

**COASTAL COMMUNITY ACTION, INC.**

**NEWPORT, NORTH CAROLINA**

**FINANCIAL STATEMENTS**

**YEAR ENDED SEPTEMBER 30, 2022**

**COASTAL COMMUNITY ACTION, INC.**  
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## FINANCIAL STATEMENTS

**PM&P**

**PETWAY  
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**Independent Auditors' Report**

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

**Opinion**

We have audited the accompanying statement of financial position, activities, functional expenses and cash flows and the related notes to the financial statements of Coastal Community Action, Inc. (the Organization), which collectively comprise Coastal Community Action, Inc.'s basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of Coastal Community Action, Inc. as of September 30, 2022, and the respective changes in net assets and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

**Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial statement audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibility section of our report. We are required to be independent of Coastal Community Action, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Coastal Community Action, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are to be issued.

**Auditor's Responsibility**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Coastal Community Action, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Coastal Community Action, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

### **Other Matters**

#### *Supplementary and Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Coastal Community Action, Inc.'s basic financial statements. The budgetary schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal and State Awards is presented for purposes of additional analysis as required by the *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The budgetary schedules, as well as the accompanying Schedule of Expenditures of Federal and State Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary schedules and the accompanying Schedule of Expenditures of Federal and State Awards are fairly stated, in all material respects, in relation to the basic 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 July 26, 2023 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 the 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

July 26, 2023

**COASTAL COMMUNITY ACTION, INC.  
STATEMENT OF FINANCIAL POSITION  
SEPTEMBER 30, 2022**

**ASSETS**

**Assets**

**Current assets**

Cash and cash equivalents	\$	907,560
Restricted cash		287,109
Accounts receivable:		
Grants and contracts		1,413,270
Other		34,791
Prepaid expenses and other assets		67,193
<b>Total current assets</b>		<b>2,709,923</b>
Property and equipment, net of accumulated depreciation		3,593,561
<b>Total assets</b>	\$	<b>6,303,484</b>

**LIABILITIES AND NET ASSETS**

**Liabilities**

**Current liabilities**

Accounts payable	\$	495,035
Accrued expenses		427,368
Security deposits		2,100
Accrued interest		-
Current portion of mortgage payable		113,039
Current portion of capital leases payable		9,938
<b>Total current liabilities</b>		<b>1,047,480</b>

**Long-term liabilities**

Mortgage payable		1,658,316
Capital leases payable		6,556
<b>Total liabilities</b>		<b>2,712,352</b>

**Net Assets**

Without donor restrictions		
Undesignated		1,594,949
Invested in property and equipment, net of related debt		1,805,712
Board designated for USDA debt restrictions		190,471
With donor restrictions		
Purpose restrictions		-
<b>Total net assets</b>		<b>3,591,132</b>
<b>Total liabilities and net assets</b>	\$	<b>6,303,484</b>

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

**COASTAL COMMUNITY ACTION, INC.**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Without Donor Restrictions	With Donor Restrictions	Total
<b>Revenue:</b>			
Federal grants	\$ 11,033,843	\$ 1,736,343	\$ 12,770,186
State grants	173,562	-	173,562
In-kind contributions	1,189,095	-	1,189,095
Contracted services	32,369	-	32,369
Local revenue	1,623	-	1,623
Other	372,145	-	372,145
Interest	2,167	-	2,167
Net assets released from restrictions	2,135,145	(2,135,145)	-
<b>Total revenue</b>	<b>14,939,948</b>	<b>(398,802)</b>	<b>14,541,146</b>
<b>Expenses:</b>			
Program services			
Child development programs	8,204,923	-	8,204,923
Housing repairs programs	1,853,881	-	1,853,881
Housing assistance programs	1,695,013	-	1,695,013
Senior programs	357,871	-	357,871
Community services programs	1,408,530	-	1,408,530
Other programs unrestricted programs	65,578	-	65,578
Supporting services			
Management and general	896,343	-	896,343
<b>Total expenses</b>	<b>14,482,139</b>	<b>-</b>	<b>14,482,139</b>
<b>Change in net assets</b>	<b>457,809</b>	<b>(398,802)</b>	<b>59,007</b>
<b>Net assets at beginning of year</b>	<b>3,133,323</b>	<b>398,802</b>	<b>3,532,125</b>
<b>Net assets at end of year</b>	<b>\$ 3,591,132</b>	<b>\$ -</b>	<b>\$ 3,591,132</b>

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



COASTAL COMMUNITY ACTION, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	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
<b>Direct Expenses:</b>								
Salaries	\$ 3,861,839	\$ 510,424	\$ 132,189	\$ 77,349	\$ 255,952	\$ 28,924	\$ 478,916	\$ 5,345,593
Fringe Benefits	1,073,877	193,662	46,325	23,319	80,051	9,786	162,031	1,589,051
Travel	60,356	29,090	2,702	32,110	9,620	663	15,271	149,812
Training	63,581	24,875	4,791	862	12,093	93	17,589	123,885
Audit and Accounting Fees	22,915	4,903	5,031	1,497	1,940	692	383	37,361
Insurance	110,321	6,430	450	2,061	1,176	10,608	9,343	140,387
Supplies and Miscellaneous	107,702	9,506	6,281	24,729	814,055	10,017	14,416	986,706
Postage	3,028	3,946	5,357	4,664	1,035	-	1,373	19,403
Copier Lease Payments	26,717	-	-	-	-	14,494	-	41,211
Parent Activity	2,129	-	-	-	-	-	-	2,129
Meals and Activities	24,593	96	55	1,173	2,268	718	6,360	35,262
Recognition	-	-	-	10,943	-	-	416	11,359
Medical and Dental Expenses	9,331	-	-	13	-	-	-	9,344
Uniforms	-	1,783	250	8,914	-	-	-	10,947
Advertising	203	24,801	-	-	6,259	-	1,200	32,463
Food Costs	184,519	-	-	-	-	-	-	184,519
Purchase of Furniture and Fixtures	75,706	-	-	-	1,889	-	-	77,595
Classroom Consumables	207,860	-	-	-	-	-	-	207,860
Dump Fees	-	1,964	-	-	-	-	-	1,964
Transportation	37,715	-	-	1,759	-	-	-	39,474
Small Tools	-	17,211	-	-	-	-	-	17,211
Repair and Maintenance	200,479	265	-	-	911	28,361	5,052	235,068
Vehicle Repair	53,238	9,968	-	-	-	-	-	63,206
Occupancy	306,901	43,220	13,371	15,155	15,793	28,447	63,842	486,729
Telephone	51,127	7,154	1,908	4,750	4,081	4,182	25,299	98,501
Computer Cost	49,405	513	4,210	185	1,938	18	54,865	111,134
Playground	118,573	-	-	-	-	-	-	118,573
Property Tax	-	-	-	-	-	3,269	-	3,269
HAP Payments	-	-	1,440,151	-	-	-	-	1,440,151
In Kind Space	1,188,495	-	-	-	-	-	-	1,188,495
In Kind Other	-	-	-	-	-	-	-	-
Client Payments	-	-	-	-	189,798	-	-	189,798
Escrow	-	-	28,629	-	-	-	-	28,629
Housing Assistance	-	-	-	-	-	-	-	-
Administrative Fees	-	-	2,074	-	-	-	-	2,074
Stipends	-	-	-	148,390	-	96	-	148,486
Materials	-	477,540	-	-	-	-	-	477,540
Subcontractor Labor	-	239,896	-	-	-	-	-	239,896
Soft Costs	-	6,766	-	-	-	-	-	6,766
Hard Costs	-	75,356	-	-	-	-	-	75,356
Health and Safety	10,969	132,277	-	-	-	-	-	143,246
Interest expense	-	-	-	-	-	42,285	-	42,285
Dues and Professional Fees	13,159	-	1,239	-	6,490	-	21,912	42,800
PPE Supplies	-	-	-	-	-	-	-	-
Contract Services	314,952	14,628	-	-	241	6,302	18,075	354,198
Vehicle Purchase	59,873	42,166	-	-	-	-	-	102,039
Equipment Purchase	-	-	-	-	1,381	-	-	1,381
<b>Total Expenditures</b>	<b>8,239,563</b>	<b>1,878,440</b>	<b>1,695,013</b>	<b>357,871</b>	<b>1,408,971</b>	<b>188,953</b>	<b>896,343</b>	<b>14,663,154</b>
<b>Indirect costs</b>	<b>675,466</b>	<b>106,187</b>	<b>29,057</b>	<b>17,002</b>	<b>62,273</b>	<b>6,358</b>	<b>(896,343)</b>	<b>-</b>
Expenses before adjustments	8,915,029	1,984,627	1,724,070	374,873	1,469,244	195,311	-	14,663,154
Depreciation on funded assets	100,939	17,607	-	-	4,829	(123,375)	-	-
Capital expenditures - funded	(135,579)	(42,166)	-	-	(3,270)	-	-	(181,015)
Indirect costs	(675,466)	(106,187)	(29,057)	(17,002)	(62,273)	(6,358)	896,343	-
<b>Total expenses</b>	<b>\$ 8,204,923</b>	<b>\$ 1,853,881</b>	<b>\$ 1,695,013</b>	<b>\$ 357,871</b>	<b>\$ 1,408,530</b>	<b>\$ 65,578</b>	<b>\$ 896,343</b>	<b>\$ 14,482,139</b>

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

**COASTAL COMMUNITY ACTION, INC.**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

<b>Cash Flows From Operating Activities</b>	
Change in net assets	\$ 59,007
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	248,516
Changes in assets and liabilities:	
Decrease (increase) in:	
Accounts receivable	(415,112)
Prepaid expenses	5,215
Increase (decrease) in:	
Accounts payable and accrued expenses	102,318
<b>Net cash provided by operating activities</b>	<u>(56)</u>
<b>Cash Flows Used in Investing Activities</b>	
Purchase of property and equipment	<u>(220,351)</u>
<b>Net cash used by investing activities</b>	<u>(220,351)</u>
<b>Cash Flows Used in Financing Activities</b>	
Payments on mortgages payable	(108,302)
Payments on capital leases	(13,791)
Acquisition of new capital lease	-
<b>Net cash used by financing activities</b>	<u>(122,093)</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	(342,500)
<b>CASH - BEGINNING OF YEAR</b>	<u>1,537,169</u>
<b>CASH - END OF YEAR</b>	<u><u>\$ 1,194,669</u></u>
<b>Cash as Reported on Statement of Financial Position</b>	
Cash and cash equivalents	\$ 907,560
Restricted cash	287,109
	<u>\$ 1,194,669</u>
<b>Supplemental data:</b>	
Interest paid during year	<u>\$ 42,285</u>

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

COASTAL COMMUNITY ACTION, INC.  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022

**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, 2022, CCA's bank deposits in excess of the FDIC insured limit were \$1,013,312. 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, 2022

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 Blue Cross Blue Shield for a housing repair project that co-ordinates and expands weatherization services. The Blue Cross Blue Shield contract generated \$7,853 of revenue in fiscal year 2022.

