	61	61	254
Equipment Purchases	5,000	-	-	-	5,000
Contract Services	100	-	-	-	100
Total Expenditures	<u>74,310</u>	<u>-</u>	<u>27,700</u>	<u>27,700</u>	<u>46,610</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Coastal Community Action, Inc.
RSVP Medical Transportation 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)
Expenditures					
Salaries	\$ -	\$ -	\$ (2)	\$ (2)	\$ 2
Fringe Benefits	-	-	34	34	(34)
Miscellaneous Expense	-	-	(32)	(32)	32
Total Expenditures	-	-	-	-	-
Revenue over (under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

Coastal Community Action, Inc.
HCCBG Medical Transportation 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	\$ 6,500	\$ 5,254	\$ 690	\$ 5,944	\$ (556)
Local Revenue	722	64	77	141	(581)
Total Revenue	<u>7,222</u>	<u>5,318</u>	<u>767</u>	<u>6,085</u>	<u>(1,137)</u>
Expenditures					
Salaries	3,000	-	3,358	3,358	(358)
Fringe Benefits	230	-	1,062	1,062	(832)
Travel	2,923	174	-	174	2,749
Miscellaneous Expense	-	-	32	32	(32)
Insurance	60	-	-	-	60
Indirect Costs	-	-	597	597	(597)
Recognition	60	-	-	-	60
Transportation	949	299	1,072	1,371	(422)
Total Expenditures	<u>7,222</u>	<u>473</u>	<u>6,121</u>	<u>6,594</u>	<u>628</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ 4,845</u>	<u>\$ (5,354)</u>	<u>\$ (509)</u>	<u>\$ (509)</u>

Coastal Community Action, Inc.
HCCBG Medical Transportation 20-21
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending June 30, 2021

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ -	\$ -	\$ 3,147	\$ 3,147	\$ 3,147
Local Revenue	-	-	177	177	177
Total Revenue	-	-	3,324	3,324	3,324
Expenditures					
Salaries and Wage	-	-	1,668	1,668	(1,668)
Fringe Benefits	-	-	545	545	(545)
Indirect Costs	-	-	296	296	(296)
Transportation	-	-	815	815	(815)
Total Expenditures	-	-	3,324	3,324	(3,324)
Revenue over (under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

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	\$ 315,424	\$ 45,813	\$ 257,634	\$ 303,447	\$ (11,977)
Other Revenue	2,366	-	-	-	(2,366)
In Kind	43,840	-	9,265	9,265	(34,575)
Total Revenue	<u>361,630</u>	<u>45,813</u>	<u>266,899</u>	<u>312,712</u>	<u>(48,918)</u>
Expenditures:					
Salaries	65,489	13,957	43,412	57,369	8,120
Fringe Benefits	17,507	4,750	13,056	17,806	(299)
Indirect Costs	12,364	2,856	7,714	10,570	1,794
Travel	42,703	5,715	21,936	27,651	15,052
Audit and Accounting Fees	300	78	699	777	(477)
Insurance	492	224	675	899	(407)
Supplies and Miscellaneous	1,000	38	7,546	7,584	(6,584)
Postage	1,320	356	1,384	1,740	(420)
Recognition	900	-	461	461	439
Physicals	500	-	-	-	500
Copier Lease Payment	-	-	9	9	(9)
Occupancy	4,983	1,120	3,469	4,589	394
Telephone	-	288	390	678	(678)
Computer Cost	1,945	291	41	332	1,613
Meals and Activities	16,603	2,000	10,159	12,159	4,444
In Kind Other	43,840	-	9,265	9,265	34,575
Stipends	148,634	14,104	144,362	158,466	(9,832)
Repair and Maintenance	-	-	61	61	(61)
Equipment Purchase	-	-	1,846	1,846	(1,846)
Contract Services	3,050	36	414	450	2,600
Total Expenditures	<u>361,630</u>	<u>45,813</u>	<u>266,899</u>	<u>312,712</u>	<u>48,918</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Coastal Community Action, Inc.
Foster Grandparent Program 20-21
Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual
For the Program Year Ending June 30, 2021

