

# McGladrey & Pullen

Certified Public Accountants

## **Coastal Community Action, Inc.**

Financial and Compliance Reports  
09.30.09

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# McGladrey & Pullen

Certified Public Accountants

## Independent Auditor's Report

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

We have audited the accompanying statement of financial position of Coastal Community Action, Inc. as of September 30, 2009, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Coastal Community Action, Inc. as of September 30, 2009, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated January 22, 2010 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of Coastal Community Action, Inc. taken as a whole. The accompanying Schedule of Expenditures of Federal and State Awards-Cash Basis, as required by U. S. Office of Management and Budget Circular A-133 "Audits of States, Local Governments, and Non-Profit Organizations" and North Carolina General Statute 143C-6-23, and the accompanying schedules listed as supplementary information in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. These schedules are not intended to be a presentation in conformity with accounting principles generally accepted in the United States of America or a complete presentation in accordance with the cash or programmatic bases. Under the cash basis, receipts are recognized when received rather than earned, and expenditures are recognized when paid rather than when the obligation is incurred. Under the programmatic basis, revenue is recognized when measurable and available and expenditures are recognized when incurred. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects, in relation to the basic financial statements taken as a whole.

*McGladrey & Pullen, LLP*

Morehead City, North Carolina  
January 22, 2010

**Coastal Community Action, Inc.**

**Statement of Financial Position**

**September 30, 2009**

**Assets**

Cash and cash equivalents	\$ 600,002
Restricted cash (Note 7)	98,009
Accounts receivable (Note 7):	
Grants and contracts (Note 5)	732,802
Other	14,098
Prepaid expenses	56,863
Other assets	4,432
Property and equipment, net of accumulated depreciation (Notes 3 and 7)	<u>3,890,017</u>

**Total assets** \$ 5,396,223

**Liabilities and Net Assets**

Liabilities:	
Accounts payable	\$ 241,389
Accrued expenses (Note 4)	351,865
Deferred revenue	120,877
Long-term debt:	
Mortgage payable (Note 7)	<u>3,079,000</u>
<b>Total liabilities</b>	<u><u>3,793,131</u></u>

Commitments and contingencies (Notes 2, 3, 5 and 10)

Net Assets:

Unrestricted	1,509,537
Temporarily restricted	<u>93,555</u>
<b>Total net assets</b>	<u><u>1,603,092</u></u>

**Total liabilities and net assets** \$ 5,396,223

See Notes to Financial Statements.

**Coastal Community Action, Inc.**

**Statement of Activities**

**For the Year Ended September 30, 2009**

	Unrestricted	Temporarily Restricted	Total
<b>Revenue (Notes 1, 5 and 7):</b>			
Federal grants	\$ 10,081,519	\$ -	\$ 10,081,519
State grants	171,366	-	171,366
In-kind contributions (Note 9)	1,546,280	-	1,546,280
Interest	5,848	-	5,848
Program services	108,283	-	108,283
Contracted services	1,059,272	-	1,059,272
Local revenue	114,409	-	114,409
Other	55,365	-	55,365
Net assets released from restrictions	141,559	(141,559)	-
<b>Total revenue</b>	<b>13,283,901</b>	<b>(141,559)</b>	<b>13,142,342</b>
<b>Expenses:</b>			
Program services			
Head start program	8,064,457	-	8,064,457
Housing assistance program	1,962,204	-	1,962,204
Community services program	317,939	-	317,939
Housing repairs program	1,024,856	-	1,024,856
Senior programs	679,496	-	679,496
Other programs, primarily aging and health related	428,383	-	428,383
Management and general	765,471	-	765,471
<b>Total expenses</b>	<b>13,242,806</b>	<b>-</b>	<b>13,242,806</b>
<b>Change in net assets</b>	<b>41,095</b>	<b>(141,559)</b>	<b>(100,464)</b>
Net assets, beginning	1,468,442	235,114	1,703,556
Net assets, ending	<b>\$ 1,509,537</b>	<b>\$ 93,555</b>	<b>\$ 1,603,092</b>

See Notes to Financial Statements.

Coastal Community Action, Inc.

**Statement of Cash Flows**  
**For the Year Ended September 30, 2009**

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Cash Flows From Operating Activities	
Change in net assets	\$ (100,464)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	239,164
Loss on disposal of assets	9,545
Changes in assets and liabilities:	
(Increase) decrease in:	
Accounts receivable	(215,981)
Prepaid expenses	(23,130)
Increase (decrease) in:	
Accounts payable and accrued expenses	168,062
Deferred revenue	24,367
<b>Net cash provided by operating activities</b>	<u>101,563</u>
Cash Flows From Investing Activities	
Restricted cash set aside for mortgage loan requirements	(19,056)
Purchase of property and equipment	<u>(362,335)</u>
<b>Net cash used in investing activities</b>	<u>(381,391)</u>
Cash Flows From Financing Activities	
Payments on mortgages payable	(74,311)
Payments on capital leases	<u>(3,139)</u>
<b>Net cash used in financing activities</b>	<u>(77,450)</u>
<b>Decrease in cash and cash equivalents</b>	(357,278)
Cash and Cash Equivalents, unrestricted	
Beginning	957,280
Ending	<u>\$ 600,002</u>
Supplemental Disclosure of Cash Flow Information	
Cash payments for interest	<u>\$ 142,696</u>

See Notes to Financial Statements.



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## Coastal Community Action, Inc.

### Notes To Financial Statements

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#### Note 1. Nature of Activities and Significant Accounting Policies

**Nature of activities:** Coastal Community Action, Inc. ("CCA") 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, Lenoir, Onslow, and Pamlico counties.

#### A summary of significant accounting policies follows:

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

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

Temporarily restricted net assets represent resources whose use is limited by donors as to the purpose for and/or the time in which they may be expended. Temporarily restricted net assets are reclassified as unrestricted when their time and/or purpose restrictions are met. At September 30, 2009, CCA had temporarily restricted net assets of \$93,555. The temporarily restricted net assets are restricted for eligible Housing and Assistance Program needs for the current or future years, and may not be used to cover any prior year program deficits.

Permanently restricted net assets represent resources whose use is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of CCA. The income may be unrestricted or may be restricted according to grantor's or donor's wishes. At September 30, 2009, there were no permanently restricted net assets.

**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, CCA excludes lender restricted cash from cash and cash equivalents. At times, CCA's level of deposits exceeds federal depository insurance coverage limits. CCA 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.

**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, we 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 30 days.

**Property and equipment:** Property and equipment is capitalized at acquisition cost or 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.

## Coastal Community Action, Inc.

### Notes To Financial Statements

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#### Note 1. Nature of Activities and Significant Accounting Policies (Continued)

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

A summary of deferred revenue, by program, as of September 30, 2009, is as follows:

Transition Grants	\$	19,064
Urgent Repair		75,004
Head Start		26,809
	\$	<u>120,877</u>

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

Contracted services: CCA contracts with Pamlico, Carteret and Craven counties and offers day care services to their qualified citizens. These individuals have the option to use any day care facility as well as CCA.

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.

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

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

#### Note 2. Pension Plan

The Organization has a defined contribution retirement plan in effect whereby qualifying employees may elect to participate. The plan is administered by Mutual of America Life Insurance Company. Under the plan, a predetermined contribution "may be made by each qualifying employee who has elected coverage," based on annual compensation levels. The Organization matches 100 percent of employee contributions with a maximum matching contribution of 4% of applicable employee compensation. The Organization contributed \$220,240 during the year ended September 30, 2009, of which \$128,800 was related to an additional one-time contribution of \$700 per employee.

**Coastal Community Action, Inc.**

**Notes To Financial Statements**

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**Note 3. Property and Equipment**

A summary of property and equipment as of September 30, 2009, is as follows:

Motor vehicles	\$ 840,063
Equipment	454,249
Furniture and fixtures	166,793
Buildings	3,341,945
Land	610,281
	<u>5,413,331</u>
Less accumulated depreciation	1,523,314
	<u>\$ 3,890,017</u>

The Organization has acquired the majority of its motor vehicles, equipment and furniture and fixtures with grant funds. The grantor agencies reserve the right to request the assets be returned to the grantor agencies at the end of the grant relationship.

**Note 4. Compensated Absences**

Accounting principles generally accepted in the United States of America require that an accrual be made for employees' rights to receive compensation for future absences from employment because of illness, holiday, vacation, or other reasons when certain conditions are met. Employees may accumulate up to ten days of annual leave. The amount of accrued compensated absences at September 30, 2009, totaling \$113,868 is included in accrued expenses.

**Note 5. Economic Dependence/Contingency**

CCA receives approximately 78% percent of its revenue from federal and State sources 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, 2009. Any significant change, either increase or decrease, in funding for these programs could result in a material change in CCA's operations.

As noted above, CCA's revenue is derived primarily from federal and State programs. Periodic audits of these programs are required and certain costs may be questioned as not being appropriate expenditures under terms of the program agreements. Such audits could result in the refund of monies to the agencies responsible for these programs. No provision has been made in the accompanying financial statements for the refund of such monies.

**Note 6. Line of Credit**

During 2009, CCA modified an unsecured bank line of credit with an interest rate of prime plus .25% and a floor of 4%, renewable annually in May, for advances limited to \$100,000. As of September 30, 2009, CCA had no outstanding balance due under this line of credit. The prime rate as of September 30, 2009 was 3.25%.

**Coastal Community Action, Inc.**

**Notes To Financial Statements**

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**Note 7. Long-Term Debt**

A summary of the Company's long-term debt, and collateral pledged thereon, consisted of the following at September 30, 2009:

**Mortgages Payable:**

**U.S. Department of Agriculture, Rural Development Administration:**

Obligation due in annual installments of \$55,260, including interest at a rate of 4.5%, through January 2034, collateralized by all rents, revenues, fees, charges, assessments, all income from whatever source derived, accounts receivable, other choices in action of whatever nature and service charges in connection with the operation of the facilities of Newport Administration Building. \$ 818,377

Obligation due in annual installments of \$78,650, including interest at a rate of 4.375%, through April 2034, collateralized by all rents, revenues, fees, charges, assessments, all income from whatever source derived, accounts receivable, other choices in action of whatever nature and service charges in connection with the operation of the facilities of Beaufort Child Development Center. 1,177,239

Obligation due in annual installments of \$45,058, including interest at a rate of 4.250%, 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. 700,698

Obligation due in annual installments of \$11,503, including interest at a rate of 4.250%, through June 2035, collateralized by all rents, revenue, 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. 178,049

**RBC Centura:**

Obligation due in monthly installments of \$2,327, including interest at a rate of 7.330%, through June 2020, collateralized by the Pamlico Child Development Center. 204,637

Total mortgages payable \$ 3,079,000

**Coastal Community Action, Inc.**

**Notes To Financial Statements**

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**Note 7. Long-Term Debt (Continued)**

Aggregate maturities required on long-term debt as of September 30, 2009 are due in future years as follows:  
Year Ending September 30,

2010	\$	76,933
2011		80,959
2012		84,797
2013		89,181
2014		93,531
Thereafter		2,653,599
	\$	<u>3,079,000</u>

In connection with the debt agreements with the U.S. Department of Agriculture, Rural Development Administration, CCA has agreed to establish and make monthly or annual payments to a special savings account until one annual payment has been accumulated for each of the loans. The balance of restricted cash in connection for the above debt agreements at September 30, 2009 is \$98,009.

