

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION  
WASHINGTON COUNTY, OREGON

FINANCIAL REPORT

For the Year Ended 1994

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WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION  
WASHINGTON COUNTY, OREGON

BOARD MEMBER LIST  
1993-94

PRIVATE SECTOR REPRESENTATIVE

TERM ENDS

Gene Mitchell, President  
U.S. Bank, N.A.  
PO Box 5235  
Portland, OR 97209-5235

6/95 (1)

Cindy Hirst  
P.O. Box 220  
North Plains, Or 97133-0220

6/94 (1)

Sherry Robinson  
14985 S.W. Vulcan Court  
Beaverton, OR 97007

6/96 (3)

Russell Wilkinson  
434 S. First, Suite 100  
Hillsboro, OR 97123

6/95 (2)

Dick Stenson  
President and CEO  
Tuality Health Care  
335 S.E. 8th Ave.  
Hillsboro, OR 97123

6/96 (1)

PUBLIC SECTOR REPRESENTATIVES

TERM ENDS

Darlene Greene  
Hillsboro City Council  
558 S.E. Brookwood Ave.  
Hillsboro, OR 97123

6/96 (1)

Gregory Zuffrea for Mayor Steve Stolze  
22283 S.W. Pima Ave.  
Tualatin, OR 97062

6/95 (1)

Shirley Huffman for Mayor Gordon Faber  
809 N.E. Jackson School Road  
Hillsboro, OR 97124

6/95 (3)

Commissioner Linda Peters  
County Administration  
155 N. First Ave.  
Hillsboro, OR 97124

6/96 (2)

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION  
WASHINGTON COUNTY, OREGON

BOARD MEMBER LIST (CONTINUED)  
1993-94

PUBLIC SECTOR REPRESENTATIVES (CONT.)

TERM ENDS

John Kelly for Mayor Walt Hitchcock  
Principal of Sherwood Intermediate School  
400 N. Sherwood Blvd.  
Sherwood, OR 97140

6/94 (1)

Senator Robert Shoemaker  
4837 W. Burnside  
Portland, OR 97210

6/94 (1)

Sandy Miller for Mayor Rob Drake  
City of Beaverton  
P.O. Box 4755  
Beaverton, OR 97076

6/96 (1)

LOW INCOME SECTOR REPRESENTATIVES

TERM ENDS

Jose Jaime, Education Director  
P.O. Box 190  
Cornelius, OR 97113

6/94 (2)

Maria Loreda  
Virginia Garcia Clinic  
P.O. Box 567  
Cornelius, OR 97113

6/96 (2)

Charlotte Karvia  
Head Start Parent  
240 S.E. Norton  
Sherwood, OR 97140

6/96 (1)

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION  
WASHINGTON COUNTY, OREGON

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WASHINGTON COUNTY, OREGON

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# PAULY, ROGERS AND CO., P.C.

CERTIFIED PUBLIC ACCOUNTANTS

• 12700 SW 72ND AVENUE • P.O. BOX 23684 • TIGARD, OREGON 97281-3684  
• (503) 620-2632 • FAX (503) 684-7523

August 8, 1994

To the Board of Directors  
Washington County Community Action Organization  
451 S. First Ave., Suite 700  
Hillsboro, Oregon 97123

## INDEPENDENT AUDITORS' REPORT

We have audited the accompanying balance sheets of Washington County Community Action Organization as of June 30, 1994 and the related statements of income, fund balances and cash flows for the years then ended. These financial statements are the responsibility of the Organizations management. Our responsibility is to express an opinion on these financial statements based on our audit.

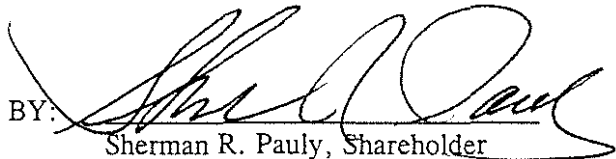
We conducted our audit in accordance with generally accepted auditing standards, governmental auditing standards, and the requirements of the Office of Management and Budget Circular A-133. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes 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 Washington County Community Action Organization as of June 30, 1994, and the results of its operations and its changes in fund balance for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the financial statements included in the first paragraph. The supplemental information included in pages 9 through 23 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the examination of the basic financial statements and, in our opinion, is fairly stated in all material respects to the basic financial statements taken as a whole.

PAULY, ROGERS AND CO., P.C.

BY:

  
Sherman R. Pauly, Shareholder

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION, INC.  
WASHINGTON COUNTY, OREGON

COMPARATIVE BALANCE SHEET  
 For The Year Ended June 30, 1994  
 (With Comparative Totals for 1993)

	Unrestricted Funds	Restricted Funds	Plant Fund	1994 Total	1993 Total
<b>ASSETS:</b>					
Investments	\$ 0	\$ 610	\$ 0	\$ 610	\$ 610
Due From Other Funds	10,066	0	5,240	15,306	22,053
Accounts Receivable	0	233,883	0	233,883	158,517
Prepaid Expenses	12,518	0	0	12,518	12,548
Fixed Assets	0	0	1,013,002	1,013,002	819,398
Less: Accum. Deprec.	0	0	-343,561	-343,561	-286,426
<b>Total Assets</b>	<b>\$ 22,584</b>	<b>\$ 234,493</b>	<b>\$ 674,681</b>	<b>\$ 931,758</b>	<b>\$ 726,700</b>
<b>LIABILITIES and FUND BALANCE:</b>					
<b>Liabilities:</b>					
Cash in Bank Less					
Outstanding Checks	\$ 0	\$ 12,186	\$ 0	\$ 12,186	\$ 5,687
Accounts Payable	0	42,813	0	42,813	67,304
Accrued Vacation Payable	12,372	28,361	0	40,733	29,082
Due To Other funds	0	15,306	0	15,306	22,053
Deferred Revenue	0	139,062	0	139,062	117,515
<b>Total Liabilities</b>	<b>12,372</b>	<b>237,728</b>	<b>0</b>	<b>250,100</b>	<b>241,641</b>
<b>Fund Balances:</b>					
<b>Current Unrestricted:</b>					
<b>Designated By The Governing Board For:</b>					
Building Reserve	0	0	0	0	0
Prepaid Insurance	12,518	0	0	12,518	0
Undesignated	-2,306	0	5,240	2,934	22,098
Current Restricted	0	-3,235	0	-3,235	-70,011
Land, Building and Equipment:					
Equity in Fixed Assets	0	0	669,441	669,441	532,972
<b>Total Fund Balances</b>	<b>10,212</b>	<b>-3,235</b>	<b>674,681</b>	<b>681,658</b>	<b>485,059</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 22,584</b>	<b>\$ 234,493</b>	<b>\$ 674,681</b>	<b>\$ 931,758</b>	<b>\$ 726,700</b>

The accompanying notes are an integral part of this statement



WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION, INC.  
WASHINGTON COUNTY, OREGON

COMPARATIVE STATEMENT OF REVENUES, FUNCTIONAL EXPENDITURES AND CHANGES IN FUND BALANCE  
 For The Year Ended June 30, 1994  
 (With comparative totals for 1993)

	Unrestricted Funds	Restricted Funds	Plant Fund	1994 Total	1993 Total
<b>REVENUES:</b>					
Contributions	\$ 41,017	\$ 284,844	\$ 204,602	\$ 530,463	\$ 188,060
Special Events	27,985	799	0	28,784	62,804
Service Fees	139	142,903	963	144,005	185,247
United Way	5,476	85,042	0	90,518	111,215
Non Govt. Grants	0	253,348	0	253,348	64,741
<b>Government Grants</b>					
Federal Grants	0	2,408,258	0	2,408,258	1,990,158
County Grants	0	45,821	0	45,821	21,806
City Grants	0	46,072	0	46,072	41,775
State Grants	0	802,659	0	802,659	891,587
Program Income	442	66,205	0	66,647	69,976
Sales	16,886	765	0	17,651	22,374
Sale of Assets	0	0	0	0	281,743
<b>Total Revenues</b>	<b>91,945</b>	<b>4,136,716</b>	<b>205,565</b>	<b>4,434,226</b>	<b>3,931,486</b>
<b>EXPENDITURES:</b>					
Salaries	244,943	1,470,501	0	1,715,444	1,543,241
Benefits	29,016	186,404	0	215,420	190,831
Taxes	26,151	187,722	0	213,873	199,281
Fees For Services	41,042	600,313	0	641,355	585,851
Supplies/Services	22,938	257,819	3,642	284,399	470,766
Telephone	4,144	36,393	666	41,203	41,810
Postage	5,815	10,470	0	16,285	16,684
Occupancy	24,747	262,496	0	287,243	274,237
Equipment	1,642	24,883	8,671	35,196	37,191
Printing/Publication	11,394	13,671	0	25,065	28,727
Travel	5,415	94,354	0	99,769	95,460
Conferences/Training	11,357	31,055	0	42,412	39,246
Individual Assistance	14	439,424	0	439,438	82,179
Memberships	3,945	2,901	0	6,846	5,990
Asset Acquisition	3,856	106,400	7,808	118,064	327,351
Loss on Disposal of Assets	0	0	113	113	0
Depreciation	0	0	68,020	68,020	56,611
<b>Total Expenditures</b>	<b>436,419</b>	<b>3,724,806</b>	<b>88,920</b>	<b>4,250,145</b>	<b>3,995,456</b>
Excess of Revenues Over, -Under Expenditures	-344,474	411,910	116,645	184,081	-63,970
<b>Other Financing Sources, -Uses:</b>					
Transfers In	330,456	0	27,813	358,269	297,857
Transfers Out	13,135	345,134	0	358,269	297,857
<b>Total Other Sources, -Uses</b>	<b>317,321</b>	<b>-345,134</b>	<b>27,813</b>	<b>0</b>	<b>0</b>
Excess of Revenue and Other Sources Over -Under Expenditures and Other Uses	-27,153	66,776	144,458	184,081	-63,970
Beginning Fund Balance Before Restatement	24,847	-70,011	530,223	485,059	549,029
<b>Ending Fund Balance</b>	<b>\$ -2,306</b>	<b>\$ -3,235</b>	<b>\$ 674,681</b>	<b>\$ 669,140</b>	<b>\$ 485,059</b>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION, INC.  
WASHINGTON COUNTY, OREGON

