

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION
WASHINGTON COUNTY, OREGON

FINANCIAL REPORT

For the Year Ended 1990

This page intentionally left blank.

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION
WASHINGTON COUNTY, OREGON

BOARD MEMBER LIST
1989-90

<u>TERM ENDS</u>	<u>PRIVATE SECTOR REPRESENTATIVES</u>	<u>ALTERNATIVES</u>
6/92	Bob Casey (Casey Consulting Firm) PO Box 1128 Beaverton, OR 97075	
6/91	E.N. "Al" Foltz 2230 SE 32nd Ave Hillsboro, OR 97123	Kathy Heisler 3146 Watercrest Rd Forest Grove, OR 97116
6/91 (2)	Shirley Harper (St. Andrews Lutheran Church) Portland, OR 97229	Lynda Tatum (PGE) 14655 SW Old Schools Ferry Beaverton, OR 97007
6/90	Maria Loreda (Virginia Garcia Clinic) PO Box 567 Cornelius, OR 97113	
6/90	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	Vacant	
	<u>PUBLIC SECTOR REPRESENTATIVES</u>	<u>ALTERNATES</u>
6/90	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 PO Box 4755 Beaverton, OR 97076	
6/92	Mayor Shirley Huffman City of Hillsboro 123 W Main Hillsboro, OR 97123	Don Shurbier 224 NE 19th Ct Hillsboro, OR 97123
6/90 (2)	Commissioner John Meek Wash. Co. Board of Commissioners PO Box 1327 Hillsboro, OR 97123	Mary Sorenson Health & Human Services 155 W 1st Ave Hillsboro, OR 97123
6/92	Representative Tom Brian 7630 SW Fir Tigard, OR 97223	Derene Neurisse 14145 SW 164th Ave Tigard, OR 97224
6/91	Vacant	

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION
WASHINGTON COUNTY, OREGON

BOARD MEMBER LIST (CON'T)
1989-90

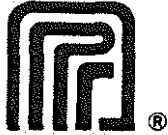
<u>TERM ENDS</u>	<u>LOW INCOME SECTOR REPRESENTATIVES</u>	<u>ALTERNATES</u>
6/91	Jose Jaime, Education Director Centro Cultural 1110 N Adair PO Box 708 Cornelius, OR 97113	Ramon Olivas, Parole Probation Officer #2 584 SE 12th Hillsboro, OR 97123
6/90 (2)	Gale Paterson, Director Hillsboro Legal Services 230 NE 2nd Hillsboro, OR 97124	Marco Hernandez 1941 NE Buffalo Portland, OR 97211
6/92 (2)	Sister Ina Marie Nosack St. Alexander Church 3716 22nd Ave Forest Grove, OR 97116	
6/92	Phil Deas, Manager Adult & Family Services 12901 SW Jenkins Rd Suite B Beaverton, OR 97005	
6/90 (2)	Juan Urrutia A Child's Place/ Un Lugar Para Ninos 19020 SW Johnson Aloha, OR 97006	Carole Moore 11909 SW 95th #5 Tigard, OR 97223
6/91 (2)	John Vazquez Head Start Policy Council 17235 SW Heritage Ct #35 Aloha, OR 97006	Tambra Stocker Rt 1, Box 311 Gaston, OR 97119

WASHINGTON COUNTY COMMUNITY ACTION ORGANIZATION
WASHINGTON COUNTY, OREGON

TABLE OF CONTENTS

	<u>PAGE NUMBER</u>
FINANCIAL SECTION:	
INDEPENDENT AUDITOR'S 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	4
Notes to Combined Financial Statements	5
SUPPLEMENTARY SCHEDULES:	
Schedule of Revenues, Expenditures and Changes in Fund Balance - All Unrestricted Funds	8
Schedule of Revenues, Expenditures and Changes in Fund Balance - Administration	10
Schedule of Revenues, Expenditures and Changes in Fund Balance - Resources Development Program	12
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	17
Schedule of Revenues, Expenditures and Changes in Fund Balance - Shelter and Transitional Housing	18
Schedule of Revenues, Expenditures and Changes in Fund Balance - All Child Development Programs	20
Schedule of Revenues, Expenditures and Changes in Fund Balance - All Housing and Energy Programs	22
Schedule of Revenues, Expenditures and Changes in Fund Balance - Housing Advocacy Programs	23
Schedule of Revenues, Expenditures and Changes in Fund Balance - Weatherization / Home Repair Programs	24
Schedule of Revenues, Expenditures and Changes in Fund Balance - All Hunger and Nutrition Programs	25
GRANT COMPLIANCE REVIEW:	
Report on Federal Financial Assistance Programs	26
Schedule of Federal Financial Assistance	27
Report on Compliance with Laws and Regulations	28
Report on Internal Controls (Accounting and Administrative)	30

This page intentionally left blank.



PAULY, ROGERS and Co., P.C.

P.O. BOX 23684 • 12950 S.W. PACIFIC HIGHWAY
PORTLAND, OREGON 97223 • (503) 620-2632

CERTIFIED PUBLIC ACCOUNTANTS

SHERMAN R. PAULY
ROY R. ROGERS
DALE R. LECKEY
KARLA J. LENOX
SUSAN S. BECHTOL

September 19, 1990

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, 1990 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-110. 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, 1990, 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 through 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, 1990
(With Comparative Totals for 1989)

	Unrestricted Funds	Restricted Funds
ASSETS		
Cash	\$ 0	\$ 0
Investments	2,860	0
Due From Other Funds	86,758	0
Accounts Receivable	0	171,946
Prepaid Expenses	0	19,308
Fixed Assets	0	0
	\$ 89,618	\$ 191,254
Total Assets	\$ 89,618	\$ 191,254
LIABILITIES and FUND BALANCE		
Liabilities:		
Cash in Bank Less		
Outstanding Checks	\$ 0	\$ 80,288
Accounts Payable	0	59,231
Due To Other funds	0	86,758
Deferred Revenue	0	13,116
	\$ 0	\$ 239,393
Total Liabilities	\$ 0	\$ 239,393
Fund Balances:		
Current Unrestricted:		
Designated By The Governing Board For:		
Building Reserve	\$ 38,000	\$ 0
Working Capital	52,000	0
Undesignated	-382	0
Current Restricted	0	-48,139
Land, Building and Equipment:		
Equity in Fixed Assets	0	0
	\$ 89,618	\$ -48,139
Total Fund Balances	\$ 89,618	\$ -48,139
Total Liabilities and Fund Balances	\$ 89,618	\$ 191,254

The accompanying notes are an integral part of this statement

<u>Plant Fund</u>	<u>Total</u>	<u>1989 Total</u>
\$ 0	\$ 0	\$ 18,091
0	2,860	2,860
0	86,758	0
0	171,946	169,677
0	19,308	29,673
<u>765,135</u>	<u>765,135</u>	<u>763,984</u>
<u>\$ 765,135</u>	<u>\$ 1,046,007</u>	<u>\$ 984,285</u>
\$ 0	\$ 80,288	\$ 0
0	59,231	133,380
0	86,758	0
0	13,116	3,497
<u>\$ 0</u>	<u>\$ 239,393</u>	<u>\$ 136,877</u>
0	38,000	38,000
0	52,000	52,000
0	-382	-6,576
0	-48,139	0
<u>765,135</u>	<u>765,135</u>	<u>763,984</u>
<u>\$ 765,135</u>	<u>\$ 806,614</u>	<u>\$ 847,408</u>
<u>\$ 765,135</u>	<u>1,046,007</u>	<u>984,285</u>