Interest expense for 2009 was \$142,696.

**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, 2009 is not material. Rental expense included in the statement of activities for the year ended September 30, 2009 is \$27,193.

**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, 2009 amounted to \$1,329,164. Other in-kind contributions of \$217,116 related to educational services were recorded for the year ended September 30, 2009.

**Note 10. Commitment**

As of September 30, 2009, CCA had committed \$38,398 to Cooper Kenworth Incorporated for a special order 2009 Mitsubishi truck. CCA accepted delivery and risk of loss of the commitment on October 9, 2009.

**Note 11. Subsequent Events**

The Organization has evaluated its subsequent events (events occurring after September 30, 2009) through January 22, 2010, which represents the date the financial statements were issued.

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## **SUPPLEMENTARY INFORMATION**



**Coastal Community Action, Inc.**  
**Combining Schedules of Revenues and Expenditures - Programmatic Basis**  
**For the Year Ended September 30, 2009**

	Child Development Programs	Housing Assistance Programs	Community Services Programs	Housing Repairs Programs	Senior Programs	Non-program Revenue/Costs	Totals
<b>Revenue:</b>							
<b>Grants:</b>							
Federal	\$ 6,316,512	\$ 1,852,888	\$ 357,908	\$ 981,204	\$ 573,007	\$ -	\$ 10,081,519
State	23,118	-	-	148,248	-	-	171,366
In-kind	1,518,684	-	-	-	27,596	-	1,546,280
Program services	108,283	-	-	-	-	-	108,283
Local revenue	13,125	-	-	818	100,466	-	114,409
Contracted services	1,059,272	-	-	-	-	-	1,059,272
Interest (non-program)	-	115	-	82	-	5,651	5,848
Lease income	-	-	-	-	-	8,580	8,580
Rent income	-	3,927	-	-	-	362,480	366,407
Other	607	7,617	-	-	995	30,898	40,117
<b>Total revenue</b>	<b>9,039,601</b>	<b>1,864,547</b>	<b>357,908</b>	<b>1,130,352</b>	<b>702,064</b>	<b>407,609</b>	<b>13,502,081</b>
<b>Expenditures:</b>							
Salaries	3,437,755	125,588	127,090	222,812	106,912	19,273	4,039,430
Fringe benefits	1,282,950	44,515	47,269	74,946	38,971	4,938	1,493,589
Indirect costs	651,456	23,799	24,084	42,223	20,257	3,652	765,471
Admin fee portability	-	1,862	-	-	-	-	1,862
Administrative cost	-	-	-	10	-	-	10
Dump fees	-	-	-	170	-	-	170
Labor	-	-	-	108,434	-	518	108,952
Stipends	-	-	-	-	362,130	-	362,130
Client payments	-	-	74,512	-	-	3,397	77,909
Housing assistance	-	1,689,991	-	-	-	-	1,689,991
In-kind space	1,327,550	-	-	-	1,614	-	1,329,164
Contractual services	308,967	533	35	205	-	23,697	333,437
Food costs	259,560	-	-	-	-	-	259,560
Equipment leasing	-	-	-	8,340	-	-	8,340
Supplies	372,301	11,347	11,569	5,042	3,701	568	404,528
Small tools & equipment	-	2,375	-	33,793	-	9,327	45,495
Utilities	218,285	104	-	-	-	16,765	235,154
United Way expenses	-	5,048	-	-	-	-	5,048
Telephone	73,385	1,651	4,660	3,555	1,057	-	84,308
Travel	41,036	7,866	24,136	33,270	115,361	362	222,031
Audit and accounting fees	5,320	9,129	1,664	4,424	3,407	1,102	25,046
Advertising	9,819	20	3,408	1,507	-	1,538	16,292
Insurance	95,198	1,538	1,304	6,555	2,845	-	107,440
Postage	13,628	6,597	1,324	2,394	5,516	99	29,558
Recognition	-	205	832	-	6,177	245	7,459
Mental health	7,741	-	-	-	-	-	7,741
Meals and activities	-	160	7,673	-	1,679	-	9,512
Rents	318,275	16,340	12,857	20,749	10,371	-	378,592
In-kind other	191,134	-	-	-	25,982	-	217,116

(Continued)

**Coastal Community Action, Inc.**  
**Combining Schedules of Revenues and Expenditures - Programmatic Basis**  
**For the Year Ended September 30, 2009**  
**(Page 2 of 2)**

	Child Development Programs	Housing Assistance Programs	Community Services Programs	Housing Repairs Programs	Senior Programs	Other Programs & Non-program Revenue/Costs	Totals
Soft costs	\$ -	\$ -	\$ -	\$ 4,975	\$ -	\$ -	\$ 4,975
Hard costs	-	-	-	271,704	-	-	271,704
Materials	-	-	-	173,898	-	2,309	176,207
Vehicle repair	19,279	-	-	1,240	-	-	20,519
Repairs and maintenance	164,391	12,799	-	-	-	11,241	188,431
Machinery maintenance	-	-	-	1,314	-	-	1,314
Copier lease payments	39,964	-	-	-	-	-	39,964
Client education	5,670	-	-	-	-	-	5,670
Transportation consumables	23,908	-	-	-	-	-	23,908
Parent activity	5,862	-	-	-	-	-	5,862
Physicals	-	-	-	-	424	-	424
Mortgage interest expense	-	-	-	-	-	142,696	142,696
Property tax	1,070	-	-	-	-	992	2,062
FSS escrow	-	29,633	-	-	-	-	29,633
Revolving loan expense	-	-	-	-	-	2,831	2,831
Transportation expense	-	-	-	-	2,447	-	2,447
Training	91,544	4,521	7,664	25,752	1,212	-	130,693
Purch rental property	-	75,717	-	-	-	-	75,717
Vehicle purchases	53,426	-	-	40,787	-	-	94,213
Classroom consumables	1,989	-	-	-	-	-	1,989
Health & safety	-	-	-	34,173	-	-	34,173
Computer cost	57,669	127	-	-	18	1,025	58,839
Field trips	1,605	-	-	-	-	-	1,605
Playground	10,090	-	-	-	-	-	10,090
Cobra expense	-	-	-	-	-	11,744	11,744
Other	10,228	6,321	4,260	5,786	970	12,369	39,934
<b>Total expenditures</b>	<b>9,101,055</b>	<b>2,077,786</b>	<b>354,341</b>	<b>1,128,058</b>	<b>711,051</b>	<b>270,688</b>	<b>13,642,979</b>
Revenue over (under) expenditures	\$ (61,454)	\$ (213,239)	\$ 3,567	\$ 2,294	\$ (8,987)	\$ 136,921	\$ (140,898)
Reconciliation of programmatic to full accrual basis:							
Revenue over (under) expenditures - programmatic basis	\$ (61,454)	\$ (213,239)	\$ 3,567	\$ 2,294	\$ (8,987)	\$ 136,921	\$ (140,898)
Capitalized expenditures	169,500	75,717	-	40,787	-	-	286,004
Capital lease principle	3,139	-	-	-	-	-	3,139
Depreciation	(75,765)	(1,413)	(1,714)	(4,903)	(35)	(155,334)	(239,164)
Loss on disposal of assets	(2,133)	-	(78)	(1,318)	-	(6,016)	(9,545)
Indirect costs	651,456	23,799	24,084	42,223	20,257	3,652	765,471
Rent and lease offset	290,404	17,479	14,110	26,413	11,333	(359,739)	-
	975,147	(97,657)	39,969	105,496	22,568	(380,516)	665,007
Indirect costs reported as separate item, management and general	(651,456)	(23,799)	(24,084)	(42,223)	(20,257)	(3,652)	(765,471)
Change in net assets - full accrual basis	\$ 323,691	\$ (121,456)	\$ 15,885	\$ 63,273	\$ 2,311	\$ (384,168)	\$ (100,464)

**Coastal Community Action, Inc.**  
**Head Start Program**  
**Schedule Of Revenues And Expenditures - Programmatic Basis - Budget And Actual**  
**For the Program Year Ended August 31, 2009**

	Agency Year Ended Sept 30, 2009	Add Sept 1, 2008 to Sept 30, 2008	Deduct Sept 1, 2009 to Sept 30, 2009	Program Year Ended Aug 31, 2009	Approved Budget	Variance, Favorable (Unfavorable)
<b>Revenues:</b>						
Federal grant	\$ 4,326,494	\$ 426,253	\$ 423,805	\$ 4,328,942	\$ 4,328,942	\$ -
In-kind	1,153,476	103,241	100,180	1,156,537	1,082,236	74,301
Other	218	-	-	218	-	218
<b>Total revenues</b>	<b>5,480,188</b>	<b>529,494</b>	<b>523,985</b>	<b>5,485,697</b>	<b>5,411,178</b>	<b>74,519</b>
<b>Expenditures:</b>						
<b>Head Start Full-Year/Part Day:</b>						
Salaries	2,047,084	199,034	180,025	2,066,093	2,039,538	(26,555)
Fringe benefits	713,350	58,327	51,410	720,267	780,162	59,895
Travel	19,736	2,325	2,794	19,267	32,442	13,175
Supplies	179,475	26,469	26,491	179,453	87,448	(92,005)
Computer Costs	22,437	-	24,606	(2,169)	-	2,169
Property Tax	829	-	-	829	-	(829)
Utilities	130,487	11,030	11,006	130,511	147,537	17,026
Telephone	52,706	3,998	5,713	50,991	50,000	(991)
Insurance	39,191	5,286	6,706	37,771	69,155	31,384
Rents	198,252	19,707	17,988	199,971	223,478	23,507
Postage	8,057	1,551	642	8,966	128	(8,838)
Medical/Dental services	-	-	-	-	7,049	7,049
Mental health	7,741	-	-	7,741	-	(7,741)
Vehicle purchase	53,426	-	-	53,426	55,184	1,758
Parent activity	5,485	-	-	5,485	4,936	(549)
In kind space	1,144,807	95,401	95,401	1,144,807	1,020,610	(124,197)
Training	49,731	17,184	12,640	54,275	22,560	(31,715)
Client Education	5,516	576	563	5,529	3,000	(2,529)
Field Trips	1,350	-	-	1,350	-	(1,350)
In kind other	8,669	7,840	4,779	11,730	61,626	49,896
Maintenance and repairs	67,186	13,956	1,003	80,139	19,999	(60,140)
Vehicle repair	16,036	7,567	1,594	22,009	35,000	12,991
Playgrounds	4,391	-	-	4,391	-	(4,391)
Equipment leasing	(2,012)	4,399	127	2,260	-	(2,260)
Printing and publishing	1,095	2,281	-	3,376	5,000	1,624
Contract services	182,303	8,370	21,806	168,867	232,345	63,478
Food costs	89,571	167	20,533	69,205	88,000	18,795
Advertising	8,479	615	1,936	7,158	-	(7,158)
Other	5,773	90	72	5,791	-	(5,791)
Classroom consumables	944	2,289	-	3,233	-	(3,233)
Transportation consumables	22,065	3,024	2,040	23,049	38,468	15,419
<b>Total direct costs</b>	<b>5,084,160</b>	<b>491,486</b>	<b>489,875</b>	<b>5,085,771</b>	<b>5,023,665</b>	<b>(62,106)</b>
<b>Indirect costs</b>	<b>388,383</b>	<b>37,816</b>	<b>26,273</b>	<b>399,926</b>	<b>387,513</b>	<b>(12,413)</b>
<b>Total expenditures</b>	<b>5,472,543</b>	<b>529,302</b>	<b>516,148</b>	<b>5,485,697</b>	<b>5,411,178</b>	<b>(74,519)</b>
Revenue over expenditures	\$ 7,645	\$ 192	\$ 7,837	\$ -	\$ -	\$ -