STATEMENT OF CHANGES IN FINANCIAL POSITION  
For The Year Ended June 30, 1994  
(With Comparative Totals for 1993)

	Unrestricted Funds	Restricted Funds	Plant Fund	Total All Funds	1993 Totals
<b>Resources Provided:</b>					
Increase, -decrease in working capital	\$ -14,635	\$ 66,776	\$ 7,989	\$ 60,130	\$ -77,097
Working Capital at beginning of year	24,847	-70,011	-2,749	-47,913	29,184
Working Capital at end of year	<u>\$ 10,212</u>	<u>\$ -3,235</u>	<u>\$ 5,240</u>	<u>\$ 12,217</u>	<u>\$ -47,913</u>
<b>Changes in working capital by component:</b>					
<b>Current assets:</b>					
Cash	0	0	0	0	0
Investments	0	0	0	0	0
Due from other funds	-11,987	0	0	-11,987	-29,651
Accounts Receivable	0	75,366	0	75,366	-34,962
Prepaid Expenses	-30	0	0	-30	-14,368
<b>Current liabilities:</b>					
Cash in bank less outstanding checks	0	-6,499	0	-6,499	22,636
Accounts payable	0	24,491	0	24,491	-13,724
Accrued vacation payable	-2,618	-9,033	0	-11,651	-1,455
Due to other funds	0	3,998	7,989	11,987	29,651
Deferred revenue	0	-21,547	0	-21,547	-35,224
Increase, -decrease in working capital	<u>\$ -14,635</u>	<u>\$ 66,776</u>	<u>\$ 7,989</u>	<u>\$ 60,130</u>	<u>\$ -77,097</u>

The accompanying notes are an integral part of this statement

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION  
WASHINGTON COUNTY, OREGON

NOTES TO COMBINED FINANCIAL STATEMENTS

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1. Summary of Significant Accounting Policies

Basis of Presentation

The Washington County Community Action Organization (WCCAO) is a not for profit corporation organized under Section 501 (c) (3) of the Internal Revenue Code. The organization engages in numerous social and public welfare activities. Its principal programs include the Headstart program, housing and individual assistance programs. Revenues are received primarily from governmental grants from the Federal, State and local governments and from private contributions. The financial statements have been prepared on the accrual basis of accounting and in conformity with the standards promulgated by the American Institute of Certified Public Accountants.

Fund Accounting

In order to ensure the observance of limitations and restrictions placed on the use of resources available to WCCAO, the accounts are maintained in accordance with the principles of fund accounting. This is the procedure by which resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purpose. Separate accounts are maintained for each fund; however, in the accompanying financial statements, funds that have similar characteristics have been combined into fund groups. Accordingly, all financial transactions have been recorded and reported by the following fund groups.

Current Funds

Unrestricted funds represent resources over which the Board of Directors has discretionary control and are used to carry out the operations of the organization in accordance with its bylaws. Restricted funds represent resources currently available for use, but expendable only for those operating purposes specified by the donor, grantor or other outside party. Resources of this fund originate from grants, gifts and contracts.

Plant Fund

The plant fund accounts for funds restricted for plant acquisitions and funds expended for plant. Plant fund acquisitions are funded through current operations.

Donated Materials and Services

Donated materials and services to the extent that they are made under the control of WCCAO, are objectively measurable, and represent program or support expenditures which would otherwise be incurred by WCCAO personnel, are reflected in both contributions and program expense in the accompanying financial statements.

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION  
WASHINGTON COUNTY, OREGON

NOTES TO COMBINED FINANCIAL STATEMENTS (CONT.)

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1. Summary of Significant Accounting Policies (Cont.)

Grants and Contracts

Support received under grants and contracts with the United States Government and local governments are recorded as grants in the in the appropriate fund when the related direct costs are incurred. Reimbursement of indirect costs relating to such grants and contracts is recorded as transfers in to the unrestricted funds. Grants and contracts receivable represent amounts due for expenditures incurred prior to year end. Deferred revenue amounts represent cash received in advance of the related expenditures.

Investments

Investments are recorded at the lower of cost or market. Donated investments are recorded at their market value at the date of donation.

Land, Buildings and Equipment

Land, buildings and equipment are stated at cost. Donated fixed assets are recorded at estimated fair market value on the date donated. The Washington County Community Action Organization has adopted the policy of capitalizing all fixed assets and depreciating them on the straight-line basis over the following estimated useful lives:

Furniture & Equipment	5 years
Vehicles	7 years
Buildings & Improvements	40 years

Depreciation expense for 1993-94 is \$68,020.

Income Tax Liability

The management of WCCAO believes that all of its activities qualify for tax exempt status. Therefore, no provision is made on the financial statements for an income tax liability.

Prior Year Totals

Total Columns are presented to facilitate financial analysis. Data in these columns do not represent financial position, results of operations and changes in fund balances in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. Cash and Cash Equivalents

The Organizations policy is to invest cash in excess of operating requirements in income producing investments. Cash equivalents at June 30, 1993 were invested in a money market account which is stated at cost which approximates market. Bank accounts with overdrawn balances at June 30, 1994 of \$12,186 have been presented as cash in bank less outstanding checks.

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION  
WASHINGTON COUNTY, OREGON

NOTES TO COMBINED FINANCIAL STATEMENTS (CONT.)

3. Deferred Revenue

Deferred revenue arises from receipts of restricted grants and donations which have not been earned as of the balance sheet date, and therefore are not recognized as revenue in the current year. The deferred revenue of \$139,062 is comprised of the following at June 30, 1994:

Weatherization	\$ 680
Low Income Energy Program	300
Ready to Learn	4,135
FEMA Rent and Utility	21,773
PVE Weatherization	17,102
NW Area Foundation	82,181
State Homeless Assistance grant	<u>12,891</u>
	<u>\$ 139,062</u>

4. Investments

Investments are comprised of the following:

	<u>COST</u>	<u>MARKET</u>
Common Stocks	\$ 260	\$ 260
Bonds	350	350

For investments held at June 30, 1994, the cost approximates the market value.

5. Fixed Assets

The changes in fixed assets for fiscal year 1993-94 are as follows:

	<u>BEG. BAL.</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>END BAL.</u>
Land & Buildings	\$ 413,015	\$ 0	\$ 0	\$ 413,015
Construction In Progress	0	97,479	0	97,479
Furniture & Equipment	276,657	48,423	10,998	314,082
Vehicle	<u>129,726</u>	<u>58,700</u>	<u>0</u>	<u>188,426</u>
Total	<u>\$ 819,398</u>	<u>\$ 204,602</u>	<u>\$ 10,998</u>	<u>\$ 1,013,002</u>

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION  
WASHINGTON COUNTY, OREGON

NOTES TO COMBINED FINANCIAL STATEMENTS (CONT.)

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6. Interfund Transfers

Interfund transfers represent charges among the various funds for services provided by other funds. The services included indirect costs for bookkeeping, administration and copy expenses.

7. Operating Leases

The organization leases facilities under an operating lease. The initial term of the lease was from July 15, 1989 to July 14, 1993 and has been extended until June 14, 1995. The monthly rent is \$4,080 per month.

8. Fundraising Activities

The total cost of fundraising activities of WCCAO for the year ended June 30, 1994 was \$173,720.

9. Due To/From Other Funds

Amounts are comprised of the following:

<u>INTERFUND FUND</u>	<u>INTERFUND RECEIVABLE</u>	<u>PAYABLE</u>
Unrestricted Fund	\$ 10,066	\$ 0
Restricted Fund	0	15,306
Plant Fund	<u>5,240</u>	<u>0</u>
	<u>\$ 15,306</u>	<u>\$ 15,306</u>

**SUPPLEMENTARY SCHEDULES**

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WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION, INC.  
WASHINGTON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
 ALL UNRESTRICTED FUNDS  
 For The Year Ended June 30, 1994

	Administration	Resource Development	Total
<b>REVENUES:</b>			
Contributions	\$ 0	\$ 41,017	\$ 41,017
Special Events	0	27,985	27,985
Service Fees	139	0	139
United Way	0	5,476	5,476
Non Govt. Grants	0	0	0
Government Grants			
Federal Grants	0	0	0
County Grants	0	0	0
City Grants	0	0	0
State grants	0	0	0
Membership Fees	0	0	0
Program Income	442	0	442
Sales	15,882	1,004	16,886
Sale of Assets	0	0	0
<b>Total Revenues</b>	<b>16,463</b>	<b>75,482</b>	<b>91,945</b>
<b>EXPENDITURES:</b>			
Salaries	216,694	28,249	244,943
Benefits	24,858	4,158	29,016
Taxes	23,109	3,042	26,151
Fees For Services	33,067	7,975	41,042
Supplies/Services	8,242	14,696	22,938
Telephone	3,901	243	4,144
Postage	2,350	3,465	5,815
Occupancy	20,612	4,135	24,747
Equipment	890	752	1,642
Printing/Publication	3,450	7,944	11,394
Travel	4,449	966	5,415
Conferences/Training	9,060	2,297	11,357
Individual Assistance	14	0	14
Memberships	3,361	584	3,945
Asset Acquisition	2,335	1,521	3,856
<b>Total Expenditures</b>	<b>356,392</b>	<b>80,027</b>	<b>436,419</b>
Excess of Revenues Over, -Under Expenditures	-339,929	-4,545	-344,474
<b>Other Financing Sources, -Uses:</b>			
Transfers In	330,456	0	330,456
Transfers Out	5,696	7,439	13,135
<b>Total Other Sources, -Uses</b>	<b>324,760</b>	<b>-7,439</b>	<b>317,321</b>
Excess of Revenue and Other Sources Over -Under Expenditures and Other Uses	-15,169	-11,984	-27,153
Beginning Fund Balance Before Restatement	23,794	1,053	24,847
Restatement	0	0	0
<b>Ending Fund Balance</b>	<b>\$ 8,625</b>	<b>\$ -10,931</b>	<b>\$ -2,306</b>

