

**Community Action Organization
BALANCE SHEET**

	06/30/06	06/30/07	06/30/08	November FY 2009	December FY 2009	Change
ASSETS						
CURRENT ASSETS						
CASH A/P 799	\$405,166.03	\$198,920.10	\$1,480,890.82	\$919,794.02	\$803,887.19	(\$115,906.83)
OD CASH RESERVE	249,521.00	242,321.64	242,321.64	242,321.64	242,321.64	0.00
HS CASH RESERVE	0.00	208,238.22	208,238.22	208,238.22	208,238.22	0.00
WX CASH RESERVE	244,036.00	357,549.11	357,549.11	357,549.11	357,549.11	0.00
CASH PR 801	(12,486.91)	(12,696.31)	(14,616.46)	(12,134.12)	(10,818.44)	1,315.68
CASH CAPITAL FUND	0.00	25,620.32	52,253.26	77,864.46	77,996.02	131.56
CASH ACH DEPOSIT 598	0.00	0.00	0.00	639.30	0.00	(639.30)
CASH CLEARING	0.00	0.00	0.00	0.00	(692.64)	(692.64)
Total Cash	886,236.12	1,019,953.08	2,326,636.59	1,794,272.63	1,678,480.90	(115,791.73)
PETTY CASH	200.00	200.00	200.00	200.00	200.00	0.00
SAVINGS BOND HHS	350.00	350.00	350.00	350.00	350.00	0.00
POSTAGE IMPRESS CAO BLDG	3,044.54	3,044.54	3,044.54	3,044.54	3,044.54	0.00
ACCOUNTS RECEIVABLE	477,166.74	684,380.54	652,147.67	907,155.77	823,744.98	(83,410.79)
PLEDGES A/R	81,356.00	42,397.62	30,573.10	30,573.10	30,573.10	0.00
ALLOWANCES	0.00	0.00	30,506.94	3,837.66	10,874.63	7,036.97
Total Current Assets	1,448,353.40	1,750,325.78	3,043,458.84	2,739,433.70	2,547,268.15	(192,165.55)
FIXED ASSETS						
LOAN FEES	14,592.00	14,592.00	14,592.00	14,592.00	14,592.00	0.00
LAND & BUILDING	2,939,609.00	2,939,609.00	2,945,960.00	2,945,960.00	2,945,960.00	0.00
MAJOR EQUIPMENT	93,361.00	205,702.00	191,010.40	191,010.40	191,010.40	0.00
VEHICLES	78,275.00	187,853.00	257,614.65	257,614.65	257,614.65	0.00
ACCUMULATED DEPRECIATION	(931,725.31)	(1,105,180.14)	(1,158,708.89)	(1,158,708.89)	(1,158,708.89)	0.00
Total Fixed Assets	2,194,111.69	2,242,575.86	2,250,468.16	2,250,468.16	2,250,468.16	0.00
Total Assets	3,642,465.09	3,992,901.64	5,293,927.00	4,989,901.86	4,797,736.31	(192,165.55)
LIABILITIES AND NET EQUITY						
CURRENT LIABILITIES						
ACCOUNTS PAYABLE	391,756.04	561,844.79	591,767.37	686,844.39	459,874.87	(226,969.52)
WAGES PAYABLE	0.00	0.00	187,021.16	(13,503.32)	(13,503.32)	0.00
EMPLOYEE BENEFITS PAYABLE	0.00	0.00	0.00	(1,019.76)	(646.85)	372.91
EMPLOYER BENEFITS PAYABLE	0.00	0.00	40,362.77	34,461.13	51,323.41	16,862.28
OTHER PAYROLL PAYABLE	0.00	0.00	0.00	1,141.83	(275.81)	(1,417.64)
EMPLOYER TAX PAYABLE	45,323.60	43,423.47	64,511.68	31,408.57	44,673.15	13,264.58
WORKERS COMP	0.00	0.00	0.00	16,631.78	23,330.93	6,699.15
DEFERRED REVENUE	311,880.14	46,644.52	566,464.88	0.00	0.00	0.00
EMPLOYEE LEAVE	141,693.03	142,255.48	117,006.11	117,006.11	117,006.11	0.00
Total Current Liabilities	890,652.81	794,168.24	1,567,133.97	872,970.73	681,782.49	(191,188.24)
LONG TERM LIABILITIES						
NOTES PAYABLE COLUMBIA BANK	1,259,734.78	1,234,011.04	1,204,203.67	1,191,484.81	1,188,733.13	(2,751.68)
NOTES PAYABLE LINE OF CREDIT	250,000.00	205,000.00	205,000.00	205,000.00	205,000.00	0.00
Total Long Term Liabilities	1,509,734.78	1,439,011.04	1,409,203.67	1,396,484.81	1,393,733.13	(2,751.68)
Total Liabilities	2,400,387.59	2,233,179.28	2,976,337.64	2,269,455.54	2,075,515.62	(193,939.92)
NET ASSETS						
BEGINNING NET ASSETS	(1,186,592.53)	(1,050,534.50)	(643,760.33)	(643,760.33)	(643,760.33)	0.00
DEPRECIATION	0.00	116,441.00	116,441.00	116,441.00	116,441.00	0.00
Non-Cash Assets	2,292,612.00	2,292,612.00	2,292,612.00	2,292,612.00	2,292,612.00	0.00
Change in Net Assets	136,058.03	401,203.86	552,296.69	955,153.65	956,928.02	1,774.37
Total Net Assets	1,242,077.50	1,759,722.36	2,317,589.36	2,720,446.32	2,722,220.69	1,774.37
Total Liabilities and Net Assets	3,642,465.09	3,992,901.64	5,293,927.00	4,989,901.86	4,797,736.31	(192,165.55)