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 333,675	\$ -	\$ 59,720	\$ 59,720	\$ (273,955)
Other Revenue	1,816	-	-	-	(1,816)
In Kind	58,393	-	-	-	(58,393)
Total Revenue	393,884	-	59,720	59,720	(334,164)
Expenditures:					
Salaries	69,200	-	9,073	9,073	60,127
Fringe Benefits	18,761	-	2,887	2,887	15,874
Indirect Costs	14,933	-	1,612	1,612	13,321
Travel	45,335	-	96	96	45,239
Audit and Accounting Fees	300	-	-	-	300
Insurance	407	-	226	226	181
Supplies and Miscellaneous	1,200	-	385	385	815
Postage	1,320	-	313	313	1,007
Recognition	1,000	-	-	-	1,000
Physicals	500	-	-	-	500
Occupancy	4,983	-	1,377	1,377	3,606
Telephone	-	-	350	350	(350)
Uniforms	1,000	-	-	-	1,000
Computer Cost	-	-	96	96	(96)
Meals and Activities	12,688	-	-	-	12,688
In Kind Other	58,393	-	-	-	58,393
Stipends	162,864	-	43,305	43,305	119,559
Contract Services	1,000	-	-	-	1,000
Total Expenditures	393,884	-	59,720	59,720	334,164
Revenue over (under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

Coastal Community Action, Inc.
Unrestricted Funds 19-20
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:					
Grants: Federal	\$ -	\$ -	\$ 28,458	\$ 28,458	\$ 28,458
Other Revenue	-	-	85,430	85,430	85,430
Interest Income	-	-	1,651	1,651	1,651
Total Revenue	-	-	115,539	115,539	115,539
Expenditures					
Salaries and Wages	-	-	33	33	(33)
Fringe Benefits	-	-	16,000	16,000	(16,000)
Supplies and Miscellaneous	-	-	68,655	68,655	(68,655)
Telephone	-	-	173	173	(173)
Meals and Activities	-	-	4,127	4,127	(4,127)
Indirect Costs	-	-	6	6	(6)
Postage	-	-	58	58	(58)
Occupancy	-	-	88,288	88,288	(88,288)
Recognition	-	-	558	558	(558)
Stipends	-	-	122	122	(122)
Training	-	-	178	178	(178)
Contract Services	-	-	945	945	(945)
Total Expenditures	-	-	179,143	179,143	(179,143)
Revenue over (under) Expenditures	\$ -	\$ -	\$ (63,604)	\$ (63,604)	\$ (63,604)

Coastal Community Action, Inc.
Building Services
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:					
Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	-	-	1,604	1,604	1,604
Total Revenues	-	-	1,604	1,604	1,604
Expenditures					
Salaries	-	-	28,923	28,923	(28,923)
Fringe Benefits	-	-	8,637	8,637	(8,637)
Travel	-	-	551	551	(551)
Accounting and Audit Fee	-	-	696	696	(696)
Supplies and Miscellaneous	-	-	2,079	2,079	(2,079)
Insurance	-	-	953	953	(953)
Postage	-	-	258	258	(258)
Contract Services	-	-	4,303	4,303	(4,303)
Copier Lease Expense	-	-	945	945	(945)
Occupancy Chargeout	-	-	(71,995)	(71,995)	71,995
Telephone	-	-	168	168	(168)
Repair and Maintenance	-	-	17,374	17,374	(17,374)
Indirect Costs	-	-	3,544	3,544	(3,544)
Equipment Purchase	-	-	6,400	6,400	(6,400)
Total Expenditures	-	-	2,836	2,836	(2,836)
Revenue over (under) Expenditures	\$ -	\$ -	\$ (1,232)	\$ (1,232)	\$ (1,232)

Coastal Community Action, Inc.
Rental Properties 19-20
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:					
Other Revenue	\$ -	\$ -	\$ 29,701	\$ 29,701	\$ (29,701)
Total Revenue	-	-	29,701	29,701	(29,701)
Expenditures					
Salaries	-	-	437	437	(437)
Fringe Benefits	-	-	143	143	(143)
Travel	-	-	85	85	(85)
Insurance	-	-	1,767	1,767	(1,767)
Contract Services	-	-	120	120	(120)
Occupancy	-	-	12,088	12,088	(12,088)
Indirect Costs	-	-	78	78	(78)
Repair and Maintenance	-	-	5,667	5,667	(5,667)
Total Expenditures	-	-	20,385	20,385	(20,385)
Revenue over (under) Expenditures	\$ -	\$ -	\$ 9,316	\$ 9,316	\$ (9,316)

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

C. Briggs Petway, Jr.
Phyllis M. Pearson

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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, 2020, 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 February 22, 2021.