Coastal Community Action, Inc.  
Head Start Program - ARRA  
Schedule Of Revenues And Expenditures - Programmatic Basis - Budget And Actual  
For the Program Period July 1, 2009 Through September 30, 2010

	Agency Year Ended Sept 30, 2009	Program Period July 1, 2009 to Sept 30, 2010	Approved Budget	Variance, Favorable (Unfavorable)
<b>Revenues:</b>				
In Kind Revenue	\$ -	-	77,728	\$ 77,728
Federal ARRA Grant	142,848	142,848	310,912	168,064
Total Revenue	<u>142,848</u>	<u>142,848</u>	<u>388,640</u>	<u>245,792</u>
<b>Expenditures:</b>				
<b>Direct costs:</b>				
Salaries	28,974	28,974	77,952	48,978
Fringe benefits	75,213	75,213	83,300	8,087
Insurance & Bonding	32,002	32,002	32,002	-
Transportation Supplies	-	-	12,800	12,800
Playground Supplies	-	-	30,256	30,256
Staff Development	105	105	63,591	63,486
In Kind other	-	-	77,728	77,728
Total direct costs	<u>136,294</u>	<u>136,294</u>	<u>377,629</u>	<u>241,335</u>
Indirect costs	<u>5,031</u>	<u>5,031</u>	<u>11,011</u>	<u>5,980</u>
Total expenditures	<u>141,325</u>	<u>141,325</u>	<u>388,640</u>	<u>247,315</u>
Revenue over expenditures	<u>\$ 1,523</u>	<u>\$ 1,523</u>	<u>\$ -</u>	<u>\$ (1,523)</u>

**Coastal Community Action, Inc.**  
**More at 4 Program**  
**Schedule Of Revenues And Expenditures - Programmatic Basis - Budget And Actual**  
**For the Program Year Ended August 31, 2009**

	Agency Year Ended Sept 30, 2009	Add Sept 1, 2008 to Sept 30, 2008	Deduct Sept 1, 2009 to Sept 30, 2009	Program Year Ended Aug 31, 2009	Approved Budget	Variance, Favorable (Unfavorable)
<b>Revenues:</b>						
Contracted Services	\$ 701,202	66,149	\$ 68,160	\$ 699,191	\$ 727,538	\$ (28,347)
State Funds - supplemental	20,268	2,052	1,800	20,520	20,520	-
<b>Total Revenue</b>	<b>721,470</b>	<b>68,201</b>	<b>69,960</b>	<b>719,711</b>	<b>748,058</b>	<b>(28,347)</b>
<b>Expenditures:</b>						
<b>Direct costs:</b>						
Salaries	199,521	26,498	33,672	192,347	350,033	157,686
Fringe benefits	69,063	5,732	13,179	61,616	120,773	59,157
Travel	1,003	26	492	537	-	(537)
Supplies	78,340	533	3,019	75,854	18,000	(57,854)
Computer Costs	12,654		10,359	2,295		(2,295)
Utilities	30,523	782	1,126	30,179	14,300	(15,879)
Maint & Repair	62,012	379	10,286	52,105	4,000	(48,105)
Telephone	6,312	89	636	5,765	-	(5,765)
Rents and Lease	66,836	1,016	2,667	65,185	30,669	(34,516)
Copier Lease Payments	23,000	148	15	23,133	-	(23,133)
Postage and Freight	4,050		260	3,790	-	(3,790)
Vehicle Repair	3,182	32	1,202	2,012	-	(2,012)
Trans. Consumable	1,844	203	195	1,852	-	(1,852)
Contract Services	82,026	233	1,141	81,118	67,292	(13,826)
Food costs	32,824	-	-	32,824	-	(32,824)
Accounting & Audit fees	1,900	-	-	1,900	1,733	(167)
Field Trips	256	-	-	256	-	(256)
Property Tax	224	-	-	224	-	(224)
Printing and Publications	2,900	-	2,900	-	-	-
Training	716	467	325	858	-	(858)
Classroom Consumables	282	-	-	282	-	(282)
Playground	5,580	-	-	5,580	-	(5,580)
<b>Total direct costs</b>	<b>685,048</b>	<b>36,138</b>	<b>81,474</b>	<b>639,712</b>	<b>606,800</b>	<b>(32,912)</b>
<b>Indirect costs</b>	<b>37,809</b>	<b>5,035</b>	<b>7,571</b>	<b>35,273</b>	<b>65,606</b>	<b>30,333</b>
<b>Total expenditures</b>	<b>722,857</b>	<b>41,173</b>	<b>89,045</b>	<b>674,985</b>	<b>672,406</b>	<b>(2,579)</b>
<b>Revenue over (under) expenditures</b>	<b>\$ (1,387)</b>	<b>\$ 27,028</b>	<b>\$ (19,085)</b>	<b>\$ 44,726</b>	<b>\$ 75,652</b>	<b>\$ (30,926)</b>

**Coastal Community Action, Inc.**  
**Head Start - Child Care Food Program**  
**Schedule Of Revenues And Expenditures - Programmatic Basis - Budget And Actual**  
**For the Program Year Ended August 31, 2009**

	Agency Year Ended Sept 30, 2009	Add Sept 1, 2008 to Sept 30, 2008	Deduct Sept 1, 2009 to Sept 30, 2009	Program Year Ended Aug 31, 2009	Approved Budget	Variance, Favorable (Unfavorable)
<b>Revenues:</b>						
Federal funds	\$ 346,959	\$ 26,511	\$ 28,819	\$ 344,651	\$ 338,734	\$ 5,917
<b>Expenditures:</b>						
<b>Direct costs:</b>						
Salaries	87,087	11,242	7,895	90,434	114,711	24,277
Fringe benefits	30,131	3,759	4,866	29,024	48,619	19,595
Accounting & Audit	1,617	-	-	1,617	2,304	687
Food costs	256,705	25,906	28,852	253,759	201,008	(52,751)
Supplies	53,108	3,979	5,402	51,685	53,150	1,465
Nonsubsidized Nutr Servs	(119,556)	-	(20,212)	(99,344)	(102,853)	(3,509)
Total direct costs	309,092	44,886	26,803	327,175	316,939	(10,236)
Indirect costs	16,503	2,136	1,163	17,476	21,795	4,319
Total expenditures	325,595	47,022	27,966	344,651	338,734	(5,917)
Revenue over (under) expenditures	\$ 21,364	\$ (20,511)	\$ 853	\$ -	\$ -	\$ -

**Coastal Community Action, Inc.**  
**Head Start - Craven County Day Care**  
**Schedule Of Revenues And Expenditures - Programmatic Basis - Budget And Actual**  
**For the Program Year Ended August 31, 2009**

	Agency Year Ended Sept 30, 2009	Add Sept 1, 2008 to Sept 30, 2008	Deduct Sept 1, 2009 to Sept 30, 2009	Program Year Ended Aug 31, 2009	Approved Budget	Variance, Favorable (Unfavorable)
<b>Revenues:</b>						
Contracted services	\$ 233,331	\$ 16,676	\$ 19,719	\$ 230,288	\$ 265,200	\$ (34,912)
Parent fees	50,977	4,046	631	54,392	50,000	4,392
Other	1,367	122	-	1,489	1,500	(11)
Total revenues	<u>285,675</u>	<u>20,844</u>	<u>20,350</u>	<u>286,169</u>	<u>316,700</u>	<u>(30,531)</u>
<b>Expenditures:</b>						
<b>Direct costs:</b>						
Salaries	211,042	14,764	14,885	210,921	85,700	(125,221)
Fringe benefits	71,544	6,166	10,701	67,009	74,450	7,441
Travel	121	12	-	133	-	(133)
Supplies	5,819	672	384	6,107	9,650	3,543
Telephone	2,441	281	218	2,504	3,100	596
Postage and freight	215	33	11	237	600	363
Maintenance and repairs	3,481	412	38	3,855	1,750	(2,105)
Insurance	5,012	338	434	4,916	4,000	(916)
Utilities	6,616	424	536	6,504	9,400	2,896
Equipment Lease Expense	3,581	158	-	3,739	310	(3,429)
Rents/leases	4,717	464	370	4,811	5,700	889
Contract services	5,846	455	353	5,948	6,900	952
Advertising	-	-	-	-	200	200
Audit and accounting fees	1,036	-	-	1,036	1,200	164
Playground Mulch	100	-	-	100	-	(100)
Computer Software	28	-	-	28	-	(28)
Total direct costs	<u>321,599</u>	<u>24,179</u>	<u>27,930</u>	<u>317,848</u>	<u>202,960</u>	<u>(114,888)</u>
Indirect costs	<u>39,993</u>	<u>2,805</u>	<u>2,821</u>	<u>39,977</u>	<u>16,283</u>	<u>(23,694)</u>
Total expenditures	<u>361,592</u>	<u>26,984</u>	<u>30,751</u>	<u>357,825</u>	<u>219,243</u>	<u>(138,582)</u>
Revenue over (under) expenditures	<u>\$ (75,917)</u>	<u>\$ (6,140)</u>	<u>\$ (10,401)</u>	<u>\$ (71,656)</u>	<u>\$ 97,457</u>	<u>\$ (169,113)</u>

**Coastal Community Action, Inc.**  
**Head Start - Pamlico County Day Care**  
**Schedule Of Revenues And Expenditures - Programmatic Basis - Budget And Actual**  
**For the Program Year Ended August 31, 2009**