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION, INC.  
WASHINGTON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
ADMINISTRATION  
For The Year Ended June 30, 1994

	Thrift Store	Fiscal Department	Executive Department	Total	Budget	Variance Favorable -Unfavorable
<b>REVENUES:</b>						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 324,430	\$ -324,430
Special Events	0	0	0	0	0	0
Service Fees	0	139	0	139	0	139
United Way	0	0	0	0	0	0
Non Govt. Grants	0	0	0	0	0	0
Government Grants:						
Federal Grants		0	0	0	0	0
County Grants		0	0	0	0	0
City Grants	0	0	0	0	0	0
State grants	0	0	0	0	0	0
Membership Fees	0	0	0	0	0	0
Program Income	0	442	0	442	1,000	-558
Sales	13,443	1,709	730	15,882	10,000	5,882
Sale of Assets	0	0	0	0	0	0
<b>Total Revenues</b>	<b>13,443</b>	<b>2,290</b>	<b>730</b>	<b>16,463</b>	<b>335,430</b>	<b>-318,967</b>
<b>EXPENDITURES:</b>						
Salaries	8,375	107,564	100,755	216,694	201,646	-15,048
Benefits	1,133	14,031	9,694	24,858	30,836	5,978
Taxes	1,366	11,259	10,484	23,109	23,559	450
Fees For Services	0	27,265	5,802	33,067	29,600	-3,467
Supplies/Services	102	3,891	4,249	8,242	7,485	-757
Telephone	585	1,705	1,611	3,901	3,550	-351
Postage	58	988	1,304	2,350	4,900	2,550
Occupancy	1,022	11,876	7,714	20,612	12,504	-8,108
Equipment	118	204	568	890	200	-690
Printing/Publication	176	527	2,747	3,450	11,350	7,900
Travel	0	1,688	2,761	4,449	5,450	1,001
Conferences/Training	0	1,212	7,848	9,060	4,350	-4,710
Individual Assistance	0	0	14	14	0	-14
Memberships	0	55	3,306	3,361	0	-3,361
Asset Acquisition	0	935	1,400	2,335	0	-2,335
<b>Total Expenditures</b>	<b>12,935</b>	<b>183,200</b>	<b>160,257</b>	<b>356,392</b>	<b>335,430</b>	<b>-20,962</b>
Excess of Revenues Over, -Under Expe	508	-180,910	-159,527	-339,929	0	-339,929
Other Financing Sources, -Uses:						
Transfers In	0	177,241	153,215	330,456	0	330,456
Transfers Out	0	1,281	4,415	5,696	0	-5,696
<b>Total Other Sources, -Uses</b>	<b>0</b>	<b>175,960</b>	<b>148,800</b>	<b>324,760</b>	<b>0</b>	<b>324,760</b>
Excess of Revenues and Other Sources Over, -Under Expenditures and Other	508	-4,950	-10,727	-15,169	0	-15,169
Beginning Fund Balance	11,944	223	11,627	23,794	0	23,794
<b>Ending Fund Balance</b>	<b>\$ 12,452</b>	<b>\$ -4,727</b>	<b>\$ 900</b>	<b>\$ 8,625</b>	<b>\$ 0</b>	<b>\$ 8,625</b>

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION, INC.  
WASHINGTON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
RESOURCE DEVELOPMENT  
For The Year Ended June 30, 1994

	Mardi Gras	Fund Raising	Total	BUDGET	VARIANCE FAVORABLE -UNFAVORABLE
<b>REVENUES:</b>					
Contributions	\$ 2,120	\$ 38,897	\$ 41,017	\$ 81,500	\$ -40,483
Special Events	27,960	25	27,985	37,850	-9,865
United Way	0	5,476	5,476	9,443	-3,967
Government Grants					
Federal Grants	0	0	0	0	0
County Grants	0	0	0	0	0
City Grants	0	0	0	0	0
State Grants	0	0	0	0	0
Program Income	0	0	0	0	0
Sales	994	10	1,004	0	1,004
Sale of Assets	0	0	0	0	0
<b>Total Revenues</b>	<b>31,074</b>	<b>44,408</b>	<b>75,482</b>	<b>128,793</b>	<b>-53,311</b>
<b>EXPENDITURES:</b>					
Salaries	14,245	14,004	28,249	26,143	-2,106
Benefits	0	4,158	4,158	4,131	-27
Taxes	1,550	1,492	3,042	3,436	394
Fees For Services	5,235	2,740	7,975	14,200	6,225
Supplies/Services	14,230	466	14,696	15,135	439
Telephone	0	243	243	300	57
Postage	1,554	1,911	3,465	2,500	-965
Occupancy	2,296	1,839	4,135	4,679	544
Equipment	710	42	752	3,000	2,248
Printing/Publication	1,487	6,457	7,944	4,800	-3,144
Travel	571	395	966	850	-116
Conferences/Training	1,208	1,089	2,297	1,200	-1,097
Individual Assistance	0	0	0	0	0
Memberships	0	584	584	0	-584
Asset Acquisition	0	1,521	1,521	0	-1,521
<b>Total Expenditures</b>	<b>43,086</b>	<b>36,941</b>	<b>80,027</b>	<b>80,374</b>	<b>347</b>
Excess of Revenues Over, -Under Expenditures	-12,012	7,467	-4,545	48,419	-52,964
<b>Other Financing Sources, -Uses:</b>					
Transfers In	0	0	0	0	0
Transfers Out	1,114	6,325	7,439	6,300	-1,139
<b>Total Other Sources, -Uses</b>	<b>-1,114</b>	<b>-6,325</b>	<b>-7,439</b>	<b>-6,300</b>	<b>-1,139</b>
Excess of Revenues Over, -Under Expenditures and Other Uses	-13,126	1,142	-11,984	42,119	-54,103
Beginning Fund Balance Before Restatement	29,123	-28,070	1,053	0	1,053
<b>Ending Fund Balance</b>	<b>\$ 15,997</b>	<b>\$ -26,928</b>	<b>\$ -10,931</b>	<b>\$ 42,119</b>	<b>\$ -53,050</b>

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION, INC.  
WASHINGTON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
ALL RESTRICTED FUNDS  
For The Year Ended June 30, 1994

	Client Services	Child Development	Housing & Energy	Hunger & Nutrition	Multi- Service Center	Total Restricted
<b>REVENUES:</b>						
Contributions	\$ 45,815	\$ 2,167	\$ 665	\$ 4,571	\$ 231,626	\$ 284,844
Special Events	0	23	0	776	0	799
Service Fees	24,689	74,762	19,881	21,474	2,097	142,903
United Way	64,398	5,000	10,712	4,932	0	85,042
Non Govt. Grants	2,734	0	100,614	0	150,000	253,348
Government Grants		0				
Federal Grants	786,587	1,162,284	427,313	32,074	0	2,408,258
County Grants	8,734	37,087	0	0	0	45,821
City Grants	28,550	13,522	4,000	0	0	46,072
State Grants	150,335	574,194	78,130	0	0	802,659
Program Income	8,325	0	51,570	6,310	0	66,205
Sales	128	504	0	133	0	765
Sale of Assets	0	0	0	0	0	0
<b>Total Revenues</b>	<b>1,120,295</b>	<b>1,869,543</b>	<b>692,885</b>	<b>70,270</b>	<b>383,723</b>	<b>4,136,716</b>
<b>EXPENDITURES:</b>						
Salaries	314,136	956,724	133,298	30,629	35,714	1,470,501
Benefits	46,204	117,257	13,462	5,322	4,159	186,404
Taxes	41,684	122,348	14,219	5,815	3,656	187,722
Fees For Services	143,560	35,187	260,764	6,250	154,552	600,313
Supplies/Services	12,023	108,728	122,956	11,019	3,093	257,819
Telephone	17,849	14,855	2,668	800	221	36,393
Postage	1,482	1,873	1,641	2,615	2,859	10,470
Occupancy	64,132	163,393	13,745	0	21,226	262,496
Equipment	18,753	5,430	501	156	43	24,883
Printing/Publication	1,705	3,624	1,840	56	6,446	13,671
Travel	7,301	78,797	5,518	2,004	734	94,354
Conferences/Training	3,193	19,950	5,561	249	2,102	31,055
Individual Assistance	387,112	4,062	48,250	0	0	439,424
Memberships	275	1,191	850	0	585	2,901
Asset Acquisition	2,394	98,585	3,681	128	1,612	106,400
<b>Total Expenditures</b>	<b>1,061,803</b>	<b>1,732,004</b>	<b>628,954</b>	<b>65,043</b>	<b>237,002</b>	<b>3,724,806</b>
Excess of Revenues Over, -Under Expenditures	58,492	137,539	63,931	5,227	146,721	411,910
<b>Other Financing Sources, -Uses:</b>						
Transfers In	0	0	0	0	0	0
Transfers Out	78,925	146,367	58,547	0	61,295	345,134
<b>Total Other Sources, -Uses</b>	<b>-78,925</b>	<b>-146,367</b>	<b>-58,547</b>	<b>0</b>	<b>-61,295</b>	<b>-345,134</b>
Excess of Revenues Over, -Under Expenditures and Other Uses	-20,433	-8,828	5,384	5,227	85,426	66,776
Beginning Fund Balance Before Restatement	-13983	-25606	46,378	-5,227	-71,573	-70,011
<b>Ending Fund Balance</b>	<b>\$ -34,416</b>	<b>\$ -34,434</b>	<b>\$ 51,762</b>	<b>\$ 0</b>	<b>\$ 13,853</b>	<b>\$ -3,235</b>