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*.

Memberships:

North Carolina
Association of
Certified Public
Accountants

American Institute
of Certified Public
Accountants

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

February 22, 2021

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

**PETWAY
MILLS &
PEARSON, PA**

CERTIFIED PUBLIC ACCOUNTANTS

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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, 2020. 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, 2020.

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

February 22, 2021

COASTAL COMMUNITY ACTION, INC.
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

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
Community Services Block Grant	93.569
Community Services Block Grant - Cares Act	93.569
Community Services Block Grant - Relief Funding	93.569

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

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

**COASTAL COMMUNITY ACTION, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

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, 2020**

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, 2020

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		\$ 7,620,553
Head Start - Training and Technical Assistance (Direct Program)	93.600		25,146
Early Head Start Training and Technical Assistance (Direct Program)	93.600		197
Passed through the N.C. Department of Health and Human Services:			
Community Services Block Grant	93.569	G-14/15B1NCCOSR	266,809
CSBG Cares Supplemental Funding	93.569		47,199
CSBG Cares Act Relief Funding	93.569		36,625
Passed through the N.C. Department of Health and Human Services / N.C. Department of Environmental Quality:			
Weatherization Assistance for Low Income			
Low Income Home Energy Assistance Program	93.568	WAP 6044/6512	524,990
Heating Appliance Repair and Replacement Program	93.568	WAP 6044/6512	424,217
Total U.S. Department of Health and Human Services			<u>8,945,736</u>
U.S. Department of Housing and Urban Development			
Lower Income Housing Assistance Program (Direct Program)	14.871	NC141AF0082	1,596,898
Family Self Sufficient Direct	14.871	NC141AF0082	41,448
Section 8 - Cares Act	14.HCC		36,857
Passed through North Carolina Housing Finance Agency:			
Single Family Rehabilitation Program	14.239	SFR 12/13/14	163,876
Total U.S. Department of Housing and Urban Development			<u>1,839,079</u>
U.S. Department of Energy			
Passed through the N.C. Department of Environmental Quality			
Weatherization Assistance for Low Income	81.042	WAP 6044/6512	310,767
Total U.S. Department of Energy			<u>310,767</u>
U.S. Department of Agriculture			
Passed through the N.C. Department of Public Inspection:			
Child and Adult Food Program	10.558	7363	316,862
Total U.S. Department of Agriculture			<u>316,862</u>
U.S. Department of Homeland Security			
Passed through the N.C. Department of Public Safety:			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		95,501
Total U.S. Department of Homeland Security			<u>95,501</u>

Coastal Community Action, Inc.
Schedule of Expenditures of Federal And State Awards
Fiscal Year Ended September 30, 2020

Corporation for National and Community Service			
Foster Grandparent - Senior Companion	94.011	15GXSN002	317,354
Cluster (Direct Program)	94.016	15SXSN003	269,747
Retired Senior Volunteer Program (Direct Program)	94.002	15SRSN008	47,464
Total Corporation for National and Community Service			634,565
Total Federal Assistance			12,142,510
State Grants:			
N.C. Department of Public Instruction			
Passed through Department of Health and Human Services			
NC Pre-K			352,904
Total N.C. Department of Public Instruction			352,904
N.C. Department of Public Safety:			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)			31,833
Total State Assistance			384,737
Total Assistance			\$ 12,527,247

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, 2020. 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			\$ 1,715,021
Foster Grandparent-Senior Companion			36,089
Total Corporation Contributions			\$ 1,751,110

