

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION
WASHINGTON COUNTY, OREGON

FINANCIAL REPORT

For the Year Ended 1995

This Page Intentionally Left Blank

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION
WASHINGTON COUNTY, OREGON

BOARD MEMBER LIST
1994-95

PRIVATE SECTOR REPRESENTATIVE

TERM ENDS

Dick Porn, President
Western Realty Advisors, Inc.
15455 NW Greenbrier Pkwy. Ste. 210
Beaverton, OR 97006

6/97 (1)

Bob Shoemaker, Attorney
4837 W. Burnside
Portland, OR 97210

6/96 (2)

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

6/97 (2)

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

6/97 (1)

Margaret Eickmann
15720 N.W. Barkton Ct.
Beaverton, OR 97006

6/97 (1)

PUBLIC SECTOR REPRESENTATIVES

TERM ENDS

Darlene Greene
West One Bank
P.O. Box 628.
Hillsboro, OR 97123

6/96 (1)

Gregory Zuffrea for Mayor Lou Ogden
11795 S.W. Tualatin Road #101
Tualatin, OR 97062

6/95 (1)

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

6/95 (3)

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION
WASHINGTON COUNTY, OREGON

BOARD MEMBER LIST (CONTINUED)
1994-95

PUBLIC SECTOR REPRESENTATIVES (CONT.)

TERM ENDS

Commissioner Andy Duyck
County Administration
155 N. First Ave.
Hillsboro, OR 97124

6/96 (2)

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

6/97 (2)

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

6/96 (1)

Representative Chuch Carptenter
1815 N.W. 143rd Ave. B-35
Portland, OR 97229

6/97 (2)

LOW INCOME SECTOR REPRESENTATIVES

TERM ENDS

Jeff Fish, Director
Oregon Legal Services
230 N.E. 2nd Avenue
Hillsboro, OR 97214

6/97 (1)

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)

Priscilla Orozco
559 N.E. 25th Court
Hillsboro, OR 97124

6/96 (1)

Katrina Pirkle
Head Start Parent
1165 S. Sherwood Blvd. #5
Sherwood, OR 97140

6/95 (1)

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION
WASHINGTON COUNTY, OREGON

BOARD MEMBER LIST (CONTINUED)
1994-95

LOW INCOME SECTOR REPRESENTATIVES (CONT.)

TERM ENDS

Catherine Spinelli
Rep. Head Start Policy Council
14655 S.W. 76th Avenue #22
Tigard, OR 97224

6/97 (1)

Ms. Guadalupe Flores
Employment and Training Counsel
OHDC
8625 S.E. Oak Street
Hillsboro, OR 97123

6/97 (1)

Executive Director, Jerralynn Ness
Finance Director, Nicholas R. Green

This Page Intentionally Left Blank

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION
WASHINGTON COUNTY, OREGON

TABLE OF CONTENTS

PAGE
NUMBER

FINANCIAL SECTION:

INDEPENDENT AUDITORS' REPORT 1

FINANCIAL STATEMENTS:

Comparative Balance Sheet 2
Comparative Statement of Revenues, Functional Expenditures and
Changes in Fund Balance 3
Statement of Changes in Financial Position 5
Notes to Combined Financial Statements 6

SUPPLEMENTARY SCHEDULES:

Schedule of Revenues, Expenditures and Changes in Fund Balance -
All Unrestricted Funds 11
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Administration 12
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Resource Development 13
Schedule of Revenues, Expenditures and Changes in Fund Balance -
All Restricted Funds 14
Schedule of Revenues, Expenditures and Changes in Fund Balance -
All Client Services Programs 15
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Intake and Assessment Programs 16
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Shelter and Transitional Housing 17
Schedule of Revenues, Expenditures and Changes in Fund Balance -
All Child Development Programs 18
Reconciliation of Headstart Revenue and Expenditures to Headstart Budgets 19
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Housing and Energy Programs 20
Housing Advocacy Programs 21
Weatherization Programs 22
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Multi-Service Center Fund 23

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION
WASHINGTON COUNTY, OREGON

TABLE OF CONTENTS (CONTINUED)

PAGE
NUMBER

GRANT COMPLIANCE REVIEW:

Report on Schedule of Federal Financial Awards	24
Schedule of Federal Financial Awards	25
Report on Internal Control Structure Required by OMB Circular A-133	27
Report on Compliance with Laws and Regulations Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	30
Report on Compliance with Specific Requirements Applicable to Major - Federal Financial Assistance Programs	31
Report on Compliance with General Requirements for Major Federal - Financial Assistance Programs	32
Report on Compliance with Requirements Applicable to Nonmajor Federal - Financial Assistance Programs	33



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

October 9, 1995

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, 1995 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.

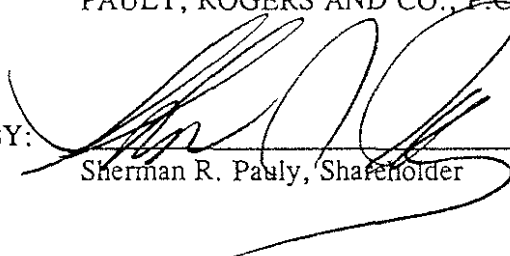
We conducted our audit in accordance with generally accepted auditing standards, governmental auditing standards, and the requirements of the Office of Management and Budget Circular A-133. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial 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, 1995, 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 11 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

This Page Intentionally Left Blank

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

COMPARATIVE BALANCE SHEET
 For The Year Ended June 30, 1995
 (With Comparative Totals for 1994)

	Unrestricted Funds	Restricted Funds	Plant Fund	1995 Total	1994 Total
ASSETS:					
Investments	\$ 0	\$ 610	\$ 0	\$ 610	\$ 610
Due From Other Funds	0	3,034	10,714	13,748	15,306
Accounts Receivable	0	65,399	0	65,399	154,087
Pledges Receivable	0	31,834	0	31,834	74,616
Prepaid Expenses	14,233	0	0	14,233	12,518
Fixed Assets	0	0	3,240,713	3,240,713	1,013,002
Less: Accum. Deprec.	0	0	-397,453	-397,453	-343,561
Total Assets	<u>\$ 14,233</u>	<u>\$ 100,877</u>	<u>\$ 2,853,974</u>	<u>\$ 2,969,084</u>	<u>\$ 931,758</u>
LIABILITIES and FUND BALANCE:					
Liabilities:					
Cash in Bank Less					
Outstanding Checks	\$ 0	\$ 92,037	\$ 0	\$ 92,037	\$ 12,186
Accounts Payable	0	58,237	0	58,237	42,813
Construction Loan Payable	0	0	1,031,160	1,031,160	0
Capital Lease Payable	0	0	42,652	42,652	0
Accrued Vacation Payable	14,093	22,323	0	36,416	40,733
Due To Other Funds	13,748	0	0	13,748	15,306
Deferred Revenue	0	115,638	0	115,638	139,062
Total Liabilities	<u>27,841</u>	<u>288,235</u>	<u>1,073,812</u>	<u>1,389,888</u>	<u>250,100</u>
Fund Balances:					
Current Unrestricted:					
Designated By The Governing Board For:					
Building Reserve	0	0	0	0	0
Prepaid Insurance	0	0	0	0	12,518
Undesignated	-13,608	0	10,714	-2,894	2,934
Current Restricted	0	-187,358	0	-187,358	-3,235
Land, Building and Equipment:					
Equity in Fixed Assets	0	0	1,769,448	1,769,448	669,441
Total Fund Balances	<u>-13,608</u>	<u>-187,358</u>	<u>1,780,162</u>	<u>1,579,196</u>	<u>681,658</u>
Total Liabilities and Fund Balances	<u>\$ 14,233</u>	<u>\$ 100,877</u>	<u>\$ 2,853,974</u>	<u>\$ 2,969,084</u>	<u>\$ 931,758</u>