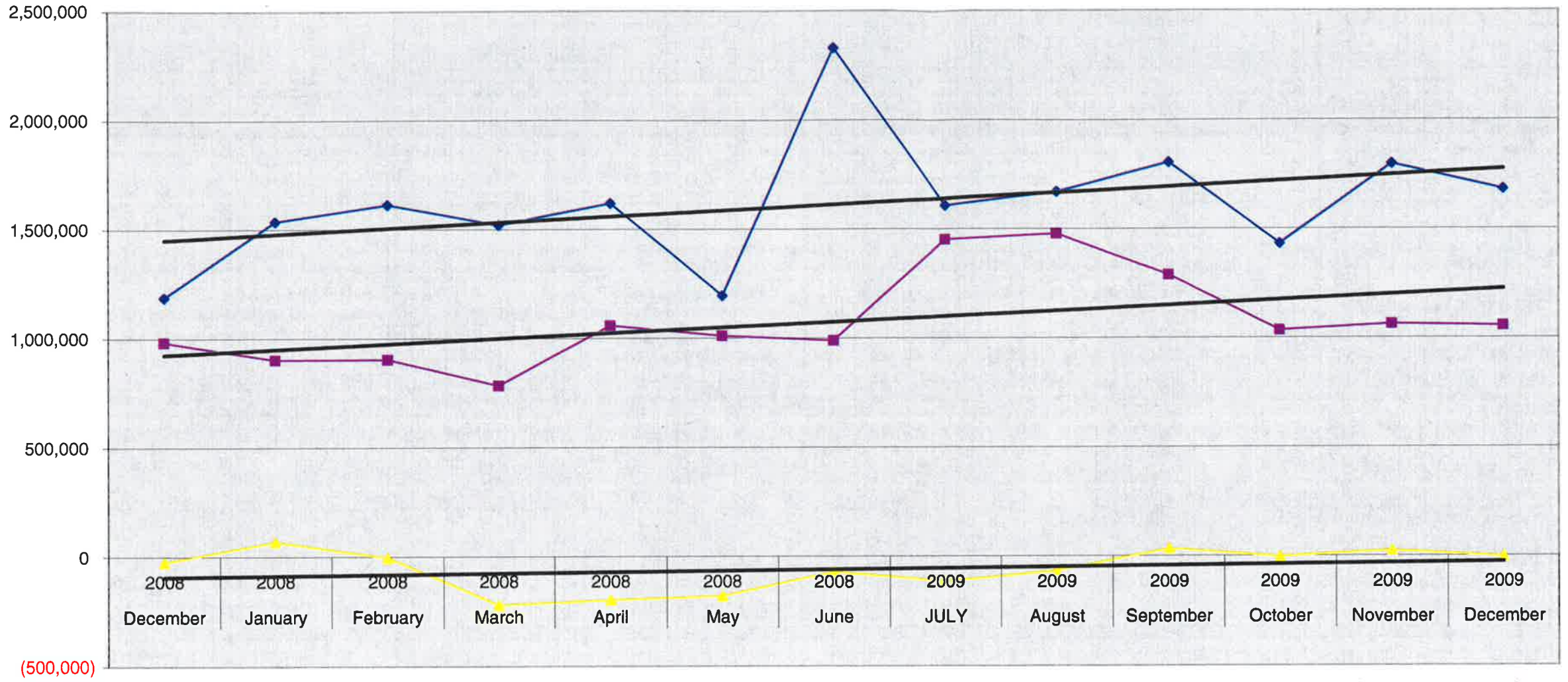
Community Action Organization
 Summary Current & Year to Date
 For the Seven Months Ending December 31, 2008