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, 1990
(With comparative totals for 1989)

	Unrestricted Funds	Restricted Funds	Plant Fund	Total	1989 Total
REVENUES:					
Contributions	\$ 38,659	\$ 211,931	\$ 44,945	\$ 295,535	\$ 991,622
Special Events	27,641	12,894	0	40,535	0
Service Fees	37,605	21,719	0	59,324	5,473
United Way/FEMA	3,646	198,251	0	201,897	142,757
Non Govt. Grtants	0	34,321	0	34,321	71,708
Government Grants				0	
Federal Grants	27,392	1,087,417	0	1,114,809	719,848
County Grants	0	20,000	0	20,000	100,000
City Grants	0	19,550	0	19,550	156,121
State Grants	0	117,620	0	117,620	472,721
Membership Fees	0	0	0	0	0
Program Income	4,950	188,238	0	193,188	163,695
Sales	11,922	5,097	0	17,019	0
Investments	1,071	158	0	1,229	5,665
Insurance Settlement	1,153	1,291	0	2,444	0
Total Revenues	\$ 154,039	\$ 1,918,487	\$ 44,945	\$ 2,117,471	\$ 2,829,610
EXPENDITURES:					
Salaries	\$ 169,885	\$ 755,905	\$ 0	\$ 925,790	\$ 799,832
Benefits	21,403	104,795	0	126,198	91,598
Taxes	22,065	108,391	0	130,456	134,332
Fees For Services	38,859	228,542	0	267,401	346,779
Supplies/Services	22,608	197,716	0	220,324	1,060,145
Telephone	5,503	29,210	0	34,713	27,291
Postage	4,436	5,520	0	9,956	9,753
Occupancy	13,367	158,813	0	172,180	155,097
Equipment	20,932	22,663	0	43,595	4,378
Printing/Publication	15,656	18,854	0	34,310	25,045
Travel	6,187	79,190	0	85,377	76,194
Conferences/Training	4,821	18,247	0	23,068	17,922
Individual Assistance	0	36,196	0	36,196	71,036
Memberships	2,295	2,611	0	4,906	1,174
Asset Acquisition	0	0	0	0	68,232
Contingency	0	0	0	0	0
Asset Disposals	0	0	43,794	43,794	0
Total Expenditures	\$ 348,017	\$ 1,766,453	\$ 43,794	\$ 2,158,264	\$ 2,886,808
Excess of Revenues Over, -Under Expenditures	\$ -193,978	\$ 152,034	\$ 1,151	\$ -40,793	\$ -59,198
Other Financing Sources, -Uses:					
Transfers In - Administration	\$ 218,517	\$ 0	\$ 0	\$ 218,517	\$ 0
Transfers Out - Administration	10,621	207,897	0	218,518	0
Total Other Financing Sour	\$ 207,896	\$ -207,897	\$ 0	\$ -1	\$ 0
Excess of Revenue and Other Sources Over, -Under Revenues	\$ 13,918	\$ -55,863	\$ 1,151	\$ -40,794	\$ -59,198
Beginning Fund Balance	\$ 75,700	\$ 7,724	\$ 763,984	\$ 847,408	\$ 906,606
Ending Fund Balance	\$ 89,618	\$ -48,139	\$ 765,135	\$ 806,614	\$ 847,408

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, 1990

	Unrestricted Funds	Restricted Funds	Total All Funds
Resources Provided:			
Excess (deficiency) of revenue over expenditures	\$ 13,918	\$ -55,863	\$ -41,945
Increase, -decrease in working capital	<u>13,918</u>	<u>-55,863</u>	<u>-41,945</u>
Working Capital at beginning of year	<u>75,700</u>	<u>7,724</u>	<u>83,424</u>
Working Capital at end of year	<u>89,618</u>	<u>-48,139</u>	<u>41,479</u>
Changes in working capital by component:			
Current assets:			
Cash	-10,367	-7,724	-18,091
Investments	0	0	0
Due from other funds	41,849	0	41,849
Accounts Receivable	-110,854	113,123	2,269
Prepaid Expenses	<u>-29,613</u>	<u>19,248</u>	<u>-10,365</u>
Current liabilities			
Cash in bank less outstanding check	0	-80,288	-80,288
Accounts payable	122,437	-48,288	74,149
Due to other funds	-	-41,849	-41,849
Deferred revenue	<u>466</u>	<u>-10,085</u>	<u>-9,619</u>
Increase, -decrease in working capital	<u>\$ 13,918</u>	<u>\$ -55,863</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. Depreciation is not recorded on fixed assets.

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, 1990 were invested in a money market account which is stated at cost which approximates market. Bank accounts with overdrawn balances at June 30, 1990 of \$80,288 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. Investments

Investments are comprised of the following:

	<u>COST</u>	<u>MARKET</u>
Common Stocks	\$ 2,510	\$ 17,375
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>\$ 17,725</u>	<u>\$ 14,865</u>
Balance at beginning of year	<u>\$ 2,860</u>	<u>\$ 16,750</u>	<u>\$ 13,890</u>
Increase in unrealized appreciation			<u>\$ 975</u>

4. Fixed Assets

The changes in fixed assets for fiscal year 1989-90 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	165,430	37,202	16,530	186,102
Vehicle	<u>87,123</u>	<u>7,743</u>	<u>27,264</u>	<u>67,602</u>
Total	<u>\$763,984</u>	<u>\$ 44,945</u>	<u>\$ 43,794</u>	<u>\$765,135</u>

5. Donated Materials and Commodities

Contributions revenue and program expense include the estimated value of donated materials and services in the Headstart Program of \$141,092.

6. 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 \$2,500 per month through July 14, 1991, at which time it will increase to \$3,000 per month for the remaining term.

7. Fundraising Activities

The total cost of fundraising activities of WCCA0 for the year ended June 30, 1990 was \$101,128.

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, 1990

	Administration	Resource Development	Total
REVENUES:			
Contributions	\$ 89	\$ 38,570	\$ 38,659
Special Events	0	27,641	27,641
Service Fees	37,605	0	37,605
United Way/FEMA	0	3,646	3,646
Non Govt. Grtants	0	0	0
Government Grants			
Federal Grants	0	27,392	27,392
County Grants	0	0	0
City Grants	0	0	0
State grants	0	0	0
Membership Fees	0	0	0
Program Income	3,310	1,640	4,950
Sales	385	11,537	11,922
Investments	1,071	0	1,071
Insurance Settlement	1,153	0	1,153
	<u>43,613</u>	<u>110,426</u>	<u>154,039</u>
Total Revenues	\$	\$	\$
	0	0	0
EXPENDITURES:			
Salaries	\$ 121,623	\$ 48,262	\$ 169,885
Benefits	16,145	5,258	21,403
Taxes	15,002	7,063	22,065
Fees For Services	33,634	5,225	38,859
Supplies/Services	7,988	14,620	22,608
Telephone	4,361	1,142	5,503
Postage	1,588	2,848	4,436
Occupancy	9,670	3,697	13,367
Equipment	19,304	1,628	20,932
Printing/Publication	6,817	8,839	15,656
Travel	5,065	1,122	6,187
Conferences/Training	3,775	1,046	4,821
Individual Assistance	0	0	0
Memberships	1,917	378	2,295
Asset Acquisition	0	0	0
Contingency	0	0	0
	<u>246,889</u>	<u>101,128</u>	<u>348,017</u>
Total Expenditures	\$	\$	\$