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

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

COASTAL COMMUNITY ACTION, INC.  
 NOTES TO FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2022

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	\$	907,560
Grants and contracts receivable		1,413,270
Other accounts receivable		37,734
		\$ 2,358,564

**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 \$118,310 during the year ended September 30, 2022.

**Note 4. Property and Equipment**

A summary of property and equipment as of September 30, 2022:

<u>Property and Equipment</u>	<u>Amount</u>
Land	\$ 582,025
Building	4,173,783
Equipment	965,021
Furniture and Fixtures	163,713
Motor Vehicles	1,300,052
	7,184,594
Less Accumulated Depreciation	(3,591,033)
<b>Total</b>	<b>\$ 3,593,561</b>

COASTAL COMMUNITY ACTION, INC.  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022

**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, 2022, totaling \$111,489 is included in accrued expenses.

**Note 6. Economic Dependence/Contingency**

CCA receives approximately 89% of its revenue from federal and State resources for the various programs CCA administers. Balances due from federal and State sources comprise 98% of the grant and contracts receivable balance as of September 30, 2022. Any significant change, either increase or decrease in funding for these programs could result in a material change in CCA's operations.

COASTAL COMMUNITY ACTION, INC.  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022

**Note 7. Long-Term Debt**

**Mortgages Payable:**

Obligation due in annual installments of \$55,260, including interest at 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. \$ 502,067

Obligation due in annual installments of \$78,650, including interest at 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. 715,088

Obligation due in annual installments of \$45,058, including interest at 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. 442,632

Obligation due in annual installments of \$11,503, including interest at 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. 111,568

**Total mortgages payable** \$ 1,771,355

COASTAL COMMUNITY ACTION, INC.  
 NOTES TO FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2022

Aggregate maturities required on long-term debt as of September 30, 2022 are due in future years as follows:

<u>Year ending September 30:</u>	
2023	\$ 113,039
2024	117,984
2025	123,146
2026	128,533
2027	134,156
Thereafter	<u>1,154,497</u>
<b>Total mortgages payable</b>	<b><u>\$ 1,771,355</u></b>

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, 2022 is \$244,471.

Interest expense for 2021 was \$0.

**Note 8. Rental Expense**

CCA rents various equipment and buildings under short-term lease agreements for which the total minimum rental commitment at September 30, 2021 is \$35,693. Rental expense included in the statement of activities for the year ended September 30, 2022 is \$34,553.

**Note 9. In-Kind Contributions and Expense**

Any future use of these facilities is conditional upon CCA continuing to provide Head Start daycare services. Total in-kind contributions for facilities for the year ended September 30, 2022 amounted to \$1,188,495. Other in-kind contributions of \$0 related to educational and other programmatic services were recorded for the year ended September 30, 2022. 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, 2022

**Note 10. Net Assets**

At September 30, 2022, net assets consisted of the following:

**Without Donor Restrictions**

Undesignated	\$ 1,594,949
Invested in Capital Assets, Net of Related Debt	1,805,712
Board Designated for USDA Debt Restrictions	190,471
<b>Total Without Donor Restrictions</b>	<b>3,591,132</b>

**With Donor Restrictions**

Housing Assistance Programs	-
Community Services Programs	-
Children Services Programs	-
Senior Programs	-
<b>Total With Donor Restrictions</b>	<b>-</b>

<b>Total net assets</b>	<b>\$ 3,591,132</b>
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**Note 11. 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 assistance and program support \$2,135,145

**Note 12. 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, 2022

**Note 13. 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 14. Cost Allocation**

The Organization has a cost allocation (indirect cost) plan which has been approved by its oversight agency, U.S. Department of Health and Human Services. Administrative salaries and fringes are added to the other non-salary administrative costs. (Figures are taken from the prior year audited financial statements.) The sum of these figures represents the total administrative cost pool. These are divided by the total direct salaries to derive the indirect cost rate. The computed indirect cost rate for the year ended September 30, 2022 was 22.5%.

**Note 15. Capital Leases**

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 with monthly payments of \$648. In 2021, the Organization enter into two leases for copiers with monthly payments of \$259 each. As of September 30, 2020, the ending balances for total capital leases is \$16,494.

Aggregate maturities required on capital leases as of September 30, 2022 are due in future years as follows:

<u>Year ending September 30:</u>	
2023	\$ 9,938
2024	6,977
Total payments	<u>16,915</u>
Less interest amount	(421)
Minimum lease payments	<u><u>\$ 16,494</u></u>

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

	<u>2022</u>
Equipment	\$ 105,708
	<u>105,708</u>
Less accumulated depreciation	88,484
	<u><u>\$ 17,224</u></u>

COASTAL COMMUNITY ACTION, INC.  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022

**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, 2022, CCA's bank deposits in excess of the FDIC insured limit were \$1,013,312. 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, 2022

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 Blue Cross Blue Shield for a housing repair project that co-ordinates and expands weatherization services. The Blue Cross Blue Shield contract generated \$7,853 of revenue in fiscal year 2022.

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

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

COASTAL COMMUNITY ACTION, INC.  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022

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	\$ 907,560
Grants and contracts receivable	1,413,270
Other accounts receivable	37,734
	\$ 2,358,564

**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 \$118,310 during the year ended September 30, 2022.

**Note 4. Property and Equipment**

A summary of property and equipment as of September 30, 2022:

<u>Property and Equipment</u>	<u>Amount</u>
Land	\$ 582,025
Building	4,173,783
Equipment	965,021
Furniture and Fixtures	163,713
Motor Vehicles	1,300,052
	7,184,594
Less Accumulated Depreciation	(3,591,033)
<b>Total</b>	<b>\$ 3,593,561</b>

COASTAL COMMUNITY ACTION, INC.  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022

**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, 2022, totaling \$111,489 is included in accrued expenses.

**Note 6. Economic Dependence/Contingency**

CCA receives approximately 89% of its revenue from federal and State resources for the various programs CCA administers. Balances due from federal and State sources comprise 98% of the grant and contracts receivable balance as of September 30, 2022. Any significant change, either increase or decrease in funding for these programs could result in a material change in CCA's operations.

COASTAL COMMUNITY ACTION, INC.  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022

**Note 7. Long-Term Debt**

**Mortgages Payable:**

Obligation due in annual installments of \$55,260, including interest at 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.	\$ 502,067
Obligation due in annual installments of \$78,650, including interest at 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.	715,088
Obligation due in annual installments of \$45,058, including interest at 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.	442,632
Obligation due in annual installments of \$11,503, including interest at 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.	111,568
<b>Total mortgages payable</b>	<b><u><u>\$ 1,771,355</u></u></b>

COASTAL COMMUNITY ACTION, INC.  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022

Aggregate maturities required on long-term debt as of September 30, 2022 are due in future years as follows:

<b><u>Year ending September 30:</u></b>	
2023	\$ 113,039
2024	117,984
2025	123,146
2026	128,533
2027	134,156
Thereafter	1,154,497
<b>Total mortgages payable</b>	<b><u><u>\$ 1,771,355</u></u></b>

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, 2022 is \$244,471.

Interest expense for 2021 was \$0.

**Note 8. Rental Expense**

CCA rents various equipment and buildings under short-term lease agreements for which the total minimum rental commitment at September 30, 2022 is \$35,693. Rental expense included in the statement of activities for the year ended September 30, 2022 is \$34,553.

**Note 9. In-Kind Contributions and Expense**

Any future use of these facilities is conditional upon CCA continuing to provide Head Start daycare services. Total in-kind contributions for facilities for the year ended September 30, 2022 amounted to \$1,188,495. Other in-kind contributions of \$0 related to educational and other programmatic services were recorded for the year ended September 30, 2022. 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, 2022

**Note 10. Net Assets**

At September 30, 2022, net assets consisted of the following:

**Without Donor Restrictions**

Undesignated	\$	1,594,949
Invested in Capital Assets, Net of Related Debt		1,805,712
Board Designated for USDA Debt Restrictions		190,471
Total Without Donor Restrictions		3,591,132

**With Donor Restrictions**

Housing Assistance Programs		-
Community Services Programs		-
Children Services Programs		-
Senior Programs		-
Total With Donor Restrictions		-

<b>Total net assets</b>	<b>\$</b>	<b>3,591,132</b>
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**Note 11. 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 assistance and program support \$2,135,145

**Note 12. 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, 2022

**Note 13. 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 14. Cost Allocation**

The Organization has a cost allocation (indirect cost) plan which has been approved by its oversight agency, U.S. Department of Health and Human Services. Administrative salaries and fringes are added to the other non-salary administrative costs. (Figures are taken from the prior year audited financial statements.) The sum of these figures represents the total administrative cost pool. These are divided by the total direct salaries to derive the indirect cost rate. The computed indirect cost rate for the year ended September 30, 2022 was 22.5%.

**Note 15. Capital Leases**

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 with monthly payments of \$648. In 2021, the Organization enter into two leases for copiers with monthly payments of \$259 each. As of September 30, 2022, the ending balances for total capital leases is \$16,494.