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION, INC.  
WASHINGTON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
ALL CLIENT SERVICES PROGRAMS  
For The Year Ended June 30, 1994

	Intake & Assessment Programs	Shelter & Transitional Housing	Neighborshare	Total	BUDGET	FAVORABLE -UNFAVORABLE
<b>REVENUES:</b>						
Contributions	\$ 12,078	\$ 13,747	\$ 19,990	\$ 45,815	\$ 68,000	\$ -22,185
Special Events	0	0	0	0	0	0
Service Fees	1,509	23,180	0	24,689	0	24,689
United Way	25,885	22,323	16,190	64,398	144,000	-79,602
Non Govt. Grants	2,734	0	0	2,734	7,815	-5,081
Government Grants						
Federal Grants	707,205	79,382	0	786,587	967,393	-180,806
County Grants	0	8,734	0	8,734	0	8,734
City Grants	17,350	0	11,200	28,550	0	28,550
State Grants	-1,809	152,144	0	150,335	0	150,335
Program Income	0	8,325	0	8,325	29,000	-20,675
Sales	0	128	0	128	0	128
Sale of Assets	0	0	0	0	0	0
<b>Total Revenues</b>	<b>764,952</b>	<b>307,963</b>	<b>47,380</b>	<b>1,120,295</b>	<b>1,216,208</b>	<b>-95,913</b>
<b>EXPENDITURES:</b>						
Salaries	161,477	144,367	8,292	314,136	305,272	-8,864
Benefits	30,395	13,454	2,355	46,204	46,155	-49
Taxes	17,363	22,842	1,479	41,684	43,624	1,940
Fees For Services	114,225	22,738	6,597	143,560	139,862	-3,698
Supplies/Services	4,582	5,772	1,669	12,023	11,250	-773
Telephone	6,974	5,572	5,303	17,849	17,750	-99
Postage	938	223	321	1,482	1,500	18
Occupancy	19,788	39,014	5,330	64,132	61,785	-2,347
Equipment	16,002	1,586	1,165	18,753	2,100	-16,653
Printing/Publication	779	367	559	1,705	3,985	2,280
Travel	2,803	2,752	1,746	7,301	6,280	-1,021
Conferences/Training	1,402	1,116	675	3,193	1,620	-1,573
Individual Assistance	356,450	18,781	11,881	387,112	500,530	113,418
Memberships	180	95	0	275	0	-275
Asset Acquisition	0	1,165	1,229	2,394	0	-2,394
<b>Total Expenditures</b>	<b>733,358</b>	<b>279,844</b>	<b>48,601</b>	<b>1,061,803</b>	<b>1,141,713</b>	<b>79,910</b>
Excess of Revenues Over, -Under Expenditures	31,594	28,119	-1,221	58,492	74,495	-16,003
<b>Other Financing Sources, -Uses:</b>						
Transfers In	0	0	0	0	0	0
Transfers Out	44,572	26,194	8,159	78,925	89,495	10,570
<b>Total Other Sources, -Uses</b>	<b>-44,572</b>	<b>-26,194</b>	<b>-8,159</b>	<b>-78,925</b>	<b>-89,495</b>	<b>10,570</b>
Excess of Revenues Over, -Under Expenditures and Other Uses	-12,978	1,925	-9,380	-20,433	-15,000	-5,433
Beginning Fund Balance	-5,442	-9,599	1,058	-13,983	15,000	-28,983
<b>Ending Fund Balance</b>	<b>\$ -18,420</b>	<b>\$ -7,674</b>	<b>\$ -8,322</b>	<b>\$ -34,416</b>	<b>\$ 0</b>	<b>\$ -34,416</b>

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION, INC.  
WASHINGTON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
INTAKE AND ASSESSMENT PROGRAMS  
For The Year Ended June 30, 1994

	Intake and Assessment	CSBG Allocation	Cancer Research	LIEAP Fuel Assistance	LIEAP Fuel Reimbursement	OPIE 93-94
<b>REVENUES:</b>						
Contributions	\$ 12,078	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Special Events	0	0	0	0	0	0
Service Fees	0	0	0	0	1,509	0
United Way	25,835	0	0	0	0	0
Non Govt. Grants	300	0	2,434	0	0	0
<b>Government Grants:</b>						
Federal Grants	0	89,639	0	77,060	348,637	282
County Grants	0	0	0	0	0	0
City Grants	17,350	0	0	0	0	0
State Grants	0	0	0	0	-1,809	0
Program Income	0	0	0	0	0	0
Sales	0	0	0	0	0	0
<b>Total Revenues</b>	<b>55,613</b>	<b>89,639</b>	<b>2,434</b>	<b>77,060</b>	<b>348,337</b>	<b>282</b>
<b>EXPENDITURES:</b>						
Salaries	335	40,576	1,347	51,442	0	0
Benefits	2,044	17,516	0	3,569	0	0
Taxes	-424	5,012	145	6,052	0	0
Fees For Services	13,750	0	920	2,958	0	0
Supplies/Services	3,450	392	0	400	340	0
Telephone	5,707	0	0	1,267	0	0
Postage	666	0	2	270	0	0
Occupancy	12,237	0	0	7,551	0	0
Equipment	12,975	0	0	3,027	0	0
Printing/Publication	759	19	1	0	0	0
Travel	2,778	7	0	18	0	0
Conferences/Training	1,343	0	19	40	0	0
Individual Assistance	1,621	0	0	0	347,997	282
Memberships	160	20	0	0	0	0
Asset Acquisition	0	0	0	0	0	0
Contingency	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>57,401</b>	<b>63,542</b>	<b>2,434</b>	<b>76,594</b>	<b>348,337</b>	<b>282</b>
Excess of Revenues Over, -Under Expenditures	-1,788	26,097	0	466	0	0
<b>Other Financing Sources, -Uses:</b>						
Transfers In	0	0	0	0	0	0
Transfers Out	11,090	26,097	0	466	0	0
<b>Total Other Sources, -Uses</b>	<b>-11,090</b>	<b>-26,097</b>	<b>0</b>	<b>-466</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over, -Under Expenditures and Other Uses	-12,878	0	0	0	0	0
Beginning Fund Balance	-5,505	0	0	0	14	0
<b>Ending Fund Balance</b>	<b>\$ -18,383</b>	<b>0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 14</b>	<b>\$ 0</b>

SAFAH 93-94-95	FEMA RENT	CDBG Homeless Prevention	Revolving Loan Fund	Total Intake & Assessment
\$ 0	\$ 0	\$ 0	\$ 0	\$ 12,078
0	0	0	0	0
0	0	0	0	1,509
0	0	0	0	25,885
0	0	0	0	2,734
113,006	75,020	3,561	0	707,205
0	0	0	0	0
0	0	0	0	17,350
0	0	0	0	-1,809
0	0	0	0	0
0	0	0	0	0
<u>113,006</u>	<u>75,020</u>	<u>3,561</u>	<u>0</u>	<u>764,952</u>
63,722	1,195	2,860	0	161,477
6,956	0	310	0	30,395
6,089	98	391	0	17,363
25,000	71,597	0	0	114,225
0	0	0	0	4,582
0	0	0	0	6,974
0	0	0	0	938
0	0	0	0	19,788
0	0	0	0	16,002
0	0	0	0	779
0	0	0	0	2,803
0	0	0	0	1,402
4,320	2,130	0	100	356,450
0	0	0	0	180
0	0	0	0	0
0	0	0	0	0
<u>106,087</u>	<u>75,020</u>	<u>3,561</u>	<u>100</u>	<u>733,358</u>
<u>6,919</u>	<u>0</u>	<u>0</u>	<u>-100</u>	<u>31,594</u>
0	0	0	0	0
<u>6,919</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>44,572</u>
<u>-6,919</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-44,572</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>-100</u>	<u>-12,978</u>
<u>0</u>	<u>0</u>	<u>-51</u>	<u>100</u>	<u>-5,442</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ -51</u>	<u>\$ 0</u>	<u>\$ -18,420</u>

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION, INC.  
WASHINGTON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
 SHELTER AND TRANSITIONAL HOUSING PROGRAMS  
 For The Year Ended June 30, 1994

	CSBG Homeless	Homeless Case Management	CSBG Allocation	SHAP	CDBG/ESG Homeless	General Homeless
<b>REVENUES:</b>						
Contributions	\$ 0	\$ 1,926	\$ 0	\$ 0	\$ 0	\$ 6,821
Special Events	0	0	0	0	0	0
Service Fees	0	0	0	0	0	22,996
United Way	0	0	0	0	0	4,509
Non Govt. Grants	0	0	0	0	0	0
Government Grants						
Federal Grants	10,000	0	8,525	0	22,079	0
County Grants	0	0	0	0	0	5,654
City Grants	0	0	0	0	0	0
State Grants	0	0	0	68,261	0	0
Program Income	0	0	0	0	0	0
Sales	0	0	0	0	0	128
Sale of Assets	0	0	0	0	0	0
<b>Total Revenues</b>	<b>10,000</b>	<b>1,926</b>	<b>8,525</b>	<b>68,261</b>	<b>22,079</b>	<b>40,108</b>
<b>EXPENDITURES:</b>						
Salaries	6,805	0	6,952	38,169	3,500	17,116
Benefits	1,704	0	0	6,380	351	531
Taxes	1,585	0	720	6,981	439	1,652
Fees For Services	0	0	0	11,903	0	5,526
Supplies/Services	0	0	0	0	2,464	841
Telephone	0	0	0	0	2,683	204
Postage	0	0	0	0	111	58
Occupancy	0	0	0	0	8,789	3,776
Equipment	0	0	0	0	291	500
Printing/Publication	0	0	0	0	52	63
Travel	0	0	0	0	593	1,081
Conferences/Training	0	0	0	0	38	508
Individual Assistance	0	0	0	0	0	68
Memberships	0	0	0	0	5	0
Asset Acquisition	0	0	0	0	462	455
<b>Total Expenditures</b>	<b>10,094</b>	<b>0</b>	<b>7,672</b>	<b>63,433</b>	<b>19,778</b>	<b>32,379</b>
Excess of Revenues Over, -Under Expenditures	-94	1,926	853	4,828	2,301	7,729
<b>Other Financing Sources, -Uses:</b>						
Transfers In	0	0	0	0	0	0
Transfers Out	0	0	853	4,828	2,301	7,630
<b>Total Other Sources, -Uses</b>	<b>0</b>	<b>0</b>	<b>-853</b>	<b>-4,828</b>	<b>-2,301</b>	<b>-7,630</b>
Excess of Revenues Over, -Under Expenditures and Other Uses	-94	1,926	0	0	0	99
Beginning Fund Balance	0	-1,926	0	-256	0	-5,178
<b>Ending Fund Balance</b>	<b>\$ -94</b>	<b>0</b>	<b>\$ 0</b>	<b>\$ -256</b>	<b>\$ 0</b>	<b>\$ -5,079</b>