	Agency Year Ended Sept 30, 2009	Add Sept 1, 2008 to Sept 30, 2008	Deduct Sept 1, 2009 to Sept 30, 2009	Program Year Ended Aug 31, 2009	Approved Budget	Variance, Favorable (Unfavorable)
<b>Revenues:</b>						
Contracted services	\$ 85,650	\$ 5,349	\$ 7,683	\$ 83,316	\$ 113,000	\$ (29,684)
Parent fees	15,647	2,164	955	16,856	14,000	2,856
Other	833	-	133	700	8,000	(7,300)
Total revenues	<u>102,130</u>	<u>7,513</u>	<u>8,771</u>	<u>100,872</u>	<u>135,000</u>	<u>(34,128)</u>
<b>Expenditures:</b>						
<b>Direct costs:</b>						
Salaries	63,505	4,936	4,116	64,325	60,000	(4,325)
Fringe benefits	23,819	1,734	3,061	22,492	20,400	(2,092)
Travel	-	-	-	-	200	200
Utilities	3,566	231	160	3,637	4,300	663
Rents	7,685	1,343	555	8,473	16,500	8,027
Equipment Lease Expense	16	-	-	16	200	184
Supplies	2,783	327	76	3,034	1,300	(1,734)
Transportation Consumables	-	37	-	37	-	(37)
Maintenance and repair	417	17	2	432	1,000	568
Playground	11	-	-	11	-	(11)
Food Costs	15	-	-	15	-	(15)
Contract services	5,185	273	156	5,302	3,100	(2,202)
Audit and accounting fees	595	-	-	595	-	(595)
Postage and freight	87	1	-	88	-	(88)
Telephone	658	69	71	656	1,300	644
Total direct costs	<u>108,342</u>	<u>8,968</u>	<u>8,197</u>	<u>109,113</u>	<u>108,300</u>	<u>(813)</u>
Indirect costs	<u>12,034</u>	<u>938</u>	<u>780</u>	<u>12,192</u>	<u>11,400</u>	<u>(792)</u>
Total expenditures	<u>120,376</u>	<u>9,906</u>	<u>8,977</u>	<u>121,305</u>	<u>119,700</u>	<u>(1,605)</u>
Revenue over (under) expenditures	<u>\$ (18,246)</u>	<u>\$ (2,393)</u>	<u>\$ (206)</u>	<u>\$ (20,433)</u>	<u>\$ 15,300</u>	<u>\$ (35,733)</u>



**Coastal Community Action, Inc.**  
**Head Start – Carteret County Day Care**  
**Schedule Of Revenues And Expenditures - Programmatic Basis - Budget And Actual**  
**For the Program Year Ended August 31, 2009**

	Agency Year Ended Sept 30, 2009	Add Sept 1, 2008 to Sept 30, 2008	Deduct Sept 1, 2009 to Sept 30, 2009	Program Year Ended Aug 31, 2009	Approved Budget	Variance, Favorable (Unfavorable)
<b>Revenues:</b>						
Contracted services	\$ 39,087	\$ 3,011	\$ 2,916	\$ 39,182	\$ 29,000	\$ 10,182
Parent fees	37,914	2,470	4,229	36,155	23,000	13,155
Other	1,546	-	-	1,546	1,300	246
<b>Total revenues</b>	<b>78,547</b>	<b>5,481</b>	<b>7,145</b>	<b>76,883</b>	<b>53,300</b>	<b>23,583</b>
<b>Expenditures:</b>						
<b>Direct costs:</b>						
Salaries	46,439	1,286	6,866	40,859	16,000	(24,859)
Fringe benefits	16,047	507	3,291	13,263	5,900	(7,363)
Utilities	1,414	169	161	1,422	2,600	1,178
Rents	4,377	257	412	4,222	3,100	(1,122)
Equipment Lease Expense	107	18	8	117	300	183
Supplies	562	65	65	562	800	238
Maintenance and Repair	224	46	15	255	1,000	745
Travel	3	-	-	3	-	(3)
Contract services	1,206	170	95	1,281	2,200	919
Training	7	-	-	7	-	(7)
Postage and freight	5	-	5	-	-	-
Audit and accounting fees	173	-	-	173	200	27
Property Taxes	3	-	-	3	-	(3)
Computer Costs	524	-	-	524	-	(524)
Telephone	310	32	37	305	700	395
<b>Total direct costs</b>	<b>71,401</b>	<b>2,550</b>	<b>10,955</b>	<b>62,996</b>	<b>32,800</b>	<b>(30,196)</b>
<b>Indirect costs</b>	<b>8,800</b>	<b>244</b>	<b>1,301</b>	<b>7,743</b>	<b>3,040</b>	<b>(4,703)</b>
<b>Total expenditures</b>	<b>80,201</b>	<b>2,794</b>	<b>12,256</b>	<b>70,739</b>	<b>35,840</b>	<b>(34,899)</b>
<b>Revenue over expenditures</b>	<b>\$ (1,654)</b>	<b>\$ 2,687</b>	<b>\$ (5,111)</b>	<b>\$ 6,144</b>	<b>\$ 17,460</b>	<b>\$ (11,316)</b>

**Coastal Community Action, Inc.**  
**Early Head Start Program**  
**Schedule Of Revenues And Expenditures - Programmatic Basis - Budget And Actual**  
**For the Program Year Ended August 31, 2009**

	Agency Year Ended Sept 30, 2009	Add Sept 1, 2008 to Sept 30, 2008	Deduct Sept 1, 2009 to Sept 30, 2009	Program Year Ended Aug 31, 2009	Approved Budget	Variance, Favorable (Unfavorable)
<b>Revenues:</b>						
Federal grants	\$ 1,453,284	\$ 103,031	\$ 111,306	\$ 1,445,009	\$ 1,445,009	\$ -
In kind	365,209	16,790	16,378	365,620	361,252	4,368
Other	389	-	-	390	-	390
<b>Total revenues</b>	<b>1,818,882</b>	<b>119,821</b>	<b>127,684</b>	<b>1,811,019</b>	<b>1,806,261</b>	<b>4,758</b>
<b>Expenditures:</b>						
<b>Direct costs:</b>						
Salaries	735,571	52,866	51,516	736,921	748,508	11,587
Frinae benefits	264,153	16,594	15,249	265,498	287,483	21,985
Travel	20,172	287	1,578	18,881	26,000	7,119
Training	40,986	3,507	3,659	40,834	28,486	(12,348)
Client Education	153	60	-	213	-	(213)
Insurance	18,993	840	1,077	18,756	6,950	(11,806)
Maintenance and repair	31,070	1,672	497	32,245	-	(32,245)
Vehicle repair	60	-	-	60	-	(60)
Utilities	38,493	2,130	1,677	38,946	36,579	(2,367)
Equipment leases	15,271	315	42	15,544	-	(15,544)
Rents	36,407	4,473	2,887	37,993	51,527	13,534
Classroom consumables	763	-	-	763	-	(763)
Printing and publishing	-	570	-	570	2,000	1,430
Supplies	51,242	6,625	8,016	49,851	55,200	5,349
Computer Costs	9,252	-	9,252	-	-	-
Medical/Dental Services	-	-	-	-	2,000	2,000
Mental Health Services	-	-	-	-	5,000	5,000
Contract Services	32,400	1,545	5,727	28,218	24,214	(4,004)
Speech Services	-	-	-	-	2,800	2,800
In kind space	182,743	15,229	15,229	182,743	306,942	124,199
In kind other	182,465	1,561	1,149	182,877	54,310	(128,567)
Advertising	1,340	-	-	1,340	-	(1,340)
Playground Expenses	7	-	-	7	-	(7)
Property Taxes	15	-	-	15	-	(15)
Other	110	-	-	110	500	390
Food Costs	-	-	-	-	14,853	14,853
Telephone	10,958	717	762	10,913	9,700	(1,213)
Parent activity	376	-	-	376	992	616
Postage	1,213	652	29	1,836	-	(1,836)
<b>Total direct costs</b>	<b>1,674,213</b>	<b>109,643</b>	<b>118,346</b>	<b>1,665,510</b>	<b>1,664,044</b>	<b>(1,466)</b>
<b>Indirect costs</b>	<b>142,312</b>	<b>10,044</b>	<b>6,847</b>	<b>145,509</b>	<b>142,217</b>	<b>(3,292)</b>
<b>Total expenditures</b>	<b>1,816,525</b>	<b>119,687</b>	<b>125,193</b>	<b>1,811,019</b>	<b>1,806,261</b>	<b>(4,758)</b>
<b>Revenue over (under) expenditures</b>	<b>\$ 2,357</b>	<b>\$ 134</b>	<b>\$ 2,491</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Coastal Community Action, Inc.  
 Early Head Start Program - ARRA  
 Schedule Of Revenues And Expenditures - Programmatic Basis - Budget And Actual  
 For the Program Period July 1, 2009 Through September 30, 2010

	Agency Year Ended Sept 30, 2009	Program Period July 1, 2009 to Sept 30, 2010	Approved Budget	Variance, Favorable (Unfavorable)
Revenues:				
In Kind Revenue	\$ -	-	23,246	\$ 23,246
Federal ARRA Grant	46,927	46,927	92,983	46,056
Total Revenue	46,927	46,927	116,229	69,302
Expenditures:				
Direct costs:				
Salaries	18,533	18,533	32,156	13,623
Fringe benefits	19,631	19,631	21,807	2,176
Utilities	7,185	7,185	7,185	-
Classroom Supplies	-	-	6,585	6,585
Playground Supplies	-	-	6,180	6,180
Staff Development	-	-	16,006	16,006
In Kind other	-	-	23,246	23,246
Total direct costs	45,349	45,349	113,165	67,816
Indirect costs	592	592	3,064	2,472
Total expenditures	45,941	45,941	116,229	70,288
Revenue over expenditures	\$ 986	\$ 986	\$ -	\$ (986)

**Coastal Community Action, Inc.**  
**Child Development Program – Local Cash**  
**Schedule Of Revenues And Expenditures – Programmatic Basis - Budget And Actual**  
**For the Program Year Ended June 30, 2009**

	Agency Year Ended Sept 30, 2009	Add July 1, 2008 to Sept 30, 2008	Deduct July 1, 2009 to Sept 30, 2009	Program Year Ended June 30, 2009	Approved Budget	Variance, Favorable (Unfavorable)
Revenue:						
Carteret Co. Local Cash	\$ 13,125	\$ 4,375	\$ 4,375	\$ 13,125	\$ 13,125	\$ -
Expenditures:						
Direct costs:						
Misc Exp	350	-	-	350	350	-
Computer Costs	12,775	-	-	12,775	12,775	-
Total direct costs	13,125	-	-	13,125	13,125	-
Revenue over expenditures	\$ -	\$ 4,375	\$ 4,375	\$ -	\$ -	\$ -

**Coastal Community Action, Inc.**  
**Child Development Program – Smart Start**  
**Schedule Of Revenues And Expenditures - Programmatic Basis- Budget And Actual**  
**For the Year Ended September 30, 2009**