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, 1995
(With comparative totals for 1994)

	Unrestricted Funds	Restricted Funds	Plant Fund	1995 Total	1994 Total
REVENUES:					
Contributions	\$ 25,715	\$ 143,591	\$ 0	\$ 169,306	\$ 530,463
Special Events	48,903	3,223	0	52,126	28,784
Service Fees	6,159	147,095	843	154,097	144,005
United Way	0	73,014	0	73,014	90,518
Non Govt. Grants	0	65,117	0	65,117	253,348
Government Grants					
Federal Grants	0	3,788,071	0	3,788,071	2,408,258
County Grants	0	64,428	0	64,428	45,821
City Grants	0	51,933	0	51,933	46,072
State Grants	1,481	726,175	0	727,656	802,659
Program Income	0	74,038	0	74,038	66,647
Sales	11,472	6,176	20	17,668	17,651
Sale of Assets	0	0	0	0	0
Insurance Settlement	0	9,037	0	9,037	0
Total Revenues	93,730	5,151,898	863	5,246,491	4,434,226
EXPENDITURES:					
Salaries	152,889	1,732,296	0	1,885,185	1,715,444
Benefits	39,319	258,627	0	297,946	215,420
Taxes	17,404	198,614	0	216,018	213,873
Fees For Services	85,368	2,232,189	437	2,317,994	641,355
Supplies/Services	36,443	597,820	8,545	642,808	284,399
Telephone	3,209	31,885	766	35,860	41,203
Postage	7,978	6,041	0	14,019	16,285
Occupancy	22,526	258,776	0	281,302	287,243
Equipment	4,328	5,761	9,063	19,152	35,196
Printing/Publication	5,003	8,461	0	13,464	25,065
Travel	19,891	73,741	0	93,632	99,769
Conferences/Training	16,473	32,118	0	48,591	42,412
Individual Assistance	284	485,928	0	486,212	439,438
Memberships	0	3,972	0	3,972	6,846
Asset Acquisition	1,020	101,723	4,188	106,931	118,064
Contingency	0	0	0	0	0
Loss on Disposal of Assets	0	0	858	858	113
Depreciation	0	0	94,598	94,598	68,020
Total Expenditures	412,135	6,027,952	118,455	6,558,542	4,250,145
Excess of Revenues Over, -Under Expenditures	-318,405	-876,054	-117,592	-1,312,051	184,081
Capital Additions:					
Contributions from Other Funds:					
Community Development Block Grant	0	0	998,000	998,000	0
Other Federal Grants	0	0	33,214	33,214	0
Other Contributions	0	0	159,733	159,733	0
Total Capital Additions	0	0	1,190,947	1,190,947	0
Excess of Revenue Over, -Under Expenditures After Capital Additions	-318,405	-876,054	1,073,355	-121,104	0

Continued on page 4

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, 1995
 (With comparative totals for 1994)

	Unrestricted Funds	Restricted Funds	Plant Fund	1995 Total	1994 Total
Other Financing Sources, -Uses:					
Issuance of Long Term Debt	\$ 0	\$ 1,031,160	\$ 0	\$ 1,031,160	\$ 0
Transfers In	312,456	0	32,126	344,582	358,269
Transfers Out	5,353	339,229	0	344,582	358,269
Total Other Sources, -Uses	<u>307,103</u>	<u>691,931</u>	<u>32,126</u>	<u>1,031,160</u>	<u>0</u>
Excess of Revenue and Other Sources Over -Under Expenditures and Other Uses After Capital Additions	-11,302	-184,123	1,105,481	910,056	184,081
Beginning Fund Balance	<u>-2,306</u>	<u>-3,235</u>	<u>674,681</u>	<u>669,140</u>	<u>485,059</u>
Ending Fund Balance	<u>\$ -13,608</u>	<u>\$ -187,358</u>	<u>\$ 1,780,162</u>	<u>\$ 1,579,196</u>	<u>\$ 669,140</u>

Continued from page 3

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, 1995
 (With Comparative Totals for 1994)

	Unrestricted Funds	Restricted Funds	Plant Fund	Total All Funds	1994 Totals
Resources Provided:					
Increase, -decrease in working capital	\$ -11,302	\$ -184,123	\$ 5,474	\$ -189,951	\$ 60,130
Working Capital at beginning of year	-2,306	-3,235	5,240	-301	-47,913
Working Capital at end of year	<u>\$ -13,608</u>	<u>\$ -187,358</u>	<u>\$ 10,714</u>	<u>\$ -190,252</u>	<u>\$ 12,217</u>
Changes in working capital by component:					
Current assets:					
Cash	0	0	0	0	0
Investments	0	0	0	0	0
Due from other funds	-10,066	3,034	5,474	-1,558	-11,987
Accounts Receivable	0	-136,650	0	-136,650	75,366
Prepaid Expenses	14,233	0	0	14,233	-30
Current liabilities:					
Cash in bank less outstanding checks	0	-79,851	0	-79,851	-6,499
Accounts payable	0	-15,424	0	-15,424	24,491
Accrued vacation payable	-1,721	6,038	0	4,317	-11,651
Due to other funds	-13,748	15,306	0	1,558	11,987
Deferred revenue	0	23,424	0	23,424	-21,547
Increase, -decrease in working capital	<u>\$ -11,302</u>	<u>\$ -184,123</u>	<u>\$ 5,474</u>	<u>\$ -189,951</u>	<u>\$ 60,130</u>

The accompanying notes are an integral part of this statement

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. 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.

Grants and Contracts

Support received under grants and contracts with the United States Government and local governments are recorded as grants 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.

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION
WASHINGTON COUNTY, OREGON

NOTES TO COMBINED FINANCIAL STATEMENTS (CONT.)

1. Summary of Significant Accounting Policies (Cont.)

Investments

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

Pledges Receivable

Pledges are recorded at the time the organization is reasonably certain that they will be collected.

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 1994-95 is \$94,598.

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, 1995 were invested in a money market account which is stated at cost which approximates market. Bank accounts with overdrawn balances at June 30, 1995 of \$92,037 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 \$115,638 is comprised of the following at June 30, 1995:

DOE Weatherization	\$ 1,154
Low Income Energy Program	14,387
Fair Housing History	297
NW Area Foundation	99,380
State Homeless Assistance grant	<u>420</u>
	<u>\$ 115,638</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, 1995, the cost approximates the market value.

5. Fixed Assets

The changes in fixed assets for fiscal year 1994-95 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	97,479	2,115,276	0	2,212,755
Furniture & Equipment	314,082	141,305	38,055	417,332
Vehicle	<u>188,426</u>	<u>12,694</u>	<u>3,509</u>	<u>197,611</u>
Total	<u>\$ 1,013,002</u>	<u>\$ 2,269,275</u>	<u>\$ 41,564</u>	<u>\$ 3,240,713</u>

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 July 21, 1995. The monthly rent is \$4,080 per month.

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION
WASHINGTON COUNTY, OREGON

NOTES TO COMBINED FINANCIAL STATEMENTS (CONT.)

8. Fundraising Activities

The total cost of fundraising activities of WCCAO for the year ended June 30, 1995 was \$9,683.