Aggregate maturities required on capital leases as of September 30, 2022 are due in future years as follows:

<u>Year ending September 30:</u>	
2023	\$ 9,938
2024	6,977
Total payments	16,915
Less interest amount	(421)
Minimum lease payments	\$ 16,494

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

	<u>2022</u>
Equipment	\$ 105,708
	105,708
Less accumulated depreciation	88,484
	\$ 17,224

**SUPPLEMENTAL INFORMATION**

COASTAL COMMUNITY ACTION, INC.  
 COMBINING SCHEDULE OF REVENUES AND EXPENDITURES  
 FISCAL YEAR ENDED SEPTEMBER 30, 2022

	Child Development Programs	Housing Repairs Programs	Housing Assistance Programs	Senior Programs	Community Services Programs	Other Unrestricted Programs	Totals
<b>Revenue:</b>							
<b>Grants:</b>							
Federal	\$ 6,894,459	\$ 2,051,441	\$ 1,736,343	\$ 581,462	\$ 1,506,481	\$ -	\$ 12,770,186
State	173,562	-	-	-	-	-	173,562
In Kind	1,188,495	-	-	600	-	-	1,189,095
Local Revenue	-	-	-	1,623	-	-	1,623
Contracted Services	-	32,369	-	-	-	-	32,369
Other Revenue	10,409	8,024	-	-	18,876	334,831	372,140
Interest Income	-	-	-	-	-	2,167	2,167
<b>Total revenue</b>	<b>8,266,925</b>	<b>2,091,834</b>	<b>1,736,343</b>	<b>583,685</b>	<b>1,525,357</b>	<b>336,998</b>	<b>14,541,141</b>
<b>Expenditures:</b>							
Salaries	3,861,839	510,424	132,189	77,349	255,952	28,924	4,866,677
Fringe Benefits	1,073,877	193,662	46,325	23,319	80,051	9,786	1,427,020
Indirect Costs	675,466	106,187	29,057	17,002	62,273	6,358	896,343
Travel	60,356	29,090	2,702	32,110	9,620	663	134,541
Training	63,581	24,875	4,791	862	12,093	93	106,296
Audit and Accounting Fees	22,915	4,903	5,031	1,497	1,940	692	36,978
Insurance	110,321	6,430	450	2,061	1,176	10,608	131,044
Supplies and Miscellaneous	107,702	9,506	6,281	24,729	814,055	10,017	972,290
Postage	3,028	3,946	5,357	4,664	1,035	-	18,030
Copier Lease Payments	26,717	-	-	-	-	14,494	41,211
Parent Activity	2,129	-	-	-	-	-	2,129
Meals and Activities	24,593	96	55	1,173	2,268	718	28,902
Recognition	-	-	-	10,943	-	-	10,943
Uniforms	-	1,783	250	8,914	-	-	10,947
Medical and Dental Expenses	9,331	-	-	13	-	-	9,344
Advertising	203	24,801	-	-	6,259	-	31,263
Food Costs	184,519	-	-	-	-	-	184,519
Purchase of Furniture and Fixtures	75,706	-	-	-	1,889	-	77,595
Classroom Consumables	207,860	-	-	-	-	-	207,860
Dump Fees	-	1,964	-	-	-	-	1,964
Transportation	37,715	-	-	1,759	-	-	39,474
Small Tools	-	17,211	-	-	-	-	17,211
Repair and Maintenance	200,479	265	-	-	911	28,361	230,016
Vehicle Repair	53,238	9,968	-	-	-	-	63,206
Occupancy	306,901	43,220	13,371	15,155	15,793	28,447	422,887
Telephone	51,127	7,154	1,908	4,750	4,081	4,182	73,202
Computer Cost	49,405	513	4,210	185	1,938	18	56,269
Playground	118,573	-	-	-	-	-	118,573
Property Tax	-	-	-	-	-	3,269	3,269
In Kind Space	1,188,495	-	-	-	-	-	1,188,495
In Kind Other	-	-	-	-	-	-	-
Client Payments	-	-	-	-	189,798	-	189,798
Escrow	-	-	28,629	-	-	-	28,629
HAP Payments	-	-	1,440,151	-	-	-	1,440,151
Housing Assistance	-	-	-	-	-	-	-
Administrative Fees	-	-	2,074	-	-	-	2,074
Stipends	-	-	-	148,390	-	96	148,486
Materials	-	477,540	-	-	-	-	477,540
Subcontractor Labor	-	239,896	-	-	-	-	239,896
Soft Costs	-	6,766	-	-	-	-	6,766
Hard Costs	-	75,356	-	-	-	-	75,356
Health and Safety	10,869	132,277	-	-	-	-	143,246
Interest Expense	-	-	-	-	-	42,285	42,285
Dues and Professional Fees	13,159	-	1,239	-	6,490	-	20,888
PPE Supplies	-	-	-	-	-	-	-
Contract Services	314,952	14,628	-	-	241	6,302	336,123
Vehicle Purchase	59,873	42,166	-	-	-	-	102,039
Equipment Purchase	-	-	-	-	1,381	-	1,381
<b>Total Expenditures</b>	<b>8,915,029</b>	<b>1,984,627</b>	<b>1,724,070</b>	<b>374,873</b>	<b>1,469,244</b>	<b>195,311</b>	<b>14,663,154</b>
<b>Revenues over (under) Expenditures</b>	<b>\$ (648,104)</b>	<b>\$ 107,207</b>	<b>\$ 12,273</b>	<b>\$ 208,812</b>	<b>\$ 56,113</b>	<b>\$ 141,688</b>	<b>\$ (122,013)</b>
<b>Reconciliation of programmatic basis to full accrual basis:</b>							
Revenues over (under) expenditures - programmatic basis	\$ (648,104)	\$ 107,207	\$ 12,273	\$ 208,812	\$ 56,113	\$ 141,688	\$ (122,013)
Depreciation on funded assets	100,939	17,607	-	-	4,829	(123,375)	-
Capital expenditures - funded	135,579	42,166	-	-	3,270	-	181,015
Indirect costs	675,466	106,187	29,057	17,002	62,273	6,358	896,343
<b>Revenues over (under) expenditures - GAAP basis</b>	<b>263,880</b>	<b>273,167</b>	<b>41,330</b>	<b>225,814</b>	<b>126,485</b>	<b>24,671</b>	<b>955,345</b>
Indirect costs reported as separate item, management and general	(675,466)	(106,187)	(29,057)	(17,002)	(62,273)	(6,358)	(896,343)
<b>Change in Net Assets - GAAP Basis</b>	<b>\$ (411,586)</b>	<b>\$ 166,980</b>	<b>\$ 12,273</b>	<b>\$ 208,812</b>	<b>\$ 64,212</b>	<b>\$ 18,313</b>	<b>\$ 59,002</b>

**Coastal Community Action, Inc**  
**Head Start Training and Technical Assistance 21-22**  
**Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual**  
**For the Program Year Ending August 31, 2022**

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 100,163	\$ 626	\$ 118,616	\$ 119,242	\$ 19,079
In Kind	-	-	-	-	-
Total Revenues	100,163	626	118,616	119,242	19,079
Expenditures:					
Out of Area Travel	57,839	-	45,188	45,188	12,651
Staff Development	20,000	626	25,830	26,456	(6,456)
Utilities	-	-	1,549	1,549	(1,549)
Training	-	-	1,600	1,600	(1,600)
Professional Development	-	-	425	425	(425)
Inservice Training	-	-	10,119	10,119	(10,119)
Registrations	22,324	-	21,244	21,244	1,080
Training / Staff Development	-	-	11,112	11,112	(11,112)
Total Expenditure	100,163	626	117,067	117,693	(17,530)
Revenue over (under) Expenditures	\$ -	\$ -	\$ 1,549	\$ 1,549	\$ 1,549

**Coastal Community Action, Inc**  
**Head Start Training and Technical Assistance 22-23**  
**Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual**  
**For the Program Year Ending August 31, 2023**

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 100,163	\$ -	\$ 18,065	\$ 18,065	\$ (82,098)
Total Revenues	100,163	-	18,065	18,065	(82,098)
Expenditures:					
Out of Area Travel	57,839	-	6,738	6,738	51,101
Staff Development	5,500	-	-	-	5,500
Training T&TA	11,000	-	5,800	5,800	5,200
T&TA Supplies	1,500	-	-	-	1,500
Inservice Training	2,000	-	5,200	5,200	(3,200)
Registrations	22,324	-	-	-	22,324
Training / Staff Development	-	-	327	327	(327)
Total Expenditure	100,163	-	18,065	18,065	82,098
Revenue over (under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

**Coastal Community Action, Inc**  
**Head Start Emergency Connectivity Fund**  
**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	\$ 339,039	\$ -	\$ 5,943	\$ 5,943	\$ (333,096)
Total Revenues	339,039	-	5,943	5,943	(333,096)
Expenditures:					
Wireless Data Plan	252,720	-	-	-	252,720
Computer Cost	46,357	-	5,567	5,567	40,790
Equipment Purchase	39,962	-	854	854	39,108
Total Expenditure	339,039	-	6,421	6,421	332,618
Revenue over (under) Expenditures	\$ -	\$ -	\$ (478)	\$ (478)	\$ (478)

**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	\$ -	\$ -	\$ -	\$ -	\$ -
Grants: State	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Travel	-	-	(29)	(29)	29
Total Expenditures	-	-	(29)	(29)	29
Revenue over (under) Expenditures	\$ -	\$ -	\$ 29	\$ 29	\$ (29)



**Coastal Community Action, Inc**  
**Head Start/Early Head Start 21-22**  
**Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual**  
**For the Program Year Ending August 31, 2022**

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenues:					
Grants: Federal	\$ 8,955,466	\$ 465,152	\$ 5,105,695	\$ 5,570,847	\$ 3,384,619
Grants: State	-	13,608	147,824	161,432	(161,432)
Other revenue	-	3,089	35,397	38,486	(38,486)
In Kind	2,263,907	233,431	1,189,245	1,422,676	841,231
Total Revenue	<u>11,219,373</u>	<u>715,280</u>	<u>6,478,161</u>	<u>7,193,441</u>	<u>4,025,932</u>
Expenditures					
Salaries	4,565,045	268,517	2,419,466	2,687,983	1,877,062
Fringe Benefits	1,722,067	98,924	845,847	944,771	777,296
Indirect Costs	900,707	57,270	531,831	589,101	311,606
Travel	36,000	2,248	8,173	10,421	25,579
Training	5,000	1,605	2,212	3,817	1,183
Audit and Accounting Fees	42,797	-	22,865	22,865	19,932
Insurance	157,000	10,784	99,719	110,503	46,497
Supplies and Miscellaneous	232,488	849	206,675	207,524	24,964
Postage	4,500	138	2,276	2,414	2,086
Copier Lease Payments	25,000	845	26,072	26,917	(1,917)
Parent Activity	19,000	7	396	403	18,597
Medical and Dental Expenses	20,500	1,243	7,686	8,929	11,571
Advertising	12,500	-	-	-	12,500
Materials	-	661	-	661	(661)
Health and Safety	19,625	168	6,273	6,441	13,184
Repair and Maintenance	65,000	2,596	127,961	130,557	(65,557)
Vehicle Repair	30,000	10	46,704	46,714	(16,714)
Vehicle Purchase	-	-	59,873	59,873	(59,873)
Occupancy	388,000	25,462	290,133	315,595	72,405
Telephone	70,000	3,503	46,365	49,868	20,132
Computer Cost	69,173	2,198	41,809	44,007	25,166
Playground	34,274	-	39,959	39,959	(5,685)
In Kind Space	2,263,907	233,431	1,188,495	1,421,926	841,981
In Kind Other	-	-	-	-	-
Meals and Activities	25,500	-	7,725	7,725	17,775
Transportation	33,000	2,244	33,803	36,047	(3,047)
Field Trips	4,000	-	112	112	3,888
Equipment Purchase	-	-	20,661	20,661	(20,661)
Purchase of Furniture and Fixture	-	-	39,504	39,504	(39,504)
Contract Services	460,290	2,577	278,497	281,074	179,216
Subscriptions	14,000	-	6,545	6,545	7,455
Donations	-	-	-	-	-
Professional Fees	-	-	5,108	5,108	(5,108)
Property Tax	-	-	141	141	(141)
Physicals	-	-	95	95	(95)
Total Expenditures	<u>11,219,373</u>	<u>715,280</u>	<u>6,412,981</u>	<u>7,128,261</u>	<u>4,091,112</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 65,180</u>	<u>\$ 65,180</u>	<u>\$ (65,180)</u>