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, 1990

	Administration	Resource Development	Total
		0	
Excess of Revenues Over, -Under Expenditures	\$ -203,276	\$ 9,298	\$ -193,978
Other Financing Sources, -Uses:			
Transfers In - Administration	\$ 218,517	\$ 0	\$ 218,517
Transfers Out - Administration	0	10,621	10,621
Total Other Financing Sources	\$ 218,517	\$ -10,621	\$ 207,896
		0	
Excess of Revenue and Other Sources Over, -Under Revenues	\$ 15,241	\$ -1,323	\$ 13,918
Beginning Fund Balance	\$ 0	\$ 75,700	\$ 75,700
Ending Fund Balance	\$ 15,241	\$ 74,377	\$ 89,618

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, 1990

	Fiscal Admin- istration	Executive Department	Total
REVENUES:			
Contributions	\$ 0	\$ 89	\$ 89
Special Events	0	0	0
Service Fees	0	37,605	37,605
United Way/FEMA	0	0	0
Non Govt. Grtants	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	3,310	0	3,310
Sales	0	385	385
Investments	0	1,071	1,071
Insurance Settlement	0	1,153	1,153
Total Revenues	\$ 3,310	\$ 40,303	\$ 43,613
EXPENDITURES:			
Salaries	\$ 64,944	\$ 56,679	\$ 121,623
Benefits	8,629	7,516	16,145
Taxes	8,076	6,926	15,002
Fees For Services	32,422	1,212	33,634
Supplies/Services	2,357	5,631	7,988
Telephone	2,254	2,107	4,361
Postage	623	965	1,588
Occupancy	2,714	6,956	9,670
Equipment	1,214	18,090	19,304
Printing/Publication	2,080	4,737	6,817
Travel	443	4,622	5,065
Conferences/Training	654	3,121	3,775
Individual Assistance	0	0	0
Memberships	28	1,889	1,917
Asset Acquisition	0	0	0
Contingency	0	0	0
Total Expenditures	\$ 126,438	\$ 120,451	\$ 246,889
Excess of Revenues Over, -Under Expenditures	\$ -123,128	\$ -80,148	\$ -203,276

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, 1990

	Fiscal Admin- istration	Executive Department	Total
Other Financing Sources, -Uses:			
Transfers In - Administration	\$ 121,306	\$ 97,211	\$ 218,517
Transfers Out - Administration	0	0	0
Total Other Sources, -Uses	<u>\$ 121,306</u>	<u>\$ 97,211</u>	<u>\$ 218,517</u>
Excess of Revenues Over, -Under Expenditures and Other Sources	<u>\$ -1,822</u>	<u>\$ 17,063</u>	<u>\$ 15,241</u>
Beginning Fund Balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Ending Fund Balance	<u><u>\$ -1,822</u></u>	<u><u>\$ 17,063</u></u>	<u><u>\$ 15,241</u></u>

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, 1990

	<u>Mardi Gras</u>	<u>Thrift Store</u>	<u>Resource Development</u>
REVENUES:			
Contributions	\$ 16,890	\$ 0	\$ 21,680
Special Events	25,629	0	2,012
Service Fees	0	0	0
United Way/FEMA	0	0	3,646
Non Govt. Grants	0	0	0
Government Grants			
Federal Grants	0	0	27,392
County Grants	0	0	0
City Grants	0	0	0
State Grants	0	0	0
Membership Fees	0	0	0
Program Income	0	1,640	0
Sales	0	10,173	1,364
Investments	0	0	0
Insurance Settlement	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>\$ 42,519</u>	<u>\$ 11,813</u>	<u>\$ 56,094</u>
EXPENDITURES:			
Salaries	\$ 35	\$ 10,095	\$ 38,132
Benefits	0	416	4,842
Taxes	0	2,409	4,654
Fees For Services	2,550	0	2,675
Supplies/Services	11,420	657	2,543
Telephone	0	466	676
Postage	741	32	2,075
Occupancy	0	1,259	2,438
Equipment	518	160	950
Printing/Publication	1,108	94	7,637
Travel	0	758	364
Conferences/Training	351	0	695
Individual Assistance	0	0	0
Memberships	0	0	378
Asset Acquisition	0	0	0
Contingency	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>\$ 16,723</u>	<u>\$ 16,346</u>	<u>\$ 68,059</u>

<u>Total</u>	<u>BUDGET</u>	<u>VARIANCE FAVORABLE -UNFAVORABLE</u>
\$ 38,570	\$ 21,750	\$ 16,820
27,641	47,689	-20,048
0	0	0
3,646	3,000	646
0	0	0
27,392	27,392	0
0	0	0
0	0	0
0	0	0
0	0	0
1,640	1,640	0
11,537	9,519	2,018
0	0	0
0	0	0
<u>\$ 110,426</u>	<u>\$ 110,990</u>	<u>\$ -564</u>
\$ 48,262	\$ 46,145	\$ 2,117
5,258	5,350	-92
7,063	6,049	1,014
5,225	4,114	1,111
14,620	13,316	1,304
1,142	1,272	-130
2,848	2,451	397
3,697	3,248	449
1,628	1,074	554
8,839	6,634	2,205
1,122	900	222
1,046	799	247
0	0	0
378	280	98
0	0	0
0	0	0
<u>\$ 101,128</u>	<u>\$ 91,632</u>	<u>\$ 9,496</u>

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, 1990

	<u>Mardi Gras</u>	<u>Thrift Store</u>	<u>Resource Development</u>
Excess of Revenues Over, -Under Expenditures	\$ 25,796	\$ -4,533	\$ -11,965
Other Financing Sources, -Uses:			
Transfers In - Administration	\$ 0	\$ 0	\$ 0
Transfers Out - Administration	0	0	10,621
Total Other Sources, -Uses	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ -10,621</u>
Excess of Revenues and Other Sources Over, -Under Revenues	<u>\$ 25,796</u>	<u>\$ -4,533</u>	<u>\$ -22,586</u>
Beginning Fund Balance	<u>\$ 0</u>	<u>\$ -8,413</u>	<u>\$ 84,113</u>
Ending Fund Balance	<u><u>\$ 25,796</u></u>	<u><u>\$ -12,946</u></u>	<u><u>\$ 61,527</u></u>

<u>Total</u>	<u>BUDGET</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>-UNFAVORABLE</u>
\$ 9,298	\$ 19,358	\$ -10,060
\$ 0	\$ 0	\$ 0
10,621	10,621	0
\$ -10,621	\$ -10,621	\$ 0
\$ -1,323	\$ 8,737	\$ -10,060
\$ 75,700	\$ -17,105	\$ 92,805
\$ 74,377	\$ -8,368	\$ 82,745