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	\$ 0	\$ 13,748
Restricted Fund	3,034	0
Plant Fund	<u>10,714</u>	<u>0</u>
	<u>\$ 13,748</u>	<u>\$ 13,748</u>

10. Long Term Debt

Long-term debt at June 30, 1995 consists of the following:

10.69% lease/purchase on a telephone system payable in monthly installments of \$920.85, including principal and interest, due July 10, 2000.	\$ 42,652
11.00% Construction loan to fund a new multi-service center, interest due monthly on the advanced portion of the loan, principal due on completion of the building when a term loan will be granted.	<u>1,031,160</u>
Total Long Term Debt	<u>\$1,073,812</u>

The future minimum payments for the retirement of long-term debt are as follows:

<u>Amounts Payable In Fiscal Year:</u>	<u>Long-Term Debt</u>
1995-96	1,041,290
1996-97	11,050
1997-98	11,050
1998-99	11,050
1999-2000	11,050
2000-01	921
	<u>1,086,411</u>
Less: Amounts Representing Interest	<u>-12,599</u>
Total Long Term Debt	<u>\$ 1,073,812</u>

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION
WASHINGTON COUNTY, OREGON

NOTES TO COMBINED FINANCIAL STATEMENTS (CONT.)

11. Pledges Receivable

The organization only records pledges that they are reasonably certain will be collected. Pledges outstanding at June 30, 1995 totalled \$148,909 which included \$31,834 recorded as receivable.

12. Related Party Transaction

During 1994-95, Washington County Community Action Organization paid a Board member, who is also an attorney, to lobby the state legislature and change a law that was prohibiting them from holding a fundraising event. The total consideration paid to the Board member was \$5,000.

13. Deficit Fund Balances

The Restricted Funds and Unrestricted Funds had deficit fund balances of -\$187,358 and -\$13,608 respectively. The Agency is engaged in a continuous fund raising effort to retire deficits and reduce mortgage indebtedness. \$600,000 is expected to be raised in 1995-96 of which more than \$300,000 has already been obtained.

This Page Intentionally Left Blank

SUPPLEMENTARY SCHEDULES

This Page Intentionally Left Blank

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, 1995

	Administration	Resource Development	Total
REVENUES:			
Contributions	\$ 939	\$ 24,776	\$ 25,715
Special Events	0	48,903	48,903
Service Fees	30	6,129	6,159
United Way	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	1,481	1,481
Membership Fees	0	0	0
Program Income	0	0	0
Sales	11,472	0	11,472
Sale of Assets	0	0	0
Total Revenues	12,441	81,289	93,730
EXPENDITURES:			
Salaries	139,657	13,232	152,889
Benefits	35,151	4,168	39,319
Taxes	15,690	1,714	17,404
Fees For Services	65,585	19,783	85,368
Supplies/Services	6,342	30,101	36,443
Telephone	2,944	265	3,209
Postage	2,185	5,793	7,978
Occupancy	18,437	4,089	22,526
Equipment	4,328	0	4,328
Printing/Publication	2,426	2,577	5,003
Travel	9,368	10,523	19,891
Conferences/Training	14,599	1,874	16,473
Individual Assistance	278	6	284
Memberships	0	0	0
Asset Acquisition	360	660	1,020
Total Expenditures	317,350	94,785	412,135
Excess of Revenues Over, -Under Expenditures	-304,909	-13,496	-318,405
Other Financing Sources, -Uses:			
Transfers In	312,456	0	312,456
Transfers Out	4,112	1,241	5,353
Total Other Sources, -Uses	308,344	-1,241	307,103
Excess of Revenue and Other Sources Over -Under Expenditures and Other Uses	3,435	-14,737	-11,302
Beginning Fund Balance	8,625	-10,931	-2,306
Ending Fund Balance	\$ 12,060	\$ -25,668	\$ -13,608

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, 1995

	Thrift Store	Administration	Total	Budget	Variance Favorable -Unfavorable
REVENUES:					
Contributions	\$ 0	\$ 939	\$ 939	\$ 0	\$ 939
Special Events	0	0	0	0	0
Service Fees	0	30	30	0	30
United Way	0	0	0	0	0
Non Govt. Grants	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
State grants	0	0	0	0	0
Membership Fees	0	0	0	0	0
Program Income	0	0	0	0	0
Sales	9,992	1,480	11,472	6,000	5,472
Sale of Assets	0	0	0	0	0
Total Revenues	9,992	2,449	12,441	6,000	6,441
EXPENDITURES:					
Salaries	8,837	130,820	139,657	145,500	5,843
Benefits	1,413	33,738	35,151	27,000	-8,151
Taxes	1,175	14,515	15,690	16,925	1,235
Fees For Services	0	65,585	65,585	47,350	-18,235
Supplies/Services	66	6,276	6,342	6,750	408
Telephone	582	2,362	2,944	5,140	2,196
Postage	30	2,155	2,185	2,300	115
Occupancy	2,110	16,327	18,437	16,475	-1,962
Equipment	0	4,328	4,328	2,550	-1,778
Printing/Publication	0	2,426	2,426	10,000	7,574
Travel	0	9,368	9,368	7,750	-1,618
Conferences/Training	0	14,599	14,599	9,625	-4,974
Individual Assistance	0	278	278	0	-278
Memberships	0	0	0	0	0
Asset Acquisition	0	360	360	0	-360
Total Expenditures	14,213	303,137	317,350	297,365	-19,985
Excess of Revenues Over, -Under Expenditures	-4,221	-300,688	-304,909	-291,365	-13,544
Other Financing Sources, -Uses:					
Transfers In	0	312,456	312,456	291,365	21,091
Transfers Out	0	4,112	4,112	0	-4,112
Total Other Sources, -Uses	0	308,344	308,344	291,365	16,979
Excess of Revenues and Other Sources Over, -Under Expenditures and Other Sources	-4,221	7,656	3,435	0	3,435
Beginning Fund Balance	12,452	-3,827	8,625	0	8,625
Ending Fund Balance	\$ 8,231	\$ 3,829	\$ 12,060	\$ 0	\$ 12,060

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, 1995

	Resource Development	Budget	Variance Favorable -Unfavorable
REVENUES:			
Contributions	\$ 24,776	\$ 86,000	\$ -61,224
Special Events	48,903	40,000	8,903
United Way	6,129	0	6,129
Government Grants			
Federal Grants	0	0	0
County Grants	0	0	0
City Grants	0	0	0
State Grants	0	0	0
Program Income	0	0	0
Sales	1,481	0	1,481
Sale of Assets	0	0	0
Total Revenues	81,289	126,000	-44,711
EXPENDITURES:			
Salaries	13,232	55,000	41,768
Benefits	4168	7,600	3,432
Taxes	1,714	7,500	5,786
Fees For Services	19,783	19,500	-283
Supplies/Services	30,101	12,400	-17,701
Telephone	265	250	-15
Postage	5,793	3,625	-2,168
Occupancy	4,089	6,875	2,786
Equipment	0	2,000	2,000
Printing/Publication	2,577	7,600	5,023
Travel	10,523	750	-9,773
Conferences/Training	1,874	1,500	-374
Individual Assistance	6	0	-6
Memberships	0	0	0
Asset Acquisition	660	0	-660
Total Expenditures	94,785	124,600	29,815
Excess of Revenues Over, -Under Expenditures	-13,496	1,400	-14,896
Other Financing Sources, -Uses:			
Transfers In	0	0	0
Transfers Out	1,241	1,400	159
Total Other Sources, -Uses	-1,241	-1,400	159
Excess of Revenues Over, -Under Expenditures and Other Uses	-14,737	0	-14,737
Beginning Fund Balance	-10,931	0	-10,931
Ending Fund Balance	\$ -25,668	\$ 0	\$ -25,668