**Coastal Community Action, Inc**  
**Head Start/Early Head Start 22-23**  
**Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual**  
**For the Program Year Ending August 31, 2023**

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenues:					
Grants: Federal	\$ 9,203,053	\$ -	\$ 505,712	\$ 505,712	\$ 8,697,341
Grants: State	-	-	-	-	-
Other revenue	-	-	-	-	-
In Kind	2,263,907	-	-	-	2,263,907
Total Revenue	11,466,960	-	505,712	505,712	10,961,248
Expenditures					
Salaries	4,682,212	-	245,980	245,980	4,436,232
Fringe Benefits	1,752,837	-	85,918	85,918	1,666,919
Indirect Costs	934,256	-	54,070	54,070	880,186
Travel	63,839	-	258	258	63,581
Training	-	-	253	253	(253)
Audit and Accounting Fees	45,000	-	-	-	45,000
Insurance	120,000	-	9,915	9,915	110,085
Supplies and Miscellaneous	147,588	-	6,581	6,581	141,007
Postage	4,500	-	98	98	4,402
Copier Lease Payments	25,000	-	1,427	1,427	23,573
Parent Activity	17,000	-	-	-	17,000
Medical and Dental Expenses	22,000	-	-	-	22,000
Advertising	12,500	-	-	-	12,500
Material: ental	-	-	-	-	-
Health and Safety	6,000	-	193	193	5,807
Repair and Maintenance	90,000	-	18,752	18,752	71,248
Vehicle Repair	30,000	-	430	430	29,570
Vehicle Purchase	-	-	-	-	-
Occupancy	390,500	-	15,219	15,219	375,281
Telephone	60,000	-	4,762	4,762	55,238
Computer Cost	70,000	-	2,030	2,030	67,970
Playground	30,000	-	25,736	25,736	4,264
In Kind Space	2,263,907	-	-	-	2,263,907
In Kind Other	-	-	-	-	-
Meals and Activities	10,500	-	164	164	10,336
Transportation	30,000	-	3,761	3,761	26,239
Field Trips	2,000	-	-	-	2,000
Equipment Purchase	-	-	-	-	-
Purchase of Furniture and Fixture	20,000	-	14,687	14,687	5,313
Contract Services	615,321	-	15,200	15,200	600,121
Subscriptions	5,000	-	278	278	4,722
Donations	-	-	-	-	-
Professional Fees	10,000	-	-	-	10,000
Property Tax	-	-	-	-	-
Physicals	7,000	-	-	-	7,000
Total Expenditures	11,466,960	-	505,712	505,712	10,961,248
Revenue over (under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

**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	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	-	-	-	-	-
Expenditures:					
Workmen's Compensation	-	-	238	238	(238)
Total Expenditures	-	-	238	238	(238)
Revenue over (under) Expenditures	\$ -	\$ -	\$ (238)	\$ (238)	\$ (238)

**Coastal Community Action, Inc**  
**Child and Adult Care Food Programs 21 - 22**  
**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	\$ 533,011	\$ -	\$ 434,288	\$ 434,288	\$ 98,723
Total Revenue	533,011	-	434,288	434,288	98,723
Expenditures:					
Salaries and Wages	238,942	-	158,206	158,206	80,736
Workmen's Compensation	6,738	-	2,011	2,011	4,727
Fringe Benefits	83,628	-	53,274	53,274	30,354
Audit and Accounting Fees	805	-	49	49	756
Indirect Costs	47,860	-	34,776	34,776	13,084
USDA Supplies	27,967	-	766	766	27,201
Insurance	1,712	-	687	687	1,025
Contractual	2,516	-	-	-	2,516
Food Costs	122,843	-	184,519	184,519	(61,676)
Total Expenditures	533,011	-	434,288	434,288	98,723
Revenue over (under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

**Coastal Community Action, Inc**  
**Child and Adult Care Food Programs Emergency Operational Costs**  
**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	\$ 72,644	\$ -	\$ 72,644	\$ 72,644	\$ -
Total Revenue	72,644	-	72,644	72,644	-
Expenditures:					
Salaries and Wages	72,644	-	-	-	72,644
Total Expenditures	72,644	-	-	-	72,644
Revenue over (under) Expenditures	\$ -	\$ -	\$ 72,644	\$ 72,644	\$ 72,644

**Coastal Community Action, Inc**  
**American Rescue Plan Act of 2021**  
**Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual**  
**For the Program Year Ending March 31, 2023**

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 1,136,580	\$ 8,365	\$ 633,496	\$ 641,861	\$ 494,719
Other Revenue	-	-	-	-	-
Total Revenue	1,136,580	8,365	633,496	641,861	494,719
Expenditures:					
Salaries	277,643	-	249,250	249,250	28,393
Fringe Benefits	46,142	-	83,389	83,389	(37,247)
Indirect Costs	26,496	-	54,789	54,789	(28,293)
Office & Miscellaneous Supplies	35,000	-	660	660	34,340
Vehicle Repair	50,000	7	6,104	6,111	43,889
Workmen's Compensation	700	-	3,496	3,496	(2,796)
Accounting	-	-	1	1	(1)
Postage and Freight	-	-	654	654	(654)
Transportation Supplies	-	-	38	38	(38)
Center Supplies	-	-	338	338	(338)
Equipment Repair	-	-	202	202	(202)
Advertising	15,000	-	203	203	14,797
Transportation Consumables	15,526	-	-	-	15,526
Playground	117,791	-	52,878	52,878	64,913
Maintenance and Janitorial	55,000	3,952	16,067	20,019	34,981
Maintenance and Repair	200,180	310	42,567	42,877	157,303
Kitchen Supplies	40,000	-	39,865	39,865	135
Meals and Activities	57,683	-	22,764	22,764	34,919
Health and Safety	48,000	-	6,052	6,052	41,948
Contractual	30,000	2,351	2,592	4,943	25,057
Classroom Supplies	63,793	1,745	48,512	50,257	13,536
Parent Activities	20,482	-	25	25	20,457
Training	37,144	-	874	874	36,270
Total Expenditures	1,136,580	8,365	631,320	639,685	496,895
Revenue over (under) Expenditures	\$ -	\$ -	\$ 2,176	\$ 2,176	\$ 2,176

Coastal Community Action, Inc  
Housing and Urban Development 2021 - 2022  
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:					
Grant Federal	\$ 1,684,605	\$ -	\$ 1,694,434	\$ 1,694,434	\$ 9,829
Total Revenues	1,684,605	-	1,694,434	1,694,434	9,829
Expenditures:					
Salaries	115,901	-	110,017	110,017	5,884
Fringe Benefits	43,059	-	37,640	37,640	5,419
Indirect Costs	29,747	-	26,424	26,424	3,323
Travel	2,926	-	2,317	2,317	609
Training	3,281	-	1,967	1,967	1,314
Audit and Accounting Fees	4,500	-	4,325	4,325	175
Insurance	1,440	-	450	450	990
Supplies and Miscellaneous	2,560	-	4,153	4,153	(1,593)
Postage	1,000	-	3,680	3,680	(2,680)
Advertising	50	-	-	-	50
Occupancy	13,160	-	13,371	13,371	(211)
Telephone	1,538	-	1,432	1,432	106
Copier Lease Payments	300	-	-	-	300
Computer Cost	4,001	-	4,211	4,211	(210)
Escrow	24,000	-	29,029	29,029	(5,029)
Housing Assistance	1,434,576	-	1,440,151	1,440,151	(5,575)
Administrative Fees	2,366	-	2,072	2,072	294
Contract Services	200	-	700	700	(500)
Total Expenditures	1,684,605	-	1,681,939	1,681,939	2,666
Revenue over (under) Expenditures	\$ -	\$ -	\$ 12,495	\$ 12,495	\$ 12,495

**Coastal Community Action, Inc**  
**Housing and Urban Development Family Self Sufficiency 2021**  
**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	\$ 39,807	\$ 34,911	\$ 4,896	\$ 39,807	\$ -
Total Revenue	39,807	34,911	4,896	39,807	-
Expenditures:					
Salaries	24,845	22,163	2,682	24,845	-
Fringe Benefits	8,944	7,341	1,603	8,944	-
Workmen's Compensation	656	316	340	656	-
Out of Area Travel	-	-	-	-	-
Escrow Expenses	-	400	(400)	-	-
Board & Staff Development	-	-	-	-	-
Indirect Costs	5,362	4,691	671	5,362	-
Total Expenditures	39,807	34,911	4,896	39,807	-
Revenue over (under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -



**Coastal Community Action, Inc**  
**HUD Family Self Sufficiency 2022**  
**Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual**  
**For the Program Year Ending December 31, 2022**

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 51,000	\$ -	\$ 15,482	\$ 15,482	\$ (35,518)
Total Revenue	51,000	-	15,482	15,482	(35,518)
Expenditures:					
Salaries	32,611	-	10,564	10,564	22,047
Fringe Benefits	12,396	-	3,725	3,725	8,671
Travel	3,000	-	385	385	2,615
Accounting	-	-	5	5	(5)
Board & Staff Development	2,993	-	1,345	1,345	1,648
Total Expenditures	51,000	-	16,024	16,024	34,976
Revenue over (under) Expenditures	\$ -	\$ -	\$ (542)	\$ (542)	\$ (542)