Description	December 2009	YTD 2009	Budget FY 2009	50% Percent Spent
Revenue				
REVENUE FEDERAL	\$607,333.00	\$1,680,875.84	4,628,530	36.3%
REVENUE OTHER GOVT	0.00	0.00	419,892	0.0%
REVENUE CNTY	85,223.64	545,019.17	940,336	58.0%
REVENUE STATE	651,714.62	4,944,645.99	10,058,265	49.2%
REVENUE STATE DHS	38,004.60	334,976.78	0	0.0%
REVENUE CITY OF BANKS	0.00	0.00	500	0.0%
REVENUE CITY OF BEAVERTON	0.00	20,000.00	6,787	294.7%
REVENUE CITY OF TIGARD	0.00	5,000.00	0	0.0%
REVENUE CITY OF TUALATIN	0.00	2,000.00	2,000	100.0%
REVENUE CITY OF HILLSBORO	0.00	0.00	8,000	0.0%
REVENUE CITY OF FOREST GROVE	0.00	1,000.00	2,000	50.0%
REVENUE CITY OF NORTH PLAINS	0.00	0.00	1,000	0.0%
REVENUE USDA	21,045.95	142,250.91	300,000	47.4%
REVENUE CORP/FOUNDATIONS	54,997.82	551,627.93	955,729	57.7%
REVENUE CORP/FOUNDATION UNREST	0.00	4,678.37	0	0.0%
REVENUE UW OTHER	40.00	3,597.62	22,000	16.4%
CONTRIBUTIONS RESTRICTED	3,515.00	15,885.00	26,500	59.9%
CONTRIBUTIONS UNRESTRICTED	41,864.02	73,313.08	138,500	52.9%
PROGRAM FEES	4,984.00	62,223.95	128,000	48.6%
REVENUE BAD DEBIT	0.00	(9,165.00)	0	0.0%
REVENUE GENERAL	1,986.60	27,979.49	90,057	31.1%
SALES	236.65	368.50	4,000	9.2%
REBATES	5,227.31	141,957.63	200,000	71.0%
REPAYMENTS	250.00	1,687.62	1,500	112.5%
<i>Total Revenues</i>	<i>1,516,423.21</i>	<i>8,549,922.88</i>	<i>17,933,596</i>	<i>47.7%</i>
<i>Total Combined Revenue</i>	<i>1,516,423.21</i>	<i>8,549,922.88</i>	<i>17,933,596</i>	<i>47.7%</i>
Expenses				
Employee Costs:	855,734.52	4,244,818.76	10,187,421	41.7%
Supply Costs:	10,198.62	116,613.38	271,999	42.9%
Fuel Costs:	4,745.20	23,162.54	74,714	31.0%
Professional Costs:	65,680.54	427,108.41	481,826	88.6%
Communications Costs:	29,921.40	164,059.29	375,507	43.7%
Travel Costs:	7,665.07	56,753.55	129,742	43.7%
Marketing Costs:	1,651.15	9,700.85	46,358	20.9%
Rent Costs:	56,658.56	339,048.59	703,660	48.2%
Insurance Costs:	0.00	27,546.08	128,170	21.5%
Utility Costs:	9,859.06	43,039.34	111,616	38.6%
Repair & Maint Costs:	27,463.17	96,925.09	190,418	50.9%
Miscellaneous Costs:	13,217.95	162,921.74	331,073	49.2%
Client Costs:	491,156.97	2,680,648.86	5,489,754	48.8%
<i>Total Expenses</i>	<i>1,573,952.21</i>	<i>8,392,346.48</i>	<i>18,522,258</i>	<i>45.3%</i>
Transfers	(33,343.37)	(214,405.04)	-440,016	48.7%
<i>Total All Expenses</i>	<i>1,540,608.84</i>	<i>8,177,941.44</i>	<i>18,082,242</i>	<i>45.2%</i>
<i>Change in Net Assets</i>	<i>(24,185.63)</i>	<i>371,981.44</i>	<i>-148,647</i>	
<i>Net Assets, End of Year</i>	<i>(24,185.63)</i>	<i>371,981.44</i>	<i>-148,647</i>	