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, 1995

	Client Services	Child Development	Housing & Energy	Multi- Service Center	Total Restricted
REVENUES:					
Contributions	\$ 38,328	\$ 856	\$ 620	\$ 103,787	\$ 143,591
Special Events	0	90	185	2,948	3,223
Service Fees	38,931	31,647	74,755	1,762	147,095
United Way	60,898	3,750	8,366	0	73,014
Non Govt. Grants	3,503	0	61,614	0	65,117
Government Grants					
Federal Grants	846,104	1,536,394	407,573	998,000	3,788,071
County Grants	15,000	41,318	8,110	0	64,428
City Grants	29,700	21,733	500	0	51,933
State Grants	159,857	487,939	78,379	0	726,175
Program Income	6,838	0	67,200	0	74,038
Sales	2,000	1,526	0	2,650	6,176
Sale of Assets	0	0	0	0	0
Insurance Settlement	3,635	0	5,402	0	9,037
Total Revenues	1,204,794	2,125,253	712,704	1,109,147	5,151,898
EXPENDITURES:					
Salaries	325,379	1,110,946	140,121	155,850	1,732,296
Benefits	64,927	174,840	10,367	8,493	258,627
Taxes	39,916	128,659	14,409	15,630	198,614
Fees For Services	103,677	45,083	245,680	1,837,749	2,232,189
Supplies/Services	8,639	126,202	180,304	282,675	597,820
Telephone	14,683	15,580	1,622	0	31,885
Postage	1,666	1,953	1,455	967	6,041
Occupancy	61,977	166,269	15,563	14,967	258,776
Equipment	3,402	2,359	0	0	5,761
Printing/Publication	968	1,960	2,027	3,506	8,461
Travel	5,881	57,337	9,867	656	73,741
Conferences/Training	3,016	25,250	3,306	546	32,118
Individual Assistance	458,285	5,625	21,971	47	485,928
Memberships	50	2,737	1,185	0	3,972
Asset Acquisition	3,354	69,718	10,224	18,427	101,723
Contingency	0	0	0	0	0
Total Expenditures	1,095,820	1,934,518	658,101	2,339,513	6,027,952
Excess of Revenues Over, -Under Expenditures	108,974	190,735	54,603	-1,230,366	-876,054
Other Financing Sources, -Uses:					
Issuance of Long Term Debt	0	0	0	1,031,160	1,031,160
Transfers In	0	0	0	0	0
Transfers Out	109,325	181,939	42,002	5,963	339,229
Total Other Sources, -Uses	-109,325	-181,939	-42,002	1,025,197	691,931
Excess of Revenues Over, -Under Expenditures and Other Uses	-351	8,796	12,601	-205,169	-184,123
Beginning Fund Balance	-34416	-34434	51,762	13,853	-3,235
Ending Fund Balance	\$ -34,767	\$ -25,638	\$ 64,363	\$ -191,316	\$ -187,358

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, 1995

	Intake & Assessment Programs	Shelter & Transitional Housing	Total	Budget	Variance Favorable -Unfavorable
REVENUES:					
Contributions	\$ 27,245	\$ 11,083	\$ 38,328	\$ 75,559	\$ -37,231
Special Events	0	0	0	0	0
Service Fees	13,416	25,515	38,931	0	38,931
United Way	30,663	30,235	60,898	160,000	-99,102
Non Govt. Grants	650	2,853	3,503	21,504	-18,001
Government Grants					
Federal Grants	768,627	77,477	846,104	752,543	93,561
County Grants	10,000	5,000	15,000	25,000	-10,000
City Grants	29,700	0	29,700	32,000	-2,300
State Grants	0	159,857	159,857	117,998	41,859
Program Income	423	6,415	6,838	31,000	-24,162
Sales	2,000	0	2,000	0	2,000
Sale of Assets	0	0	0	0	0
Insurance Settlement	0	3,635	3,635	0	3,635
Total Revenues	882,724	322,070	1,204,794	1,215,604	-10,810
EXPENDITURES:					
Salaries	192,089	133,290	325,379	325,076	-303
Benefits	41,871	23,056	64,927	61,472	-3,455
Taxes	21,952	17,964	39,916	41,111	1,195
Fees For Services	45,626	58,051	103,677	155,076	51,399
Supplies/Services	3,128	5,511	8,639	14,255	5,616
Telephone	9,225	5,458	14,683	20,875	6,192
Postage	1,530	136	1,666	1,800	134
Occupancy	27,737	34,240	61,977	62,760	783
Equipment	1,665	1,737	3,402	4,750	1,348
Printing/Publication	809	159	968	4,165	3,197
Travel	4,536	1,345	5,881	4,750	-1,131
Conferences/Training	2,295	721	3,016	2,700	-316
Individual Assistance	440,535	17,750	458,285	426,240	-32,045
Memberships	0	50	50	0	-50
Asset Acquisition	2,825	529	3,354	0	-3,354
Total Expenditures	795,823	299,997	1,095,820	1,125,030	29,210
Excess of Revenues Over, -Under Expenditures	86,901	22,073	108,974	90,574	18,400
Other Financing Sources, -Uses:					
Transfers In	0	0	0	0	0
Transfers Out	86,403	22,922	109,325	90,574	-18,751
Total Other Sources, -Uses	-86,403	-22,922	-109,325	-90,574	-18,751
Excess of Revenues Over, -Under Expenditures and Other Uses	498	-849	-351	0	-351
Beginning Fund Balance	-26,742	-7,674	-34,416	0	-34,416
Ending Fund Balance	\$ -26,244	\$ -8,523	\$ -34,767	\$ 0	\$ -34,767

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, 1995

	Intake and Assessment	CSBG Allocation	LIEAP Fuel Assistance	SAFAH 93-94-95	FEMA RENT	CDBG Homeless Prevention
REVENUES:						
Contributions	\$ 7,329	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Special Events	0	0	0	0	0	0
Service Fees	0	0	485	0	12,530	0
United Way	16,731	0	0	0	0	0
Non Govt. Grants	650	0	0	0	0	0
Government Grants:						
Federal Grants	0	126,963	376,488	152,891	108,785	3,500
County Grants	5,000	0	0	0	0	0
City Grants	10,950	0	0	0	0	0
State Grants	0	0	0	0	0	0
Program Income	423	0	0	0	0	0
Sales	2,000	0	0	0	0	0
Total Revenues	43,083	126,963	376,973	152,891	121,315	3,500
EXPENDITURES:						
Salaries	2,745	38,721	41,137	97,287	1,640	2,800
Benefits	4,924	18,400	3,737	8,735	0	352
Taxes	1,642	4,033	4,286	10,587	185	348
Fees For Services	1,099	6,685	333	24,531	12,530	0
Supplies/Services	898	928	0	0	0	0
Telephone	845	3,153	765	0	0	0
Postage	384	841	0	0	0	0
Occupancy	1,324	22,127	4,054	0	0	0
Equipment	207	0	381	0	0	0
Printing/Publication	312	325	0	0	0	0
Travel	744	2,277	0	228	0	0
Conferences/Training	1,688	96	0	0	0	0
Direct Assistance	4,718	0	308,980	4,795	106,960	0
Memberships	0	0	0	0	0	0
Asset Acquisition	2,725	0	100	0	0	0
Contingency	0	0	0	0	0	0
Total Expenditures	24,255	97,586	363,773	146,163	121,315	3,500
Excess of Revenues Over, -Under Expenditures	18,828	29,377	13,200	6,728	0	0
Other Financing Sources, -Uses:						
Transfers In	0	0	0	0	0	0
Transfers Out	18,397	29,377	13,200	6,728	0	0
Total Other Sources, -Uses	-18,397	-29,377	-13,200	-6,728	0	0
Excess of Revenues Over, -Under Expenditures and Other Uses	431	0	0	0	0	0
Beginning Fund Balance	-18,383	0	14	0	0	-51
Ending Fund Balance	\$ -17,952	0	\$ 14	\$ 0	\$ 0	\$ -51