	Agency Year Ended September 30, 2009	Approved Budget	Variance, Favorable (Unfavorable)
Revenues:			
Transition grant	\$ 850	\$ 19,064	\$ (18,214)
Licensure grant	1,000	1,000	-
Smart start	1,000	1,000	-
	<u>2,850</u>	<u>21,064</u>	<u>(18,214)</u>
Expenditures:			
Direct costs:			
Playground surfacing	-	10,264	10,264
Playground supplies	-	1,700	1,700
Classroom instruction	500	6,100	5,600
Classroom supplies	972	1,000	28
Literacy materials	(500)	2,000	2,500
Total direct costs	<u>972</u>	<u>21,064</u>	<u>20,092</u>
Revenue under expenditures	<u>\$ 1,878</u>	<u>\$ -</u>	<u>\$ 1,878</u>

**Coastal Community Action, Inc.**  
**Housing Assistance Payments Program**  
**Schedule Of Revenues And Expenditures - Programmatic Basis - Budget And Actual**  
**For the Year Ended September 30, 2009**

	Agency Year Ended Sept 30, 2009	Approved Budget	Variance, Favorable (Unfavorable)
<b>Revenues:</b>			
Federal grants	\$ 1,817,755	\$ 1,938,468	\$ (120,713)
Fraud recovery	499	1,000	(501)
Rental income	3,927	4,200	(273)
Other income	2,461	1,000	1,461
Total revenues	<u>1,824,642</u>	<u>1,944,668</u>	<u>(120,026)</u>
<b>Expenditures:</b>			
<b>Direct costs:</b>			
Salaries	125,588	134,833	9,245
Fringe benefits	44,515	46,554	2,039
Supplies	11,347	12,980	1,633
Audit fees	9,130	10,000	870
Telephone	1,651	1,800	149
Postage	6,596	5,500	(1,096)
Computer costs	127	4,000	3,873
Travel	7,866	8,800	934
Insurance	1,538	1,440	(98)
Training	4,521	8,000	3,479
Rents and leases	16,340	16,279	(61)
Rental Property Purch	75,717	75,700	(17)
Equipment Purch	2,375	-	(2,375)
Maint and Repairs	12,798	8,370	(4,428)
Publ/Subscrip/Printing	279	400	121
Advertising	20	250	230
Recognition	205	200	(5)
Meals & Activites	160	300	140
Contract Services	533	-	(533)
Utilities	104	-	(104)
Other	6,043	850	(5,193)
Admin Fee port	1,862	2,400	538
FSS Escrow	29,633	50,000	20,367
Housing assistance payments	1,663,418	1,647,520	(15,898)
Total direct costs	<u>2,022,366</u>	<u>2,036,176</u>	<u>13,810</u>
Indirect costs	<u>23,799</u>	<u>25,618</u>	<u>1,819</u>
Total expenditures	<u>2,046,165</u>	<u>2,061,794</u>	<u>15,629</u>
Revenue over (under) expenditures	<u>\$ (221,523)</u>	<u>\$ (117,126)</u>	<u>\$ (104,397)</u>

**Coastal Community Action, Inc.**  
**Housing Assistance Payments Program – Family Self-Sufficiency**  
**Schedule Of Revenues And Expenditures - Programmatic Basis - Budget And Actual**  
**For the Year Ended September 30, 2009**

	Agency Year Ended Sept 30, 2009	Approved Budget	Variance, Favorable (Unfavorable)
Revenues:			
Interest income	115	25	90
HUD FSS Escrow	34,634	25,000	9,634
United Way Grant	5,156	5,500	(344)
	<u>39,905</u>	<u>30,525</u>	<u>9,380</u>
Expenditures:			
Direct costs:			
Escrow Expense	26,573	30,335	3,762
United Way expenses	5,048	5,500	452
Total expenditures	<u>31,621</u>	<u>35,835</u>	<u>4,214</u>
Revenue over (under) expenditures	<u>\$ 8,284</u>	<u>\$ (5,310)</u>	<u>\$ 13,594</u>

**Coastal Community Action, Inc.**  
**Community Services Block Grant**  
**Self-Sufficiency Program**  
**Schedule Of Revenues And Expenditures - Programmatic Basis - Budget And Actual**  
**For the Program Year Ended June 30, 2009**

	Agency Year Ended Sept 30, 2009	Add July 1, 2008 to Sept 30, 2008	Deduct July 1, 2009 to Sept 30, 2009	Program Year Ended June 30, 2009	Approved Budget	Variance, Favorable (Unfavorable)
Revenues:						
Federal grant	\$ 356,659	\$ 95,799	\$ 94,870	\$ 357,588	\$ 357,588	\$ -
	<u>356,659</u>	<u>95,799</u>	<u>94,870</u>	<u>357,588</u>	<u>357,588</u>	<u>-</u>
Expenditures:						
Direct costs:						
Salaries	127,090	36,121	34,583	128,628	124,253	(4,375)
Fringe benefits	47,269	10,169	14,229	43,209	34,156	(9,053)
Telephone	4,660	2,846	591	6,915	9,506	2,591
Postage	1,276	1,086	367	1,995	2,400	405
Advertising	2,206	-	-	2,206	2,205	(1)
Insurance	1,304	178	240	1,242	1,242	-
Rent	12,857	3,346	3,284	12,919	12,919	-
Audit and accounting fees	1,664	-	-	1,664	1,650	(14)
Computer Cost	-	77	-	77	75	(2)
Training	7,664	1,884	3,035	6,513	6,405	(108)
Travel	24,136	5,328	6,886	22,578	22,500	(78)
Supplies	11,569	3,076	6,686	7,959	7,959	-
Client payments	74,512	22,057	16,459	80,110	91,670	11,560
Recognition	832	-	-	832	932	100
Printing and Publ	750	-	-	750	750	-
Meals & Activities	7,673	589	-	8,262	9,616	1,354
Contract Services	35	-	35	-	-	-
Other	3,510	4,807	64	8,253	5,742	(2,511)
Total direct costs	<u>329,007</u>	<u>91,564</u>	<u>86,459</u>	<u>334,112</u>	<u>333,980</u>	<u>(132)</u>
Indirect costs	<u>24,084</u>	<u>6,863</u>	<u>6,554</u>	<u>24,393</u>	<u>23,608</u>	<u>(785)</u>
Total expenditures	<u>353,091</u>	<u>98,427</u>	<u>93,013</u>	<u>358,505</u>	<u>357,588</u>	<u>(917)</u>
Revenue over (under) expenditures	<u>\$ 3,568</u>	<u>\$ (2,628)</u>	<u>\$ 1,857</u>	<u>\$ (917)</u>	<u>\$ -</u>	<u>\$ (917)</u>



**Coastal Community Action, Inc.**  
**Community Services Block Grant - ARRA**  
**Self-Sufficiency Program**  
**Schedule Of Revenues And Expenditures - Programmatic Basis - Budget And Actual**  
**For the Program Period September 1, 2009 Through September 30, 2010**

	Agency Year Ended Sept 30, 2009	Program Period Sept 1, 2009 to Sept 30, 2010	Approved Budget	Variance, Favorable (Unfavorable)
Revenue:				
Federal ARRA grant	\$ 1,249	\$ 1,249	\$ 612,117	\$ (610,868)
	<u>1,249</u>	<u>1,249</u>	<u>612,117</u>	<u>(610,868)</u>
Expenditures:				
Direct costs:				
Salaries	-	-	155,960	155,960
Fringe benefits	-	-	49,448	49,448
Telephone	-	-	9,150	9,150
Postage	48	48	1,400	1,352
Advertising	1,202	1,202	4,000	2,798
Insurance	-	-	1,368	1,368
Rent	-	-	4,692	4,692
Audit and accounting fees	-	-	1,500	1,500
Training	-	-	6,300	6,300
Travel	-	-	15,600	15,600
Supplies	-	-	2,400	2,400
Equipment Purchases	-	-	10,000	10,000
Contract Services	-	-	1,500	1,500
Client payments Emergency Asst	-	-	144,000	144,000
Client payments Foreclosure Asst	-	-	92,367	92,367
Client payments CSBG/HS Case Mgmt	-	-	80,000	80,000
Printing and Publ	-	-	2,800	2,800
Total direct costs	<u>1,250</u>	<u>1,250</u>	<u>582,485</u>	<u>581,235</u>
Indirect costs	-	-	29,632	29,632
Total expenditures	<u>1,250</u>	<u>1,250</u>	<u>612,117</u>	<u>610,867</u>
Revenue over (under) expenditures	<u>\$ (1)</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ (1)</u>

**Coastal Community Action, Inc.**  
**Weatherization Assistance Program For Low Income Persons**  
**Schedule Of Revenues And Expenditures - Programmatic Basis - Budget And Actual**  
**For the Program Year Ended June 30, 2009**

	Agency Year Ended Sept 30, 2009	Add July 1, 2008 to Sept 30, 2008	Deduct July 1, 2009 to Sept 30, 2009	Program Year Ended June 30, 2009	Approved Budget	Variance, Favorable (Unfavorable)
<b>Revenues:</b>						
Federal grant						
Weatherization assistance	\$ 400,753	\$ 84,988	\$ 180,565	\$ 305,176	\$ 305,176	\$ -
Contributions	-	225	-	225	-	225
Training and tech asst	39,784	1,767	32,636	8,915	9,138	(223)
<b>Total revenues</b>	<b>440,537</b>	<b>86,980</b>	<b>213,201</b>	<b>314,316</b>	<b>314,314</b>	<b>2</b>
<b>Expenditures:</b>						
Direct costs:						
Weatherization assistance:						
Salaries	157,496	31,681	69,039	120,138	116,820	(3,318)
Fringe benefits	53,019	12,082	23,819	41,282	40,003	(1,279)
Travel	28,707	4,302	14,367	18,642	15,699	(2,943)
Audit and accounting fees	2,718	-	-	2,718	2,718	-
Supplies	2,883	1,045	1,468	2,460	1,600	(860)
Contract Services	170	-	170	-	-	-
Other	770	-	20	750	-	(750)
Insurance	6,188	1,192	1,336	6,044	7,750	1,706
Postage and freight	1,661	443	599	1,505	1,200	(305)
Telephone	2,042	574	531	2,085	2,520	435
Vehicle repairs	1,240	242	537	945	1,585	640
Advertising	981	-	589	392	380	(12)
Machinery Maintenance	1,314	448	185	1,577	1,350	(227)
Labor-Subcontractor	1,973	-	270	1,703	1,500	(203)
Tools and small equip exp	2,734	845	1,291	2,288	2,000	(288)
Rents and leases	13,089	3,630	4,117	12,602	13,440	838
Vehicle leases	8,340	2,145	2,145	8,340	8,580	240
Dump Fees	170	24	28	166	200	34
Health and safety	34,173	5,148	22,148	17,173	16,890	(283)
Materials	66,215	17,088	32,379	50,924	50,460	(464)
<b>Total direct costs</b>	<b>385,883</b>	<b>80,889</b>	<b>175,038</b>	<b>291,734</b>	<b>284,695</b>	<b>(7,039)</b>
Training and technical assistance						
Consumer education	-	-	-	-	353	353
Training	23,620	1,400	21,966	3,054	7,071	4,017
	23,620	1,400	21,966	3,054	7,424	4,370
Indirect costs	29,845	6,115	13,083	22,877	22,195	(682)
<b>Total expenditures</b>	<b>439,348</b>	<b>88,404</b>	<b>210,087</b>	<b>317,665</b>	<b>314,314</b>	<b>(3,351)</b>
Revenue over (under) expenditures	\$ 1,189	\$ (1,424)	\$ 3,114	\$ (3,349)	\$ -	\$ (3,349)

