

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION
WASHINGTON COUNTY, OREGON

FINANCIAL REPORT

For the Year Ended 1991

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WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION
WASHINGTON COUNTY, OREGON

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WASHINGTON COUNTY, OREGON

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WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION
WASHINGTON COUNTY, OREGON

BOARD MEMBER LIST
1990-91

<u>TERM ENDS</u>	<u>PRIVATE SECTOR REPRESENTATIVES</u>	<u>ALTERNATIVES</u>
6/92 (1)	Bob Casey (Casey Consulting Firm) PO Box 1128 Beaverton, OR 97075	
6/91 (2)	Kathy Heisler 3146 Watercrest Rd. Forest Grove, OR 97116	E.N. "Al Foltz 2230 S.E. 32nd Ave. Hillsboro, OR 97123
6/91 (2)	Shirley Harper (St. Andrew's Lutheran Church) 535 N.W. 112th Portland, OR 97229	Lynda Tatum (PGE) 14655 SW Old Schools Ferry Beaverton, OR 97007
6/93 (1)	Dr. Robert Brake 18780 N.W. Rock Creek Circle, #148 Portland, OR 97229	Gwen Brake 18780 N.W. Rock Cr Portland, OR 97229
6/93 (2)	Sherry Robinson PCC/Rock Creek Campus 17705 NW Springville Rd Portland, OR 97229	James Van Dyke PCC/Sylvania PO Box 19000 Portland, OR 97229
6/92 (0)	Russell Wilkinson 451 S. First, Suite 100 Hillsboro, OR 97123	
<u>TERM ENDS</u>	<u>PUBLIC SECTOR REPRESENTATIVES</u>	<u>ALTERNATES</u>
6/93 (2)	Mayor Clifford Clark 1814 Douglas Street Forest Grove, OR 97116	Theresa Clark 1814 Douglas Street Forest Grove, OR 97116
6/91 (2)	Mayor Larry Cole City of Beaverton P.O. Box 4755 Beaverton, OR 97076	Sandy Miller City of Beaverton P.O. Box 4755 Beaverton, OR 97076
6/92 (2)	Mayor Shirley Huffman City of Hillsboro 123 W Main Hillsboro, OR 97123	Don Shurbier 224 NE 19th Ct Hillsboro, OR 97123
6/93 (1)	Commissioner Linda Peters County Administration 155 N. First Ave. Hillsboro, OR 97124	Mary Sorenson Health & Human Services 155 W 1st Ave Hillsboro, OR 97123
6/92 (0)	Mayor Gerald Edwards City of Tigard P.O. Box 23397	

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION
WASHINGTON COUNTY, OREGON

BOARD MEMBER LIST (CON'T)
1990-91

6/91 (0)	Senator Bob Shoemaker 4837 W. Burnside Rd. Portland, OR 97210	Derene Meurisse 14145 S.W. 164th Avenue Tigard, OR 97224
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TERM ENDS LOW INCOME SECTOR REPRESENTATIVES ALTERNATIVES

6/91 (1)	Jose Jaime, Education Director Centro Cultural 1110 N. Adair P.O. Box 708 Cornelius, OR 97113
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6/93 (1)	Gale Patterson, Director Hillsboro Legal Services 230 N.E. 2nd Hillsboro, OR 97124
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Marco Hernandez 2835 N.E. Ainsworth Portland, OR 97211
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6/92 (2)	Sister Delores Adelman 4440 S.W. 148th Ave. Beaverton, OR 97007
----------	---

6/92 (0)	Michael Buckley, Manager Adult & Family Services 12901 S.W. Jenkins, Suite B Beaverton, OR 97005
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Rod Brown Adult & Family Services 12901 S.W. Jenkins, Ste B Beaverton, OR 97005
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6/93 (2)	Maria Loreda (Virginia Garcia Clinic) P.O. Box 567 Cornelius, OR 97113
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6/91 (2)	John Vazquez Head Start Policy Council 17135 S.W. Heritage Ct., #10 Aloha, OR 97006
----------	--

Dan Overby Head Start Policy Council 524 S.W. Bailey Hillsboro, OR 97123



PAULY, ROGERS AND CO., P.C.

CERTIFIED PUBLIC ACCOUNTANTS

• 12700 SW 72ND AVENUE • P.O. BOX 23684 • TIGARD, OREGON 97223
• (503) 620-2632 • FAX (503) 684-7523

September 6, 1991

To the Board of Directors
Washington County Community Action Organization
245 S.E. Second
Hillsboro, Oregon 97123

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying balance sheets of Washington County Community Action Organization as of June 30, 1991 and the related statements of income, retained earnings 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.

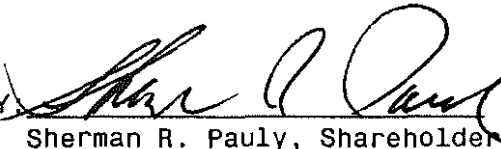
We conducted our audit in accordance with generally accepted auditing standards, governmental auditing standards, and the requirements of the Office of Management and Budget Circular A-133. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial 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, 1991, 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 31 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

BALANCE SHEET
For The Year Ended June 30, 1991
(With Comparative Totals for 1990)

	Unrestricted Funds	Restricted Funds	Plant Fund	Total	1990 Total
ASSETS:					
Investments	\$ 0	\$ 2,860	\$ 0	\$ 2,860	\$ 2,860
Due From Other Funds	111,190	0	0	111,190	86,758
Accounts Receivable	0	132,614	0	132,614	171,946
Prepaid Expenses	0	20,809	0	20,809	19,308
Fixed Assets	0	0	816,443	816,443	765,135
Less: Accum. Deprec.	0	0	-281,244	-281,244	-233,293
Total Assets	\$ 111,190	\$ 156,283	\$ 535,199	\$ 802,672	\$ 812,714
LIABILITIES and FUND BALANCE:					
Liabilities:					
Cash in Bank Less					
Outstanding Checks	\$ 0	\$ 43,571	\$ 0	\$ 43,571	\$ 80,288
Accounts Payable	0	49,340	0	49,340	59,231
Due To Other funds	0	107,156	4,034	111,190	86,758
Deferred Revenue	0	37,316	0	37,316	13,116
Total Liabilities	0	237,383	4,034	241,417	239,393
Fund Balances:					
Current Unrestricted:					
Designated By The Governing Board For:					
Building Reserve	38,000	0	0	38,000	38,000
Working Capital	52,000	0	0	52,000	52,000
Undesignated	21,190	0	-4,034	17,156	-382
Current Restricted	0	-81,100	0	-81,100	-48,139
Land, Building and Equipment:					
Equity in Fixed Assets	0	0	535,199	535,199	531,842
Total Fund Balances	111,190	-81,100	531,165	561,255	573,321
Total Liabilities and Fund Balances	\$ 111,190	\$ 156,283	\$ 535,199	\$ 802,672	\$ 812,714

The accompanying notes are an integral part of this statement

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

STATEMENT OF REVENUES, FUNCTIONAL EXPENDITURES AND CHANGES IN FUND BALANCE -
For The Year Ended June 30, 1991
(With comparative totals for 1990)