<u>Neighborshare</u>	<u>Total Intake & Assessment</u>
\$ 19,916	\$ 27,245
0	0
401	13,416
13,932	30,663
0	650
0	768,627
5,000	10,000
18,750	29,700
0	0
0	423
0	2,000
<u>57,999</u>	<u>882,724</u>
7,759	192,089
5,723	41,871
871	21,952
448	45,626
1,302	3,128
4,462	9,225
305	1,530
232	27,737
1,077	1,665
172	809
1,287	4,536
511	2,295
15,082	440,535
0	0
0	2,825
0	0
<u>39,231</u>	<u>795,823</u>
<u>18,768</u>	<u>86,901</u>
0	0
<u>18,701</u>	<u>86,403</u>
<u>-18,701</u>	<u>-86,403</u>
67	498
<u>-8,322</u>	<u>-26,742</u>
<u>\$ -8,255</u>	<u>\$ -26,244</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, 1995

	CSBG Allocation	SHAP	ESG Homeless	General Homeless	State IHIP	EHA
REVENUES:						
Contributions	\$ 0	\$ 0	\$ 0	\$ 9,253	\$ 0	\$ 0
Special Events	0	0	0	0	0	0
Service Fees	0	0	0	25,230	0	0
United Way	0	0	0	14,130	0	0
Non Govt. Grants	0	0	0	2,853	0	0
Government Grants						
Federal Grants	32,675	0	25,000	0	0	0
County Grants	0	0	0	0	0	0
City Grants	0	0	0	0	0	0
State Grants	0	39,954	0	0	23,152	81,134
Program Income	0	0	0	0	0	0
Sales	0	0	0	0	0	0
Sale of Assets	0	0	0	0	0	0
Insurance Settlement	0	0	0	3,635	0	0
Total Revenues	32,675	39,954	25,000	55,101	23,152	81,134
EXPENDITURES:						
Salaries	4,618	14,399	9,302	36,080	0	44,461
Benefits	4,156	6,739	682	2,562	0	8,917
Taxes	554	2,918	1,016	4,920	0	5,518
Fees For Services	18,810	11,903	595	1,475	23,152	1,823
Supplies/Services	8	0	1,865	250	0	2,782
Telephone	509	0	1,760	367	0	1,740
Postage	0	0	43	3	0	90
Occupancy	1,935	0	9,086	850	0	4,886
Equipment	80	0	532	347	0	632
Printing/Publication	0	0	79	0	0	80
Travel	101	0	0	320	0	792
Conferences/Training	0	0	30	348	0	343
Individual Assistance	414	0	0	1,234	0	3,334
Memberships	0	0	0	0	0	50
Asset Acquisition	0	0	0	322	0	207
Total Expenditures	31,185	35,959	24,990	49,078	23,152	75,655
Excess of Revenues Over, -Under Expenditures	1,490	3,995	10	6,023	0	5,479
Other Financing Sources, -Uses:						
Transfers In	0	0	0	0	0	0
Transfers Out	1,490	3,995	10	6,884	0	5,479
Total Other Sources, -Uses	-1,490	-3,995	-10	-6,884	0	-5,479
Excess of Revenues Over, -Under Expenditures and Other Uses	0	0	0	-861	0	0
Beginning Fund Balance	0	-256	0	-5,173	0	-2,821
Ending Fund Balance	\$ 0	\$ -256	\$ 0	\$ -6,034	\$ 0	\$ -2,821

General Transitional Housing	Total Shelter & Transitional Housing
\$ 1,830	\$ 11,083
0	0
285	25,515
16,105	30,235
0	2,853
19,802	77,477
5,000	5,000
0	0
15,617	159,857
6,415	6,415
0	0
0	0
0	3,635
<u>65,054</u>	<u>322,070</u>
24,430	133,290
0	23,056
3,038	17,964
293	58,051
606	5,511
1,082	5,458
0	136
17,483	34,240
146	1,737
0	159
132	1,345
0	721
12,768	17,750
0	50
0	529
<u>59,978</u>	<u>299,997</u>
<u>5,076</u>	<u>22,073</u>
0	0
<u>5,064</u>	<u>22,922</u>
<u>-5,064</u>	<u>-22,922</u>
12	-849
<u>576</u>	<u>-7,674</u>
<u>\$ 588</u>	<u>\$ -8,523</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, 1995

	Head Start	Headstart Parenting Center	Ready to Learn	Headstart Restricted Non-Federal	Headstart USDA	State Headstart Expansion
REVENUES:						
Contributions	\$ 0	\$ 0	\$ 0	856	\$ 0	\$ 0
Special Events	0	0	0	90	0	0
Service Fees	0	0	0	29,843	1,804	0
United Way	0	3,750	0	0	0	0
Non Govt. Grants	0	0	0	0	0	0
Government Grants						
Federal Grants	1,435,627	0	0	0	100,767	0
County Grants	0	19,188	18,163	1,127	0	0
City Grants	0	0	0	21,733	0	0
State Grants	0	0	0	0	1,318	486,621
Program Income	0	0	0	0	0	0
Sales	0	0	0	0	0	0
Sale of Assets	0	0	0	0	0	0
Total Revenues	1,435,627	22,938	18,163	53,649	103,889	486,621
EXPENDITURES:						
Salaries	816,823	10,860	9,935	34,349	0	236,448
Benefits	124,664	738	188	11,748	4,330	33,172
Taxes	93,056	1,261	1,466	4,414	249	27,939
Fees For Services	36,957	3,024	1,950	60	250	2,842
Supplies/Services	34,602	1,222	155	1,606	77,736	9,384
Telephone	9,993	339	0	314	613	4,321
Postage	1,219	164	72	0	0	498
Occupancy	85,942	1,797	0	781	2,547	75,202
Equipment	971	0	0	0	0	1,388
Printing/Publication	1,547	0	0	20	0	393
Travel	41,694	903	139	146	11	14,444
Conferences/Training	16,798	60	2,504	121	0	5,718
Individual Assistance	4,030	130	0	0	0	1,465
Memberships	2,058	35	0	45	0	599
Asset Acquisition	22,119	0	0	0	0	47,599
Contingency	0	0	0	0	0	0
Total Expenditures	1,292,473	20,533	16,409	53,604	85,736	461,412
Excess of Revenues Over, -Under Expenditures	143,154	2,405	1,754	45	18,153	25,209
Other Financing Sources, -Uses:						
Transfers In	0	0	0	0	0	0
Transfers Out	143,154	2,405	1,754	0	9,382	25,209
Other Sources, -Uses	-143,154	-2,405	-1,754	0	-9,382	-25,209
Excess of Revenues Over, -Under Expenditures and Other Uses	0	0	0	45	8,771	0
Beginning Fund Balance	-15,704	-566	0	-1,931	-7,599	-8,634
Ending Fund Balance	\$ -15,704	\$ -566	\$ 0	-1,886	\$ 1,172	\$ -8,634

Parent Fundraiser	Child Care Outreach	Total	Budget	Variance Favorable -Unfavorable
\$ 0	\$ 0	\$ 856	\$ 0	\$ 856
0	0	90	0	90
0	0	31,647	0	31,647
0	0	3,750	6,000	-2,250
0	0	0	0	0
0	0	1,536,394	1,536,505	-111
0	2,840	41,318	42,955	-1,637
0	0	21,733	0	21,733
0	0	487,939	439,274	48,665
0	0	0	22,980	-22,980
1,526	0	1,526	0	1,526
0	0	0	0	0
<u>1,526</u>	<u>2,840</u>	<u>2,125,253</u>	<u>2,047,714</u>	<u>77,539</u>
0	2,531	1,110,946	1,127,807	16,861
0	0	174,840	145,519	-29,321
0	274	128,659	142,495	13,836
0	0	45,083	213,513	168,430
1,497	0	126,202	118,500	-7,702
0	0	15,580	13,753	-1,827
0	0	1,953	2,718	765
0	0	166,269	153,161	-13,108
0	0	2,359	28,250	25,891
0	0	1,960	12,589	10,629
0	0	57,337	67,320	9,983
49	0	25,250	18,159	-7,091
0	0	5,625	3,930	-1,695
0	0	2,737	0	-2,737
0	0	69,718	0	-69,718
0	0	0	0	0
<u>1,546</u>	<u>2,805</u>	<u>1,934,518</u>	<u>2,047,714</u>	<u>113,196</u>
<u>-20</u>	<u>35</u>	<u>190,735</u>	<u>0</u>	<u>190,735</u>
0	0	0	0	0
0	35	181,939	0	-181,939
0	-35	-181,939	0	181,939
-20	0	8,796	0	8,796
0	0	-34,434	0	34,434
<u>\$ -20</u>	<u>\$ 0</u>	<u>\$ -25,638</u>	<u>\$ 0</u>	<u>\$ -25,638</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, 1995