**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	\$ 76,066	\$ 21,531	\$ 97,597	\$ -
Total Revenues	97,597	76,066	21,531	97,597	-
Expenditures:					
Salaries	17,751	4,196	8,927	13,123	4,628
Fringe Benefits	6,390	1,351	3,006	4,357	2,033
Workmen's Compensation	355	61	11	72	283
Local Travel	500	833	-	833	(333)
Out of Area Travel	-	3,191	-	3,191	(3,191)
Accounting	-	4	-	4	(4)
Office Supplies	20,722	20,276	2,396	22,672	(1,950)
Miscellaneous Expense	-	100	-	100	(100)
Background Checks	2,000	2,929	-	2,929	(929)
Cares - COVID 19	13,224	13,524	-	13,524	(300)
Postage & Freight	18,000	8,152	1,677	9,829	8,171
Telephone	100	2,590	476	3,066	(2,966)
Dues & Professional Fees	-	-	1,239	1,239	(1,239)
Board & Staff Development	5,000	12,260	1,479	13,739	(8,739)
Uniforms	-	976	-	976	(976)
Equipment Purchases	10,000	4,625	-	4,625	5,375
Rents & Leases	-	171	-	171	(171)
Indirect Costs	3,555	827	1,962	2,789	766
Meals & Activities	-	-	38	38	(38)
Total Expenditures	97,597	76,066	21,211	97,277	320
Revenue over (under) Expenditures	\$ -	\$ -	\$ 320	\$ 320	\$ 320

**Coastal Community Action, Inc**  
**Community Services Block Grant 2021-2022**  
**Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual**  
**For the Program Year Ending June 30, 2022**

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 433,676	\$ 40,131	\$ 382,620	\$ 422,751	\$ (10,925)
Total Revenue	<u>433,676</u>	<u>40,131</u>	<u>382,620</u>	<u>422,751</u>	<u>(10,925)</u>
Expenditures:					
Salaries	115,854	18,462	87,419	105,881	9,973
Fringe Benefits	41,458	7,494	30,732	38,226	3,232
Indirect Costs	23,206	4,290	19,216	23,506	(300)
Travel	5,500	445	2,947	3,392	2,108
Advertising	5,000	-	1,655	1,655	3,345
Audit and Accounting Fees	700	150	506	656	44
Insurance	1,890	418	610	1,028	862
Supplies and Miscellaneous	212,917	7,417	204,902	212,319	598
Postage	1,200	139	385	524	676
Occupancy	7,958	618	1,726	2,344	5,614
Training	6,278	-	4,424	4,424	1,854
Copier Lease Payment	-	-	-	-	-
Repair and Maintenance	4,000	15	911	926	3,074
Transportation	-	50	(50)	-	-
Telephone	2,830	602	1,801	2,403	427
Computer Cost	100	31	90	121	(21)
Dues & Professional License	4,785	-	4,785	4,785	-
Client Payments	-	-	-	-	-
Contract Services	-	-	-	-	-
Total Expenditures	<u>433,676</u>	<u>40,131</u>	<u>362,059</u>	<u>402,190</u>	<u>31,486</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,561</u>	<u>\$ 20,561</u>	<u>\$ 20,561</u>

**Coastal Community Action, Inc**  
**Community Services Block Grant 2022-2023**  
**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	\$ 393,071	\$ -	\$ 117,894	\$ 117,894	\$ (275,177)
Other Revenue	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Total Revenue	393,071	-	117,894	117,894	(275,177)
Expenditures:					
Salaries	131,568	-	21,726	21,726	109,842
Fringe Benefits	44,287	-	7,639	7,639	36,648
Indirect Costs	26,353	-	4,776	4,776	21,577
Travel	16,870	-	2,971	2,971	13,899
Training	6,630	-	4,069	4,069	2,561
Audit and Accounting Fees	1,000	-	148	148	852
Insurance	3,129	-	2	2	3,127
Transportation	-	-	216	216	(216)
Supplies and Miscellaneous	134,779	-	40,556	40,556	94,223
Postage	1,200	-	245	245	955
Equipment Purchase	-	-	-	-	-
Meals and Activities	-	-	266	266	(266)
Advertising	5,600	-	2,962	2,962	2,638
Repair and Maintenance	5,600	-	-	-	5,600
Occupancy	10,000	-	1,089	1,089	8,911
Furniture and Fixtures	-	-	1,889	1,889	(1,889)
Telephone	1,200	-	641	641	559
Computer Cost	100	-	10	10	90
Client Payments	-	-	-	-	-
Contract Services	-	-	6,171	6,171	(6,171)
Utilities	-	-	-	-	-
Small Tools	-	-	-	-	-
Professional Fees	4,755	-	-	-	4,755
Property Tax	-	-	-	-	-
Total Expenditures	393,071	-	95,376	95,376	297,695
Revenue over (under) Expenditures	\$ -	\$ -	\$ 22,518	\$ 22,518	\$ 22,518

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

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Local Revenue	\$ 38,000	\$ 19,124	\$ 18,876	\$ 38,000	\$ -
Total Revenues	38,000	19,124	18,876	38,000	-
Expenditures:					
Postage & Freight	-	7	-	7	(7)
Grant Assistant	-	1,379	-	1,379	(1,379)
Health Services	38,000	17,738	5,842	23,580	14,420
Total Expenditures	38,000	19,124	5,842	24,966	13,034
Revenue over (under) Expenditures	\$ -	\$ -	\$ 13,034	\$ 13,034	\$ 13,034

**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	\$ 1,446,014	\$ 657,109	\$ 759,142	\$ 1,416,251	\$ (29,763)
Total Revenues	1,446,014	657,109	759,142	1,416,251	(29,763)
Expenditures					
Salaries	226,450	119,452	118,014	237,466	(11,016)
Fringe Benefits	79,253	29,579	32,061	61,640	17,613
Indirect Costs	45,516	23,520	25,941	49,461	(3,945)
Travel	12,070	1,736	3,499	5,235	6,835
Insurance	1,000	-	564	564	436
Advertising	5,103	889	1,642	2,531	2,572
Audit and Accounting Fees	1,400	4	2,966	2,970	(1,570)
Equipment Purchase	2,040	1,954	1,381	3,335	(1,295)
Computer Costs	2,340	-	874	874	1,466
Supplies and Miscellaneous	8,414	5,148	1,431	6,579	1,835
Postage	1,200	169	325	494	706
Contract Services	2,400	1,759	80	1,839	561
Occupancy	5,084	1,074	3,789	4,863	221
Telephone	4,400	2,039	1,216	3,255	1,145
Grant Assistance	1,037,741	-	570,080	570,080	467,661
Client Payment	-	-	-	-	-
Self Sufficiency Payment	-	468,811	(5,408)	463,403	(463,403)
Other	11,603	975	687	1,662	9,941
Total Expenditures	1,446,014	657,109	759,142	1,416,251	29,763
Revenue over (under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

**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	\$ 168,971	\$ 246,825	\$ 415,796	\$ (53,459)
Deferred Revenue	-	-	-	-	-
Total Revenues	469,255	168,971	246,825	415,796	(53,459)
Expenditures					
Salaries	77,192	39,461	28,793	68,254	8,938
Fringe Benefits	23,981	12,803	9,619	22,422	1,559
Indirect Costs	16,658	7,706	6,329	14,035	2,623
Travel	4,658	-	36	36	4,622
Medical and Dental Expenses	-	-	-	-	-
Advertising	2,700	8,271	-	8,271	(5,571)
Audit and Accounting Fees	700	6	25	31	669
Equipment Purchase	1,000	651	-	651	349
Supplies and Miscellaneous	5,300	2,475	3,811	6,286	(986)
Postage	2,700	67	80	147	2,553
Occupancy	12,750	4,556	9,189	13,745	(995)
Telephone	4,725	241	423	664	4,061
Computer Cost	-	-	964	964	(964)
Client Payment	316,891	90,085	183,956	274,041	42,850
Contracted Services	-	687	-	687	(687)
Insurance	-	184	-	184	(184)
Training	-	1,778	3,600	5,378	(5,378)
Total Expenditures	469,255	168,971	246,825	415,796	53,459
Revenue over (under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

**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	\$ 158,771	\$ 155,274	\$ 314,045	\$ (365,955)
Total Revenues	680,000	158,771	155,274	314,045	(365,955)
Expenditures:					
Salaries	46,400	24,527	36,977	61,504	(15,104)
Fringe Benefits	15,808	9,864	12,452	22,316	(6,508)
Workmen's Compensation	1,200	350	551	901	299
Local Travel	1,200	393	311	704	496
Out of Area Travel	600	-	-	-	600
Accounting	600	617	1,153	1,770	(1,170)
Office Supplies	1,200	306	1,333	1,639	(439)
Insurance	600	176	119	295	305
Postage and Freight	600	244	209	453	147
Telephone	600	1,161	1,189	2,350	(1,750)
Board & Staff Development	-	-	31	31	(31)
Computer Software	-	37	18	55	(55)
Rents and Leases	-	88	-	88	(88)
Facility Occupancy	6,749	4,628	7,031	11,659	(4,910)
Indirect Costs	9,152	5,922	8,128	14,050	(4,898)
Soft Costs	81,600	12,504	6,766	19,270	62,330
Hard Costs	510,000	101,476	75,356	176,832	333,168
Meals & Activities	-	18	19	37	(37)
Administrative Costs	3,091	-	-	-	3,091
Copier Expense	600	-	-	-	600
Inservice Training	-	-	62	62	(62)
Total Expenditures	680,000	162,311	151,705	314,016	365,984
Revenue over (under) Expenditures	\$ -	\$ (3,540)	\$ 3,569	\$ 29	\$ 29



**Coastal Community Action, Inc.**  
**Duke Energy 2017-2021**  
**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:					
Contracted Services	\$ 512,434	\$ 529,745	\$ 24,516	\$ 554,261	\$ 41,827
Other Revenue	-	60	713	773	773
Total Revenues	512,434	529,805	25,229	555,034	42,600
Expenditures					
Salaries	47,055	37,567	216	37,783	9,272
Fringe Benefits	17,805	12,775	75	12,850	4,955
Indirect Costs	7,200	6,843	48	6,891	309
Audit and Accounting Fees	29	1,077	10	1,087	(1,058)
Telephone	968	1,253	-	1,253	(285)
Materials	244,797	326,014	1,706	327,720	(82,923)
Subcontractor Labor	194,580	129,096	400	129,496	65,084
Health and Safety	-	10,866	850	11,716	(11,716)
Small Tools	-	4,314	-	4,314	(4,314)
Total Expenditures	512,434	529,805	3,305	533,110	(20,676)
Revenue over (under) Expenditures	\$ -	\$ -	\$ 21,924	\$ 21,924	\$ 21,924