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, 1990

	Client Services	Child Development	Housing & Energy	Hunger & Nutrition	Total Restricted
REVENUES:					
Contributions	\$ 34,214	\$ 151,117	\$ 2	\$ 26,598	\$ 211,931
Special Events	1,808	932	0	10,156	12,894
Service Fees	21,719	0	0	0	21,719
United Way/FEMA	167,486	0	0	30,765	198,251
Non Govt. Grtants	1,845	8,000	0	24,678	34,321
Government Grants					
Federal Grants	195,005	518,922	365,714	7,778	1,087,417
County Grants	20,000	0	0	0	20,000
City Grants	19,550	0	0	0	19,550
State Grants	62,000	55,620	0	0	117,620
Membership Fees	0	0	0	0	0
Program Income	85,751	1,046	43,460	57,981	188,238
Sales	0	38	4,719	340	5,097
Investments	158	0	0	0	158
Insurance Settlement	0	0	1,291	0	1,291
Total Revenues	\$ 609,334	\$ 735,675	\$ 415,186	\$ 158,292	\$ 1,918,487
EXPENDITURES:					
Salaries	\$ 224,703	\$ 332,838	\$ 128,553	\$ 69,811	\$ 755,905
Benefits	29,627	53,020	13,171	8,977	104,795
Taxes	38,570	43,580	17,144	9,097	108,391
Fees For Services	101,797	43,248	83,648	-151	228,542
Supplies/Services	19,989	49,191	104,611	23,925	197,716
Telephone	15,791	8,195	3,939	3,285	29,210
Postage	1,449	883	1,149	2,039	5,520
Occupancy	56,646	88,454	4,958	8,755	158,813
Equipment	4,724	11,024	5,034	1,881	22,663
Printing/Publication	4,411	5,691	4,017	4,535	18,654
Travel	34,848	32,284	5,512	6,548	79,190
Conferences/Training	1,295	8,838	1,709	6,405	18,247
Individual Assistance	35,807	384	0	5	36,196
Memberships	29	1,951	628	3	2,611
Asset Acquisition	0	0	0	0	0
Contingency	0	0	0	0	0
Total Expenditures	\$ 569,684	\$ 677,581	\$ 374,073	\$ 145,115	\$ 1,766,453
Excess of Revenues Over, -Under Expenditures	\$ 39,650	\$ 58,094	\$ 41,113	\$ 13,177	\$ 152,034
Other Financing Sources, -Uses:					
Transfers In - Administration	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers Out - Administration	66,063	66,273	54,319	21,242	207,897
Total Other Financing Sources, -Uses	\$ -66,063	\$ -66,273	\$ -54,319	\$ -21,242	\$ -207,897
Excess of Revenue and Other Sources Over, -Under Revenues	\$ -26,413	\$ -8,179	\$ -13,206	\$ -8,065	\$ -55,863
Beginning Fund Balance	\$ -15,788	\$ 500	\$ 10,895	\$ 12,115	\$ 7,724
Ending Fund Balance	\$ -42,199	\$ -7,679	\$ -2,311	\$ 4,050	\$ -48,139

This page intentionally left blank.

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, 1990

	Intake & Assessment Programs	Shelter & Transitional Housing
REVENUES:		
Contributions	\$ 15,056	\$ 245
Special Events	1,335	80
Service Fees	0	20,719
United Way/FEMA	159,782	1,258
Non Govt. Grtants	0	645
Government Grants		
Federal Grants	126,476	68,529
County Grants	20,000	0
City Grants	13,675	0
State Grants	0	62,000
Membership Fees	0	0
Program Income	15,220	240
Sales	0	0
Investments	0	158
Insurance Settlement	0	0
	\$ 351,544	\$ 153,874
EXPENDITURES:		
Salaries	\$ 110,327	\$ 81,275
Benefits	18,066	7,270
Taxes	15,313	15,821
Fees For Services	87,793	14,004
Supplies/Services	12,111	5,799
Telephone	6,625	3,428
Postage	725	123
Occupancy	35,241	12,173
Equipment	1,757	879
Printing/Publication	2,178	1,379
Travel	2,099	1,102
Conferences/Training	582	628
Individual Assistance	22,978	8,798
Memberships	6	20
Asset Acquisition	0	0
Contingency	0	0
	\$ 315,801	\$ 152,699
Excess of Revenues Over, -Under Expenditures	\$ 35,743	\$ 1,175

<u>Neighbor- share</u>	<u>Tri-Met</u>	<u>Total</u>	<u>BUDGET</u>	<u>VARIANCE FAVORABLE -UNFAVORABL</u>
\$ 15,263	\$ 3,650	\$ 34,214	\$ 65,437	\$ -31,223
391	0	1,806	1,100	706
1,000	0	21,719	0	21,719
6,446	0	167,486	170,788	-3,302
1,000	0	1,645	0	1,645
0	0	195,005	166,330	28,675
0	0	20,000	21,888	-1,888
5,875	0	19,550	0	19,550
0	0	62,000	62,000	0
0	0	0	0	0
0	70,291	85,751	119,082	-33,331
0	0	0	0	0
0	0	158	115	43
0	0	0	0	0
<u>\$ 29,975</u>	<u>\$ 73,941</u>	<u>\$ 609,334</u>	<u>\$ 606,740</u>	<u>\$ 2,594</u>
\$ 16,028	\$ 17,073	\$ 224,703	\$ 206,010	\$ -18,693
1,384	2,907	29,627	24,576	-5,051
2,122	5,314	38,570	34,650	-3,920
0	0	101,797	109,369	7,572
371	1,708	19,989	12,093	-7,896
2,208	3,530	15,791	15,490	-301
449	152	1,449	1,374	-75
16	9,216	56,646	60,760	4,114
110	1,978	4,724	4,159	-565
287	567	4,411	4,188	-223
503	31,142	34,846	24,700	-10,146
25	60	1,295	1,560	265
4,031	0	35,807	37,778	1,971
0	3	29	150	121
0	0	0	0	0
0	0	0	0	0
<u>\$ 27,534</u>	<u>\$ 73,650</u>	<u>\$ 569,684</u>	<u>\$ 536,857</u>	<u>\$ -32,827</u>
\$ 2,441	\$ 291	\$ 39,650	\$ 69,883	\$ -30,233

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, 1990

	Intake & Assessment Programs	Shelter & Transitional Housing
Other Financing Sources, -Uses:		
Transfers In - Administration	\$ 0	\$ 0
Transfers Out - Administration	36,514	19,681
Total Other Financing Sources, -Uses	<u>\$ -36,514</u>	<u>\$ -19,681</u>
Excess of Revenues Over, -Under Expenditures and Other Financing Sources	<u>\$ -771</u>	<u>\$ -18,506</u>
Beginning Fund Balance	<u>\$ 0</u>	<u>\$ -15,786</u>
Ending Fund Balance	<u><u>\$ -771</u></u>	<u><u>\$ -34,292</u></u>

<u>Neighbor- share</u>	<u>Tri-Met</u>	<u>Total</u>	<u>BUDGET</u>	<u>VARIANCE FAVORABLE -UNFAVORABL</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3,186	6,682	66,063	66,063	0
<u>\$ -3,186</u>	<u>\$ -6,682</u>	<u>\$ -66,063</u>	<u>\$ -66,063</u>	<u>\$ 0</u>
\$ -745	\$ -6,391	\$ -26,413	\$ 3,820	\$ -30,233
\$	\$ 0	\$ -15,786	\$ -15,786	\$ 0
<u>\$ -745</u>	<u>\$ -6,391</u>	<u>\$ -42,199</u>	<u>\$ -11,966</u>	<u>\$ -30,233</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, 1990