	Unrestricted Funds	Restricted Funds	Plant Fund	Total	1990 Total
REVENUES:					
Contributions	\$ 33,503	\$ 273,127	\$ 76,703	\$ 383,333	\$ 295,535
Special Events	23,591	24,427	0	48,018	40,535
Service Fees	1,297	54,254	12,755	68,306	59,324
United Way/FEMA	7,304	98,990	0	106,294	201,897
Non Govt. Grtants	500	1,290	0	1,790	34,321
Government Grants				0	
Federal Grants	0	1,397,017	0	1,397,017	1,114,809
County Grants	0	80,639	0	80,639	20,000
City Grants	0	29,850	0	29,850	19,550
State Grants	0	185,014	0	185,014	117,620
Membership Fees	0	0	0	0	0
Program Income	382	185,699	0	186,081	193,188
Sales	22,691	11,930	0	34,621	17,019
Investments	1,373	204	0	1,577	1,229
Insurance Settlement	0	0	0	0	2,444
Total Revenues	90,641	2,342,441	89,458	2,522,540	2,117,471
EXPENDITURES:					
Salaries	175,068	928,110	0	1,103,178	925,791
Benefits	22,995	109,964	0	132,959	126,198
Taxes	21,142	136,429	0	157,571	130,456
Fees For Services	36,828	237,216	0	274,044	267,401
Supplies/Services	17,634	171,721	2,308	191,663	220,324
Telephone	4,507	23,838	592	28,937	34,713
Postage	6,736	6,843	0	13,579	9,956
Occupancy	8,411	212,795	0	221,206	172,180
Equipment	472	18,188	3,911	22,571	43,595
Printing/Publication	19,010	17,168	0	36,178	34,310
Travel	6,018	81,921	0	87,939	85,377
Conferences/Training	6,748	8,860	0	15,608	23,068
Individual Assistance	0	122,818	0	122,818	36,196
Memberships	2,177	3,111	0	5,288	4,906
Asset Acquisition	0	37,743	9,978	47,721	0
Depreciation	0	0	47,951	47,951	44,000
Asset Disposals	0	0	25,395	25,395	43,794
Total Expenditures	327,746	2,116,725	90,135	2,534,606	2,202,265
Excess of Revenues Over, -Under Expenditures	-237,105	225,716	-677	-12,066	-84,794
Other Financing Sources, -Uses:					
Transfers In	262,937	30,000	0	292,937	218,518
Transfers Out	4,260	288,677	0	292,937	218,518
Total Other Sources, -Uses	258,677	-258,677	0	0	0
Excess of Revenue and Other Sources Over, -Under Expenditu	21,572	-32,961	-677	-12,066	-84,794
Beginning Fund Balance	89,618	-48,139	531,842	573,321	658,115
Ending Fund Balance	\$ 111,190	\$ -81,100	\$ 531,165	\$ 561,255	\$ 573,321

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, 1991
 (With Comparative Totals for 1990)

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Plant Fund</u>	<u>Total All Funds</u>	<u>1990 Totals</u>
Resources Provided:					
Excess (deficiency) of revenue over expenditures	\$ 21,572	\$ -32,961	\$ -4,034	\$ -11,389	\$ -41,945
Increase, -decrease in working capital	<u>21,572</u>	<u>-32,961</u>	<u>-4,034</u>	<u>-11,389</u>	<u>-41,945</u>
Working Capital at beginning of year	<u>89,618</u>	<u>-48,139</u>	<u>0</u>	<u>41,479</u>	<u>83,424</u>
Working Capital at end of year	<u>\$ 111,190</u>	<u>\$ -81,100</u>	<u>\$ -4,034</u>	<u>\$ 30,090</u>	<u>\$ 41,479</u>
Changes in working capital by component:					
Current assets:					
Cash	0	0	0	0	-18,091
Investments	-2,860	2,860	0	0	
Due from other funds	24,432	0	0	24,432	41,849
Accounts Receivable	0	-39,332	0	-39,332	2,269
Prepaid Expenses	<u>0</u>	<u>1,501</u>	<u>0</u>	<u>1,501</u>	<u>-10,365</u>
Current liabilities					
Cash in bank less outstanding checks	0	36,717	0	36,717	-80,288
Accounts payable	0	9,891	0	9,891	74,149
Due to other funds	0	-20,398	-4,034	-20,398	-41,849
Deferred revenue	<u>0</u>	<u>-24,200</u>	<u>0</u>	<u>-24,200</u>	<u>-9,619</u>
Increase, -decrease in working capital	<u>\$ 21,572</u>	<u>\$ -32,961</u>	<u>\$ -4,034</u>	<u>\$ -11,389</u>	<u>\$ -41,945</u>

See accompanying notes and accountant's report.

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION
WASHINGTON COUNTY, OREGON

NOTES TO COMBINED FINANCIAL STATEMENTS

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 and the Tualatin Valley Food Center. 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 (CON'T)

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 1990-91 is \$47,951.

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.

Also, prior year totals have been restated to conform to the classifications used in the current report format. The restated totals may not be comparable to current year totals due to the changes in presentation.

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, 1991 were invested in a money market account which is stated at cost which approximates market. Bank accounts with overdrawn balances at June 30, 1991 of \$43,571 have been presented as cash in bank less outstanding checks.

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION
WASHINGTON COUNTY, OREGON

NOTES TO COMBINED FINANCIAL STATEMENTS (CON'T)

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 \$37,316 is comprised of the following at June 30, 1991:

Housing Services	\$ 274
Demonstration Partnership	3,676
CSBG Food & Nutrition	212
Great Start	20,468
DOE Weatherization	4,199
Shelter Program	640
LIEAP Weatherization	1,243
Intake & Assessment	5,000
FEMA Phase III	265
Neighborshare	1,043
Homeless Prevention	<u>296</u>
	<u>\$ 37,316</u>

4. Investments

Investments are comprised of the following:

	<u>COST</u>	<u>MARKET</u>	
Common Stocks	\$ 2,510	\$ 14,348	
Bonds	350	350	
	<u>Carrying Value</u>	<u>Market Value</u>	<u>Excess of Market Over Cost</u>
Balance at end of year	<u>\$ 2,860</u>	<u>\$ 14,698</u>	<u>\$ 11,838</u>
Balance at beginning of year	<u>\$ 2,860</u>	<u>\$ 17,725</u>	<u>\$ 14,865</u>
Unrealized loss			<u>\$ -3,027</u>

5. Fixed Assets

The changes in fixed assets for fiscal year 1990-91 are as follows:

	<u>BEG. BAL.</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>END BAL.</u>
Land & Buildings	\$511,431	\$ 0	\$ 0	\$511,431
Furniture & Equipment	186,102	32,444	19,945	198,601
Vehicle	<u>67,602</u>	<u>44,259</u>	<u>5,450</u>	<u>106,411</u>
Total	<u>\$765,135</u>	<u>\$ 76,703</u>	<u>\$ 25,395</u>	<u>\$816,443</u>

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION
WASHINGTON COUNTY, OREGON

NOTES TO COMBINED FINANCIAL STATEMENTS (CON'T)

6. Donated Materials and Commodities

Contributions revenue and program expense include the estimated value of donated materials and services in the Headstart Program of \$187,396.

7. Operating Leases

The organization leases facilities under an operating lease. The term of the lease is from July 15, 1989 to July 14, 1992. The monthly rent is \$3,000 per month.

8. Fundraising Activities

The total cost of fundraising activities of WCCAO for the year ended June 30, 1991 was \$51,516.

9. Due To/From Other Funds

Amounts are comprised of the following:

<u>FUND</u>	<u>INTERFUND RECEIVABLE</u>	<u>INTERFUND PAYABLE</u>
Unrestricted Fund	\$ 111,190	\$ 0
Restricted Fund	0	107,156
Plant Fund	0	4034
	<u>\$ 111,190</u>	<u>\$ 111,190</u>

10. Change in Method of Accounting for Depreciation

During 1991 year, Washington County Community Action Organization changed its method of accounting for depreciation. Prior to this year Washington County Community Action Organization was not required to recognize depreciation of property and equipment. Because of a change in generally accepted accounting principles, Washington County Community Action Organization has now adopted a policy of recording depreciation on property and equipment. The change has been applied retroactively by reducing the plant fund balance at the beginning of the year by \$233,293. Accordingly, that balance is reported as \$531,842 instead of the balance of \$765,135 reported in the financial statements for the year ended June 30, 1990.

SUPPLEMENTARY SCHEDULES

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, 1991

	Resource		Total
	Administration	Development	
REVENUES:			
Contributions	\$ 25	\$ 33,478	\$ 33,503
Special Events	0	23,591	23,591
Service Fees	1,297	0	1,297
United Way/FEMA	0	7,304	7,304
Non Govt. Grtants	500	0	500
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	0	382	382
Sales	0	22,691	22,691
Investments	1,373	0	1,373
Total Revenues	3,195	87,446	90,641
EXPENDITURES:			
Salaries	135,289	39,779	175,068
Benefits	16,604	6,391	22,995
Taxes	16,444	4,698	21,142
Fees For Services	29,840	6,988	36,828
Supplies/Services	2,978	14,656	17,634
Telephone	3,291	1,216	4,507
Postage	2,345	4,391	6,736
Occupancy	4,721	3,690	8,411
Equipment	241	231	472
Printing/Publication	5,057	13,953	19,010
Travel	2,619	3,399	6,018
Conferences/Training	3,575	3,173	6,748
Individual Assistance	0	0	0
Memberships	1,737	440	2,177
Asset Acquisition	0	0	0
Contingency	0	0	0
Total Expenditures	224,741	103,005	327,746
Excess of Revenues Over, -Under Expenditures	-221,546	-15,559	-237,105
Other Financing Sources, -Uses:			
Transfers In	218,968	43,969	262,937
Transfers Out	0	4,260	4,260
Total Other Sources, -Uses	218,968	39,709	258,677
Excess of Revenue and Other Sources Over, -Under Expenditures	-2,578	24,150	21,572
Beginning Fund Balance	15,241	74,377	89,618
Ending Fund Balance	\$ 12,663	\$ 98,527	\$ 111,190