**Coastal Community Action, Inc.**  
**Duke Energy 2021-2023**  
**Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual**  
**For the Program Year Ending December 31, 2023**

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grant Revenue	\$ 514,000	\$ -	\$152,067	\$152,067	\$ (361,933)
Other Revenue	-	-	5,623	5,623	5,623
Total Revenues	514,000	-	157,690	157,690	(356,310)
Expenditures					
Salaries	43,000	-	7,963	7,963	35,037
Fringe Benefits	17,500	-	2,776	2,776	14,724
Accounting	650	-	185	185	465
Telephone	1,000	-	-	-	1,000
Rents & Leases	1,500	-	-	-	1,500
Indirect Costs	13,900	-	1,750	1,750	12,150
Contracted Services	-	-	125	125	(125)
Health & Safety	-	-	850	850	(850)
Labor	212,150	-	58,607	58,607	153,543
Materials	224,300	-	79,803	79,803	144,497
Total Expenditures	514,000	-	152,059	152,059	361,941
Revenue over (under) Expenditures	\$ -	\$ -	\$ 5,631	\$ 5,631	\$ 5,631

**Coastal Community Action, Inc.**  
**BCBS Healthy Home 2018 - 2023**  
**Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual**  
**For the Program Year Ending December 31, 2023**

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Contract Services	\$ 324,012	\$ 234,799	\$ 8,991	\$ 243,790	\$ (80,222)
Total Revenues	324,012	234,799	8,991	243,790	(80,222)
Expenditures:					
Salaries	24,200	18,563	1,217	19,780	4,420
Fringe Benefits	10,040	6,151	425	6,576	3,464
Indirect Costs	5,450	3,512	267	3,779	1,671
Materials	152,822	85,615	2,430	88,045	64,777
Subcontractor Labor	131,500	120,958	3,513	124,471	7,029
Total Expenditures	324,012	234,799	7,852	242,651	81,361
Revenue over (under) Expenditures	\$ -	\$ -	\$ 1,139	\$ 1,139	\$ 1,139

**Coastal Community Action, Inc.**  
**Weatherization 2020-2021**  
**Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual**  
**For the Program Year Ending June 30, 2022**

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 850,022	\$ 394,345	\$ 396,239	\$ 790,584	\$ (59,438)
Other Revenue	-	-	550	550	550
Total Revenues	<u>850,022</u>	<u>394,345</u>	<u>396,789</u>	<u>791,134</u>	<u>(58,888)</u>
Expenditures:					
Salaries	296,608	142,832	162,039	304,871	(8,263)
Fringe Benefits	124,175	54,217	63,912	118,129	6,046
Indirect Costs	50,649	28,300	35,618	63,918	(13,269)
Travel	36,848	6,291	11,093	17,384	19,464
Training	37,000	12,855	18,223	31,078	5,922
Audit and Accounting Fees	2,050	748	1,241	1,989	61
Insurance	6,878	3,677	1,574	5,251	1,627
Supplies and Miscellaneous	-	193	1,403	1,596	(1,596)
Postage	2,350	520	488	1,008	1,342
Uniforms	-	-	-	-	-
Advertising	3,000	1,205	-	1,205	1,795
Dump Fees	1,540	235	432	667	873
Small Tools	5,378	588	8,367	8,955	(3,577)
Repair and Maintenance	-	177	-	177	(177)
Vehicle Repair	2,000	406	2,628	3,034	(1,034)
Occupancy	21,008	12,395	9,894	22,289	(1,281)
Telephone	6,773	2,785	1,409	4,194	2,579
Computer Cost	500	363	61	424	76
Materials	89,000	42,702	46,723	89,425	(425)
Subcontractor Labor	-	927	-	927	(927)
Copier Lease Payment	-	-	-	-	-
Health and Safety	147,730	43,725	65,206	108,931	38,799
Contract Services	15,335	1,700	4,067	5,767	9,568
Consumer Education	-	-	-	-	-
Administrative cost	1,200	-	-	-	1,200
Total Expenditures	<u>850,022</u>	<u>356,841</u>	<u>434,378</u>	<u>791,219</u>	<u>58,803</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ 37,504</u>	<u>\$ (37,589)</u>	<u>\$ (85)</u>	<u>\$ (85)</u>

**Coastal Community Action, Inc.**  
**Weatherization 2021 - 2022**  
**Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual**  
**For the Program Year Ending June 30, 2022**

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 1,109,722	\$ 202,274	\$ 747,726	\$ 950,000	\$ (159,722)
Other Revenue	-	-	16,600	-	-
Total Revenues	<u>1,109,722</u>	<u>202,274</u>	<u>764,326</u>	<u>950,000</u>	<u>(159,722)</u>
Expenditures:					
Salaries	272,980	74,586	171,109	245,695	27,285
Fringe Benefits	120,272	27,827	63,536	91,363	28,909
Indirect Costs	50,998	14,931	37,612	52,543	(1,545)
Travel	12,898	2,961	8,449	11,410	1,488
Training	3,117	-	-	-	3,117
Audit and Accounting Fees	2,345	412	1,744	2,156	189
Insurance	8,040	1,427	3,921	5,348	2,692
Supplies and Miscellaneous	6,000	88	1,488	1,576	4,424
Postage	1,725	152	2,776	2,928	(1,203)
Advertising	10,000	-	14,418	14,418	(4,418)
Dump Fees	1,340	111	917	1,028	312
Small Tools	11,000	1,700	7,967	9,667	1,333
Repair and Maintenance	3,000	240	232	472	2,528
Vehicle Repair	12,000	891	3,798	4,689	7,311
Occupancy	20,400	5,342	16,241	21,583	(1,183)
Telephone	5,520	650	3,120	3,770	1,750
Computer Cost	-	30	90	120	(120)
Materials	263,752	37,598	229,264	266,862	(3,110)
Subcontractor Labor	-	-	-	-	-
Health and Safety	136,815	28,031	32,750	60,781	76,034
Administrative Cost	8,946	374	2,520	2,894	6,052
Contract Services	158,574	4,923	158,613	163,536	(4,962)
Total Expenditures	<u>1,109,722</u>	<u>202,274</u>	<u>760,565</u>	<u>962,839</u>	<u>146,883</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>-</u>	<u>\$ 3,761</u>	<u>\$ (12,839)</u>	<u>\$ (12,839)</u>

**Coastal Community Action, Inc.**  
**Weatherization 2022-2023**  
**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	\$ 1,292,484	\$ -	\$ 377,443	\$ 377,443	\$ (915,041)
Other Revenue	-	-	3,000	3,000	(3,000)
Total Revenues	<u>1,292,484</u>	<u>-</u>	<u>380,443</u>	<u>380,443</u>	<u>912,041</u>
Expenditures:					
Salaries	399,499	-	66,575	66,575	332,924
Fringe Benefits	169,989	-	25,306	25,306	144,683
Indirect Costs	64,847	-	14,634	14,634	50,213
Travel	33,952	-	9,237	9,237	24,715
Training	6,500	-	6,560	6,560	(60)
Audit and Accounting Fees	3,360	-	570	570	2,790
Insurance	8,260	-	816	816	7,444
Supplies and Miscellaneous	23,518	-	1,925	1,925	21,593
Postage	2,400	-	473	473	1,927
Uniforms	-	-	-	-	-
Advertising	6,000	-	-	-	6,000
Dump Fees	1,500	-	615	615	885
Small Tools	1,500	-	535	535	965
Repair and Maintenance	1,000	-	33	33	967
Vehicle Repair	5,000	-	3,542	3,542	1,458
Occupancy	35,430	-	9,317	9,317	26,113
Telephone	6,627	-	1,436	1,436	5,191
Computer Cost	-	-	344	344	(344)
Materials	255,557	-	81,289	81,289	174,268
Subcontractor Labor	-	-	12,636	12,636	(12,636)
Copier Lease Payment	-	-	-	-	-
Health and Safety	145,611	-	34,181	34,181	111,430
Contract Services	121,934	-	1,900	1,900	120,034
Consumer Education	-	-	-	-	-
Administrative cost	-	-	-	-	-
Total Expenditures	<u>1,292,484</u>	<u>-</u>	<u>271,924</u>	<u>271,924</u>	<u>1,020,560</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 108,519</u>	<u>\$ 108,519</u>	<u>\$ (108,519)</u>

**Coastal Community Action, Inc.**  
**Senior Companion 2021 - 2022**  
**Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual**  
**For the Program Year Ending June 30, 2022**

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 203,403	\$ 31,691	\$ 111,686	\$ 143,377	\$ (60,026)
Local Revenue	25,505	-	-	-	(25,505)
Total Revenue	<u>228,908</u>	<u>31,691</u>	<u>111,686</u>	<u>143,377</u>	<u>(85,531)</u>
Expenditures					
Salaries	33,715	5,227	19,644	24,871	8,844
Training	-	-	60	60	(60)
Fringe Benefits	12,264	2,021	6,902	8,923	3,341
Indirect Costs	6,684	1,166	4,318	5,484	1,200
Travel	66,056	605	15,411	16,016	50,040
Meals and Activities	765	21	500	521	244
Audit and Accounting Fees	160	62	426	488	(328)
Insurance	483	169	515	684	(201)
Supplies and Miscellaneous	536	170	4,741	4,911	(4,375)
Postage	2,400	490	1,611	2,101	299
Copier Lease Payment	-	-	-	-	-
Recognition	1,385	-	171	171	1,214
Physicals	500	-	-	-	500
Occupancy	1,997	1,100	3,715	4,815	(2,818)
Telephone	360	-	-	-	360
Computer Cost	446	4	16	20	426
In Kind	3,680	-	-	-	3,680
Repair and Maintenance	-	-	-	-	-
Equipment Purchase	-	-	-	-	-
In Kind Other	-	-	-	-	-
Stipends	97,092	20,656	53,149	73,805	23,287
Contract Services	385	-	-	-	385
Total Expenditures	<u>228,908</u>	<u>31,691</u>	<u>111,179</u>	<u>142,870</u>	<u>86,038</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 507</u>	<u>\$ 507</u>	<u>\$ 507</u>