State IHIP	EHA	General Transitional Housing	Total Shelter & Transitional Housing
\$ 0	\$ 0	\$ 5,000	\$ 13,747
0	0	0	0
0	0	184	23,180
0	0	17,814	22,323
0	0	0	0
0	0	38,778	79,382
0	0	3,080	8,734
0	0	0	0
4,528	66,015	13,340	152,144
0	0	8,325	8,325
0	0	0	128
0	0	0	0
<u>4,528</u>	<u>66,015</u>	<u>86,521</u>	<u>307,963</u>
0	41,446	30,379	144,367
0	3,007	1,481	13,454
0	6,694	4,771	22,842
4,528	781	0	22,738
0	1,969	498	5,772
0	1,018	1,667	5,572
0	54	0	223
0	1,766	24,683	39,014
0	631	164	1,586
0	231	21	367
0	691	387	2,752
0	570	0	1,116
0	3,410	15,303	18,781
0	90	0	95
0	248	0	1,165
<u>4,528</u>	<u>62,606</u>	<u>79,354</u>	<u>279,844</u>
<u>0</u>	<u>3,409</u>	<u>7,167</u>	<u>28,119</u>
0	0	0	0
0	3,414	7,168	26,194
0	-3,414	-7,168	-26,194
0	-5	-1	1,925
0	-2,816	577	-9,599
<u>\$ 0</u>	<u>\$ -2,821</u>	<u>\$ 576</u>	<u>\$ -7,674</u>

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION  
WASHINGTON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
ALL CHILD DEVELOPMENT PROGRAMS  
For The Year Ended June 30, 1994

	Headstart	CSBG Allo- cation	Headstart Parenting Center	Ready to Learn	Headstart Restricted Non-Federal	Headstart USDA
<b>REVENUES:</b>						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	2,167	\$ 0
Special Events	0	0	0	0	23	0
Service Fees	2,791	0	0	0	69,725	2,246
United Way	0	0	3,317	0	1,683	0
Non Govt. Grants	0	0	0	0	0	0
Government Grants						
Federal Grants	1,073,360	4,019	0	0	0	84,905
County Grants	0	0	23,481	2,880	7,337	0
City Grants	0	0	0	0	13,522	0
State Grants	0	0	0	0	0	0
Program Income	0	0	0	0	0	0
Sales	0	0	0	0	504	0
Sale of Assets	0	0	0	0	0	0
<b>Total Revenues</b>	<b>1,076,151</b>	<b>4,019</b>	<b>26,798</b>	<b>2,880</b>	<b>94,961</b>	<b>87,151</b>
<b>EXPENDITURES:</b>						
Salaries	520,400	0	15,258	1,480	64,870	9,548
Benefits	62,507	0	632	0	6,406	4,303
Taxes	67,812	0	1,732	146	7,491	2,265
Fees For Services	18,732	0	2,659	50	70	250
Supplies/Services	30,638	0	123	250	2,643	60,870
Telephone	7,960	0	451	35	155	653
Postage	1,406	0	150	52	0	0
Occupancy	128,186	0	1,896	858	5,550	3,102
Equipment	3,000	0	0	0	51	747
Printing/Publication	1,444	0	52	0	0	0
Travel	40,783	0	588	0	13,694	52
Conferences/Training	9,835	0	187	0	58	0
Individual Assistance	1,937	0	0	0	187	0
Memberships	808	0	0	0	0	0
Asset Acquisition	98,066	0	100	0	0	0
Contingency	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>993,514</b>	<b>0</b>	<b>23,828</b>	<b>2,871</b>	<b>101,175</b>	<b>81,790</b>
Excess of Revenues Over, -Under Expenditures	82,637	4,019	2,970	9	-6,214	5,361
Other Financing Sources, -Uses:						
Transfers In	0	0	0	0	0	0
Transfers Out	82,637	0	2,995	9	2,163	7,712
Other Sources, -Uses	-82,637	0	-2,995	-9	-2,163	-7,712
Excess of Revenues Over, -Under Expenditures and Other Uses	0	4,019	-25	0	-8,377	-2,351
Beginning Fund Balance	-15,704	-4,019	-541	0	6,446	-5,248
Ending Fund Balance	\$ -15,704	\$ 0	\$ -566	\$ 0	-1,931	\$ -7,599

State Headstart Expansion	Parent Fundraiser	Great Start	Child Development/ County	Total	Budget	Variance Favorable -Unfavorable
\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,167	\$ 0	\$ 2,167
0	0	0	0	23	0	23
0	0	0	0	74,762	0	74,762
0	0	0	0	5,000	6,150	-1,150
0	0	0	0	0	0	0
0	0	0	0	1,162,284	1,843,106	-680,822
0	0	0	3,389	37,087	0	37,087
0	0	0	0	13,522	0	13,522
573,952	0	0	242	574,194	0	574,194
0	0	0	0	0	23,739	-23,739
0	0	0	0	504	0	504
0	0	0	0	0	0	0
<u>573,952</u>	<u>0</u>	<u>0</u>	<u>3,631</u>	<u>1,869,543</u>	<u>1,872,995</u>	<u>-3,452</u>
342,393	0	0	2,775	956,724	939,724	-17,000
43,409	0	0	0	117,257	123,985	6,728
42,574	0	0	328	122,348	121,125	-1,223
11,329	2,097	0	0	35,187	62,944	27,757
14,126	0	0	78	108,728	147,100	38,372
5,601	0	0	0	14,855	12,950	-1,905
257	0	0	8	1,873	2,200	327
23,801	0	0	0	163,393	141,571	-21,822
1,632	0	0	0	5,430	83,622	78,192
2,128	0	0	0	3,624	9,450	5,826
23,680	0	0	0	78,797	65,583	-13,214
9,870	0	0	0	19,950	23,145	3,195
1,938	0	0	0	4,062	3,450	-612
383	0	0	0	1,191	0	-1,191
419	0	0	0	98,585	0	-98,585
0	0	0	0	0	0	0
<u>523,540</u>	<u>2,097</u>	<u>0</u>	<u>3,189</u>	<u>1,732,004</u>	<u>1,736,849</u>	<u>4,845</u>
<u>50,412</u>	<u>-2,097</u>	<u>0</u>	<u>442</u>	<u>137,539</u>	<u>136,146</u>	<u>1,393</u>
0	0	0	0	0	0	0
50,412	0	0	439	146,367	136,146	-10,221
<u>-50,412</u>	<u>0</u>	<u>0</u>	<u>-439</u>	<u>-146,367</u>	<u>-136,146</u>	<u>10,221</u>
0	-2,097	0	3	-8,828	0	-8,828
-8,634	2,097	0	-3	-25,606	0	25,606
<u>\$ -8,634</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ -34,434</u>	<u>\$ 0</u>	<u>\$ -34,434</u>

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION, INC.  
WASHINGTON COUNTY, OREGON

RECONCILIATION OF HEADSTART REVENUE AND EXPENDITURES  
TO HEADSTART BUDGETS  
For The Year Ended June 30, 1994

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Revenue:		
Headstart Grant Per Financial Statement Presented on page 16	\$	1,073,360
Deferred Revenue Recognized from Outstanding Contracts Encumbered		<u>25,357</u>
Total Receipts From Headstart		<u><u>1,048,003</u></u>
Expenditure:		
Total Headstart Expenditures	\$	1,073,360
Encumbrances from Outstanding Contracts		<u>25,357</u>
Total Headstart Expenditures Charged to 93-94 Grant	\$	<u><u>1,048,003</u></u>

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION, INC.  
WASHINGTON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
HOUSING AND ENERGY PROGRAMS  
For The Year Ended June 30, 1994