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, 1991

	Fiscal Department	Executive Department	Total
REVENUES:			
Contributions	\$ 0	\$ 25	\$ 25
Special Events	0	0	0
Service Fees	0	1,297	1,297
United Way/FEMA	0	0	0
Non Govt. Grtants	0	500	500
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	0	0	0
Sales	0	0	0
Investments	0	1,373	1,373
Total Revenues	0	3,195	3,195
EXPENDITURES:			
Salaries	67,828	67,461	135,289
Benefits	9,125	7,479	16,604
Taxes	8,436	8,008	16,444
Fees For Services	28,651	1,189	29,840
Supplies/Services	1,462	1,516	2,978
Telephone	1,956	1,335	3,291
Postage	801	1,544	2,345
Occupancy	2,085	2,636	4,721
Equipment	158	83	241
Printing/Publication	1,769	3,288	5,057
Travel	237	2,382	2,619
Conferences/Training	206	3,369	3,575
Individual Assistance	0	0	0
Memberships	0	1,737	1,737
Asset Acquisition	0	0	0
Contingency	0	0	0
Total Expenditures	122,714	102,027	224,741
Excess of Revenues Over, -Under Expenditures	-122,714	-98,832	-221,546
Other Financing Sources, -Uses:			
Transfers In	122,720	96,248	218,968
Transfers Out	0	0	0
Total Other Sources, -Uses	122,720	96,248	218,968
Excess of Revenues Over, -Under Expenditures and Other Sources	6	-2,584	-2,578
Beginning Fund Balance	-1,822	17,063	15,241
Ending Fund Balance	\$ -1,816	\$ 14,479	\$ 12,663

No budget was adopted for this fund.

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

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 RESOURCE DEVELOPMENT PROGRAM
 For The Year Ended June 30, 1991

	<u>Mardi Gras</u>	<u>Thrift Store</u>	<u>Fund Raising</u>
REVENUES:			
Contributions	\$ 2,670	\$ 0	\$ 25,460
Special Events	22,141	0	0
Service Fees	0	0	0
United Way/FEMA	0	0	0
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	0	0	0
Sales	0	22,631	60
Investments	0	0	0
	<u>24,811</u>	<u>22,631</u>	<u>25,520</u>
EXPENDITURES:			
Salaries	7,835	4	4,207
Benefits	0	0	0
Taxes	963	1	512
Fees For Services	20	5,362	0
Supplies/Services	11,063	981	172
Telephone	0	573	48
Postage	269	0	1,076
Occupancy	109	1,030	0
Equipment	0	60	0
Printing/Publication	1,843	55	3,675
Travel	179	2,047	30
Conferences/Training	205	25	0
Individual Assistance	0	0	0
Memberships	0	0	0
Asset Acquisition	0	0	0
Contingency	0	0	0
	<u>22,486</u>	<u>10,138</u>	<u>9,720</u>
Excess of Revenues Over, -Under Expenditures	<u>2,325</u>	<u>12,493</u>	<u>15,800</u>
Other Financing Sources, -Uses:			
Transfers In	0	0	0
Transfers Out	426	0	936
	<u>-426</u>	<u>0</u>	<u>-936</u>
Excess of Revenues and Other Sources Over, -Under Expenditures	<u>1,899</u>	<u>12,493</u>	<u>14,864</u>
Beginning Fund Balance	<u>25,796</u>	<u>-12,946</u>	<u>61,527</u>
Ending Fund Balance	<u>\$ 27,695</u>	<u>\$ -453</u>	<u>\$ 76,391</u>

Public Relations	Total	BUDGET	VARIANCE FAVORABLE -UNFAVORABLE
\$ 5,348	\$ 33,478	\$ 52,820	\$ -19,342
1,450	23,591	14,175	9,416
0	0	0	0
7,304	7,304	4,750	2,554
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
382	382	0	382
0	22,691	26,507	-3,816
0	0	0	0
<u>14,484</u>	<u>87,446</u>	<u>98,252</u>	<u>-10,806</u>
27,733	39,779	13,236	26,543
6,391	6,391	1,979	4,412
3,222	4,698	1,679	3,019
1,606	6,988	14,338	-7,350
2,440	14,656	8,437	6,219
595	1,216	509	707
3,046	4,391	1,562	2,829
2,551	3,690	1,630	2,060
171	231	1,281	-1,050
8,380	13,953	7,545	6,408
1,143	3,399	2,755	644
2,943	3,173	2,451	722
0	0	0	0
440	440	0	440
0	0	0	0
0	0	0	0
<u>60,661</u>	<u>103,005</u>	<u>57,402</u>	<u>45,603</u>
<u>-46,177</u>	<u>-15,559</u>	<u>40,850</u>	<u>-56,409</u>
43,969	43,969	0	43,969
2,898	4,260	6,016	-1,756
<u>41,071</u>	<u>39,709</u>	<u>-6,016</u>	<u>45,725</u>
<u>-5,106</u>	<u>24,150</u>	<u>34,834</u>	<u>-10,684</u>
<u>0</u>	<u>74,377</u>	<u>0</u>	<u>74,377</u>
<u>\$ -5,106</u>	<u>\$ 98,527</u>	<u>\$ 34,834</u>	<u>\$ 63,693</u>

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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, 1991

	Client Services	Child Development	Housing & Energy	Hunger & Nutrition	Self- Sufficiency	Total Restricted
REVENUES:						
Contributions	\$ 40,461	\$ 187,581	\$ 6	\$ 41,719	\$ 3,360	\$ 273,127
Special Events	356	2,275	0	21,796	0	24,427
Service Fees	228	60	0	53,966	0	54,254
United Way/FEMA	69,402	0	0	12,388	17,200	98,990
Non Govt. Grants	0	1,290	0	0	0	1,290
Government Grants						
Federal Grants	226,568	731,724	344,625	37,961	56,139	1,397,017
County Grants	33,153	0	2,486	0	45,000	80,639
City Grants	29,850	0	0	0	0	29,850
State Grants	55,579	129,435	0	0	0	185,014
Membership Fees	0	0	0	0	0	0
Program Income	95,735	11,428	57,089	21,447	0	185,699
Sales	0	616	0	11,314	0	11,930
Investments	204	0	0	0	0	204
Total Revenues	551,536	1,064,409	404,206	200,591	121,699	2,342,441
EXPENDITURES:						
Salaries	205,510	473,707	117,163	90,051	41,679	928,110
Benefits	33,424	52,214	11,448	11,699	1,179	109,964
Taxes	37,333	62,993	14,600	16,363	5,140	136,429
Fees For Services	88,995	55,158	90,203	207	2,653	237,216
Supplies/Services	7,133	46,035	93,760	18,850	5,943	171,721
Telephone	11,919	6,336	2,766	2,016	801	23,838
Postage	1,899	1,390	1,024	2,366	164	6,843
Occupancy	63,215	131,275	4,281	7,964	6,060	212,795
Equipment	3,594	6,799	2,792	1,281	3,722	18,188
Printing/Publication	3,987	6,903	2,865	2,756	657	17,168
Travel	20,254	43,189	6,980	7,863	3,635	81,921
Conferences/Training	1,127	4,476	2,535	313	409	8,860
Individual Assistance	43,595	39,820	0	0	39,403	122,818
Memberships	55	2,221	825	0	10	3,111
Asset Acquisition	0	37,743	0	0	0	37,743
Contingency	0	0	0	0	0	0
Total Expenditures	522,040	970,259	351,242	161,729	111,455	2,116,725
Excess of Revenues Over, -Under Expenditures	29,496	94,150	52,964	38,862	10,244	225,716
Other Financing Sources, -Uses:						
Transfers In	15,000	15,000	0	0	0	30,000
Transfers Out	64,118	134,752	49,218	30,157	10,432	288,677
Total Other Sources, -Uses	-49,118	-119,752	-49,218	-30,157	-10,432	-258,677
Excess of Revenue and Other Sources Over, -Under Expend.	-19,622	-25,602	3,746	8,705	-188	-32,961
Beginning Fund Balance	-42,199	-7,679	-2,311	4,050	0	-48,139
Ending Fund Balance	\$ -61,821	\$ -33,281	\$ 1,435	\$ 12,755	\$ -188	\$ -81,100