**Coastal Community Action, Inc.**  
**Senior Companion 2022 - 2023**  
**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	\$ 267,290	\$ -	\$ 38,905	\$ 38,905	\$ (228,385)
Local Revenue	34,152	-	-	-	(34,152)
Total Revenue	<u>301,442</u>	-	<u>38,905</u>	<u>38,905</u>	<u>(262,537)</u>
Expenditures					
Salaries	37,740	-	11,008	11,008	26,732
Training	10,905	-	207	207	10,698
Fringe Benefits	24,951	-	3,799	3,799	21,152
Indirect Costs	7,585	-	2,420	2,420	5,165
Travel	72,870	-	4,351	4,351	68,519
Meals and Activities	900	-	-	-	900
Audit and Accounting Fees	910	-	92	92	818
Insurance	1,183	-	128	128	1,055
Supplies and Miscellaneous	10,365	-	973	973	9,392
Postage	4,500	-	420	420	4,080
Copier Lease Payment	-	-	-	-	-
Recognition	2,400	-	2,197	2,197	203
Physicals	1,500	-	-	-	1,500
Occupancy	7,618	-	1,233	1,233	6,385
Telephone	1,320	-	-	-	1,320
Computer Cost	700	-	51	51	649
In Kind	-	-	-	-	-
Repair and Maintenance	-	-	-	-	-
Equipment Purchase	-	-	-	-	-
In Kind Other	880	-	-	-	880
Stipends	115,115	-	12,017	12,017	103,098
Contract Services	-	-	-	-	-
Total Expenditures	<u>301,442</u>	-	<u>38,896</u>	<u>38,896</u>	<u>262,546</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9</u>	<u>\$ 9</u>	<u>\$ 9</u>



**Coastal Community Action, Inc.**  
**Foster Grandparent Program 2021- 2022**  
**Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual**  
**For the Program Year Ending June 30, 2022**

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 292,942	\$ 61,355	\$ 133,417	\$ 194,772	\$ (98,170)
Other Revenue	91,126	-	-	-	(91,126)
Total Revenue	<u>384,068</u>	<u>61,355</u>	<u>133,417</u>	<u>194,772</u>	<u>(189,296)</u>
Expenditures:					
Salaries	86,152	12,597	20,930	33,527	52,625
Fringe Benefits	30,230	4,834	7,333	12,167	18,063
Indirect Costs	17,256	2,836	4,601	7,437	9,819
Travel	2,380	347	8,219	8,566	(6,186)
Audit and Accounting Fees	500	68	791	859	(359)
Insurance	1,132	166	458	624	508
Supplies and Miscellaneous	1,200	323	24,964	25,287	(24,087)
Postage	1,320	367	2,078	2,445	(1,125)
Volunteer travel	35,520	-	-	-	35,520
Volunteer training	1,275	-	585	585	690
Recognition	1,565	-	1,847	1,847	(282)
Occupancy	9,966	1,585	5,273	6,858	3,108
Physicals	2,000	211	13	224	1,776
Computer costs	-	4	16	20	(20)
Telephone	-	1,871	2,886	4,757	(4,757)
Meals and activities	33,840	6	597	603	33,237
Stipend	159,732	36,140	52,181	88,321	71,411
Total Expenditures	<u>384,068</u>	<u>61,355</u>	<u>132,772</u>	<u>194,127</u>	<u>189,941</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 645</u>	<u>\$ 645</u>	<u>\$ 645</u>

**Coastal Community Action, Inc.**  
**Foster Grandparent Program 22- 23**  
**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	\$ 399,682	\$ -	\$ 31,199	\$ 31,199	\$ (368,483)
Other Revenue	51,623	-	-	-	(51,623)
Total Revenue	<u>451,305</u>	<u>-</u>	<u>31,199</u>	<u>31,199</u>	<u>(420,106)</u>
Expenditures:					
Salaries	42,137	-	10,654	10,654	31,483
Fringe Benefits	25,632	-	3,678	3,678	21,954
Indirect Costs	8,470	-	2,342	2,342	6,128
Travel	21,632	-	945	945	20,687
Audit and Accounting Fees	500	-	71	71	429
Insurance	407	-	153	153	254
Supplies and Miscellaneous	37,517	-	998	998	36,519
Postage	4,500	-	380	380	4,120
Volunteer travel	54,400	-	1,766	1,766	52,634
Volunteer training	9,435	-	-	-	9,435
Recognition	3,547	-	2,484	2,484	1,063
Occupancy	14,063	-	1,758	1,758	12,305
Physicals	2,000	-	13	13	1,987
Computer costs	-	-	50	50	(50)
Telephone	-	-	188	188	(188)
Meals and activities	13,280	-	58	58	13,222
Stipend	213,785	-	5,653	5,653	208,132
Total Expenditures	<u>451,305</u>	<u>-</u>	<u>31,191</u>	<u>31,191</u>	<u>420,114</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8</u>	<u>\$ 8</u>	<u>\$ 8</u>

**Coastal Community Action, Inc.**  
**ARPA COVID - HARRP 21-22**  
**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	\$ 205,599	\$ -	\$ 203,092	\$ 203,092	\$ (2,507)
Total Revenue	205,599	-	203,092	203,092	(2,507)
Expenditures					
Salaries	48,119	-	64,328	64,328	(16,209)
Fringe Benefits	23,007	-	21,662	21,662	1,345
Workmen Compensation	5,445	-	2,967	2,967	2,478
Travel	150	-	-	-	150
Advertising	12,000	-	10,383	10,383	1,617
Client Education	-	-	1,875	1,875	(1,875)
Equipment Purchase	55,000	-	-	-	55,000
Indirect Costs	8,624	-	14,140	14,140	(5,516)
Indirect Contract	-	-	(6,011)	(6,011)	6,011
Contract Services	20,965	-	2,628	2,628	18,337
Supplies	4,956	-	343	343	4,613
Labor	-	-	12,035	12,035	(12,035)
Materials	26,167	-	36,324	36,324	(10,157)
Administrative Costs	1,166	-	-	-	1,166
Vehicle Purchase	-	-	42,166	42,166	(42,166)
Total Expenditures	205,599	-	202,840	202,840	2,759
Revenue over (under) Expenditures	\$ -	\$ -	\$ 252	\$ 252	\$ 252

**Coastal Community Action, Inc.**  
**RSVP Federal 2021-2022**  
**Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual**  
**For the Program Year Ending March 31, 2022**

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 50,000	\$ 14,622	\$ 9,335	\$ 23,957	\$ (26,043)
Other Revenue	24,637	25	400	425	(24,212)
Total Revenue	<u>74,637</u>	<u>14,647</u>	<u>9,735</u>	<u>24,382</u>	<u>(50,255)</u>
Expenditures:					
Salaries	42,500	6,984	3,391	10,375	32,125
Fringe Benefits	14,306	2,562	1,192	3,754	10,552
Indirect Costs	8,613	1,700	745	2,445	6,168
Travel	4,260	48	162	210	4,050
Training	-	-	10	10	(10)
Audit and Accounting Fees	96	35	-	35	61
Insurance	790	386	404	790	-
Supplies and Miscellaneous	340	85	-	85	255
Postage	40	1	1	2	38
Recognition	1,200	-	-	-	1,200
Physicals	-	-	-	-	-
Copier Lease Payment	-	-	-	-	-
Occupancy	1,977	2,005	2,467	4,472	(2,495)
Telephone	200	807	903	1,710	(1,510)
Computer Cost	315	34	-	34	281
Meals and Activities	-	-	-	-	-
In Kind Other	-	-	-	-	-
Stipends	-	-	-	-	-
Repair and Maintenance	-	-	-	-	-
Recognition	-	-	-	-	-
Contract Services	-	-	-	-	-
Total Expenditures	<u>74,637</u>	<u>14,647</u>	<u>9,275</u>	<u>23,922</u>	<u>50,715</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 460</u>	<u>\$ 460</u>	<u>\$ 460</u>

**Coastal Community Action, Inc.**  
**RSVP Federal 2022-2023**  
**Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual**  
**For the Program Year Ending March 31, 2023**

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 50,000	\$ -	\$ 15,900	\$ 15,900	\$ (34,100)
Other Revenue	15,328	-	200	200	(15,128)
Total Revenue	<u>65,328</u>	<u>-</u>	<u>16,100</u>	<u>16,100</u>	<u>(49,228)</u>
Expenditures:					
Salaries	30,500	-	5,855	5,855	24,645
Fringe Benefits	13,083	-	2,038	2,038	11,045
Indirect Costs	6,317	-	1,287	1,287	5,030
Travel	10,416	-	958	958	9,458
Audit and Accounting Fees	96	-	112	112	(16)
Insurance	790	-	404	404	386
Supplies and Miscellaneous	459	-	2,097	2,097	(1,638)
Postage	40	-	175	175	(135)
Recognition	1,200	-	213	213	987
Occupancy	1,977	-	2,467	2,467	(490)
Telephone	200	-	773	773	(573)
Computer Cost	-	-	50	50	(50)
Meals and Activities	-	-	16	16	(16)
Contract Services	250	-	-	-	250
Total Expenditures	<u>65,328</u>	<u>-</u>	<u>16,445</u>	<u>16,445</u>	<u>48,883</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (345)</u>	<u>\$ (345)</u>	<u>\$ (345)</u>

**Coastal Community Action, Inc.**  
**Foster Grandparent Program 2020- 2021**  
**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	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue	-	-	-	-	-
In Kind	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures:					
Stipends	-	-	(180)	(180)	180
Total Expenditures	-	-	(180)	(180)	180
Revenue over (under) Expenditures	\$ -	\$ -	\$ 180	\$ 180	\$ 180

**Coastal Community Action, Inc.**  
**HCCBG Medical Transportation 21-22**  
**Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual**  
**For the Program Year Ending June 30, 2022**