	Housing Advocacy	Weather- ization Program	Total	Budget	Variance Favorable -Unfavorable
<b>REVENUES:</b>					
Contributions	\$ 665	\$ 0	\$ 665	\$ 0	\$ 665
Special Events	0	0	0	0	0
Service Fees	14,691	5,190	19,881	0	19,881
United Way	10,712	0	10,712	9,850	862
Non Govt. Grants	97,114	3,500	100,614	100,000	614
Government Grants					
Federal Grants	84,500	342,813	427,313	464,849	-37,536
County Grants	0	0	0	0	0
City Grants	4,000	0	4,000	0	4,000
State Grants	78,130	0	78,130	0	78,130
Program Income	0	51,570	51,570	72,500	-20,930
Sales	0	0	0	0	0
Sale of Assets	0	0	0	0	0
<b>Total Revenues</b>	<b>289,812</b>	<b>403,073</b>	<b>692,885</b>	<b>647,199</b>	<b>45,686</b>
<b>EXPENDITURES:</b>					
Salaries	40,776	92,522	133,298	155,284	21,986
Benefits	2,400	11,062	13,462	14,312	850
Taxes	4,411	9,808	14,219	17,091	2,872
Fees For Services	174,103	86,661	260,764	230,409	-30,355
Supplies/Services	1,059	121,897	122,956	106,651	-16,305
Telephone	0	2,668	2,668	2,500	-168
Postage	449	1,192	1,641	2,200	559
Occupancy	0	13,745	13,745	14,525	780
Equipment	75	426	501	2,080	1,579
Printing/Publication	453	1,387	1,840	4,915	3,075
Travel	1,497	4,021	5,518	5,350	-168
Conferences/Training	894	4,667	5,561	1,655	-3,906
Individual Assistance	48,250	0	48,250	20,000	-28,250
Memberships	60	790	850	0	-850
Asset Acquisition	0	3,681	3,681	0	-3,681
Contingency	0	0	0	0	0
<b>Total Expenditures</b>	<b>274,427</b>	<b>354,527</b>	<b>628,954</b>	<b>576,972</b>	<b>-51,982</b>
Excess of Revenues Over, -Under Expenditures	15,385	48,546	63,931	70,227	-6,296
<b>Other Financing Sources, -Uses:</b>					
Transfers In	0	0	0	0	0
Transfers Out	15,385	43,162	58,547	45,227	-13,320
<b>Total Other Sources, -Uses</b>	<b>-15,385</b>	<b>-43,162</b>	<b>-58,547</b>	<b>-45,227</b>	<b>-13,320</b>
Excess of Revenues Over, -Under Expenditures and Other Uses	0	5,384	5,384	25,000	-19,616
Beginning Fund Balance	3,027	43,351	46,378	0	46,378
Ending Fund Balance	<u>\$ 3,027</u>	<u>\$ 48,735</u>	<u>\$ 51,762</u>	<u>\$ 25,000</u>	<u>\$ 26,762</u>

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WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION, INC.  
WASHINGTON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
HOUSING ADVOCACY PROGRAMS  
For The Year Ended June 30, 1994

	Housing Development Corproation	CDBG Housing Services	CSBG Allocation	Affordable Housing Planning	EHA Housing	NW Area Foundation Grant	Fair Housing History	Total Housing Advocacy
<b>REVENUES:</b>								
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 665	\$ 0	\$ 665
Special Events	0	0	0	0	0	0	0	0
Service Fees	10,000	0	0	0	0	2,691	2,000	14,691
United Way	0	0	0	10,712	0	0	0	10,712
Non Govt. Grants	0	0	0	0	0	92,557	4,557	97,114
<b>Government Grants</b>								
Federal Grants	0	74,100	10,400	0	0	0	0	84,500
County Grants	0	0	0	0	0	0	0	0
City Grants	0	0	0	0	0	0	4,000	4,000
State Grants	0	0	0	0	74,130	0	4,000	78,130
Membership Fees	0	0	0	0	0	0	0	0
Program Income	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0
Sale of Assets	0	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>10,000</b>	<b>74,100</b>	<b>10,400</b>	<b>10,712</b>	<b>74,130</b>	<b>95,913</b>	<b>14,557</b>	<b>289,812</b>
<b>EXPENDITURES:</b>								
Salaries	7,284	12,884	8,667	0	0	11,941	0	40,776
Benefits	0	1,874	526	0	0	0	0	2,400
Taxes	862	1,484	807	14	0	1,244	0	4,411
Fees For Services	208	55,262	0	9,921	70,575	24,238	13,899	174,103
Supplies/Services	4	273	0	124	0	0	658	1,059
Telephone	0	0	0	0	0	0	0	0
Postage	379	3	0	0	0	67	0	449
Occupancy	0	0	0	0	0	0	0	0
Equipment	0	75	0	0	0	0	0	75
Printing/Publication	0	280	0	0	0	173	0	453
Travel	262	1,235	0	0	0	0	0	1,497
Conferences/Training	244	250	400	0	0	0	0	894
Individual Assistance	0	0	0	0	0	48,250	0	48,250
Memberships	60	0	0	0	0	0	0	60
Asset Acquisition	0	0	0	0	0	0	0	0
Contingency	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>9,303</b>	<b>73,620</b>	<b>10,400</b>	<b>10,059</b>	<b>70,575</b>	<b>85,913</b>	<b>14,557</b>	<b>274,427</b>
Excess of Revenues Over, -Under Expenditures	697	480	0	653	3,555	10,000	0	15,385
<b>Other Financing Sources, -Uses:</b>								
Transfers In	0	0	0	0	0	0	0	0
Transfers Out	697	480	0	653	3,555	10,000	0	15,385
<b>Total Other Sources, -Uses</b>	<b>-697</b>	<b>-480</b>	<b>0</b>	<b>-653</b>	<b>-3,555</b>	<b>-10,000</b>	<b>0</b>	<b>-15,385</b>
Excess of Revenues Over, -Under Expenditures and Other Uses	0	0	0	0	0	0	0	0
Beginning Fund Balance	25	0	305	2,269	428	0	0	3,027
<b>Ending Fund Balance</b>	<b>\$ 25</b>	<b>\$ 0</b>	<b>\$ 305</b>	<b>\$ 2,269</b>	<b>\$ 428</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 3,027</b>

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION, INC.  
WASHINGTON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
WEATHERIZATION PROGRAMS  
For The Year Ended June 30, 1994

	PGE Rebates	N.W. Gas Rebates	D. O. E. Weatherization	D. O. E. Weatherization	PVE Weatherization	LIEAP Weather- ization
<b>REVENUES:</b>						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Special Events	0	0	0	0	0	0
Service Fees	5,190	0	0	0	0	0
United Way	0	0	0	0	0	0
Non Govt. Grants	3,500	0	0	0	0	0
Government Grants						
Federal Grants	0	0	74,159	40,534	61,891	67,515
County Grants	0	0	0	0	0	0
City Grants	0	0	0	0	0	0
State Grants	0	0	0	0	0	0
Program Income	22,178	29,392	0	0	0	0
Sales	0	0	0	0	0	0
Sale of Assets	0	0	0	0	0	0
<b>Total Revenues</b>	<b>30,868</b>	<b>29,392</b>	<b>74,159</b>	<b>40,534</b>	<b>61,891</b>	<b>67,515</b>
<b>EXPENDITURES:</b>						
Salaries	137	6,281	17,118	6,228	19,406	12,181
Benefits	626	0	3,414	275	1,674	2,947
Taxes	255	95	2,081	509	1,587	1,919
Fees For Services	2,484	6,093	16,366	12,636	10,952	6,313
Supplies/Services	1,787	-3,111	21,751	18,348	28,272	28,292
Telephone	1,224	0	440	0	0	1,004
Postage	1,172	20	0	0	0	0
Occupancy	2,268	0	1,316	0	0	7,381
Equipment	42	0	0	0	0	384
Printing/Publication	959	409	0	0	0	19
Travel	2,570	0	721	91	0	639
Conferences/Training	2,517	290	1,179	654	0	27
Memberships	790	0	0	0	0	0
Asset Acquisition	3,681	0	0	0	0	0
Contingency	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>20,512</b>	<b>10,077</b>	<b>64,386</b>	<b>38,741</b>	<b>61,891</b>	<b>61,106</b>
Excess of Revenues Over, -Under Expenditures	10,356	19,315	9,773	1,793	0	6,409
Other Financing Sources, -Uses:						
Transfers In	0	0	0	0	0	0
Transfers Out	10,356	13,931	9,773	1,793	0	6,409
<b>Total Other Sources, -Uses</b>	<b>-10,356</b>	<b>-13,931</b>	<b>-9,773</b>	<b>-1,793</b>	<b>0</b>	<b>-6,409</b>
Excess of Revenues Over, -Under Expenditures and Other Uses	0	5,384	0	0	0	0
Beginning Fund Balance	29,294	14,659	0	-602	0	0
Ending Fund Balance	<u>\$ 29,294</u>	<u>\$ 20,043</u>	<u>\$ 0</u>	<u>\$ -602</u>	<u>\$ 0</u>	<u>\$ 0</u>



LIEAP Weather- ization	CDBG Comprehensive	CDBG Self-Help Weather- ization	Total
\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0
0	0	0	5,190
0	0	0	0
0	0	0	3,500
53,714	20,000	25,000	342,813
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	51,570
0	0	0	0
0	0	0	0
<u>53,714</u>	<u>20,000</u>	<u>25,000</u>	<u>403,073</u>
9,285	0	21,886	92,522
2,120	0	6	11,062
754	0	2,608	9,808
12,217	19,600	0	86,661
26,558	0	0	121,897
0	0	0	2,668
0	0	0	1,192
2,780	0	0	13,745
0	0	0	426
0	0	0	1,387
0	0	0	4,021
0	0	0	4,667
0	0	0	790
0	0	0	3,681
0	0	0	0
<u>53,714</u>	<u>19,600</u>	<u>24,500</u>	<u>354,527</u>
<u>0</u>	<u>400</u>	<u>500</u>	<u>48,546</u>
0	0	0	0
0	400	500	43,162
0	-400	-500	-43,162
0	0	0	5,384
0	0	0	43,351
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 48,735</u>

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION, INC.  
WASHINGTON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
ALL HUNGER AND NUTRITION PROGRAMS  
For The Year Ended June 30, 1994