**Coastal Community Action, Inc.**  
**Weatherization Assistance Program For Low Income Persons – ARRA**  
**Schedule Of Revenues And Expenditures - Programmatic Basis - Budget And Actual**  
**For the Program Period August 1, 2009 Through March 31, 2012**

	Agency Year Ended Sept 30, 2009	Program Period Aug 1, 2009 to Mar 31, 2012	Approved Budget	Variance, Favorable (Unfavorable)
<b>Revenues:</b>				
Federal ARRA grant				
Weatherization assistance	\$ 109,794	\$ 109,794	\$ 1,760,176	\$ 1,650,382
Training and tech asst	2,693	2,693	22,550	19,857
Total revenues	<u>112,487</u>	<u>112,487</u>	<u>1,782,726</u>	<u>1,670,239</u>
<b>Expenditures:</b>				
<b>Direct costs:</b>				
<b>Weatherization assistance:</b>				
Salaries	21,244	21,244	625,075	603,831
Fringe benefits	6,836	6,836	224,361	217,525
Travel	147	147	66,919	66,772
Audit and accounting fees	-	-	3,000	3,000
Supplies	460	460	3,600	3,140
Other	-	-	8,500	8,500
Insurance	-	-	18,500	18,500
Postage and freight	-	-	3,750	3,750
Telephone	298	298	4,800	4,502
Vehicle Repairs	-	-	4,000	4,000
Advertising	-	-	2,000	2,000
Machinery Maintenance	-	-	2,000	2,000
Labor-Subcontractor	-	-	3,600	3,600
Vehicle Purchases	40,787	40,787	106,400	65,613
Equipment purchased	19,889	19,889	46,100	26,211
Tools and small equip exp	11,170	11,170	14,100	2,930
Rents and leases	657	657	20,220	19,563
Vehicle leases	5,000	5,000	17,580	12,580
Dump fees	-	-	1,000	1,000
Health and safety	-	-	123,212	123,212
Materials	-	-	386,000	386,000
Total direct costs	<u>106,488</u>	<u>106,488</u>	<u>1,684,717</u>	<u>1,068,017</u>
Training and technical assistance				
Training	1,375	1,375	10,000	8,625
Indirect costs	4,026	4,026	88,009	83,983
Total expenditures	<u>111,889</u>	<u>111,889</u>	<u>1,782,726</u>	<u>1,160,625</u>
Revenue over (under) expenditures	<u>\$ 598</u>	<u>\$ 598</u>	<u>\$ -</u>	<u>\$ 509,614</u>

**Coastal Community Action, Inc.**  
**Heating Appliance Repair And Replacement Program**  
**Schedule Of Revenues And Expenditures - Programmatic Basis - Budget And Actual**  
**For the Program Year Ended June 30, 2009**

	Agency Year Ended Sept 30, 2009	Add July 1, 2008 to Sept. 30, 2008	Deduct July 1, 2009 to Sept 30, 2009	Program Year Ended June 30, 2009	Approved Budget	Variance, Favorable (Unfavorable)
Revenues:						
Federal grant	\$ 76,593	\$ 17,453	\$ 11,085	\$ 82,961	\$ 82,961	\$ -
Expenditures:						
Direct costs:						
Subcontractor labor	16,970	4,082	3,952	17,100	17,100	-
Materials	59,623	13,371	7,133	65,861	65,861	-
Total direct costs	76,593	17,453	11,085	82,961	82,961	-
Total expenditures	76,593	17,453	11,085	82,961	82,961	-
Revenue over (under) expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Coastal Community Action, Inc.**  
**Urgent Repair Program**  
**Schedule Of Revenues And Expenditures - Programmatic Basis - Budget And Actual**  
**For the Program Periods June 24, 2008 Through October 2, 2009**  
**And June 8, 2009 Through August 29, 2010**

	Agency Year End 2009	Program Period from June 8, 2009 to Aug 29, 2010	Program Period from June 24, 2008 to Oct 2, 2009	Approved Budget For Both Program Periods	Favorable (Unfavorable)
<b>Revenues:</b>					
State grant	\$ 148,248	\$ 3,248	\$ 145,000	\$ 148,000	\$ 248
Interest Income	82	(263)	345	-	82
<b>Total revenues</b>	<b>148,330</b>	<b>2,985</b>	<b>145,345</b>	<b>148,000</b>	<b>330</b>
<b>Expenditures:</b>					
<b>Direct costs:</b>					
Salaries	14,392	1,643	12,749	-	(14,392)
Fringe benefits	4,353	432	3,921	-	(4,353)
Labor	81,895		81,895	3,000	(78,895)
Materials	45,142	861	44,281	145,000	99,858
<b>Total direct costs</b>	<b>145,782</b>	<b>2,936</b>	<b>142,846</b>	<b>148,000</b>	<b>2,218</b>
Indirect costs	2,728	312	2,416	-	(2,728)
<b>Total expenditures</b>	<b>148,510</b>	<b>3,248</b>	<b>145,262</b>	<b>148,000</b>	<b>(510)</b>
Revenue over (under) expenditures	\$ (180)	\$ (263)	\$ 83	\$ -	\$ (180)

**Coastal Community Action, Inc.**  
**Housing and Home Improvements Program**  
**Schedule Of Revenues And Expenditures - Programmatic Basis - Budget And Actual**  
**For the Program Year Ended June 30, 2009**

	Agency Year Ended 2009	Add July 1, 2008 to Sept 30, 2008	Deduct July 1, 2009 to Sept 30, 2009	Year Ended June 30, 2009	Approved Budget	Variance, Favorable (Unfavorable)
<b>Revenues:</b>						
Federal pass through funds	\$ 9,000	\$ -	\$ -	\$ 9,000	\$ 9,000	\$ -
Local funds	818	250	68	1,000	1,000	-
Total revenues	9,818	250	68	10,000	10,000	-
<b>Expenditures:</b>						
<b>Direct costs:</b>						
Salaries	296	-	-	296	-	(296)
Fringe benefits	90	-	-	90	-	(90)
Accounting and Auditing	47	-	-	47	-	(47)
Labor-subcontractor	7,596	-	675	6,921	7,000	79
Materials	2,918	-	240	2,678	3,000	322
Total direct costs	10,947	-	915	10,032	10,000	(32)
Indirect costs	56	-	-	56	-	(56)
Total expenditures	11,003	-	915	10,088	10,000	(88)
Revenue over (under) expenditures	\$ (1,185)	\$ 250	\$ (847)	\$ (88)	\$ -	\$ 88

**Coastal Community Action, Inc.**  
**Single Family Rehabilitation Program**  
**Schedule Of Revenues And Expenditures - Programmatic Basis- Budget And Actual**  
**For the Program Periods November 1, 2006 Through August 31, 2009**  
**And May 1, 2008 Through June 30, 2010**

	Agency Year Ended Sept 30, 2009	Program Period from November 1, 2006 Aug 31, 2009	Program Period from May 1, 2008 to June 30, 2010	Approved Budget For Both Program Periods	Variance, Favorable (Unfavorable)
<b>Revenues:</b>					
Federal pass through funds	\$ 342,587	248,551	94,036	\$ 1,000,000	\$ (657,413)
<b>Expenditures:</b>					
Salaries	29,384	27,316	2,068	27,000	(2,384)
Fringe benefits	10,648	8,597	2,051	9,050	(1,598)
Travel	4,416	2,410	2,006	6,000	1,584
Soft costs	4,975	1,697	3,278	151,700	146,725
Hard costs	271,704	184,369	87,335	750,000	478,296
Supplies	1,699	1,464	235	4,500	2,801
Rent and Leases	7,003	5,809	1,194	-	(7,003)
Admin costs	10	-	10	29,950	29,940
Contract Services	35	-	35	-	(35)
Postage	733	467	266	3,300	2,567
Telephone	1,215	947	268	5,000	3,785
Advertising	526	153	373	2,500	1,974
Accounting and Audit	1,659	1,659	-	-	(1,659)
Training	757	607	150	1,000	243
Insurance and Bonding	367	302	65	-	(367)
Other	16	1	15	-	(16)
Total direct costs	335,147	235,798	99,349	990,000	654,853
Indirect costs	5,568	5,176	392	10,000	4,432
Total expenditures	340,715	240,974	99,741	1,000,000	659,285
Revenue over (under) expenditures	\$ 1,872	\$ 7,577	\$ (5,705)	\$ -	\$ 1,872

**Coastal Community Action, Inc.**  
**Retired Senior Volunteers Program**  
**Schedule Of Revenues And Expenditures - Programmatic Basis - Budget And Actual**  
**For the Program Year Ended June 30, 2009**

	Agency Year Ended Sept 30, 2009	Add July 1, 2008 to Sept 30, 2008	Deduct July 1, 2009 to Sept 30, 2009	Program Year Ended June 30, 2009	Approved Budget	Variance, Favorable (Unfavorable)
<b>Revenues:</b>						
Federal grant	\$ 46,866	\$ 11,083	\$ 12,400	\$ 45,549	\$ 45,549	\$ -
In-kind	8,479	4,732	2,981	10,230	8,524	1,706
Contributions	895	-	-	895	-	895
Local cash	18,337	4,375	4,375	18,337	18,337	-
Total revenues	<u>74,577</u>	<u>20,190</u>	<u>19,756</u>	<u>75,011</u>	<u>72,410</u>	<u>2,601</u>
<b>Expenditures:</b>						
<b>Direct costs:</b>						
Salaries	31,993	7,470	7,853	31,610	31,455	(155)
Fringe benefits	11,750	2,125	3,138	10,737	10,824	87
Recognition	1,836	-	-	1,836	941	(895)
In-kind space	524	195	204	515	350	(165)
In-kind other	7,955	4,537	2,777	9,715	8,174	(1,541)
Training	500	-	-	500	500	-
Travel	5,437	802	821	5,418	5,532	114
Transportation Expense	2,316	177	674	1,819	1,805	(14)
Supplies	847	372	330	889	870	(19)
Audit and accounting fees	330	-	-	330	510	180
Insurance	1,103	250	261	1,092	1,092	-
Postage	711	114	305	520	450	(70)
Rent	2,998	692	625	3,065	3,065	-
Telephone	289	72	68	293	315	22
Meals & Activities	480	20	-	500	500	-
Other	104	116	10	210	210	-
Total direct costs	<u>69,173</u>	<u>16,942</u>	<u>17,066</u>	<u>69,049</u>	<u>66,593</u>	<u>(2,456)</u>
Indirect costs	<u>6,063</u>	<u>1,419</u>	<u>1,488</u>	<u>5,994</u>	<u>5,817</u>	<u>(177)</u>
Total expenditures	<u>75,236</u>	<u>18,361</u>	<u>18,554</u>	<u>75,043</u>	<u>72,410</u>	<u>(2,633)</u>
Revenue over (under) expenditures	<u>\$ (659)</u>	<u>\$ 1,829</u>	<u>\$ 1,202</u>	<u>\$ (32)</u>	<u>\$ -</u>	<u>\$ (32)</u>