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, 1991

	Intake & Assessment Programs	Shelter & Transitional Housing
REVENUES:		
Contributions	\$ 10,447	\$ 13,294
Special Events	0	356
Service Fees	228	0
United Way/FEMA	35,319	29,865
Non Govt. Grtants	0	0
Government Grants		
Federal Grants	147,777	78,791
County Grants	20,000	13,153
City Grants	19,850	0
State Grants	4,000	51,579
Membership Fees	0	0
Program Income	1,116	24,225
Sales	0	0
Investments	0	204
Total Revenues	238,737	211,467
EXPENDITURES:		
Salaries	81,797	94,787
Benefits	17,673	11,710
Taxes	10,160	18,554
Fees For Services	69,304	16,496
Supplies/Services	2,326	3,581
Telephone	4,264	2,610
Postage	556	743
Occupancy	21,737	27,560
Equipment	330	2,496
Printing/Publication	1,351	1,955
Travel	2,446	1,015
Conferences/Training	479	374
Individual Assistance	25,583	13,601
Memberships	55	0
Asset Acquisition	0	0
Contingency	0	0
Total Expenditures	238,061	195,482
Excess of Revenues Over, -Under Expenditures	676	15,985
Other Financing Sources, -Uses:		
Transfers In	15,000	0
Transfers Out	18,946	33,176
Total Other Sources, -Uses	-3,946	-33,176
Excess of Revenues Over, -Under Expenditures and Other Financing Sources	-3,270	-17,191
Beginning Fund Balance	-771	-34,292
Ending Fund Balance	\$ -4,041	\$ -51,483

Neighbor- share	Volunteer Transportation	Total	BUDGET	VARIANCE FAVORABLE -UNFAVORABLE
\$ 14,665	\$ 2,055	\$ 40,461	\$ 48,313	\$ -7,852
0	0	356	0	356
0	0	228	0	228
4,218	0	69,402	162,447	-93,045
0	0	0	0	0
0	0	226,568	178,837	47,731
0	0	33,153	35,000	-1,847
10,000	0	29,850	30,000	-150
0	0	55,579	15,000	40,579
0	0	0	0	0
0	70,394	95,735	119,947	-24,212
0	0	0	0	0
0	0	204	0	204
<u>28,883</u>	<u>72,449</u>	<u>551,536</u>	<u>589,544</u>	<u>-38,008</u>
9,151	19,775	205,510	211,396	5,886
1,724	2,317	33,424	32,919	-505
1,238	7,381	37,333	37,075	-258
1,225	1,970	88,995	90,731	1,736
387	839	7,133	36,310	29,177
1,650	3,395	11,919	10,269	-1,650
264	336	1,899	1,769	-130
2,928	10,990	63,215	60,406	-2,809
560	208	3,594	2,750	-844
151	530	3,987	5,060	1,073
1,086	15,707	20,254	17,735	-2,519
141	133	1,127	1,015	-112
4,411	0	43,595	32,714	-10,881
0	0	55	150	95
0	0	0	0	0
0	0	0	0	0
<u>24,916</u>	<u>63,581</u>	<u>522,040</u>	<u>540,299</u>	<u>18,259</u>
<u>3,967</u>	<u>8,868</u>	<u>29,496</u>	<u>49,245</u>	<u>-19,749</u>
0	0	15,000	0	-15,000
<u>4,170</u>	<u>7,826</u>	<u>64,118</u>	<u>69,144</u>	<u>5,026</u>
<u>-4,170</u>	<u>-7,826</u>	<u>-49,118</u>	<u>-69,144</u>	<u>-20,026</u>
<u>-203</u>	<u>1,042</u>	<u>-19,622</u>	<u>-19,899</u>	<u>277</u>
<u>-745</u>	<u>-6,391</u>	<u>-42,199</u>	<u>0</u>	<u>42,199</u>
<u>\$ -948</u>	<u>\$ -5,349</u>	<u>\$ -61,821</u>	<u>\$ -19,899</u>	<u>\$ -41,922</u>

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, 1991

	Intake and Assessment	State Voucher Program	LIEP Fuel Assistance
REVENUES:			
Contributions	\$ 10,447	\$ 0	\$ 0
Special Events	0	0	0
Service Fees	0	0	0
United Way/FEMA	35,319	0	0
Non Govt. Grtants	0	0	0
Government Grants:			
Federal Grants	0	0	33,863
County Grants	20,000	0	0
City Grants	19,850	0	0
State Grants	0	0	0
Membership Fees	0	0	0
Program Income	0	1,116	0
Sales	0	0	0
Total Revenues	<u>85,616</u>	<u>1,116</u>	<u>33,863</u>
EXPENDITURES:			
Salaries	34,638	0	26,802
Benefits	11,440	0	3,125
Taxes	6,144	0	1,998
Fees For Services	1,618	0	0
Supplies/Services	1,674	466	186
Telephone	3,722	0	542
Postage	237	0	319
Occupancy	21,019	0	718
Equipment	250	0	80
Printing/Publication	1,256	0	93
Travel	2,446	0	0
Conferences/Training	479	0	0
Individual Assistance	363	650	0
Memberships	55	0	0
Asset Acquisition	0	0	0
Contingency	0	0	0
Total Expenditures	<u>85,341</u>	<u>1,116</u>	<u>33,863</u>
Excess of Revenues Over, -Under Expenditures	<u>275</u>	<u>0</u>	<u>0</u>
Other Financing Sources, -Uses:			
Transfers In	15,000	0	0
Transfers Out	18,546	0	0
Total Other Sources, -Uses	<u>-3,546</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over, -Under Expenditures and Other Financing Sources	<u>-3,271</u>	<u>0</u>	<u>0</u>
Beginning Fund Balance	<u>-784</u>	<u>14</u>	<u>0</u>
Ending Fund Balance	<u>\$ -4,055</u>	<u>\$ 14</u>	<u>\$ 0</u>

OPIE 90-91	FEMA VIII	FEMA IX	Migrant Farmworker Owner	TOTAL INTAKE & ASSESSMENT
\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,447
0	0	0	0	0
0	228	0	0	228
0	0	0	0	35,319
0	0	0	0	0
20,760	7,146	86,008	0	147,777
0	0	0	0	20,000
0	0	0	0	19,850
0	0	0	4,000	4,000
0	0	0	0	0
0	0	0	0	1,116
0	0	0	0	0
<u>20,760</u>	<u>7,374</u>	<u>86,008</u>	<u>4,000</u>	<u>238,737</u>
16,082	0	1,005	3,270	81,797
2,988	0	120	0	17,673
1,690	0	0	328	10,160
0	0	67,686	0	69,304
0	0	0	0	2,326
0	0	0	0	4,264
0	0	0	0	556
0	0	0	0	21,737
0	0	0	0	330
0	0	0	2	1,351
0	0	0	0	2,446
0	0	0	0	479
0	7,373	17,197	0	25,583
0	0	0	0	55
0	0	0	0	0
0	0	0	0	0
<u>20,760</u>	<u>7,373</u>	<u>86,008</u>	<u>3,600</u>	<u>238,061</u>
<u>0</u>	<u>1</u>	<u>0</u>	<u>400</u>	<u>676</u>
0	0	0	0	15,000
<u>0</u>	<u>0</u>	<u>0</u>	<u>400</u>	<u>18,946</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>-400</u>	<u>-3,946</u>
<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>-3,270</u>
<u>0</u>	<u>-1</u>	<u>0</u>	<u>0</u>	<u>-771</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ -4,041</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, 1991

	CSBG Allocation	CSBG Homeless	SHAP	State ESGP
REVENUES:				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Special Events	0	0	0	0
Service Fees	0	0	0	0
United Way/FEMA	0	0	0	0
Non Govt. Grants	0	0	0	0
Government Grants				
Federal Grants	38,173	8,854	0	11,636
County Grants	0	0	0	0
City Grants	0	0	0	0
State Grants	0	0	46,704	0
Membership Fees	0	0	0	0
Program Income	0	0	0	0
Sales	0	0	0	0
Investments	0	0	0	0
Total Revenues	38,173	8,854	46,704	11,636
EXPENDITURES:				
Salaries	17,912	7,128	28,958	2,495
Benefits	1,172	611	3,059	228
Taxes	2,371	1,115	8,296	271
Fees For Services	0	0	6,391	8,642
Supplies/Services	0	0	0	0
Telephone	0	0	0	0
Postage	0	0	0	0
Occupancy	0	0	0	0
Equipment	0	0	0	0
Printing/Publication	0	0	0	0
Travel	0	0	0	0
Conferences/Training	0	0	0	0
Individual Assistance	0	0	0	0
Memberships	0	0	0	0
Asset Acquisition	0	0	0	0
Contingency	0	0	0	0
Total Expenditures	21,455	8,854	46,704	11,636
Excess of Revenues Over, -Under Expenditures	16,718	0	0	0
Other Financing Sources, -Uses:				
Transfers In	0	0	0	0
Transfers Out	16,718	0	0	0
Total Other Sources, -Uses	-16,718	0	0	0
Excess of Revenues Over, -Under Expenditures and Other Sources	0	0	0	0
Beginning Fund Balance	0	0	-256	0
Ending Fund Balance	\$ 0	\$ 0	\$ -256	\$ 0