	CSBG Allocation	FEMA Food	TVFC	USDA Commodities	Total Hunger & Nutrition	Budget	Variance Favorable -Unfavorable
<b>REVENUES:</b>							
Contributions	\$ 0	\$ 0	\$ 4,571	\$ 0	\$ 4,571	\$ 5,500	\$ -929
Special Events	0	0	776	0	776	2,500	-1,724
Service Fees	0	0	21,474	0	21,474	20,625	849
United Way	0	0	4,932	0	4,932	8,000	-3,068
Non Govt. Grants	0	0	0	0	0	0	0
<b>Government Grants</b>							
Federal Grants	27,812	4,262	0	0	32,074	27,812	4,262
County Grants	0	0	0	0	0	0	0
City Grants	0	0	0	0	0	0	0
State Grants	0	0	0	0	0	0	0
Membership Fees	0	0	0	0	0	0	0
Program Income	0	0	6,310	0	6,310	0	6,310
Sales	0	0	133	0	133	0	133
Sale of Assets	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>27,812</b>	<b>4,262</b>	<b>38,196</b>	<b>0</b>	<b>70,270</b>	<b>64,437</b>	<b>5,833</b>
<b>EXPENDITURES:</b>							
Salaries	27,812	0	2,817	0	30,629	24,808	-5,821
Benefits	0	0	5,322	0	5,322	4,638	-684
Taxes	0	0	5,815	0	5,815	3,828	-1,987
Fees For Services	0	0	6,250	0	6,250	3,249	-3,001
Supplies/Services	0	4,262	6,757	0	11,019	6,575	-4,444
Telephone	0	0	800	0	800	705	-95
Postage	0	0	2,615	0	2,615	1,000	-1,615
Occupancy	0	0	0	0	0	10,150	10,150
Equipment	0	0	156	0	156	300	144
Printing/Publication	0	0	56	0	56	1,100	1,044
Travel	0	0	2,004	0	2,004	3,000	996
Conferences/Training	0	0	249	0	249	400	151
Individual Assistance	0	0	0	0	0	0	0
Memberships	0	0	0	0	0	0	0
Asset Acquisition	0	0	128	0	128	0	-128
Contingency	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>27,812</b>	<b>4,262</b>	<b>32,969</b>	<b>0</b>	<b>65,043</b>	<b>59,753</b>	<b>-5,290</b>
Excess of Revenues Over, -Under Expenditures	0	0	5,227	0	5,227	4,684	543
<b>Other Financing Sources, -Uses:</b>							
Transfers In	0	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	4,684	4,684
<b>Total Other Sources, -Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-4,684</b>	<b>4,684</b>
Excess of Revenues Over, -Under Expenditures and Other Uses	0	0	5,227	0	5,227	0	5,227
Beginning Fund Balance	1,197	0	35,083	-41,507	-5,227	0	-5,227
Ending Fund Balance	\$ 1,197	\$ 0	\$ 40,310	\$ -41,507	\$ 0	\$ 0	\$ 0

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION, INC.  
WASHINGTON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
 MULTI-SERVICE CENTER FUND  
 For The Year Ended June 30, 1994

	Multi- Service Center	Budget	Variance Favorable -Unfavorable
<b>REVENUES:</b>			
Contributions	\$ 231,626	\$ 375,000	\$ -143,374
Special Events	0	0	0
Service Fees	2,097	0	2,097
United Way	0	0	0
Non Govt. Grants	150,000	500,000	-350,000
Government Grants	0		
Federal Grants	0	324,000	-324,000
County Grants	0	0	0
City Grants	0	0	0
State Grants	0	0	0
Program Income	0	0	0
Sales	0	0	0
Sale of Assets	0	0	0
<b>Total Revenues</b>	<b>383,723</b>	<b>1,199,000</b>	<b>-815,277</b>
<b>EXPENDITURES:</b>			
Salaries	35,714	31,153	-4,561
Benefits	4,159	5,163	1,004
Taxes	3,656	4,296	640
Fees For Services	154,552	158,500	3,948
Supplies/Services	3,093	250	-2,843
Telephone	221	0	-221
Postage	2,859	1,000	-1,859
Occupancy	21,226	0	-21,226
Equipment	43	0	-43
Printing/Publication	6,446	2,050	-4,396
Travel	734	500	-234
Conferences/Training	2,102	800	-1,302
Individual Assistance	0	0	0
Memberships	585	0	-585
Asset Acquisition	1,612	338,445	336,833
Contingency	0	0	0
<b>Total Expenditures</b>	<b>237,002</b>	<b>542,157</b>	<b>305,155</b>
Excess of Revenues Over, -Under Expenditures	146,721	656,843	-510,122
<b>Other Financing Sources, -Uses:</b>			
Transfers In	0	0	0
Transfers Out	61,295	42,578	-18,717
<b>Total Other Sources, -Uses</b>	<b>-61,295</b>	<b>-42,578</b>	<b>-18,717</b>
Excess of Revenues Over, -Under Expenditures and Other Uses	85,426	614,265	-528,839
Beginning Fund Balance Before Restatement	-71,573	50,000	-121,573
<b>Ending Fund Balance</b>	<b>\$ 13,853</b>	<b>\$ 664,265</b>	<b>\$ -650,412</b>

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## **GRANT COMPLIANCE REVIEW**

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**PAULY, ROGERS AND CO., P.C.**

**CERTIFIED PUBLIC ACCOUNTANTS**

• 12700 SW 72ND AVENUE • P.O. BOX 23684 • TIGARD, OREGON 97281-3684  
• (503) 620-2632 • FAX (503) 684-7523

August 8, 1994

To the Board of Directors  
Washington County Community Action Organization  
Washington County, Oregon

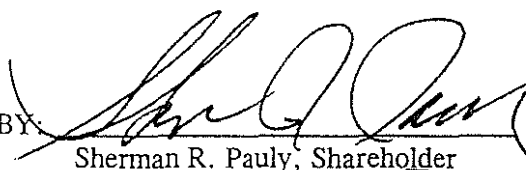
INDEPENDENT AUDITORS' REPORT ON  
SCHEDULE OF FEDERAL FINANCIAL AWARDS

We have audited the financial statements of Washington County Community Action Organization, for the year ended June 30, 1994, and have issued our report thereon dated August 8, 1994. These financial statements are the responsibility of Washington County Community Action Organization. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Organizations." Those standards and OMB Circular A-133 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 examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes 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.

Our audit was made for the purpose of forming an opinion on the basic financial statements of Washington County Community Action Organization taken as a whole. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information in that schedule 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.

PAULY, ROGERS AND CO., P.C.

BY:   
Sherman R. Pauly, Shareholder

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION  
WASHINGTON COUNTY, OREGON

SCHEDULE OF FEDERAL FINANCIAL AWARDS  
 For The Year Ended June 30, 1994

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PRGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTORS NUMBER	PROGRAM OR AWARD AMOUNT
Direct From Department of Health and Human Services:			
Headstart	13.600	10CH007128	\$ 1,048,003
Passed Through Oregon State Department of Community Services:			
Community Services Block Grant	13.792	CS-93/95 10199-006	162,582
Community Services Block Grant - Homeless	13.792	CS-93/95 10199-006	10,000
Total Community Services Block Grant			
Passed Through Oregon State Department of Community Services:			
LIEP Home Energy Assistance	13.789	N/A	67,306
LIEP Home Energy Assistance	13.789	N/A	63,946
LIEP Fuel Assistance	13.789	N/A	33,050
LIEP Fuel - Client Reimbursement	13.789	N/A	N/A
Total Community Services Block Grant - LIEP			
Total Department of Health and Human Services			
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Passed Through Oregon State Department of Community Services:			
Emergency Shelter Grants Program	14.231	C010199	16,591
Supplemental Assistance for Facilities to Assist the Homeless	14.236	C010199	113,006
Passed Through Washington County Housing Authority:			
Emergency shelter Grants Program	14.231	3218	22,079
Passed Through Washington County Housing Authority:			
Community Development Block Grant:			
Self Help Weatherization	14.218	N/A	25,000
Comprehensive Weatherization	14.218	N/A	20,000
Housing Services	14.218	N/A	74,100
Homeless Prevention	14.218	N/A	3,561
Total Community Development Block Grant			
Total Housing and Urban Development			
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u>			
Passed Through United Way			
Food & Shelter Program (FEMA XI)	83.523	N/A	68,096
Food & Shelter Program (FEMA X)	83.523	N/A	79,759
Food & Shelter Program (food)	83.523	N/A	17,024
Total Federal Emergency Management Agency			



GRANT PERIOD	DEFERRED	RECEIPTS	EXPENDITURES	DEFERRED
	REVENUE July 1, 1993			REVENUE June 30, 1994
7/1/93 - 6/30/94	\$ 25,357	\$ 1,048,003 (1)	\$ 1,073,360	\$ 0
7/1/93 - 6/30/94	0	162,582	162,582	0
7/1/93 - 6/30/94	0	10,000	10,000	0
	0	172,582 (1)	172,582	0
1/1/93 - 12/30/93	1,830	65,685	67,515	0
1/1/94 - 3/31/95	0	53,714	53,714	0
7/1/93 - 6/30/94	0	77,060	77,060	0
7/1/93 - 6/30/94	0	348,637	348,637	0
	1,830	545,096 (1)	546,926	0
	27,187	1,765,681	1,792,868	0
7/1/93 - 6/30/94	0	16,591	16,591	0
7/1/93 - 6/30/94	0	113,006 (1)	113,006	0
7/1/93 - 6/30/94	0	22,079	22,079	0
7/1/93 - 6/30/94	0	25,000	25,000	0
7/1/93 - 6/30/94	0	20,000	20,000	0
7/1/93 - 9/30/94	0	74,100	74,100	0
7/1/93 - 6/30/94	0	3,561	3,561	0
	0	122,661 (1)	122,661	0
	0	274,337	274,337	0
2/1/92 - 10/30/93	2,130	0	2,130	0
10/1/93 - 9/30/94	0	94,663	72,890	21,773
7/1/92 - 9/30/93	4,262	0	4,262	0
	6,392	94,663	79,282	21,773

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION  
WASHINGTON COUNTY, OREGON