**Coastal Community Action, Inc.**  
**Foster Grandparent Program**  
**Schedule Of Revenues And Expenditures - Programmatic Basis - Budget And Actual**  
**For the Program Year Ended June 30, 2009**

	Agency Year Ended 2009	Add July 1, 2008 to Sept 30, 2008	Deduct July 1, 2009 to Sept 30, 2009	Program Year Ended June 30, 2009	Approved Budget	Variance, Favorable (Unfavorable)
<b>Revenues:</b>						
Federal grants	\$ 306,080	\$ 51,453	\$ 55,900	\$ 301,633	\$ 301,633	\$ -
Local cash	13,017	1,750	1,932	12,835	12,835	-
In-kind	7,608	18,347	901	25,054	32,075	(7,021)
<b>Total revenues</b>	<b>326,705</b>	<b>71,550</b>	<b>58,733</b>	<b>339,522</b>	<b>346,543</b>	<b>(7,021)</b>
<b>Expenditures:</b>						
<b>Direct costs:</b>						
Salaries	48,227	12,623	12,067	48,783	48,821	38
Fringe benefits	17,324	2,834	4,444	15,714	13,666	(2,048)
Travel	56,319	5,139	8,884	52,574	49,507	(3,067)
In-kind space	690	125	250	565	-	(565)
In-kind other	6,918	18,222	651	24,489	32,075	7,586
Audit and accounting fees	1,594	-	-	1,594	2,936	1,342
Supplies	905	493	223	1,175	875	(300)
Postage	1,389	475	312	1,552	1,513	(39)
Telephone	477	118	125	470	720	250
Insurance	1,034	188	217	1,005	1,404	399
Meals & activities	584	60	-	644	-	(644)
Stipends	180,550	26,370	27,065	179,855	179,855	-
Recognition	1,933	-	-	1,933	650	(1,283)
Training	140	25	(360)	525	-	(525)
Rent	4,848	1,167	1,249	4,766	4,745	(21)
Physicals	327	91	180	238	350	112
Other	570	135	121	584	150	(434)
<b>Total direct costs</b>	<b>323,829</b>	<b>68,065</b>	<b>55,428</b>	<b>336,466</b>	<b>337,267</b>	<b>801</b>
<b>Indirect costs</b>	<b>9,140</b>	<b>2,398</b>	<b>2,287</b>	<b>9,251</b>	<b>9,276</b>	<b>25</b>
<b>Total expenditures</b>	<b>332,969</b>	<b>70,463</b>	<b>57,715</b>	<b>345,717</b>	<b>346,543</b>	<b>826</b>
<b>Revenue over (under) expenditures</b>	<b>\$ (6,264)</b>	<b>\$ 1,087</b>	<b>\$ 1,018</b>	<b>\$ (6,195)</b>	<b>\$ -</b>	<b>\$ (6,195)</b>

**Coastal Community Action, Inc.**  
**Senior Companion Program**  
**Schedule Of Revenues And Expenditures - Programmatic Basis - Budget And Actual**  
**For the Program Year Ended June 30, 2009**

	Agency Year Ended 2009	Add July 1, 2008 to Sept 30, 2008	Deduct July 1, 2009 to Sept 30, 2009	Program Year Ended June 30, 2009	Approved Budget	Variance, Favorable (Unfavorable)
<b>Revenues:</b>						
Federal grants						
Senior companion	\$ 176,738	\$ 49,800	\$ 44,600	\$ 181,938	\$ 181,938	\$ -
HCCBG	43,323	13,868	8,109	49,082	49,081	1
Local cash	27,003	5,750	5,750	27,003	27,003	-
FCSP	42,109	6,024	11,881	36,252	36,693	(441)
In-kind	11,509	10,603	3,380	18,732	15,758	2,974
Other	100	-	-	100	-	100
Total revenues	<u>300,782</u>	<u>86,045</u>	<u>73,720</u>	<u>313,107</u>	<u>310,473</u>	<u>2,634</u>
<b>Expenditures:</b>						
<b>Direct costs:</b>						
Salaries	26,692	7,413	7,448	26,657	26,760	103
Fringe benefits	9,897	2,117	3,011	9,003	8,813	(190)
Travel	53,605	13,420	11,415	55,610	56,057	447
Stipends	181,580	40,423	38,497	183,506	183,792	286
Supplies	1,949	613	739	1,823	1,750	(73)
Rent	2,525	692	624	2,593	2,593	-
Postage	3,416	799	907	3,308	2,900	(408)
Telephone	291	75	79	287	312	25
Meals and activities	615	47	-	662	662	-
Other	296	80	186	190	190	-
Transportation Expense	131	-	131	-	-	-
Computer Cost	18	127	4	141	150	9
Audit and accounting fees	1,483	-	-	1,483	1,483	-
Training	572	175	15	729	683	(46)
In-kind other	11,109	10,328	3,130	18,307	15,758	(2,549)
In-kind space	400	275	250	425	-	(425)
Recognition	2,408	-	-	2,408	2,408	-
Physicals	97	150	-	247	250	3
Insurance	708	148	161	695	695	-
Total direct costs	<u>297,792</u>	<u>76,882</u>	<u>66,597</u>	<u>308,074</u>	<u>305,256</u>	<u>(2,818)</u>
Indirect costs	<u>5,054</u>	<u>1,409</u>	<u>1,411</u>	<u>5,055</u>	<u>5,217</u>	<u>162</u>
Total expenditures	<u>302,846</u>	<u>78,291</u>	<u>68,008</u>	<u>313,129</u>	<u>310,473</u>	<u>(2,656)</u>
Revenue over expenditures	<u>\$ (2,064)</u>	<u>\$ 7,754</u>	<u>\$ 5,712</u>	<u>\$ (22)</u>	<u>\$ -</u>	<u>\$ (22)</u>

**Coastal Community Action, Inc.**  
**HUD Revolving Loan Fund**  
**Schedule of Revenues And Expenditures - Programmatic Basis - Budget And Actual**  
**For the Program Period February 1, 2003 Through September 30, 2009**

	Agency Year Ended Sept 30, 2009	Add Feb 1, 2003 to Sept 30, 2008	Program Period Feb 1, 2003 to Sept 30, 2009	Approved Budget	Variance, Favorable (Unfavorable)
Revenues:					
HUD Revolving Loan Fund	\$ 2,500	\$ 5,000	\$ 7,500	\$ 7,500	\$ -
Expenditures:					
Revolving Loan Expense	2,831	3,218	6,049	7,500	1,451
Revenue over (under) expenditures	\$ (331)	\$ 1,782	\$ 1,451	\$ -	\$ (1,451)

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**Coastal Community Action, Inc.**  
**Building Services**  
**Schedule Of Revenues And Expenditures - Programmatic Basis**  
**For the Year Ended September 30, 2009**

	<u>Newport Admin Bldg</u>		<u>Beaufort Child Devel Center</u>		<u>Pamlico Child Devel Center</u>	
	Agency		Agency		Agency	
	<u>Year Ended</u>	<u>Approved</u>	<u>Year Ended</u>	<u>Approved</u>	<u>Year Ended</u>	<u>Approved</u>
	<u>2009</u>	<u>Budget</u>	<u>Sept 30, 2009</u>	<u>Aug 31, 2009</u>	<u>Sept 30, 2009</u>	<u>Budget</u>
<b>Revenues:</b>						
Rent Income	\$ 134,104	\$ 130,500	\$ 117,697	\$ 123,100	\$ 99,359	\$ 103,300
Lease Income	8,580	8,580	-	-	-	-
Other Income	52	-	-	-	-	-
Interest Income	4,790	8,095	-	-	-	-
Total revenues	<u>147,526</u>	<u>147,175</u>	<u>117,697</u>	<u>123,100</u>	<u>99,359</u>	<u>103,300</u>
<b>Expenditures:</b>						
<b>Facility Expenses:</b>						
Salaries and Wages	17,212	21,100	-	-	-	-
Fringe Benefits	4,302	5,786	-	-	-	-
Travel	74	100	-	-	-	-
Supplies	568	275	-	-	-	-
Audit and accounting fees	565	600	253	500	263	500
Advertising	-	-	-	-	-	-
Computer Cost	941	-	-	-	-	-
Other	10	100	-	-	-	500
Postage and freight	29	50	-	-	-	-
Mortgage interest expense	36,986	38,500	52,059	58,000	53,651	58,000
Utilities	16,172	15,100	-	-	-	-
Furniture & Eq Purch	9,327	-	-	-	-	-
Property Tax	-	-	-	-	-	-
Maintenance and repairs	10,400	5,000	-	-	-	-
Contract services	9,861	17,500	-	-	-	-
Janitorial services	13,836	13,045	-	-	-	-
Total direct costs	<u>120,283</u>	<u>117,156</u>	<u>52,312</u>	<u>58,500</u>	<u>53,914</u>	<u>59,000</u>
Indirect Cost	<u>3,261</u>	<u>4,009</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>123,544</u>	<u>121,165</u>	<u>52,312</u>	<u>58,500</u>	<u>53,914</u>	<u>59,000</u>
Revenue over expenditures	<u>\$ 23,982</u>	<u>\$ 26,010</u>	<u>\$ 65,385</u>	<u>\$ 64,600</u>	<u>\$ 45,445</u>	<u>\$ 44,300</u>

126 Shadowbrook Lane		103 Split Oak Way		Total Building Services		Variance, Favorable (Unfavorable)
Agency Year Ended Sept 30, 2009	Approved Budget	Agency Year Ended Sept 30, 2009	Approved Budget	Agency Year Ended Sept 30, 2009	Approved Budget	
\$ 2,700	\$ 5,400	\$ 8,620	\$ 8,640	\$ 362,480	370,940	\$ (8,460)
-	-	-	-	8,580	8,580	-
-	-	-	-	52	-	52
-	-	-	-	4,790	8,095	(3,305)
2,700	5,400	8,620	8,640	375,902	387,615	(11,713)
-	-	-	-	17,212	21,100	3,888
-	-	-	-	4,302	5,786	1,484
-	-	-	-	74	100	26
-	-	-	-	568	275	(293)
-	-	21	-	1,102	1,600	498
149	-	-	-	149	-	(149)
-	-	-	-	941	-	(941)
-	1,000	-	-	10	1,600	1,590
-	-	-	-	29	50	21
-	-	-	-	142,696	154,500	11,804
593	100	-	200	16,765	15,400	(1,365)
-	1,375	-	-	9,327	1,375	(7,952)
-	1,200	992	1,000	992	2,200	1,208
210	9,000	631	1,000	11,241	15,000	3,759
-	-	-	-	9,861	17,500	7,639
-	-	-	-	13,836	13,045	(791)
952	12,675	1,644	2,200	229,105	249,531	20,426
-	-	-	-	3,261	4,009	748
952	12,675	1,644	2,200	232,366	253,540	21,174
\$ 1,748	\$ (7,275)	\$ 6,976	\$ 6,440	\$ 143,536	\$ 134,075	\$ 9,461