	Intake and Assessment	CSBG Allocation	LIEP Fuel Assistance	ESGP Allocation
REVENUES:				
Contributions	\$ 15,056	\$ 0	\$ 0	\$ 0
Special Events	1,335	0	0	0
Service Fees	0	0	0	0
United Way/FEMA	49,421	0	0	0
Non Govt. Grtants	0	0	0	0
Government Grants:				
Federal Grants	0	80,110	35,746	5,475
County Grants	20,000	0	0	0
City Grants	13,675	0	0	0
State Grants	0	0	0	0
Membership Fees	0	0	0	0
Program Income	15,000	0	0	0
Sales	0	0	0	0
Investments	0	0	0	0
Insurance Settlement	0	0	0	0
Total Revenues	\$ 114,487	\$ 80,110	\$ 35,746	\$ 5,475
EXPENDITURES:				
Salaries	\$ 52,503	\$ 31,270	\$ 25,451	\$ 0
Benefits	11,101	4,244	2,721	0
Taxes	7,676	4,582	3,055	0
Fees For Services				0
Supplies/Services	2,973		88	0
Telephone	6,296		329	0
Postage	393		332	0
Occupancy	28,631	3,500	3,110	0
Equipment	729		529	499
Printing/Publication	2,178			
Travel	2,063		38	
Conferences/Training	467		95	
Individual Assistance	235			4,976
Memberships	6			
Asset Acquisition				
Contingency				
Total Expenditures	\$ 115,271	\$ 43,596	\$ 35,746	\$ 5,475
Excess of Revenues Over, -Under Expenditures	\$ -784	\$ 36,514	\$ 0	\$ 0
Other Financing Sources, -Uses:				
Transfers In - Administration	\$ 0	\$ 0	\$ 0	\$ 0
Transfers Out - Administration	0	36,514	0	0
Total Other Financing Sources, -Uses	\$ 0	\$ -36,514	\$ 0	\$ 0
Excess of Revenues Over, -Under Expenditures and Other Financing Sources	\$ -784	\$ 0	\$ 0	\$ 0
Beginning Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0
Ending Fund Balance	<u>\$ -784</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

FEMA Shelter	FEMA Phase VIII	Fuel Reimb St. Voucher	TOTAL INTAKE & ASSESSMENT
\$ 0	\$ 0	\$ 0	\$ 15,056
0	0	0	1,335
0	0	0	0
32,576	77,785	0	159,782
0	0	0	0
0	0	5,145	126,476
0	0	0	20,000
0	0	0	13,675
0	0	0	0
0	0	0	0
220	0	0	15,220
0	0	0	0
0	0	0	0
0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
\$ 32,796	\$ 77,785	\$ 5,145	\$ 351,544
\$ 0	\$ 1,103	\$ 0	\$ 110,327
		0	18,066
		0	15,313
25,000	62,793	0	87,793
	9,050	0	12,111
		0	6,625
		0	725
		0	35,241
		0	1,757
		0	2,178
		0	2,099
		0	582
7,796	4,840	5,131	22,978
		0	6
		0	0
		0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
\$ 32,796	\$ 77,786	\$ 5,131	\$ 315,801
\$ 0	\$ -1	\$ 14	\$ 35,743
\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	36,514
<u>0</u>	<u>0</u>	<u>0</u>	<u>-36,514</u>
\$ 0	\$ -1	\$ 14	\$ -771
\$ 0	\$ 0	\$ 0	\$ 0
<u>0</u>	<u>-1</u>	<u>14</u>	<u>-771</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, 1990

	Shelter Program	St. Homeless Assist Program	SLIAG
REVENUES:			
Contributions	\$ 0	\$ 0	\$ 0
Special Events	0	0	0
Service Fees	0	0	0
United Way/FEMA	0	0	0
Non Govt. Grants	0	0	0
Government Grants			
Federal Grants	15,000	0	23,750
County Grants	0	0	0
City Grants	0	0	0
State Grants	0	62,000	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	\$ 15,000	\$ 62,000	\$ 23,750
EXPENDITURES:			
Salaries	\$ 7,750	\$ 30,241	\$ 19,074
Benefits	281	3,230	409
Taxes	1,023	7,256	2,596
Fees For Services	0	14,004	0
Supplies/Services	0	0	1,670
Telephone	0	0	0
Postage	0	0	0
Occupancy	0	0	0
Equipment	0	0	0
Printing/Publication	0	0	0
Travel	0	0	0
Conferences/Training	0	0	0
Individual Assistance	0	7,525	0
Memberships	0	0	0
Asset Acquisition	0	0	0
Contingency	0	0	0
Total Expenditures	\$ 9,054	\$ 62,256	\$ 23,749

Shelter Operations	Transitional Housing	CDBG Shelter Operations	CDBG TVFC Warehouse	TOTAL SHELTER TRANSITIONAL HOUSING
\$ 245	\$ 0	\$ 0	\$ 0	\$ 245
80	0	0	0	80
18,590	2,129	0	0	20,719
1,258	0	0	0	1,258
645	0	0	0	645
0	0	8,000	21,779	68,529
0	0	0	0	0
0	0	0	0	0
0	0	0	0	62,000
0	0	0	0	0
240	0	0	0	240
0	0	0	0	0
158	0	0	0	158
0	0	0	0	0
<u>\$ 21,216</u>	<u>\$ 2,129</u>	<u>\$ 8,000</u>	<u>\$ 21,779</u>	<u>\$ 153,874</u>
\$ 7,855	\$ 1,030	\$ 0	\$ 15,325	\$ 81,275
240	60	0	3,050	7,270
1,480	69	0	3,397	15,821
0	0	0	0	14,004
3,544	0	585	0	5,799
1,945	86	1,397	0	3,428
73	0	50	0	123
7,063	4	5,101	5	12,173
533	0	346	0	879
849	8	522	0	1,379
1,102	0	0	0	1,102
628	0	0	0	628
1,066	207	0	0	8,798
20	0	0	0	20
0	0	0	0	0
0	0	0	0	0
<u>\$ 26,398</u>	<u>\$ 1,464</u>	<u>\$ 8,001</u>	<u>\$ 21,777</u>	<u>\$ 152,699</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, 1990

	<u>Shelter Program</u>	<u>St. Homeless Assist Program</u>	<u>SLIAG</u>
Excess of Revenues Over, -Under Expenditures	\$ 5,946	\$ -256	\$ 1
Other Financing Sources, -Uses:			
Transfers In - Administration	\$ 0	\$ 0	\$ 0
Transfers Out - Administration	5,946	0	0
Total Other Financing Sources, -Uses	<u>\$ -5,946</u>	<u>\$ 0</u>	<u>\$ 0</u>
Excess of Revenues Over, -Under Expenditures and Other Sources	<u>\$ 0</u>	<u>\$ -256</u>	<u>\$ 1</u>
Beginning Fund Balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Ending Fund Balance	<u>\$ 0</u>	<u>\$ -256</u>	<u>\$ 1</u>

<u>Shelter Operations</u>	<u>Transitional Housing</u>	<u>CDBG Shelter Operations</u>	<u>CDBG TVFC Warehouse</u>	<u>TOTAL SHELTER TRANSITIONAL HOUSING</u>
\$ -5,182	\$ 665	\$ -1	\$ 2	\$ 1,175
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
13,070	665	0	0	19,681
<u>\$ -13,070</u>	<u>\$ -665</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ -19,681</u>
\$ -18,252	\$ 0	\$ -1	\$ 2	\$ -18,506
\$ -15,786	\$ 0	\$ 0	\$ 0	\$ -15,786
<u>\$ -34,038</u>	<u>\$ 0</u>	<u>\$ -1</u>	<u>\$ 2</u>	<u>\$ -34,292</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, 1990