SCHEDULE OF FEDERAL FINANCIAL AWARDS  
 For The Year Ended June 30, 1994

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTORS NUMBER	PROGRAM OR AWARD AMOUNT
<u>DEPARTMENT OF ENERGY</u>			
Passed Through Oregon State Department of Community Services:			
Weatherization Assistance for Low Income Persons	81.042	C010199-002	97,184
Weatherization Assistance for Low Income Persons	81.042	C010199-002	104,372
Total Department of Energy			
<u>DEPARTMENT OF AGRICULTURE</u>			
Passed Through Oregon State Department of Education:			
National School Lunch Program - Headstart Meals	10.555	N/A	N/A
Total Department of Agriculture			
<u>PETROLEUM VIOLATION ESCROW</u>			
Passed Through Oregon State Department of Community Services:			
Petroleum Violation - Weatherization	N/A	N/A	
Petroleum Violation - Oregon Partners In Energy (OPIE)	N/A	N/A	
Total Petroleum Violation Escrow			
<b>TOTAL FEDERAL ASSISTANCE</b>			
<u>Reconciliation to Revenue:</u>			
Receipts of Federal Awards			
Plus Deferred Revenue 7/1/93			
Less Deferred Revenue 6/30/94			
Revenue Recognized in Financial Statements			

<u>GRANT PERIOD</u>	<u>DEFERRED REVENUE July 1, 1993</u>	<u>RECEIPTS</u>	<u>EXPENDITURES</u>	<u>DEFERRED REVENUE June 30, 1994</u>
4/1/93 - 3/31/94	5,000	69,159	74,159	0
4/1/93 - 3/31/95	0	40,534	40,534	0
	<u>5,000</u>	<u>109,693 (1)</u>	<u>114,693</u>	<u>0</u>
7/1/93 - 6/30/94	0	84,905	84,905	0
	<u>0</u>	<u>84,905</u>	<u>84,905</u>	<u>0</u>
7/1/93 - 6/30/94	10	78,983	61,891	17,102
7/1/92 - 6/30/93	282	0	282	0
	<u>292</u>	<u>78,983</u>	<u>62,173</u>	<u>17,102</u>
	<u>\$ 38,871</u>	<u>\$ 2,408,262</u>	<u>\$ 2,408,258</u>	<u>\$ 38,875</u>

\$ 2,408,262

38,871

38,875

\$ 2,408,258

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**PAULY, ROGERS AND CO., P.C.**

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August 8, 1994

To the Board of Directors  
Washington County Community Action Organization  
Washington County, Oregon

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL  
STRUCTURE USED IN ADMINISTERING FEDERAL AWARDS**

We have audited the financial statements of Washington County Community Action Organization for the year ended June 30, 1994, and have issued our report thereon dated August 8, 1994. We have also audited the Organization's compliance with requirements applicable to major federal financial assistance programs and have issued our report thereon dated August 8, 1994.

We conducted our audits in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Institutions." Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement and about whether the Organization complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audit for the year ended June 30, 1994, we considered the internal control structure of Washington County Community Action Organization in order to determine our auditing procedures for the purpose of expressing our opinions on Washington County Community Action Organization's financial statements and on its compliance with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance awards.

The management of Washington County Community Action Organization is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgements by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories.

**INTERNAL ACCOUNTING CONTROLS:**

- Cash.
- Investments.
- Support, receivables, and receipts.
- Program service fees, revenue, and receivables.
- Donated materials, facilities, and services.
- Expenses for program and supporting services and accounts payable.
- Payroll and related liabilities.
- Inventories.
- Property and equipment.
- Debt and other liabilities.
- Fund balances.
- Governmental financial assistance programs.

**General Requirements:**

- Political activity.
- Civil rights.
- Cash Management.
- Relocation assistance and real property acquisition.
- Federal financial reports.

**Specific Requirements:**

- Types of services allowed or not allowed.
- Eligibility.
- Matching, level of effort, or earmarking and allowability of amounts claimed or used for matching.
- Federal financial reports and claims for advances and reimbursements.
- Cost allocation.
- Special requirements, if any.
- Monitoring subrecipients.

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

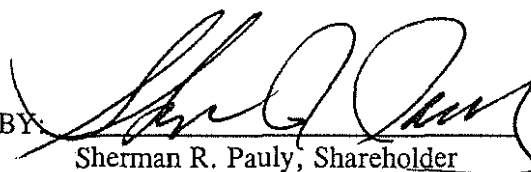
During the year ended June 30, 1994, Washington County Community Action Organization expended ??? percent of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-133, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material non-compliance with specific requirements, general requirements and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the Organizations major federal financial assistance programs, which are identified in the accompanying schedule of federal awards. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control policies and procedures used in administering federal financial awards would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance award may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

This report is intended for the information of the audit committee, management, and others within the organization. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

PAULY, ROGERS AND CO., P.C.

BY   
Sherman R. Pauly, Shareholder

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**PAULY, ROGERS AND CO., P.C.**

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August 8, 1994

To the Board of Directors  
Washington County Community Action Organization  
Washington County, Oregon

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH  
LAWS AND REGULATIONS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS

We have audited the financial statements of Washington County Community Action Organization (a nonprofit organization) as of and for the year ended June 30, 1994, and have issued our report thereon dated August 8, 1994.

We conducted our audit in accordance with generally accepted auditing standards and 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.

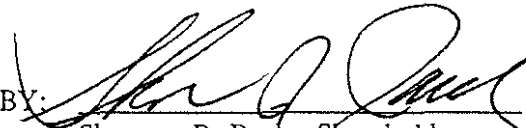
Compliance with laws, regulations, contracts, and grants applicable to Washington County Community Action Organization is the responsibility of the Organization's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of Washington County Community Action Organization's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests indicate that, with respect to the items tested, Washington county Community Action Organization complied in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that Washington County Community Action Organization had not complied, in all material respects, with those provisions.

We noted no immaterial instances of noncompliance with those provisions stated above.

This report is intended for the information of the finance committee, management and the Board of Directors of Washington County Community Action Organization. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

PAULY, ROGERS AND CO., P.C.

BY:   
Sherman R. Pauly, Shareholder

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**PAULY, ROGERS AND CO., P.C.**

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August 8, 1994

To the Board of Directors  
Washington County Community Action Organization  
Washington County, Oregon

INDEPENDENT AUDITORS' REPORT ON  
COMPLIANCE WITH GENERAL REQUIREMENTS APPLICABLE TO  
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

We have audited the financial statements of Washington County Community Action Organization (a nonprofit organization) as of and for the year ended June 30, 1994 and have issued our report thereon dated August 8, 1994.

We have applied procedures to test Washington County Community Organization's compliance with the following requirements applicable to each of its major federal financial assistance programs, which are identified in the accompanying schedule of federal awards, for the year ended June 30, 1994:

- Political activity
- Relocation Assistance and Real Property acquisition
- Davis-Bacon Act
- Civil Rights
- Cash Management
- Federal Financial Reports
- Allowable Costs/Cost Principles
- Drug Free Workplace
- Administrative Requirements

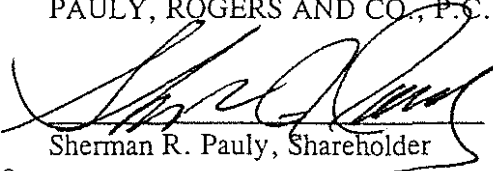
Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Audits of Educational Institutions and Other Nonprofit Organizations." Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Washington County Community Action Organization's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report that are described in the accompanying schedule of findings and questioned costs. With respect to items not tested, nothing came to our attention that caused us to believe that Washington County Community Action Organization has not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

This report is intended for the information of the Finance Committee, Board of Directors and management. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

PAULY, ROGERS AND CO., P.C.

BY:

  
Sherman R. Pauly, Shareholder

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# PAULY, ROGERS AND CO., P.C.

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August 8, 1994

To the Board of Directors  
Washington County Community Action Organization  
Washington County, Oregon

## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

We have audited the financial statements of Washington County Community Action Organization (a nonprofit organization) as of and for the year ended June 30, 1994 and have issued our report thereon dated August 8, 1994.

We have also audited Washington County Community Action Organizations's (a nonprofit organization) compliance with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; special tests and provisions; financial reports and claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying schedule of federal awards, for the year ended June 30, 1994. The management of Washington County Community Action Organization is responsible for the Organization's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Organizations". Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether material non compliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

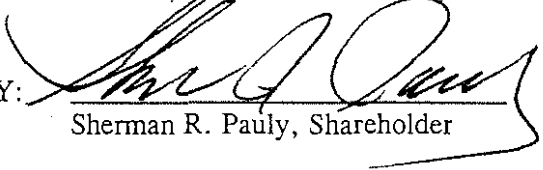
The results of our audit procedures did not disclose any immaterial instances of noncompliance with the requirements referred to in the second paragraph.

In our opinion, Washington County Community Action Organization complied, in all material respects, with the requirements referred to in the second paragraph that are applicable to each of its major federal financial assistance programs for the year ended June 30, 1994.

This report is intended for the information of the Finance Committee, the Board of Directors and management. However, this report is a matter of public record and its distribution is not limited.

PAULY, ROGERS AND CO., P.C.

BY:

  
Sherman R. Pauly, Shareholder

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**PAULY, ROGERS AND CO., P.C.**

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August 8, 1994

To the Board of Directors  
Washington County Community Action Organization  
Washington County, Oregon

INDEPENDENT AUDITORS' REPORT ON  
COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO  
NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

We have audited the financial statements of Washington County Community Action Organization (a nonprofit organization) as of and for the year ended June 30, 1994 and have issued our report thereon dated August 8, 1994.

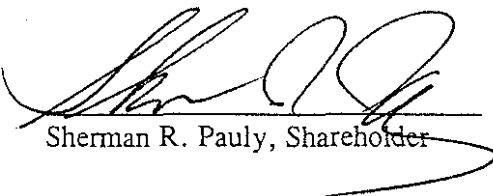
In connection with our audit of the 1993-94 financial statements of Washington County Community Action Organization, and with our consideration of the Organization's internal control structure used to administer federal financial assistance awards, as required by Office of Management and Budget Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Organizations," we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1994. As required by Circular A-133, we performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; special tests and provisions; financial reports and claims for advances and reimbursements that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Organization's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that Washington County Community Action Organization had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

This report is intended for the information of the Finance Committee, Board of Directors and management. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

PAULY, ROGERS AND CO., P.C.

BY:

  
Sherman R. Pauly, Shareholder

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