Revenue:

Headstart Grant Per Financial Statement
Presented on page 18

\$ 1,435,627

Deferred Revenue Recognized from
Outstanding Contracts Encumbered

0

Total Receipts From Headstart

1,435,627

Expenditure:

Total Headstart Expenditures

\$ 1,435,627

Encumbrances from Outstanding Contracts

0

Total Headstart Expenditures Charged to 94-95 Grant

\$ 1,435,627

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, 1995

	Housing Advocacy	Weather- ization Program	Total	Budget	Variance Favorable -Unfavorable
REVENUES:					
Contributions	\$ 500	\$ 120	\$ 620	\$ 0	\$ 620
Special Events	185	0	185	0	185
Service Fees	34,930	39,825	74,755	0	74,755
United Way	8,366	0	8,366	10,500	-2,134
Non Govt. Grants	59,312	2,302	61,614	82,000	-20,386
Government Grants					
Federal Grants	20,444	387,129	407,573	445,551	-37,978
County Grants	8,110	0	8,110	0	8,110
City Grants	500	0	500	0	500
State Grants	78,379	0	78,379	78,379	0
Program Income	0	67,200	67,200	70,465	-3,265
Sales	0	0	0	0	0
Sale of Assets	0	0	0	0	0
Insurance Settlement	5,402	0	5,402	0	5,402
Total Revenues	216,128	496,576	712,704	686,895	25,809
EXPENDITURES:					
Salaries	48,241	91,880	140,121	168,943	28,822
Benefits	4,154	6,213	10,367	13,957	3,590
Taxes	5,018	9,391	14,409	13,942	-467
Fees For Services	116,380	129,300	245,680	273,881	28,201
Supplies/Services	1,774	178,530	180,304	133,332	-46,972
Telephone	0	1,622	1,622	3,100	1,478
Postage	441	1,014	1,455	2,200	745
Occupancy	0	15,563	15,563	13,240	-2,323
Equipment	0	0	0	5,050	5,050
Printing/Publication	470	1,557	2,027	5,400	3,373
Travel	4,054	5,813	9,867	5,400	-4,467
Conferences/Training	474	2,832	3,306	8,450	5,144
Individual Assistance	21,971	0	21,971	40,000	18,029
Memberships	50	1,135	1,185	0	-1,185
Asset Acquisition	1,625	8,599	10,224	0	-10,224
Contingency	0	0	0	0	0
Total Expenditures	204,652	453,449	658,101	686,895	28,794
Excess of Revenues Over, -Under Expenditures	11,476	43,127	54,603	0	54,603
Other Financing Sources, -Uses:					
Transfers In	0	0	0	0	0
Transfers Out	11,781	30,221	42,002	0	-42,002
Total Other Sources, -Uses	-11,781	-30,221	-42,002	0	-42,002
Excess of Revenues Over, -Under Expenditures and Other Uses	-305	12,906	12,601	0	12,601
Beginning Fund Balance	3,027	48,735	51,762	0	51,762
Ending Fund Balance	<u>\$ 2,722</u>	<u>\$ 61,641</u>	<u>\$ 64,363</u>	<u>\$ 0</u>	<u>\$ 64,363</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, 1995

	Housing Development Corporation	CDBG Housing Services	CSBG Allocation	Affordable Housing Planning	EHA Housing	NW Area Foundation Grant
REVENUES:						
Contributions	\$ 0	\$ 0	\$ 0	\$ 500	\$ 0	\$ 0
Special Events	0	0	0	185	0	0
Service Fees	10,000	0	0	3,157	0	17,674
United Way	0	0	0	8,366	0	0
Non Govt. Grants	745	0	0	680	0	57,287
Government Grants						
Federal Grants	0	11,298	0	0	0	0
County Grants	7,610	0	0	0	0	0
City Grants	0	0	0	0	0	0
State Grants	0	0	0	0	78,379	0
Membership Fees	0	0	0	0	0	0
Program Income	0	0	0	0	0	0
Sales	0	0	0	0	0	0
Sale of Assets	0	0	0	0	0	0
Insurance Settlement	0	0	0	5,402	0	0
Total Revenues	18,355	11,298	0	18,290	78,379	74,961
EXPENDITURES:						
Salaries	14,948	8,274	0	3,061	0	18,628
Benefits	338	2,179	0	901	0	736
Taxes	1,615	845	0	252	0	2,008
Fees For Services	0	0	0	8,000	74,362	23,939
Supplies/Services	431	0	0	480	0	0
Telephone	0	0	0	0	0	0
Postage	430	0	0	0	0	11
Occupancy	0	0	0	0	0	0
Equipment	0	0	0	0	0	0
Printing/Publication	0	0	0	0	463	0
Travel	0	0	305	3,605	0	13
Conferences/Training	62	0	0	0	0	275
Individual Assistance	0	0	0	0	0	21,971
Memberships	50	0	0	0	0	0
Asset Acquisition	0	0	0	1,625	0	0
Total Expenditures	17,874	11,298	305	17,924	74,825	67,581
Excess of Revenues Over, -Under Expenditures	481	0	-305	366	3,554	7,380
Other Financing Sources, -Uses:						
Transfers In	0	0	0	0	0	0
Transfers Out	481	0	0	366	3,554	7,380
Total Other Sources, -Uses	-481	0	0	-366	-3,554	-7,380
Excess of Revenues Over, -Under Expenditures and Other Uses	0	0	-305	0	0	0
Beginning Fund Balance	25	0	305	2,269	428	0
Ending Fund Balance	\$ 25	\$ 0	\$ 0	\$ 2,269	\$ 428	\$ 0

Fair Housing History	HUD PTAG	Total Housing Advocacy
\$ 0	\$ 0	500
0	0	185
4,099	0	34,930
0	0	8,366
600	0	59,312
0	9,146	20,444
500	0	8,110
500	0	500
0	0	78,379
0	0	0
0	0	0
0	0	0
0	0	0
0	0	5,402
<u>5,699</u>	<u>9,146</u>	<u>216,128</u>
0	3,330	48,241
0	0	4,154
0	298	5,018
4,845	5,234	116,380
854	9	1,774
0	0	0
0	0	441
0	0	0
0	0	0
0	7	470
0	131	4,054
0	137	474
0	0	21,971
0	0	50
0	0	1,625
<u>5,699</u>	<u>9,146</u>	<u>204,652</u>
<u>0</u>	<u>0</u>	<u>11,476</u>
0	0	0
<u>0</u>	<u>0</u>	<u>11,781</u>
<u>0</u>	<u>0</u>	<u>-11,781</u>
0	0	-305
<u>0</u>	<u>0</u>	<u>3,027</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>2,722</u>