	CSBG- LEIP Headstart	Headstart Expansion	CSBG Allo- cation	Parenting Center Fred Meyer Grant	Headstart Restricted Non-Federal
REVENUES:					
Contributions	\$ 0	\$ 0	\$ 0	\$ 132	\$ 9,893
Special Events	0	0	0	0	932
Service Fees	0	0	0	0	0
United Way/FEMA	0	0	0	0	0
Non Govt. Grtants	0	0	0	8,000	0
Government Grants		0			
Federal Grants	6,000	0	2,000	0	0
County Grants	0	0	0	0	0
City Grants	0	0	0	0	0
State Grants	0	55,620	0	0	0
Membership Fees	0	0	0	0	0
Program Income	0	0	0	401	125
Sales	0	0	0	20	18
Investments	0	0	0	0	0
Insurance Settlement	0	0	0	0	0
Total Revenues	\$ 6,000	\$ 55,620	\$ 2,000	\$ 8,553	\$ 10,968
EXPENDITURES:					
Salaries	\$ 5,840	\$ 34,491	\$ 3,300	3,224	102
Benefits	0	3,189	367	0	0
Taxes	791	3,637	0	409	14
Fees For Services	0	1,275	0	3,440	0
Supplies/Services	0	647	0	344	2,300
Telephone	0	0	0	8	1,179
Postage	0	4	0	42	0
Occupancy	0	1,493	0	0	5,034
Equipment	0	25	0	0	864
Printing/Publication	0	30	0	140	0
Travel	0	2,911	0	211	170
Conferences/Training	0	0	0	150	1,286
Individual Assistance	0	0	0	85	130
Memberships	0	0	0	0	27
Asset Acquisition	0	0	0	0	0
Contingency	0	0	0	0	0
Total Expenditures	\$ 6,631	\$ 47,702	\$ 3,667	\$ 8,053	\$ 11,106

Headstart USDA	Headstart	In - Kind Contri- butions	Total	Budget	Variance Favorable -Unfavorable
\$ 0	\$ 0	\$ 141,092	\$ 151,117	\$ 9,793	\$ 141,324
0	0	0	932	555	377
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	8,000	8,000	0
30,739	480,183	0	518,922	543,803	-24,881
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	55,620	0	55,620
0	0	0	0	0	0
520	0	0	1,046	29,000	-27,954
0	0	0	38	1,590	-1,552
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 31,259</u>	<u>\$ 480,183</u>	<u>\$ 141,092</u>	<u>\$ 735,675</u>	<u>\$ 592,741</u>	<u>\$ 142,934</u>
7,931	238,055	39,895	332,838	287,196	-45,642
4,625	44,839	0	53,020	50,894	-2,126
3,732	34,997	0	43,580	44,881	1,301
0	14,622	23,911	43,248	22,203	-21,045
16,145	10,468	19,287	49,191	28,682	-20,509
267	4,741	0	6,195	5,917	-278
0	837	0	883	925	42
2,765	26,250	52,912	88,454	36,151	-52,303
210	8,671	1,254	11,024	8,755	-2,269
0	5,521	0	5,691	5,978	287
432	26,040	2,520	32,284	28,615	-3,669
0	6,089	1,313	8,838	4,550	-4,288
0	169	0	384	1,281	897
0	1,924	0	1,951	300	-1,651
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 36,107</u>	<u>\$ 423,223</u>	<u>\$ 141,092</u>	<u>\$ 677,581</u>	<u>\$ 526,328</u>	<u>\$ -151,253</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, 1990

	CSBG- LEIP Headstart	Headstart Expansion	CSBG Allo- cation	Parenting Center Fred Meyer Grant	Headstart Restricted Non-Federal
Excess of Revenues Over, -Under Expenditures	\$ -631	\$ 7,918	\$ -1,667	\$ 500	\$ -138
Other Financing Sources, -Uses:					
Transfers In - Admin	\$ -0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers Out - Admin	0	7,918	0	0	0
Other Sources, -Uses	\$ 0	\$ -7,918	\$ 0	\$ 0	\$ 0
Excess of Revenues and Other Sources Over, -Under Revenues	\$ -631	\$ 0	\$ -1,667	\$ 500	\$ -138
Beginning Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 500
Ending Fund Balance	\$ -631	\$ 0	\$ -1,667	\$ 500	\$ 362

<u>Headstart USDA</u>	<u>Headstart</u>	<u>In - Kind Contri- butions</u>	<u>Total</u>	<u>Budget</u>	<u>Variance Favorable -Unfavorable</u>
\$ -4,848	\$ 58,960	\$ 0	\$ 58,094	\$ 66,413	\$ 8,319
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
\$ 0	58,355	0	66,273	66,913	640
\$ 0	\$ -58,355	\$ 0	\$ -66,273	\$ -66,913	\$ -640
\$ -4,848	\$ -1,395	\$ 0	\$ -8,179	\$ -500	\$ -7,679
\$ 0	\$ 0	\$ 0	\$ 500	\$ 500	\$ 0
\$ -4,848	\$ -1,395	\$ 0	\$ -7,679	\$ 0	\$ -7,679

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, 1990

	HOUSING ADVOCACY	WEATHERIZATION/ HOME REPAIR	Total	BUDGET	VARIANCE FAVORABLE -UNFAVORABLE
REVENUES:					
Contributions	\$ 0	\$ 2	\$ 2	\$ 0	\$ 2
Special Events	0	0	0	0	0
Service Fees	0	0	0	0	0
United Way/FEMA	0	0	0	0	0
Non Govt. Grants	0	0	0	2,824	-2,824
Government Grants					
Federal Grants	65,387	300,327	365,714	368,488	-2,774
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	6,876	36,584	43,460	49,305	-5,845
Sales	0	4,719	4,719	0	4,719
Investments	0	0	0	0	0
Insurance Settlement	0	1,291	1,291	0	1,291
Total Revenues	\$ 72,263	\$ 342,923	\$ 415,186	\$ 420,617	\$ -5,431
EXPENDITURES:					
Salaries	\$ 23,037	\$ 105,516	\$ 128,553	\$ 125,957	\$ -2,596
Benefits	1,059	12,112	13,171	9,478	-3,693
Taxes	2,865	14,279	17,144	18,456	1,312
Fees For Services	35,527	48,121	83,648	86,762	3,114
Supplies/Services	284	104,327	104,611	103,321	-1,290
Telephone	365	3,574	3,939	3,790	-149
Postage	405	744	1,149	873	-276
Occupancy	0	4,958	4,958	5,335	377
Equipment	0	5,034	5,034	2,580	-2,454
Printing/Publication	1,368	2,649	4,017	4,438	421
Travel	189	5,323	5,512	4,288	-1,224
Conferences/Training	147	1,562	1,709	2,544	835
Individual Assistance	0	0	0	1,250	1,250
Memberships	225	403	628	0	-628
Asset Acquisition	0	0	0	0	0
Contingency	0	0	0	0	0
Total Expenditures	\$ 65,471	\$ 308,602	\$ 374,073	\$ 369,072	\$ -5,001
Excess of Revenues Over, -Under Expenditures	\$ 6,792	\$ 34,321	\$ 41,113	\$ 51,545	\$ 10,432
Other Financing Sources, -Uses:					
Transfers In - Administration	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers Out - Administration	6,487	47,832	54,319	47,583	-6,736
Total Other Financing Sources, -Uses	\$ -6,487	\$ -47,832	\$ -54,319	\$ -47,583	\$ 8,736
Excess of Revenues Over, -Under Expenditures and Other Financing Sources	\$ 305	\$ -13,511	\$ -13,206	\$ 3,962	\$ -17,168
Beginning Fund Balance	\$ 0	\$ 10,895	\$ 10,895	\$ 0	\$ 10,895
Ending Fund Balance	\$ 305	\$ -2,616	\$ -2,311	\$ 3,962	\$ -6,273