Shelter Program	Transitional Housing Match	Transitional Housing 89-90	CDBG Transitional Housing	CDBG Shelter Operations	Homeless Prevention CDBG	Total Shelter & Transitional Housing
\$ 13,294	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 13,294
356	0	0	0	0	0	356
0	0	0	0	0	0	0
15,983	13,882	0	0	0	0	29,865
0	0	0	0	0	0	0
0	0	0	4,091	13,772	2,265	78,791
0	0	13,153	0	0	0	13,153
0	0	0	0	0	0	0
4,875	0	0	0	0	0	51,579
0	0	0	0	0	0	0
24,225	0	0	0	0	0	24,225
0	0	0	0	0	0	0
204	0	0	0	0	0	204
<u>58,937</u>	<u>13,882</u>	<u>13,153</u>	<u>4,091</u>	<u>13,772</u>	<u>2,265</u>	<u>211,467</u>
23,128	8,543	4,751	0	0	1,872	94,787
2,767	2,137	1,447	0	0	289	11,710
4,440	1,334	623	0	0	104	18,554
698	0	67	0	698	0	16,496
1,242	0	213	206	1,920	0	3,581
1,408	80	0	0	1,122	0	2,610
377	0	0	0	366	0	743
12,146	0	3,816	3,784	7,814	0	27,560
1,041	0	227	227	1,001	0	2,496
978	0	2	39	936	0	1,955
1,015	0	0	0	0	0	1,015
374	0	0	0	0	0	374
12,989	0	612	0	0	0	13,601
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>62,603</u>	<u>12,094</u>	<u>11,758</u>	<u>4,256</u>	<u>13,857</u>	<u>2,265</u>	<u>195,482</u>
<u>-3,666</u>	<u>1,788</u>	<u>1,395</u>	<u>-165</u>	<u>-85</u>	<u>0</u>	<u>15,985</u>
0	0	0	0	0	0	0
<u>13,110</u>	<u>1,788</u>	<u>1,560</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>33,176</u>
<u>-13,110</u>	<u>-1,788</u>	<u>-1,560</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-33,176</u>
<u>-16,776</u>	<u>0</u>	<u>-165</u>	<u>-165</u>	<u>-85</u>	<u>0</u>	<u>-17,191</u>
<u>-34,038</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>0</u>	<u>-34,292</u>
<u>\$ -50,814</u>	<u>\$ 0</u>	<u>\$ -165</u>	<u>\$ -165</u>	<u>\$ -83</u>	<u>\$ 0</u>	<u>\$ -51,483</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, 1991

	CSBG- LEIP Headstart	Headstart	CSBG Allo- cation	Parenting Center Fred Meyer Grant	Headstart Restricted Non-Federal
REVENUES:					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 185
Special Events	0	0	0	0	0
Service Fees	0	60	0	0	0
United Way/FEMA	0	0	0	0	0
Non Govt. Grants	0	0	0	1,290	0
Government Grants					
Federal Grants	33,107	649,781	10,994	0	0
County Grants	0	0	0	0	0
City Grants	0	0	0	0	0
State Grants	0	0	0	0	0
Membership Fees	0	0	0	0	0
Program Income	0	0	0	0	4,142
Sales	0	0	0	0	15
Investments	0	0	0	0	0
Insurance Settlement	0	0	0	0	0
Total Revenues	\$ 33,107	\$ 649,841	\$ 10,994	\$ 1,290	\$ 4,342
EXPENDITURES:					
Salaries	15,245	331,185	0	637	2,688
Benefits	329	41,625	0	0	553
Taxes	1,779	50,649	0	103	329
Fees For Services	0	20,464	0	1,050	45
Supplies/Services	28	14,735	0	0	67
Telephone	0	5,872	0	0	0
Postage	3	1,283	0	0	0
Occupancy	246	37,700	0	0	100
Equipment	0	2,363	0	0	0
Printing/Publication	0	4,918	0	34	2
Travel	206	35,937	0	385	8
Conferences/Training	0	4,327	0	0	0
Individual Assistance	0	1,377	0	105	0
Memberships	0	2,194	0	0	0
Asset Acquisition	0	37,743	0	0	0
Contingency	0	0	0	0	0
Total Expenditures	17,836	592,372	0	2,314	3,792
Excess of Revenues Over, -Under Expenditures	15,271	57,469	10,994	-1,024	550
Other Financing Sources, -Uses:					
Transfers In	0	15,000	0	0	0
Transfers Out	16,992	86,480	10,994	84	0
Other Sources, -Uses	-16,992	-71,480	-10,994	-84	0
Excess of Revenues and Other Sources Over, -Under Expenditures	-1,721	-14,011	0	-1,108	550
Beginning Fund Balance	-631	-1,395	-1,667	500	362
Ending Fund Balance	<u>\$ -2,352</u>	<u>\$ -15,406</u>	<u>\$ -1,667</u>	<u>\$ -608</u>	<u>\$ 912</u>

Headstart USDA	Headstart Expansion	Parent Fundraiser	Great Start	In - Kind Contri- butions	Total	Budget	Variance Favorable -Unfavorable
\$ 0	\$ 0	\$ 0	\$ 0	\$ 187,396	\$ 187,581	\$ 500	\$ 187,081
100	0	2,175	0	0	2,275	0	2,275
0	0	0	0	0	60	0	60
0	0	0	0	0	0	0	0
0	0	0	0	0	1,290	3,630	-2,340
37,842	0	0	0	0	731,724	710,993	20,731
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	57,289	0	72,146	0	129,435	84,073	45,362
0	0	0	0	0	0	0	0
7,286	0	0	0	0	11,428	54,732	-43,304
0	0	601	0	0	616	0	616
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>\$ 45,228</u>	<u>\$ 57,289</u>	<u>\$ 2,776</u>	<u>\$ 72,146</u>	<u>\$ 187,396</u>	<u>\$ 1,064,409</u>	<u>\$ 853,928</u>	<u>\$ 210,481</u>
12,742	38,396	0	18,821	53,993	473,707	393,728	-79,979
2,627	7,080	0	0	0	52,214	53,405	1,191
3,336	4,923	0	1,874	0	62,993	59,614	-3,379
0	397	0	184	33,018	55,158	22,485	-32,673
25,069	723	218	92	5,103	46,035	37,913	-8,122
460	1	0	3	0	6,336	6,261	-75
0	0	0	104	0	1,390	1,100	-290
1,910	1,840	0	640	88,839	131,275	38,445	-92,830
480	356	0	0	3,600	6,799	38,283	31,484
0	35	1,840	74	0	6,903	5,318	-1,585
0	3,322	0	488	2,843	43,189	37,033	-6,156
0	0	0	149	0	4,476	3,912	-564
0	0	0	38,338	0	39,820	49,930	10,110
0	0	0	27	0	2,221	300	-1,921
0	0	0	0	0	37,743	0	-37,743
0	0	0	0	0	0	0	0
<u>46,624</u>	<u>57,073</u>	<u>2,058</u>	<u>60,794</u>	<u>187,396</u>	<u>970,259</u>	<u>747,727</u>	<u>-222,532</u>
<u>-1,396</u>	<u>216</u>	<u>718</u>	<u>11,352</u>	<u>0</u>	<u>94,150</u>	<u>106,201</u>	<u>12,051</u>
0	0	0	0	0	15,000	0	-15,000
0	8,850	0	11,352	0	134,752	106,201	-28,551
0	-8,850	0	-11,352	0	-119,752	-106,201	13,551
<u>-1,396</u>	<u>-8,634</u>	<u>718</u>	<u>0</u>	<u>0</u>	<u>-25,602</u>	<u>0</u>	<u>-25,602</u>
<u>-4,848</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-7,679</u>	<u>0</u>	<u>7,679</u>
<u>\$ -6,244</u>	<u>\$ -8,634</u>	<u>\$ 718</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ -33,281</u>	<u>\$ 0</u>	<u>\$ -33,281</u>