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, 1995

	PGE Rebates	N.W. Gas Rebates	D. O. E. Weatherization	PVE Weatherization	EXXON Weatherization	LIEAP Weather- ization
REVENUES:						
Contributions	\$ 120	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Special Events	0	0	0	0	0	0
Service Fees	39,792	33	0	0	0	0
United Way	0	0	0	0	0	0
Non Govt. Grants	2,302	0	0	0	0	0
Government Grants						
Federal Grants	0	0	98,942	3,784	41,138	198,265
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	52,716	14,484	0	0	0	0
Sales	0	0	0	0	0	0
Sale of Assets	0	0	0	0	0	0
Total Revenues	94,930	14,517	98,942	3,784	41,138	198,265
EXPENDITURES:						
Salaries	4,403	0	19,228	1,084	5,242	39,942
Benefits	4,326	0	218	677	0	895
Taxes	630	0	2,238	473	553	3,075
Fees For Services	35,832	0	15,467	1,550	16,036	40,815
Supplies/Services	7,011	0	42,221	0	19,307	109,991
Telephone	437	0	683	0	0	502
Postage	1,014	0	0	0	0	0
Occupancy	8,942	0	3,803	0	0	2,818
Equipment	0	0	0	0	0	0
Printing/Publication	1,557	0	0	0	0	0
Travel	3,904	0	1,682	0	0	227
Conferences/Training	1,663	0	1,169	0	0	0
Memberships	1,135	0	0	0	0	0
Asset Acquisition	8,599	0	0	0	0	0
Contingency	0	0	0	0	0	0
Total Expenditures	79,453	0	86,709	3,784	41,138	198,265
Excess of Revenues Over, -Under Expenditures	15,477	14,517	12,233	0	0	0
Other Financing Sources, -Uses:						
Transfers In	0	0	0	0	0	0
Transfers Out	2,571	14,517	12,233	0	0	0
Total Other Sources, -Uses	-2,571	-14,517	-12,233	0	0	0
Excess of Revenues Over, -Under Expenditures and Other Uses	12,906	0	0	0	0	0
Beginning Fund Balance	29,294	20,043	-602	0	0	0
Ending Fund Balance	\$ 42,200	\$ 20,043	\$ -602	\$ 0	\$ 0	\$ 0

CDBG Comprehensive	CDBG Self-Help Weather- ization	Total
\$ 0	\$ 0	\$ 120
0	0	0
0	0	39,825
0	0	0
0	0	2,302
20,000	25,000	387,129
0	0	0
0	0	0
0	0	0
0	0	67,200
0	0	0
0	0	0
<u>20,000</u>	<u>25,000</u>	<u>496,576</u>
0	21,981	91,880
0	97	6,213
0	2,422	9,391
19,600	0	129,300
0	0	178,530
0	0	1,622
0	0	1,014
0	0	15,563
0	0	0
0	0	1,557
0	0	5,813
0	0	2,832
0	0	1,135
0	0	8,599
0	0	0
<u>19,600</u>	<u>24,500</u>	<u>453,449</u>
<u>400</u>	<u>500</u>	<u>43,127</u>
0	0	0
<u>400</u>	<u>500</u>	<u>30,221</u>
<u>-400</u>	<u>-500</u>	<u>-30,221</u>
0	0	12,906
<u>0</u>	<u>0</u>	<u>48,735</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 61,641</u>

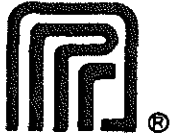
WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION, INC.
WASHINGTON COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 MULTI-SERVICE CENTER FUND
 For The Year Ended June 30, 1995

	Multi- Service Center	Budget	Variance Favorable -Unfavorable
REVENUES:			
Contributions	\$ 103,787	\$ 350,000	\$ -246,213
Special Events	2,948	0	2,948
Service Fees	1,762	0	1,762
United Way	0	0	0
Non Govt. Grants	0	0	0
Government Grants			
Federal Grants	998,000	324,000	674,000
County Grants	0	0	0
City Grants	0	0	0
State Grants	0	0	0
Program Income	0	0	0
Sales	2,650	0	2,650
Sale of Assets	0	0	0
Total Revenues	1,109,147	674,000	435,147
EXPENDITURES:			
Salaries	155,850	81,000	-74,850
Benefits	8,493	14,000	5,507
Taxes	15,630	8,500	-7,130
Fees For Services	1,837,749	50,000	-1,787,749
Supplies/Services	282,675	3,000	-279,675
Telephone	0	250	250
Postage	967	1,500	533
Occupancy	14,967	0	-14,967
Equipment	0	0	0
Printing/Publication	3,506	2,000	-1,506
Travel	656	200	-456
Conferences/Training	546	500	-46
Individual Assistance	47	0	-47
Memberships	0	0	0
Asset Acquisition	18,427	0	-18,427
Contingency	0	1,250,000	1,250,000
Total Expenditures	2,339,513	1,410,950	-928,563
Excess of Revenues Over, -Under Expenditures	-1,230,366	-736,950	-493,416
Other Financing Sources, -Uses:			
Issuance of Long Term Debt	1,031,160	736,950	294,210
Transfers In	0	0	0
Transfers Out	5,963	0	-5,963
Total Other Sources, -Uses	1,025,197	736,950	288,247
Excess of Revenues Over, -Under Expenditures and Other Uses	-205,169	0	-205,169
Beginning Fund Balance	13,853	0	13,853
Ending Fund Balance	\$ -191,316	\$ 0	\$ -191,316

GRANT COMPLIANCE REVIEW

This Page Intentionally Left Blank



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

October 9, 1995

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

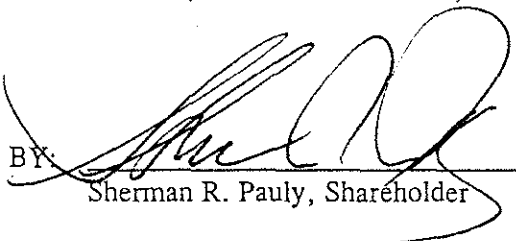
INDEPENDENT AUDITORS' REPORT ON
SCHEDULE OF FEDERAL FINANCIAL AWARDS

We have audited the financial statements of Washington County Community Action Organization, for the year ended June 30, 1995, and have issued our report thereon dated October 9, 1995. 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, 1995

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTORS NUMBER	PROGRAM OR AWARD AMOUNT
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Direct From Department of Health and Human Services:			
Headstart	13.600	10CH007129	\$ 1,435,627
Passed Through Oregon State Department of Community Services:			
Community Services Block Grant	93.569	CS-93/95 50199-006	159,638
LEAP Home Energy Assistance	93.568	N/A	186,518
LEAP Home Energy Assistance	93.568	N/A	206,791
LEAP Fuel Assistance	93.568	N/A	67,993
LEAP Fuel - Client Reimbursement	93.568	N/A	308,672
LEAP Fuel - Client Reimbursement	93.568	N/A	346,831
Total LEAP			
Total Department of Health and Human Services			
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Direct From Department of Housing and Urban Development:			
Preservation Technical Assistance Grant	14.187	N/A	23,389
Passed Through Oregon State Department of Community Services:			
Supplemental Assistance for Facilities to Assist the Homeless	14.236	C050199	138,311
Supplemental Assistance for Facilities to Assist the Homeless	14.236	C050199	142,586
Total Supplemental Assistance for Facilities to Assist the Homeless			
Passed Through Washington County Housing Authority:			
Emergency shelter Grants Program	14.231	N/A	59,802
Community Development Block Grant:			
Self Help Weatherization	14.218	N/A	25,000
Building Fund	14.218	N/A	998,000
Comprehensive Weatherization	14.218	N/A	20,000
Housing Services	14.218	N/A	11,298
Homeless Prevention	14.218	N/A	3,500
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	91,255
Food & Shelter Program (FEMA X)	83.523	N/A	94,663
Total Federal Emergency Management Agency			