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, 1990

	Housing Development Contracts	CDBG Housing Services	CSBG Allocation	CDBG	TOTAL HSNG ADVOCAC
REVENUES:					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
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	52,892	10,633	1,862	65,387
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	6,876	0	0	0	6,876
Sales	0	0	0	0	0
Investments	0	0	0	0	0
Insurance Settlement	0	0	0	0	0
Total Revenues	\$ 6,876	\$ 52,892	\$ 10,633	\$ 1,862	\$ 72,263
EXPENDITURES:					
Salaries	\$ 5,606	\$ 12,472	\$ 3,997	\$ 962	\$ 23,037
Benefits	18	1,037	4	0	1,059
Taxes	735	1,733	397	0	2,865
Fees For Services	15	34,612	0	900	35,527
Supplies/Services	15	269	0	0	284
Telephone	14	351	0	0	365
Postage	121	284	0	0	405
Occupancy	0	0	0	0	0
Equipment	0	0	0	0	0
Printing/Publication	207	1,149	12	0	1,368
Travel	6	183	0	0	189
Conferences/Training	0	118	29	0	147
Individual Assistance	0	0	0	0	0
Memberships	0	75	150	0	225
Asset Acquisition	0	0	0	0	0
Contingency	0	0	0	0	0
Total Expenditures	\$ 6,737	\$ 52,283	\$ 4,589	\$ 1,862	\$ 65,471
Excess of Revenues Over, -Under Expenditures	\$ 139	\$ 609	\$ 6,044	\$ 0	\$ 6,792
Other Financing Sources, -Uses:					
Transfers In - Administration	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers Out - Administration	139	609	5,739	0	6,487
Total Other Sources, -Uses	\$ -139	\$ -609	\$ -5,739	\$ 0	\$ -6,487
Excess of Revenues and Other Sources Over, -Under Revenues	\$ 0	\$ 0	\$ 305	\$ 0	\$ 305
Beginning Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Ending Fund Balance	\$ 0	\$ 0	\$ 305	\$ 0	\$ 305

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

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
WEATHERIZATION / HOME REPAIR PROGRAMS
For The Year Ended June 30, 1990

	Housing Services	PGE Self-Help Weatherization	PGE Rebates	N.W. Gas Rebates	D. O. E. Weatherization
REVENUES:					
Contributions	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0
Special Events	0	0	0	0	0
Service Fees	0	0	0	0	0
United Way/FEMA	0	0	0	0	0
Non Govt. Grants	0	0	0	0	0
Government Grants					
Federal Grants	0	0	0	0	94,328
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	198	0	25,214	11,172	0
Sales	4,719	0	0	0	0
Investments	0	0	0	0	0
Insurance Settlement	1,291	0	0	0	0
Total Revenues	\$ 6,210	\$ 0	\$ 25,214	\$ 11,172	\$ 94,328
EXPENDITURES:					
Salaries	\$ 0	\$ 0	\$ 4,688	\$ 0	\$ 31,009
Benefits	0	0	1,510	0	3,369
Taxes	0	0	86	0	3,605
Fees For Services	0	0	551	0	12,803
Supplies/Services	3,029	2,824	573	74	32,072
Telephone	0	0	162	0	1,447
Postage	0	0	537	99	0
Occupancy	0	0	523	89	1,282
Equipment	3,893	0	59	14	302
Printing/Publication	0	0	1,773	591	14
Travel	0	0	642	89	2,248
Conferences/Training	74	0	132	0	1,000
Individual Assistance	0	0	0	0	0
Memberships	0	0	0	0	103
Asset Acquisition	0	0	0	0	0
Contingency	0	0	0	0	0
Total Expenditures	\$ 6,998	\$ 2,824	\$ 11,236	\$ 956	\$ 89,254
Excess of Revenues Over, -Under Expenditures	\$ -788	\$ -2,824	\$ 13,978	\$ 10,218	\$ 5,074
Other Financing Sources, -Uses:					
Transfers In - Administration	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers Out - Administration	0	0	23,360	10,735	5,074
Total Other Financing Sources, -Uses	\$ 0	\$ 0	\$ -23,360	\$ -10,735	\$ -5,074
Excess of Revenues and Other Sources Over, -Under Revenues	\$ -788	\$ -2,824	\$ -9,382	\$ -519	\$ 0
Beginning Fund Balance	\$ 786	\$ 2,824	\$ 7,285	\$ 0	\$ 0
Ending Fund Balance	\$ 0	\$ 0	\$ -2,097	\$ -519	\$ 0

Summer Youth Employment	LIEAP Weatherization	PVE Weatherization	CDBG Self-Help Weatherization	CDBG Comprehensive	Self-Help Weatherization	Total
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2
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
33,536	83,410	40,710	3,343	20,000	25,000	300,327
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	36,584
0	0	0	0	0	0	4,719
0	0	0	0	0	0	0
0	0	0	0	0	0	1,291
<u>\$ 33,536</u>	<u>\$ 83,410</u>	<u>\$ 40,710</u>	<u>\$ 3,343</u>	<u>\$ 20,000</u>	<u>\$ 25,000</u>	<u>\$ 342,923</u>
\$ 15,655	\$ 25,820	\$ 9,195	\$ 2,925	\$ 0	\$ 16,224	\$ 105,516
1,933	3,488	1,066	67	0	679	12,112
2,508	4,300	1,279	351	0	2,150	14,279
1,560	11,101	2,435	0	19,671	0	48,121
6,353	29,455	25,654	0	0	4,293	104,327
307	1,051	285	0	0	322	3,574
16	7	0	0	0	85	744
589	2,093	377	0	0	5	4,958
1,910	-1,284	140	0	0	0	5,034
73	72	0	0	0	126	2,649
529	995	279	0	0	541	5,323
203	110	0	0	0	43	1,562
0	0	0	0	0	0	0
0	300	0	0	0	0	403
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$ 31,636</u>	<u>\$ 77,508</u>	<u>\$ 40,710</u>	<u>\$ 3,343</u>	<u>\$ 19,671</u>	<u>\$ 24,468</u>	<u>\$ 308,602</u>
<u>\$ 1,900</u>	<u>\$ 5,902</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 329</u>	<u>\$ 532</u>	<u>\$ 34,321</u>
\$ 1,900	\$ 5,902	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1,900	5,902	0	0	329	532	47,832
<u>\$ -1,900</u>	<u>\$ -5,902</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ -329</u>	<u>\$ -532</u>	<u>\$ -47,832</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ -13,511</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>10,895</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ -2,616</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, 1990