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

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 HOUSING AND ENERGY
 For The Year Ended June 30, 1991

	Housing Advocacy	Weather- ization Program	Total	Budget	Variance Favorable -Unfavorable
REVENUES:					
Contributions	\$ 6	\$ 0	\$ 6	\$ 1,600	\$ -1,594
Special Events	0	0	0	0	0
Service Fees	0	0	0	0	0
United Way/FEMA	0	0	0	0	0
Non Govt. Grtants	0	0	0	0	0
Government Grants	0	0	0	0	0
Federal Grants	74,735	269,890	344,625	337,651	6,974
County Grants	2,486	0	2,486	0	2,486
City Grants	0	0	0	0	0
State Grants	0	0	0	0	0
Membership Fees	0	0	0	0	0
Program Income	9,022	48,067	57,089	51,811	5,278
Sales	0	0	0	0	0
Investments	0	0	0	0	0
Total Revenues	86,249	317,957	404,206	391,062	13,144
EXPENDITURES:					
Salaries	25,387	91,776	117,163	120,132	2,969
Benefits	884	10,564	11,448	13,083	1,635
Taxes	3,494	11,106	14,600	14,886	286
Fees For Services	36,562	53,641	90,203	83,154	-7,049
Supplies/Services	275	93,485	93,760	89,780	-3,980
Telephone	254	2,512	2,766	2,364	-402
Postage	160	864	1,024	1,250	226
Occupancy	30	4,251	4,281	5,234	953
Equipment	58	2,734	2,792	4,335	1,543
Printing/Publication	1,141	1,724	2,865	2,675	-190
Travel	1,033	5,947	6,980	3,781	-3,199
Conferences/Training	1,436	1,099	2,535	3,131	596
Individual Assistance	0	0	0	0	0
Memberships	525	300	825	800	-25
Asset Acquisition	0	0	0	0	0
Contingency	0	0	0	0	0
Total Expenditures	71,239	280,003	351,242	344,605	-6,637
Excess of Revenues Over, -Under Expenditures	<u>15,010</u>	<u>37,954</u>	<u>52,964</u>	<u>46,457</u>	<u>-6,507</u>
Other Financing Sources, -Uses:					
Transfers In	0	0	0	0	0
Transfers Out	13,134	36,084	49,218	49,092	-126
Total Other Sources, -Uses	<u>-13,134</u>	<u>-36,084</u>	<u>-49,218</u>	<u>-49,092</u>	<u>126</u>
Excess of Revenues Over, -Under Expenditures and Other Sources	<u>1,876</u>	<u>1,870</u>	<u>3,746</u>	<u>-2,635</u>	<u>6,381</u>
Beginning Fund Balance	305	-2,616	-2,311	2,635	-4,946
Ending Fund Balance	<u>\$ 2,181</u>	<u>\$ -746</u>	<u>\$ 1,435</u>	<u>\$ 0</u>	<u>\$ 1,435</u>

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, 1991

	Housing Development Contracts	CDBG Housing Services	CSBG Allocation	Housing Services	Total Housing Advocacy
REVENUES:					
Contributions	\$ 6	\$ 0	\$ 0	\$ 0	\$ 6
Special Events	0	0	0	0	0
Service Fees	0	0	0	0	0
United Way/FEMA	0	0	0	0	0
Non Govt. Grtants	0	0	0	0	0
Government Grants					
Federal Grants	0	55,500	19,235	0	74,735
County Grants	0	0	0	2,486	2,486
City Grants	0	0	0	0	0
State Grants	0	0	0	0	0
Membership Fees	0	0	0	0	0
Program Income	7,146	0	0	1,876	9,022
Sales	0	0	0	0	0
Investments	0	0	0	0	0
Insurance Settlement	0	0	0	0	0
Total Revenues	7,152	55,500	19,235	4,362	86,249
EXPENDITURES:					
Salaries	6,278	13,340	5,092	677	25,387
Benefits	7	877	0	0	884
Taxes	808	1,788	713	185	3,494
Fees For Services	0	36,263	0	299	36,562
Supplies/Services	0	165	0	110	275
Telephone	25	221	0	8	254
Postage	30	69	1	60	160
Occupancy	0	30	0	0	30
Equipment	0	0	0	58	58
Printing/Publication	4	987	49	101	1,141
Travel	0	273	553	207	1,033
Conferences/Training	0	837	193	406	1,436
Individual Assistance	0	0	0	0	0
Memberships	0	50	100	375	525
Asset Acquisition	0	0	0	0	0
Contingency	0	0	0	0	0
Total Expenditures	7,152	54,900	6,701	2,486	71,239
Excess of Revenues Over, -Under Expenditures	0	600	12,534	1,876	15,010
Other Financing Sources, -Uses:					
Transfers In	0	0	0	0	0
Transfers Out	0	600	12,534	0	13,134
Total Other Sources, -Uses	0	-600	-12,534	0	-13,134
Excess of Revenues and Other Sources Over, -Under Expenditures	0	0	0	1,876	1,876
Beginning Fund Balance	0	0	305	0	305
Ending Fund Balance	\$ 0	\$ 0	\$ 305	\$ 1,876	\$ 2,181

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, 1991

	PGE Rebates	N.W. Gas Rebates	D. O. E. Weatherization	D. O. E. Weatherization
REVENUES:				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Special Events	0	0	0	0
Service Fees	0	0	0	0
United Way/FEMA	0	0	0	0
Non Govt. Grants	0	0	0	0
Government Grants				
Federal Grants	0	0	48,318	801
County Grants	0	0	0	0
City Grants	0	0	0	0
State Grants	0	0	0	0
Membership Fees	0	0	0	0
Program Income	37,742	10,325	0	0
Sales	0	0	0	0
Investments	0	0	0	0
Total Revenues	37,742	10,325	48,318	801
EXPENDITURES:				
Salaries	4,944	770	11,461	0
Benefits	952	0	1,579	0
Taxes	86	0	1,858	0
Fees For Services	255	0	5,141	0
Supplies/Services	1,179	0	21,047	0
Telephone	1,821	0	214	0
Postage	837	0	0	0
Occupancy	4,096	0	0	0
Equipment	589	0	2,145	0
Printing/Publication	1,678	0	0	0
Travel	3,581	0	2,192	0
Conferences/Training	83	0	971	0
Individual Assistance	0	0	0	0
Memberships	0	0	0	0
Asset Acquisition	0	0	0	0
Contingency	0	0	0	0
Total Expenditures	20,101	770	46,608	0
Excess of Revenues Over, -Under Expenditures	17,641	9,555	1,710	801
Other Financing Sources, -Uses:				
Transfers In	0	0		
Transfers Out	17,676	7,650	1,710	801
Total Other Sources, -Uses	-17,676	-7,650	-1,710	-801
Excess of Revenues and Other Sources Over, -Under Expenditures	-35	1,905	0	0
Beginning Fund Balance	-2,097	-519	0	0
Ending Fund Balance	<u>\$ -2,132</u>	<u>\$ 1,386</u>	<u>\$ 0</u>	<u>\$ 0</u>

<u>PVE Exxon</u>	<u>PVE Weatherization</u>	<u>LIEAP Weather- ization</u>	<u>LIEAP Weather- ization</u>	<u>CDBG Comprehensive</u>	<u>Self-Help Weather- ization</u>	<u>Total</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
7,133	98,439	18,383	51,816	20,000	25,000	269,890
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	48,067
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>7,133</u>	<u>98,439</u>	<u>18,383</u>	<u>51,816</u>	<u>20,000</u>	<u>25,000</u>	<u>317,957</u>
2,258	27,438	7,309	20,090	0	17,506	91,776
0	4,469	0	1,690	0	1,874	10,564
322	3,599	1,004	1,630	0	2,607	11,106
1,285	15,599	1,373	10,338	19,650	0	53,641
3,051	47,233	5,385	13,783	0	1,807	93,485
217	0	0	0	0	260	2,512
0	0	0	0	0	27	864
0	56	0	0	0	99	4,251
0	0	0	0	0	0	2,734
0	0	0	0	0	46	1,724
0	0	0	0	0	174	5,947
0	45	0	0	0	0	1,099
0	0	0	0	0	0	0
0	0	0	300	0	0	300
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>7,133</u>	<u>98,439</u>	<u>15,071</u>	<u>47,831</u>	<u>19,650</u>	<u>24,400</u>	<u>280,003</u>
<u>0</u>	<u>0</u>	<u>3,312</u>	<u>3,985</u>	<u>350</u>	<u>600</u>	<u>37,954</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>3,312</u>	<u>3,985</u>	<u>350</u>	<u>600</u>	<u>36,084</u>
<u>0</u>	<u>0</u>	<u>-3,312</u>	<u>-3,985</u>	<u>-350</u>	<u>-600</u>	<u>-36,084</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,870</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-2,616</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ -746</u>