(1) Major Program

<u>GRANT PERIOD</u>	<u>DEFERRED REVENUE July 1, 1994</u>	<u>RECEIPTS</u>	<u>EXPENDITURES</u>	<u>DEFERRED REVENUE June 30, 1995</u>
7/1/94 - 6/30/95	\$ 0	\$ 1,435,627 (1)	\$ 1,435,627	\$ 0
7/1/94 - 6/30/95	0	159,638 (1)	159,638	0
1/1/95 - 6/30/95	0	56,579	42,192	14,387
1/1/94 - 3/31/95	0	156,073	156,073	0
10/1/94 - 6/30/95	0	67,993	67,993	0
10/1/94 - 7/1/95	0	308,615	308,195	420
1/1/93 - 9/30/94	0	300	300	0
	<u>0</u>	<u>589,560 (1)</u>	<u>574,753</u>	<u>14,807</u>
	<u>0</u>	<u>2,184,825</u>	<u>2,170,018</u>	<u>14,807</u>
7/1/94 - 6/30/95	0	9,146	9,146	0
7/1/94 - 6/30/95	0	25,305	25,305	0
7/1/93 - 6/30/94	0	127,586	127,586	0
	<u>0</u>	<u>152,891 (1)</u>	<u>152,891</u>	<u>0</u>
7/1/94 - 6/30/95	0	44,802	44,802	0
7/1/94 - 6/30/95	0	25,000	25,000	0
7/1/94 - 6/30/95	0	998,000	998,000	0
7/1/94 - 6/30/95	0	20,000	20,000	0
7/1/94 - 6/30/95	0	11,298	11,298	0
7/1/94 - 6/30/95	0	3,500	3,500	0
	<u>0</u>	<u>1,057,798 (1)</u>	<u>1,057,798</u>	<u>0</u>
	<u>0</u>	<u>1,264,637</u>	<u>1,264,637</u>	<u>0</u>
10/1/94 - 9/30/95	0	87,012	87,012	0
10/1/93 - 9/30/94	21,773	0	21,773	0
	<u>21,773</u>	<u>87,012 (1)</u>	<u>108,785</u>	<u>0</u>

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION
WASHINGTON COUNTY, OREGON

SCHEDULE OF FEDERAL FINANCIAL AWARDS
 For The Year Ended June 30, 1995

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	48,865
Weatherization Assistance for Low Income Persons	81.042	C010199-002	125,531
Total Department of Energy			
<u>DEPARTMENT OF AGRICULTURE</u>			
Passed Through Oregon State Department of Education:			
National School Lunch Program - Headstart Meals	10.558	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	N/A
Petroleum Violation - Exxon	N/A	N/A	N/A
Total Petroleum Violation Escrow			
TOTAL FEDERAL ASSISTANCE			
(1) Major Program			
<u>Reconciliation to Revenue:</u>			
Receipts of Federal Awards			
Plus Deferred Revenue 7/1/94			
Less Deferred Revenue 6/30/95			
Revenue Recognized in Financial Statements			

<u>GRANT PERIOD</u>	<u>DEFERRED REVENUE July 1, 1994</u>	<u>RECEIPTS</u>	<u>EXPENDITURES</u>	<u>DEFERRED REVENUE June 30, 1995</u>
4/1/95 - 6/30/95	0	15,000	13,846	1,154
4/1/94 - 3/31/95	0	85,096	85,096	0
	<u>0</u>	<u>100,096 (1)</u>	<u>98,942</u>	<u>1,154</u>
7/1/94 - 6/30/95	0	100,767	100,767	0
	<u>0</u>	<u>100,767 (1)</u>	<u>100,767</u>	<u>0</u>
7/1/94 - 6/30/95	0	3,784	3,784	0
7/1/94 - 6/30/95	17,102	24,036	41,138	0
	<u>17,102</u>	<u>27,820</u>	<u>44,922</u>	<u>0</u>
	<u>\$ 38,875</u>	<u>\$ 3,765,157</u>	<u>\$ 3,788,071</u>	<u>\$ 15,961</u>

\$ 3,765,157
 38,875
15,961
\$ 3,788,071

This Page Intentionally Left Blank



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

October 9, 1995

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, 1995, and have issued our report thereon dated October 9, 1995. We have also audited the Organization's compliance with requirements applicable to major federal financial assistance programs and have issued our report thereon dated October 9, 1995.

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, 1995, 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, 1995, Washington County Community Action Organization expended 95 percent of its total federal financial assistance under major federal financial assistance programs.

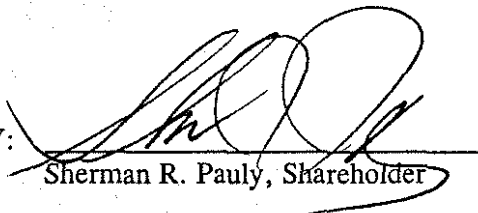
We performed tests of controls, as required by OMB Circular A-133, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material non-compliance with specific requirements, general requirements 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.

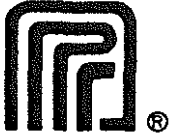
This report is intended for the information of the audit committee, management, and others within the organization. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

PAULY, ROGERS AND CO., P.C.

BY:


Sherman R. Pauly, Shareholder

This Page Intentionally Left Blank



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

October 9, 1995

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, 1995, and have issued our report thereon dated October 9, 1995.

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.

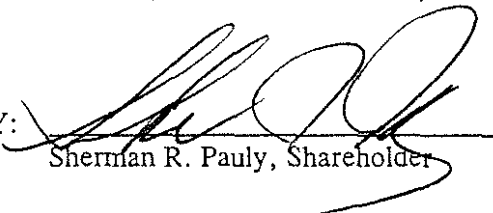
The results of our tests indicate that, with respect to the items tested, Washington county Community Action Organization complied in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe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

This Page Intentionally Left Blank



PAULY, ROGERS AND CO., P.C.

CERTIFIED PUBLIC ACCOUNTANTS

October 9, 1995

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

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, 1995 and have issued our report thereon dated October 9, 1995.

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, 1995:

- 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

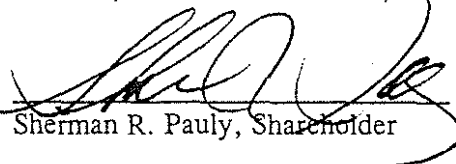
Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Audits of Educational Institutions and Other Nonprofit Organizations." Our procedures were substantially less in scope than an audit, the objective of which is the expression 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

This Page Intentionally Left Blank



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

October 9, 1995

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, 1995 and have issued our report thereon dated October 9, 1995.

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, 1995. 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.

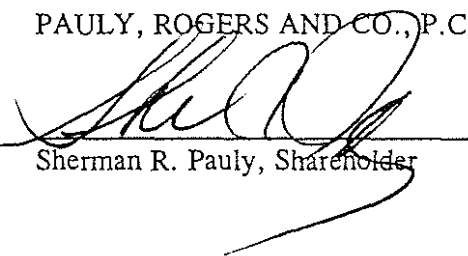
The results of our audit procedures did not disclose any immaterial instances of noncompliance with the requirements referred to in the second paragraph.

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, 1995.

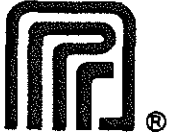
This report is intended for the information of the Finance Committee, the Board of Directors and management. However, this report is a matter of public record and its distribution is not limited.

PAULY, ROGERS AND CO., P.C.

BY:


Sherman R. Pauly, Shareholder

This Page Intentionally Left Blank



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

October 9, 1995

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, 1995 and have issued our report thereon dated October 9, 1995.


In connection with our audit of the 1994-95 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, 1995. 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

This Page Intentionally Left Blank