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Cash Management

◆ Cash
 ■ Net Cash
 ▲ Cash Flow
 — Linear (Cash)
 — Linear (Net Cash)
 — Linear (Cash Flow)



(500,000)

Community Action Organization

For the Seven Months Ending December 31, 2008

Description	YTD April 2000	YTD December 2008	YTD January 2008	YTD February 2008	YTD March 2008	YTD April 2008	YTD May 2008	YTD June 2008	YTD JULY 2009	YTD August 2009	YTD September 2009	YTD October 2009	YTD November 2009	YTD December 2009
Cash Summary														
Balance Sheet Cash Accounts Actual	165,152	1,185,974	1,533,639	1,610,627	1,517,970	1,616,776	1,192,481	2,326,687	1,604,806	1,667,858	1,803,264	1,429,460	1,794,273	1,678,481
Less Reserved Cash	(\$494,908)	(\$859,663)	(\$859,819)	(\$907,948)	(\$908,068)	(\$908,170)	(\$908,268)	(\$1,426,827)	(\$860,457)	(\$885,561)	(\$885,706)	(\$885,846)	(\$885,973)	(\$886,105)
Unrestricted and Grant Cash Balance	(329,756)	326,311	673,820	702,679	609,901	708,606	284,213	899,860	744,349	782,297	917,558	543,614	908,299	792,376
Quick Asset Liability Test														
Unrestricted and Grant Cash Balance	(329,756)	326,311	673,820	702,679	609,901	708,606	284,213	899,860	744,349	782,297	917,558	543,614	908,299	792,376
Accounts Receivable	\$238,114	\$1,054,290	\$688,018	\$785,704	\$606,568	\$412,557	\$811,000	\$652,148	\$821,572	\$893,960	\$756,043	\$873,577	\$907,156	\$823,745
Payables:														
Accounts Payable	(\$187,570)	(\$373,462)	(\$322,221)	(\$572,856)	(\$528,783)	(\$219,224)	(\$215,448)	(\$531,573)	(\$228,867)	(\$194,673)	(\$332,284)	(\$487,031)	(\$686,844)	(\$459,875)
Payroll Payable	(\$227,859)	(\$27,356)	(\$141,044)	(\$14,588)	\$93,298	\$153,695	\$128,399	(\$34,158)	\$110,808	(\$7,882)	(\$55,954)	\$101,306	(\$69,120)	(\$104,902)
Net Cash	(507,071)	979,783	898,573	900,939	780,984	1,055,633	1,008,163	986,277	1,447,862	1,473,701	1,285,362	1,031,465	1,059,490	1,051,345
Cash Flow Surplus/(Deficit)	(824,664)	(25,877)	66,896	(5,724)	(222,167)	(199,563)	(182,055)	(72,967)	(116,108)	(69,612)	31,852	(4,779)	22,326	(4,354)