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

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
HUNGER AND NUTRITION PROGRAMS
For The Year Ended June 30, 1991

	CSBG Allocation	TVFC	USDA Commodities
REVENUES:			
Contributions	\$ 0	\$ 41,719	\$ 0
Special Events	0	21,796	0
Service Fees	0	53,966	0
United Way/FEMA	0	12,388	0
Non Govt. Grants	0	0	0
Government Grants	0	0	0
Federal Grants	37,961	0	0
County Grants	0	0	0
City Grants	0	0	0
State Grants	0	0	0
Membership Fees	0	0	0
Program Income	0	7,644	13,803
Sales	0	11,314	0
Investments	0	0	0
Total Revenues	37,961	148,827	13,803
EXPENDITURES:			
Salaries	19,943	52,103	18,005
Benefits	4,582	5,492	1,625
Taxes	2,414	11,319	2,630
Fees For Services	0	207	0
Supplies/Services	0	18,716	134
Telephone	0	1,744	272
Postage	0	2,328	38
Occupancy	0	5,494	2,470
Equipment	0	1,281	0
Printing/Publication	0	2,328	428
Travel	29	7,651	183
Conferences/Training	0	313	0
Individual Assistance	0	0	0
Memberships	0	0	0
Asset Acquisition	0	0	0
Contingency	0	0	0
Total Expenditures	26,968	108,976	25,785
Excess of Revenues Over, -Under Expenditures	10,993	39,851	-11,982
Other Financing Sources, -Uses:			
Transfers In	0	0	0
Transfers Out	10,993	19,164	0
Total Other Sources, -Uses	-10,993	-19,164	0
Excess of Revenues Over, -Under Expenditures and Other Sources	0	20,687	-11,982
Beginning Fund Balance	1,197	2,804	49
Ending Fund Balance	\$ 1,197	\$ 23,491	\$ -11,933

Total Hunger & Nutrition		Budget	Variance Favorable -Unfavorable
\$	41,719	\$ 36,227	\$ 5,492
	21,796	15,500	6,296
	53,966	0	53,966
	12,388	12,300	88
	0	0	0
	37,961	38,173	-212
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	21,447	76,001	-54,554
	11,314	0	11,314
	0	0	0
	<u>200,591</u>	<u>178,201</u>	
	90,051	80,140	-9,911
	11,699	10,873	-826
	16,363	15,274	-1,089
	207	0	-207
	18,850	34,108	15,258
	2,016	3,350	1,334
	2,366	2,250	-116
	7,964	7,066	-898
	1,281	1,050	-231
	2,756	2,820	64
	7,863	8,265	402
	313	900	587
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	<u>161,729</u>	<u>166,096</u>	<u>4,367</u>
	<u>38,862</u>	<u>12,105</u>	<u>26,757</u>
	0	0	0
	<u>30,157</u>	<u>29,040</u>	<u>1,117</u>
	<u>-30,157</u>	<u>-29,040</u>	<u>-1,117</u>
	<u>8,705</u>	<u>-16,935</u>	<u>25,640</u>
	<u>4,050</u>	<u>2,000</u>	<u>2,050</u>
\$	<u>12,755</u>	\$ <u>-14,935</u>	\$ <u>27,690</u>

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

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 Self-Sufficiency
 For The Year Ended June 30, 1991

	Self- Sufficiency	BUDGET	VARIANCE FAVORABLE -UNFAVORABLE
REVENUES:			
Contributions	\$ 3,360	\$ 3,050	\$ 310
Special Events	0	0	0
Service Fees	0	0	0
United Way/FEMA	17,200	0	17,200
Non Govt. Grants	0	17,200	-17,200
Government Grants			
Federal Grants	56,139	137,922	-81,783
County Grants	45,000	0	45,000
City Grants	0	0	0
State Grants	0	0	0
Membership Fees	0	0	0
Program Income	0	0	0
Sales	0	0	0
Investments	0	0	0
Insurance Settlement	0	0	0
Total Revenues	\$ 121,699	\$ 158,172	\$ -36,473
EXPENDITURES:			
Salaries	\$ 41,679	\$ 59,390	\$ 17,711
Benefits	1,179	2,180	1,001
Taxes	5,140	7,800	2,660
Fees For Services	2,653	18,800	16,147
Supplies/Services	5,943	1,134	-4,809
Telephone	801	2,900	2,099
Postage	164	200	36
Occupancy	6,060	7,210	1,150
Equipment	3,722	3,650	-72
Printing/Publication	657	710	53
Travel	3,635	4,478	843
Conferences/Training	409	300	-109
Individual Assistance	39,403	37,000	-2,403
Memberships	10	0	-10
Asset Acquisition	0	0	0
Contingency	0	0	0
Total Expenditures	\$ 111,455	\$ 145,752	\$ 34,297
Excess of Revenues Over, -Under Expenditures	\$ 10,244	\$ 12,420	\$ 2,176
Other Sources, -Uses:			
Transfers In	\$ 0	\$ 0	\$ 0
Transfers Out	10,432	12,420	1,988
Total Other Financing Sources, -Uses	\$ -10,432	\$ -12,420	\$ -1,988
Excess of Revenues Over, -Under Expenditures and Other Sources	\$ -188	\$ 0	\$ 188
Beginning Fund Balance	\$ 0	\$ 0	\$ 0
Ending Fund Balance	\$ -188	\$ 0	\$ 188

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 97223
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September 6, 1991

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

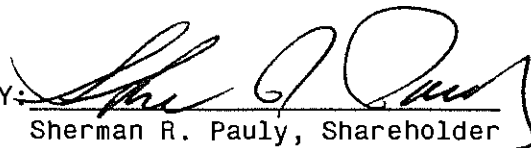
We have audited the financial statements of Washington County Community Action Organization, for the year ended June 30, 1991, and have issued our report thereon dated September 6, 1991. These financial statements are the responsibility of Washington County Community Action Organization. Our responsibility 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. 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, 1991

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PRGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTORS NUMBER	PROGRAM OR AWARD AMOUNT
<u>MAJOR PROGRAMS</u>			
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Head Start	93.600	10CH0071/25	\$ 649,784
Passed Through Oregon State Department of Community Services:			
Community Services Block Grant	93.031	259	106,575
Community Services Block Grant - LIEP Transfer	93.031	259	33,107
Community Services Block Grant - Homeless	93.031	259	8,854
<u>OTHER FEDERAL ASSISTANCE</u>			
Demonstration Partnership	93.035	90-1-DP-OR-003	171,279
Passed Through Oregon State Department of Community Services:			
Low Income Home Energy Assistance	93.028	259	33,863
Low Income Home Energy Assistance	93.028	259	65,249
Low Income Home Energy Assistance	93.028	259	51,816
Total Department of Health and Human Services			<u>1,120,527</u>
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Passed Through Oregon State Department of Community Services:			
Emergency shelter Grants Program	14.231	259	11,636
Passed Through Washington County:			
Community Development Block Grant:			
Self Help Weatherization	14.218	2502	25,000
Comprehensive Weatherization	14.218	2501	20,000
Housing Services	14.218	2301	55,500
Transitional Housing	14.218	2608	6,115
Emergency Shelter Operations	14.218	2596	13,772
Tigard Shelter Operations	14.218	2585	2,163
Homeless Prevention	14.218	2619	2,561
Total Department of Housing and Urban Development			<u>136,747</u>
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u>			
Passed Through United Way - FEMA VIII	83.523	N/A	62,793
Passed Through United Way - FEMA IX	83.523	N/A	86,008
Total Federal Emergency Management Agency			<u>148,801</u>