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ 50,520	\$ 13,270	\$ 40,495	\$ 53,765	\$ 3,245
Local Revenue	5,614	677	88,201	88,878	83,264
Total Revenue	<u>56,134</u>	<u>13,947</u>	<u>128,696</u>	<u>142,643</u>	<u>86,509</u>
Expenditures					
Salaries and Wage	13,230	66	3,375	3,441	9,789
Fringe Benefits	1,654	22	1,184	1,206	448
Indirect Costs	-	13	742	755	(755)
Fees	625	-	-	-	625
Travel	3,450	-	165	165	3,285
Insurance & Bonding	1,591	-	-	-	1,591
Stipend	18,820	10,336	16,696	27,032	(8,212)
Transportation	14,604	3,510	2,814	6,324	8,280
Recognition	2,160	-	-	-	2,160
Total Expenditures	<u>56,134</u>	<u>13,947</u>	<u>24,976</u>	<u>38,923</u>	<u>17,211</u>
Revenue over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 103,720</u>	<u>\$ 103,720</u>	<u>\$ 103,720</u>

**Coastal Community Action, Inc.**  
**HCCBG Medical Transportation 2022-2023**  
**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	\$ 55,431	\$ -	\$ 9,718	\$ 9,718	\$ (45,713)
Local Revenue	6,160	-	104,229	104,229	98,069
Total Revenue	61,591	-	113,947	113,947	52,356
Expenditures					
Salaries and Wage	16,522	-	2,492	2,492	14,030
Fringe Benefits	3,379	-	872	872	2,507
Supplies and Miscellaneous	125	-	-	-	125
Indirect Costs	-	-	548	548	(548)
Fees	-	-	4	4	(4)
Travel	3,950	-	32	32	3,918
Insurance & Bonding	1,030	-	-	-	1,030
Stipend	29,320	-	8,873	8,873	20,447
Physicals	1,210	-	-	-	1,210
Transportation	4,395	-	1,759	1,759	2,636
Recognition	1,660	-	4,032	4,032	(2,372)
Total Expenditures	61,591	-	18,612	18,612	42,979
Revenue over (under) Expenditures	\$ -	\$ -	\$ 95,335	\$ 95,335	\$ 95,335



**Coastal Community Action, Inc.**  
**Unrestricted Funds 2021-2022**  
**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:					
Other Revenue	-	18,169	2,092	20,261	20,261
Interest Income	-	-	1,113	1,113	1,113
Total Revenue	-	18,169	3,205	21,374	21,374
Expenditures					
Meals and Activities	-	-	717	717	(717)
Stipend	-	-	96	96	(96)
Miscellaneous Expense	-	15,877	8,517	24,394	(24,394)
Service Charges	-	-	747	747	(747)
COBRA Expense	-	-	262	262	(262)
Total Expenditures	-	15,877	10,339	26,216	(26,216)
Revenue over (under) Expenditure:	\$ -	\$ 2,292	\$ (7,134)	\$ (4,842)	\$ (4,842)

**Coastal Community Action, Inc.**  
**Unrestricted Funds 2022-2023**  
**Schedule of Revenues and Expenditures - Programmatic Basis - Budget and Actual**  
**For the Program Year Ending September 30, 2023**

	Project Authorization	Prior Year	Current Year	Total to Date	Variance Favorable (Unfavorable)
Revenue:					
Grants: Federal	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	-	-	-	-	-
Expenditures					
Miscellaneous Expense	-	-	7	7	(7)
Total Expenditures	-	-	7	7	(7)
Revenue over (under) Expenditures	\$ -	\$ -	\$ (7)	\$ (7)	\$ (7)

**Coastal Community Action, Inc.**  
**Building Services**  
**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:					
Other Revenue	\$ -	\$ -	\$ 304,838	\$ 304,838	\$ (304,838)
Total Revenue	-	-	304,838	304,838	(304,838)
Expenditures					
Salaries	-	-	29,887	29,887	(29,887)
Fringe Benefits	-	-	10,115	10,115	(10,115)
Travel	-	-	663	663	(663)
Insurance	-	-	8,753	8,753	(8,753)
Contract Services	-	-	738	738	(738)
Occupancy	-	-	11,268	11,268	(11,268)
Janitorial	-	-	5,570	5,570	(5,570)
Indirect Costs	-	-	6,570	6,570	(6,570)
Copier Expense	-	-	14,494	14,494	(14,494)
Property Tax	-	-	276	276	(276)
Repair and Maintenance	-	-	8,320	8,320	(8,320)
Office & Miscellaneous Supplies	-	-	478	478	(478)
Miscellaneous Expense	-	-	(1,497)	(1,497)	1,497
Inservice Training	-	-	63	63	(63)
Telephone	-	-	4,181	4,181	(4,181)
Staff Development	-	-	31	31	(31)
Interest Expense	-	-	42,285	42,285	(42,285)
Computer Cost	-	-	18	18	(18)
Utilities	-	-	17,179	17,179	(17,179)
Accounting & Audit Fees	-	-	692	692	(692)
Total Expenditures	-	-	160,084	160,084	(160,084)
Revenue over (under) Expenditures	\$ -	\$ -	\$ 144,754	\$ 144,754	\$ (144,754)

**Coastal Community Action, Inc.**  
**Building Services**  
**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:					
Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	-	-	-	-	-
Expenditures					
Salaries	-	-	(963)	(963)	963
Fringe Benefits	-	-	(329)	(329)	329
Indirect Costs	-	-	(212)	(212)	212
Miscellaneous Expense	-	-	1,497	1,497	(1,497)
Total Expenditures	-	-	(7)	(7)	7
Revenue over (under) Expenditures	\$ -	\$ -	\$ 7	\$ 7	\$ (7)

**Coastal Community Action, Inc.**  
**Rental Properties 21-22**  
**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:					
Other Revenue	\$ -	\$ -	\$ 28,954	\$ 28,954	\$ (28,954)
Total Revenue	-	-	28,954	28,954	(28,954)
Expenditures					
Insurance	-	-	1,853	1,853	(1,853)
Property Tax	-	-	20,041	20,041	(20,041)
Repair and Maintenance	-	-	2,993	2,993	(2,993)
Total Expenditures	-	-	24,887	24,887	(24,887)
Revenue over (under) Expenditures	\$ -	\$ -	\$ 4,067	\$ 4,067	\$ (4,067)

**COMPLIANCE SECTION**

**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

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**Independent Auditors' Report**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying financial statements of Coastal Community Action, Inc. which comprise the statement of financial position as of September 30, 2022, and the related statements of activities, functional activities and cash flows the year then ended and the related notes to the financial statements, and have issued our report thereon dated July 26, 2023.

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 opinions 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 material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Coastal Community Action, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of

noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

*Petway Mills & Pearson, PA*

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

July 26, 2023





**Report on Compliance for Each Major Federal Program and on Internal Control over Compliance in Accordance with Uniform Guidance and the Federal Single Audit Implementation Act**

**Independent Auditors' Report**

**PETWAY  
MILLS &  
PEARSON, PA**

CERTIFIED PUBLIC ACCOUNTANTS

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

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

We have audited Coastal Community Action, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on Coastal Community Action, Inc.'s major Federal program as of and for the year ended September 30, 2022. Coastal Community Action, Inc.'s major Federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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, 2022.

**Basis for Opinion on Each Major Federal Program**

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Coastal Community Action, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major Federal program. Our audit does not provide a legal compliance determination of Coastal Community Action, Inc.'s Federal programs.

**Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, regulations, rules and provisions of contracts, or grants applicable to Coastal Community Action, Inc.'s Federal programs.

**Auditors' Responsibility for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Coastal Community Action, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with in accordance with auditing standards generally accepted in the United States of America; *Government Auditing Standards*; the standards applicable to financial audits contained in and applicable sections of *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Coastal

Community Action, Inc.'s compliance with the requirements of each major Federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout our audit.
- Identify and assess the risk of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Coastal Community Action, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Coastal Community Action, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Coastal Community Action, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

#### **Report on 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 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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*

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

July 26, 2023

**COASTAL COMMUNITY ACTION, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**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:

Assistance Listing Number

Program Name	
Head Start	93.600
Early Head Start	93.600
American Rescue Plan Act	93.600
Community Services Block Grant	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, 2022**

**SECTION II. -- FINANCIAL STATEMENT FINDINGS**

None reported.

**SECTION III. -- FEDERAL AWARD FINDINGS**

None reported.

**COASTAL COMMUNITY ACTION, INC.  
CORRECTIVE ACTION PLAN  
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**SECTION II. -- FINANCIAL STATEMENT FINDINGS**

None required.

**SECTION III. -- FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None required.

**COASTAL COMMUNITY ACTION, INC.  
SUMMARY SCHEDULE OF PRIOR YEARS' AUDIT FINDINGS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**SECTION II            FINANCIAL STATEMENT FINDINGS**

None Reported.

**SECTION III           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, 2022**

Grantor/Program Title	Assistance Listing Number	Pass-through Identifying Number	Expenditures
<b>Federal Grants:</b>			
<b>U.S. Department of Health and Human Services</b>			
Head Start / Early Head Start (Direct Programs)	93.600		\$ 5,611,407
Head Start - Training and Technical Assistance (Direct Program)	93.600		135,182
Head Start- Emergency Connectivity Fund (Direct Program)	93.600		6,421
American Rescue Plan Act	93.600		631,320
Passed through the N.C. Department of Health and Human Services:			
Community Services Block Grant	93.569	G-14/15B1NCCOSR	457,435
CSBG Cares Supplemental Funding	93.569		246,825
CSBG Cares Act Relief Funding	93.569		759,142
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	93.568-1	WAP 6044/6512	760,565
Heating Appliance Repair and Replacement Program - ARAP COVID	93.568.-1		202,840
Heating Appliance Repair and Replacement Program	93.568-1	WAP 6044/6512	271,924
<b>Total U.S. Department of Health and Human Services</b>			<u>9,083,061</u>
<b>U.S. Department of Housing and Urban Development</b>			
Lower Income Housing Assistance Program (Direct Program)	14.871	NC141AF0082	1,681,939
Family Self Sufficiency (Direct Program)	14.871	NC141AF0082	20,920
Section 8 - Cares Act (Direct Program)	14.HCC		21,211
Passed through North Carolina Housing Finance Agency:			
Single Family Rehabilitation Program	14.239	SFR 12/13/14	151,705
<b>Total U.S. Department of Housing and Urban Development</b>			<u>1,875,775</u>
<b>U.S. Department of Energy</b>			
Passed through the N.C. Department of Environmental Quality			
Weatherization Assistance for Low Income	81.042	WAP 6044/6512	396,239
<b>Total U.S. Department of Energy</b>			<u>396,239</u>
<b>U.S. Department of Agriculture</b>			
Passed through the N.C. Department of Public Inspection:			
Child and Adult Food Program	10.558	7363	434,526
<b>Total U.S. Department of Agriculture</b>			<u>434,526</u>