Coastal Community Action, Inc.  
 Miscellaneous Other Program And Non-Program Summary  
 Schedule Of Revenues And Expenditures- Programmatic Basis  
 For the Year Ended September 30, 2009

	Agency Year Ended Sept 30, 2009
<hr/>	
Revenues:	
Interest	\$ 861
Other	11,417
Cobra Receipts	12,198
Contributions	4,731
	<hr/> 29,207 <hr/>
 Expenditures:	
Direct costs:	
Salaries	2,061
Fringe benefits	636
Postage	70
Materials	2,309
Travel	288
Advertising	1,389
Subcontractor Labor	518
Client Payments / Emer Exp	3,397
Recognition	245
Cobra expense	11,744
Meals & Activities	84
Computer Costs	12,359
Other	35,100
Total direct costs	<hr/> 391 <hr/>
Indirect costs	35,491
Total expenditures	<hr/> 35,491 <hr/>
 Revenue over expenditures	  <hr/> <hr/> \$ (6,284) <hr/>

## **COMPLIANCE SECTION**



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**Independent Auditor's 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**

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

We have audited the financial statements of Coastal Community Action, Inc., as of and for the year ended September 30, 2009, and have issued our report thereon dated January 22, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider to be a significant deficiency.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs as item 09-1 to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not disclose all significant deficiencies that are also considered to be material weaknesses. However, we do not believe that the significant deficiency described above is a material weakness.

#### Compliance and Other Matters

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

Coastal Community Action, Inc.'s response to the finding identified in our audit is described in the accompanying schedule of Findings and Questioned Costs. We did not audit Coastal Community Action, Inc.'s response and accordingly, we express no opinion on it.

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

*McGladrey & Pullen, LLP*

Morehead City, North Carolina  
January 22, 2010

# McGladrey & Pullen

Certified Public Accountants

## **Independent Auditor's Report On Compliance With Requirements Applicable To Each Major Federal Program And On Internal Control Over Compliance In Accordance With OMB Circular A-133**

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

### Compliance

We have audited the compliance of Coastal Community Action, Inc. with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended September 30, 2009. Coastal Community Action, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Coastal Community Action, Inc.'s management. Our responsibility is to express an opinion on the Organization's compliance based on our audit.

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

In our opinion, Coastal Community Action, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended September 30, 2009.

### Internal Control Over Compliance

The management of Coastal Community Action, Inc. is responsible for establishing and maintaining effective internal control over the compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Coastal Community Action, Inc.'s internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Coastal Community Action, Inc.'s internal control over compliance.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by any entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

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

*McGladrey & Pullen, LLP*

Morehead City, North Carolina  
January 22, 2010

**Coastal Community Action, Inc.  
 Schedule of Findings and Questioned Costs  
 For the Year Ended September 30, 2009**

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**Section 1. Summary of Auditor's Results**

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weakness (es) identified?	_____ Yes	<u>  X  </u> No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	<u>  X  </u> Yes	_____ None Reported
Noncompliance material to financial statements noted?	_____ Yes	<u>  X  </u> No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?	_____ Yes	<u>  X  </u> No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	_____ Yes	<u>  X  </u> None Reported

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

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?	_____ Yes	<u>  X  </u> No
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Identification of major federal programs:

CFDA #	Program Name
14.856	Lower Income Housing Assistance Program
81.042	Weatherization Assistance for Low Income Persons
93.600 & 93.708	Head Start/ Early Head Start
93.569 & 93.710	Community Services Block Grant

Dollar threshold used to distinguish between Type A and Type B Programs	\$ 300,000
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Auditee qualified as low-risk auditee?	_____ Yes	<u>  X  </u> No
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**Coastal Community Action, Inc.**  
**Schedule of Findings and Questioned Costs (Continued)**  
**For the Year Ended September 30, 2009**

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**Section 2. Financial Statement Findings**

Finding 09-01

Significant Deficiency – Reconciliation of Year End Accounts

Criteria: Accounting Principles Generally Accepted in the United States of America

Condition and Context: During the audit field work, errors were discovered between general ledger accounts, deferred revenue, fixed assets and accounts payable, and their corresponding subsidiary ledgers. Reconciliations of balance sheet accounts should be a part of Coastal Community Action's year-end closing process. In addition, reviews should be performed on all reconciliations to determine that the amounts are properly calculated and recorded.

Effect: Coastal Community Action had to record three adjustments, net effect of \$8,242, which was not significant to the current year financial statements.

Cause: Deficiencies in the design and operation of internal controls over the reconciliation of year-end balance sheet accounts.

Recommendation: We recommend that reconciliations of balance sheet accounts should be a part of the year-end closing process. Reviews should be performed on all reconciliations to determine that the amounts are properly calculated and recorded. Additionally, we recommend that the entity put procedures in place to determine that all accounts have been reconciled and reviewed annually, including the assignment of specific individuals to the reconciliations that are to be performed.

Response: The Organization concurs with the auditor's finding. The Organization has implemented a procedure to determine that all accounts that have a significant effect on the financial reporting process have been assigned to a specific individual to perform the reconciliation. The client also implemented review procedures for significant reconciliations to determine that the reconciliation was performed correctly.

**Section 3. Federal Award Findings and Questioned Costs**

None reported.

**Coastal Community Action, Inc.  
Corrective Action Plan  
For the Year Ended September 30, 2009**

**Finding 09-1**                      Reconciliation of Year End Accounts

Contact Name:            John Bassat, CFO

Corrective Action:    CCA revised its year-end financial close process to include reconciliations of the balance sheet accounts. Accounting technicians have been assigned specific accounts to reconcile. The reconciliations will be reviewed by the assistant controller for accuracy and completeness. The reconciliations will state the general ledger account balance, person performing the reconciliation, person reviewing the reconciliation and the date the functions were performed. The CFO will be responsible for the final review of all balance sheet account reconciliations. The previously stated year-end changes will ensure that all balance sheet accounts are accurately stated at fiscal year end.

Effective Date:            January 1, 2010



**Coastal Community Action, Inc.  
Summary Schedule of Prior Audit Findings  
For the Year Ended September 30, 2009**

No prior year audit findings.

Coastal Community Action, Inc.  
 Schedule Of Expenditures Of Federal And State Awards – Cash Basis  
 For the Year Ended September 30, 2009

Page 1 of 2

For the Year Ended September 30, 2009	CFDA Number	Grant 2009	Receipts	Disbursements
<b><u>FEDERAL GRANTS</u></b>				
<b>US Department of Health and Human Services</b>				
Direct program:				
Administration for Children, Youth and Families				
Head Start	93.600	04CH0027/28	\$ 4,363,840	\$ 4,250,091 **
Head Start - ARRA	93.708	PA-22 ARRA	-	142,743 **
Early Head Start	93.600	04CH0027/28	1,516,813	1,432,989 **
Early Head Start - ARRA	93.708	PA-25 ARRA	-	46,927 **
Total			<u>5,880,653</u>	<u>5,872,750</u>
Passed through NC Department of Health and Human Services				
Office of Economic Opportunity				
Community Services Block Grant	93.569	OEO00304	360,279	352,531 **
Community Services Block Grant - ARRA	93.710	ARRA1007	-	48 **
Heating Appliance Repair and Replacement Program	93.568	807/907 WA	77,436	76,593
			<u>437,715</u>	<u>429,172</u>
Passed through NC Department of Health and Human Services				
Home & Community Care Block Grant	93.667		-	10,975
Passed through Carteret County			37,240	-
Passed through Craven County			11,762	-
Passed through Craven County			1,477	-
			<u>50,479</u>	<u>10,975</u>
<b>Total US Department of Health and Human Services</b>			<u>6,368,847</u>	<u>6,312,897</u>
<b>US Department of Housing and Urban Development</b>				
Direct program:				
Lower Income Housing Assistance Program (A-2910-E)	14.856	NC141VO	1,870,665	2,077,196 **
Passed through NC Housing Finance Agency Single Family Rehabilitation Program	14.239		332,973	340,458
<b>Total US Department of Housing and Urban Development</b>			<u>2,203,638</u>	<u>2,417,654</u>

(Continued)

**Coastal Community Action, Inc.**  
**Schedule Of Expenditures Of Federal And State Awards – Cash Basis (Continued)**  
**For the Year Ended September 30, 2009**

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Federal Grantor/Pass-Through Grantor Program Title	CFDA Number	Grant Number	Receipts	Disbursements
<b>US Department of Energy</b>				
Passed through NC Department of Health and Human Services				
Office of Economic Opportunity				
Weatherization Assistance for Low Income Persons	81.042	207 & 307	\$ 400,303	\$ 430,173 **
Weatherization Assistance for Low Income Persons - ARRA	81.042	ARRA06WA	94,755	71,628 **
<b>Total US Department of Energy</b>			<u>495,058</u>	<u>501,801</u>
<b>US Department of Agriculture</b>				
Passed through NC Department of Public Instruction				
Child Care Food Program	10.558		<u>344,651</u>	<u>291,398</u>
<b>Corporation for National and Community Service</b>				
Direct Programs:				
Foster Grandparent /Senior Companion Program Cluster				
	94.011/94.016	02SFSNC001/ 02SCSNC006	482,671	614,870
Retired Senior Volunteer Program	94.002	02SRSNC025	<u>46,149</u>	<u>66,757</u>
<b>Total Corporation for National and Community Service</b>			<u>528,820</u>	<u>681,627</u>
Subtotal - federal awards			<u>9,941,014</u>	<u>10,205,377</u>
<b>STATE GRANTS</b>				
<b>NC Department of Health and Human Services</b>				
Passed through Craven County Partnership for Children Smart Start				
			<u>22,520</u>	<u>975</u>
<b>NC Housing Trust Fund</b>				
Urgent Repair Program				
			<u>145,386</u>	<u>144,960</u>
Subtotal - State awards			<u>167,906</u>	<u>145,935</u>
<b>Total receipts</b>			<u>\$ 10,108,920</u>	
<b>Total disbursements</b>				<u>\$ 10,351,312</u>

\*\* - Major programs under Office of Management and Budget Circular A-133.

**Note:**

Expenditures are reported on the cash basis of accounting in accordance with the directives of North Carolina General Statute 143C-6-23. The information in the schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and with North Carolina General Statute 143C-6-23.