Continued on pages 24 and 24a

<u>GRANT PERIOD</u>	<u>DEFERRED REVENUE July 1, 1990</u>	<u>RECEIPTS</u>	<u>EXPENDITURES</u>	<u>DEFERRED REVENUE June 30, 1991</u>
7/1/90 - 6/30/91	\$ 0	\$ 649,781	\$ 649,781	\$ 0
7/1/90 - 6/30/91	0	106,575	106,363	212
7/1/90 - 6/30/91	0	33,107	33,107	0
7/1/90 - 6/30/91	0	8,854	8,854	0
10/1/90 - 9/30/92	0	59,815	56,139	3,676
12/1/90 - 6/30/91	0	33,863	33,863	0
1/1/91 - 6/30/91	0	19,626	18,383	1,243
7/1/90 - 12/31/90	0	51,816	51,816	0
	<u>0</u>	<u>963,437</u>	<u>958,306</u>	<u>5,131</u>
8/1/90 - 6/30/91	0	11,636	11,636	0
7/1/90 - 6/30/91	0	25,000	25,000	0
7/1/90 - 6/30/91	0	20,000	20,000	0
7/1/90 - 6/30/91	0	55,500	55,500	0
7/1/90 - 6/30/91	0	4,091	4,091	0
7/1/90 - 6/30/91	0	13,772	13,772	0
7/1/90 - 6/30/91	0	0	0	0
7/1/90 - 6/30/91	0	2,561	2,265	296
	<u>0</u>	<u>132,560</u>	<u>132,264</u>	<u>296</u>
2/1/90 - 10/30/91	7,411	0	7,146	265
2/1/91 - 9/30/91	0	86,008	86,008	0
	<u>7,411</u>	<u>86,008</u>	<u>93,154</u>	<u>265</u>

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION
WASHINGTON COUNTY, OREGON

SCHEDULE OF FEDERAL FINANCIAL AWARDS
 For The Year Ended June 30, 1991

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PRGRAM TITLE <u>DEPARTMENT OF ENERGY</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PASS-THROUGH GRANTORS NUMBER</u>	<u>PROGRAM OR AWARD AMOUNT</u>
Weatherization Assistance for Low Income Persons	81.042	259	48,318
Weatherization Assistance for Low Income Persons	81.042	259	<u>17,096</u>
Total Department of Energy			<u>65,414</u>
 <u>DEPARTMENT OF AGRICULTURE</u>			
National School Lunch Program - Headstart Meals	10.555	N/A	<u>37,842</u>
Total Department of Agriculture			<u>37,842</u>
 <u>PETROLEUM VIOLATION ESCROW</u>			
Passed Through Oregon State Department of Community Services:			
Petroleum Violation - Exxon	N/A	259	7,133
Petroleum Violation - Weatherization	N/A	259	98,439
Petroleum Violation - Oregon Partners In Energy (OPIE)	N/A	259	<u>20,760</u>
Total Petroleum Violation Escrow			<u>126,332</u>
 TOTAL FEDERAL ASSISTANCE			 <u><u>\$ 1,635,663</u></u>

Reconciliation to Revenue:

Receipts of Federal Awards
 Plus Deferred Revenue 7/1/90
 Less Deferred Revenue 6/30/91
 Revenue Recognized in Financial Statements

Continued from pages 23 and 23a

<u>GRANT PERIOD</u>	<u>DEFERRED REVENUE July 1, 1990</u>	<u>RECEIPTS</u>	<u>EXPENDITURES</u>	<u>DEFERRED REVENUE June 30, 1991</u>
7/1/90 - 3/31/91	3,071	45,247	48,318	0
4/1/91 - 6/30/91	<u>0</u>	<u>5,000</u>	<u>801</u>	<u>4,199</u>
	<u>3,071</u>	<u>50,247</u>	<u>49,119</u>	<u>4,199</u>
7/1/90 - 6/30/91	<u>0</u>	<u>37,842</u>	<u>37,842</u>	<u>0</u>
	<u>0</u>	<u>37,842</u>	<u>37,842</u>	<u>0</u>
7/1/90 - 6/30/91	0	7,133	7,133	0
7/1/90 - 6/30/91	0	98,439	98,439	0
7/1/90 - 6/30/91	<u>0</u>	<u>20,760</u>	<u>20,760</u>	<u>0</u>
	<u>0</u>	<u>126,332</u>	<u>126,332</u>	<u>0</u>
	<u>\$ 10,482</u>	<u>\$ 1,396,426</u>	<u>\$ 1,397,017</u>	<u>\$ 9,891</u>
		\$ 1,396,426		
		10,482		
		<u>9,891</u>		
		<u>\$ 1,397,017</u>		

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PAULY, ROGERS AND CO., P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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September 6, 1991

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

We have audited the financial statements of Washington County Community Action Organization for the year ended June 30, 1991, and have issued our report thereon dated September 6, 1990.

We conducted our audit 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.

In planning and performing our audit of the financial statements of Washington County Community Action Organization for the year ended June 30, 1991, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

During the year ended June 30, 1991, Washington County Community Action Organization expended 57.2 percent of its total federal financial assistance under major federal financial assistance programs. As required by OMB Circular A-133, our consideration of the internal control structure also included:

1. Tests of controls 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 noncompliance 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 organization's 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.
2. Obtaining an understanding of (a) the design of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the organization's nonmajor federal financial assistance programs and (b) whether they have been placed in operation.

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.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgement, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements or to administer federal financial assistance programs in accordance with applicable laws and regulations.

Findings:

1. Periodic cash requests for Community Services Block Grant (CSBG) funds during the year could not be reconciled to the interim financial statements because documentation of how the amounts were determined was not kept. At the end of the year the cash requested during the year agreed with the financial statements.
2. The Organizations procedure is to have Headstart applicants state their income on the application form for admittance to the program. In one instance we noted that the Income portion of the form was left blank.

Questioned Costs:

None

Cause:

1. The expense allocations to the CSBG funds is very time consuming and lagged behind the cash requests. The Finance Director prepared the cash requests based on reasonable estimates of costs that would be allocated the programs however the journal entries had not been made at the time the cash request was filed.
2. The Headstart application may not have been checked carefully enough.

Recommendations:

1. The Finance Director should develop worksheets that document the basis of the cash request and retain those with the copy of the submitted cash request.
2. The Organization should be certain that eligibility requirements are followed consistently for all applicants for the Headstart Program.

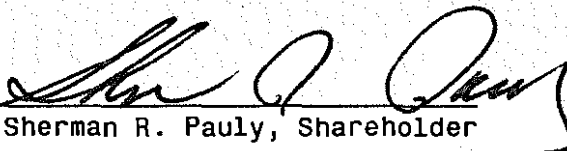
A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited or that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described above is a material weakness.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of Washington County Community Action Organization in a separate letter dated September 6, 1991.

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



PAULY, ROGERS AND CO., P.C.

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September 6, 1991

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

We have 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; 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, 1991. 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.

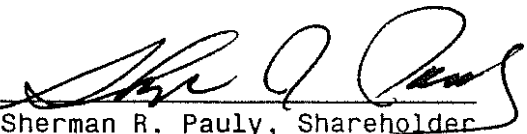
We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit 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 disclosed immaterial instances of noncompliance with the requirements referred to above, which are described in a separate letter to the management of Washington County Community Action Organization dated September 6, 1991. We considered these instances of noncompliance in forming our opinion on compliance, which is expressed in the following paragraph.

In our opinion, Washington County Community Action Organization complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs for the year ended June 30, 1991.

PAULY, ROGERS AND CO., P.C.

BY:


Sherman R. Pauly, Shareholder

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September 6, 1991

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

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, 1991:

Political activity.
Civil Rights.
Cash Management.
Federal financial reports.

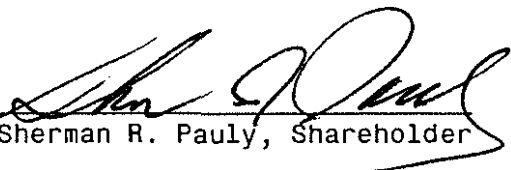
Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of Educational Institutions and Other Nonprofit Organizations." Our procedures were substantially less in scope than an audit, the objective of which is 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 first paragraph of this report. 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. However, the results of our procedures disclosed immaterial instances of noncompliance with those requirements, which are described in a separate letter to the management of Washington County Community Action Organization dated September 6, 1991.

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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September 6, 1991

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

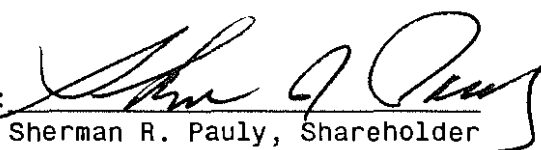
In connection with our audit of the 1991 financial statements of Washington County Community Action Organization, and with our obtaining an understanding of the organization's internal control structure elements related to administering federal financial assistance programs, as required by Office of 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, 1991. As required by Circular A-133, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; and eligibility; 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. However, the results of our procedures disclosed immaterial instances of noncompliance with those requirements, which are described in a separate letter to the management of Washington County Community Action Organization dated September 6, 1991.

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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