FINANCIAL DATA SCHEDULES

COASTAL COMMUNITY ACTION, INC.
STATEMENT OF FINANCIAL POSITION (NON-GAAP)
US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
NC 141
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	CFDA 14.871 Housing Choice Vouchers	14.HCC HCV Cares Act	Total
Assets			
111 Cash - Unrestricted	\$ 123,361	\$ -	\$ 123,361
113 Cash - Other Restricted	43,181	60,740	103,921
115 Cash - Restricted for Payment of Current Liabilities	66,081	-	66,081
125 Accounts Receivable - Miscellaneous	-	-	-
150 Total Current Assets	<u>232,623</u>	<u>60,740</u>	<u>293,363</u>
164 Furniture, Equipment & Machinery - Administration	12,658	-	12,658
166 Accumulated Depreciation	(12,658)	-	(12,658)
180 Total Non-Current Assets	-	-	-
190 Total Assets	<u>\$ 232,623</u>	<u>\$ 60,740</u>	<u>\$ 293,363</u>
Liabilities and Net Assets			
321 Accrued Wage/Payroll Taxes Payable	\$ 4,529	\$ -	\$ 4,529
322 Accrued Compensated Absences - Current Portion	3,436	-	3,436
341 Tenant Security Deposits	-	-	-
345 Restricted Other Current Liabilities	46,863	-	46,863
346 Accrued Liabilities - Other	-	-	-
310 Total Current Liabilities	<u>54,828</u>	<u>-</u>	<u>54,828</u>
353 Non-current Liabilities - Other	-	-	-
300 Total Liabilities	<u>54,828</u>	<u>-</u>	<u>54,828</u>
508.1 Invested In Capital Assets, Net of Related Debt	-	-	-
511.1 Restricted Net Assets	62,399	60,740	123,139
512.1 Unrestricted Net Assets	115,396	-	115,396
513 Total Equity/Net Assets	<u>177,795</u>	<u>60,740</u>	<u>238,535</u>
600 Total Liabilities and Equity/Net Assets	<u>\$ 232,623</u>	<u>\$ 60,740</u>	<u>\$ 293,363</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, 2020

	14.871 Housing Choice Vouchers	14.HCC HCV Cares Act	Total
Revenues:			
70500 Total Tenant Revenue	\$ -	\$ -	\$ -
70600 HUD PHA Operating Grants	1,594,159	97,597	1,691,756
71100 Investment Income - Unrestricted	-	-	-
71400 Fraud Recovery	2,739	-	2,739
71500 Other Revenue	150	-	150
72000 Investment Income - Restricted	-	-	-
70000 Total Revenue	<u>1,597,048</u>	<u>97,597</u>	<u>1,694,645</u>
Expenses:			
91100 Administrative Salaries	110,262	-	110,262
91200 Auditing Fees	4,333	-	4,333
91400 Advertising and Marketing	-	-	-
91500 Employee Benefit contributions - Administrative	34,272	-	34,272
91600 Office Expenses	21,591	-	21,591
91800 Travel	5,915	-	5,915
91810 Allocated Overhead	19,546	-	19,546
91900 Other	3,071	-	3,071
91000 Total Operating - Administrative	<u>198,990</u>	<u>-</u>	<u>198,990</u>
92100 Tenant Services - Salaries	-	772	772
92300 Employee Benefit Contributions - Tenant Services	-	13,224	13,224
92400 Tenant Services - Other	-	22,852	22,852
92500 Total Tenant Services	<u>-</u>	<u>36,848</u>	<u>36,848</u>
96110 Property Insurance	-	-	-
96120 Liability Insurance	1,381	-	1,381
96130 Workmen's Compensation	1,455	9	1,464
96100 Total insurance Premiums	<u>2,836</u>	<u>9</u>	<u>2,845</u>
96900 Total Operating Expenses	<u>201,826</u>	<u>9</u>	<u>201,835</u>
97000 Excess of Operating Revenue over Operating Expenses	<u>1,395,222</u>	<u>-</u>	<u>1,492,810</u>
97300 Housing Assistance Payments	1,413,061	-	1,413,061
97350 HAP Portability-In	1,574	-	1,574
90000 Total Expenses	<u>1,616,461</u>	<u>36,857</u>	<u>1,653,318</u>
10000 Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	(19,413)	60,740	(19,413)
11030 Beginning Equity	197,208	-	197,208
11040 Prior Period Adjustments, Equity Transfers and Correction of Errors	-	-	-
11170 Administrative Fee Equity	(115,396)	-	(115,396)
11180 Housing Assistance Payments Equity	<u>\$ 62,399</u>	<u>\$ 60,740</u>	<u>\$ 123,139</u>
11190 Unit Months Available	5,328	-	5,328
11210 Number of Unit Months Leased	4,091	-	4,091