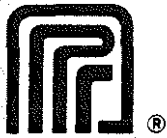
	CSBG Allocation	TVFC	FEMA Food Purchases
REVENUES:			
Contributions	\$ 0	\$ 28,598	\$ 0
Special Events	0	10,156	0
Service Fees	0	0	0
United Way/FEMA	0	11,615	10,479
Non Govt. Grants	0	0	0
Government Grants	0	0	0
Federal Grants	7,261	515	0
County Grants	0	0	0
City Grants	0	0	0
State Grants	0	0	0
Membership Fees	0	0	0
Program Income	0	42,643	0
Sales	0	340	0
Investments	0	0	0
Insurance Settlement	0	0	0
Total Revenues	\$ 7,261	\$ 91,667	\$ 10,479
EXPENDITURES:			
Salaries	\$ 5,149	\$ 35,102	\$ 0
Benefits	217	7,364	0
Taxes	698	4,965	0
Fees For Services	0	-151	0
Supplies/Services	0	10,606	10,479
Telephone	0	2,717	0
Postage	0	1,881	0
Occupancy	0	6,481	0
Equipment	0	1,382	0
Printing/Publication	0	3,739	0
Travel	0	5,634	0
Conferences/Training	0	208	0
Individual Assistance	0	5	0
Memberships	0	3	0
Asset Acquisition	0	0	0
Contingency	\$ 0	\$ 0	\$ 0
Total Expenditures	\$ 6,064	\$ 79,936	\$ 10,479
Excess of Revenues Over, -Under Expenditures	\$ 1,197	\$ 11,931	\$ 0
Other Financing Sources, -Uses:			
Transfers In - Administration	\$ 0	\$ 0	\$ 0
Transfers Out - Administration	0	21,242	0
Total Other Financing Sources, -Uses	\$ 0	\$ -21,242	\$ 0
Excess of Revenues Over, -Under Expenditures and Other Financing Sources	\$ 1,197	\$ -9,311	\$ 0
Beginning Fund Balance	\$ 0	\$ 12,115	\$ 0
Ending Fund Balance	\$ 1,197	\$ 2,804	\$ 0

USDA Comm- odities	OFB Food Bank	FEMA Migrant	Total Hunger & Nutrition	Budget	Variance Favorable -Unfavorable
\$ 0	\$ 0	\$ 0	\$ 26,598	\$ 24,092	\$ 2,506
0	0	0	10,156	10,104	52
0	0	0	0	0	0
0	0	8,671	30,765	38,568	-7,803
7,391	17,285	0	24,676	17,250	7,426
0	0	0	0	0	0
0	0	0	7,776	29,040	-21,264
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
15,338	0	0	57,981	57,530	451
0	0	0	340	120	220
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 22,729</u>	<u>\$ 17,285</u>	<u>\$ 8,671</u>	<u>\$ 158,292</u>	<u>\$ 176,704</u>	<u>\$</u>
\$ 15,315	\$ 14,245	\$ 0	\$ 69,811	\$ 83,723	\$ 13,912
564	832	0	8,977	13,068	4,091
2,036	1,398	0	9,097	13,509	4,412
0	0	0	-151	0	151
131	155	2,554	23,925	31,324	7,399
484	84	0	3,285	1,900	-1,385
46	112	0	2,039	2,246	207
2,274	0	0	8,755	7,411	-1,344
499	0	0	1,881	1,040	-841
508	288	0	4,535	4,609	74
743	171	0	6,548	6,877	329
80	0	6,117	6,405	420	-5,985
0	0	0	5	5	0
0	0	0	3	0	-3
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 22,680</u>	<u>\$ 17,285</u>	<u>\$ 8,671</u>	<u>\$ 145,115</u>	<u>\$ 166,132</u>	<u>\$ 21,017</u>
\$ 49	\$ 0	\$ 0	\$ 13,177	\$ 10,572	\$ 2,605
\$ 0	0	0	0	0	0
0	0	0	21,242	21,242	0
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ -21,242</u>	<u>\$ -21,242</u>	<u>\$ 0</u>
\$ 49	\$ 0	\$ 0	\$ -8,065	\$ -10,670	\$ 2,605
\$ 0	\$ 0	\$ 0	\$ 12,115	\$ 12,115	\$ 0
<u>\$ 49</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,050</u>	<u>\$ 1,445</u>	<u>\$ 2,605</u>

This page intentionally left blank.

GRANT COMPLIANCE REVIEW

This page intentionally left blank.



PAULY, ROGERS and Co., P.C.

P.O. BOX 23684 • 12950 S.W. PACIFIC HIGHWAY
PORTLAND, OREGON 97223 • (503) 620-2632

CERTIFIED PUBLIC ACCOUNTANTS

SHERMAN R. PAULY
ROY R. ROGERS
DALE R. LECKEY
KARLA J. LENOX
SUSAN S. BECHTOL

September 19, 1990

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

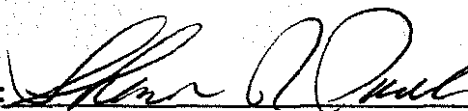
We have audited the general purpose financial statements of Washington County Community Action Organization, for the year ended June 30, 1990, and have issued our report thereon dated September 19, 1990. These general purpose financial statements are the responsibility of Washington County Community Action Organization. Our responsibility is to express an opinion on these general purpose 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose 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 general purpose 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 general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose 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 ASSISTANCE

FOR THE YEAR ENDED JUNE 30, 1990

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Disbursements/ Expenditures
<u>Department of Health and Human Services</u>		
Head start	13.600	621,275
Passed Through Oregon State Department of Community Services:		
Community Services Block Grant	13.792	107,595
Community Services Block Grant Homeless	13.796	7,664
Low Income Home Energy Assistance	13.789	276,996
<u>Department of Housing and Urban Development</u>		
Community Development Block Grant	14.218	99,957
Passed Through Oregon State Department of Community Services:		
Emergency Shelter Grants Program	14.231	5,475
<u>Federal Emergency Management Agency</u>		
Passed Through United Way	83.523	108,382
<u>Department of Energy</u>		
Weatherization Assistance For Low Income Persons	81.042	62,932



PAULY, ROGERS and Co., P.C.

P.O. BOX 23684 • 12950 S.W. PACIFIC HIGHWAY
PORTLAND, OREGON 97223 • (503) 620-2632

September 19, 1990

CERTIFIED PUBLIC ACCOUNTANTS

SHERMAN R. PAULY
ROY R. ROGERS
DALE R. LECKEY
KARLA J. LENOX
SUSAN S. BECHTOL

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, 1990, and have issued our report thereon dated September 29, 1990. We conducted our audit in accordance with generally accepted auditing standards, the standards for financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, and the provisions of OMB Circular A-110. 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, grants and binding policies and procedures applicable to Washington County Community Action Organization is the responsibility of the organizations management. As part of our audit, we performed tests of Washington County Community Action Organization's compliance with certain provisions of laws regulations, contracts, grants and binding policies and procedures. However, it should be noted that we performed those tests of compliance as part of obtaining reasonable assurance about whether the financial statements are free of material misstatement; our objective was not to provide an opinion on compliance with such provisions.

Material instances of noncompliance are violations of laws, regulations, contracts, grants, or binding policies and procedures that cause us to conclude that the aggregation of misstatements resulting from those violations is material to the financial statements. The results of our tests of compliance disclosed the following material instances of noncompliance, the effects of which have been corrected in Washington County Community Action Organization 1990 Financial statements.

COMMUNITY SERVICES BLOCK GRANT

Compliance Requirement:

The organization shall submit timely, complete and accurate reports to the Oregon State Community Services (the pass through grantor) detailing progress made toward the program objective(s) as detailed in work plan and including all administrative and program expenditures. The reports must agree with the accounting records maintained by SUBGRANTEE and/or its subcontractors and be certified by the chief executive officer of SUBGRANTEE, and its subcontractors if applicable.

Findings:

The reports submitted for the first and second quarters of fiscal year 1989-90 did not agree with the accounting records maintained by Washington County Community Action Organization.

Questioned Costs: None.

Cause:

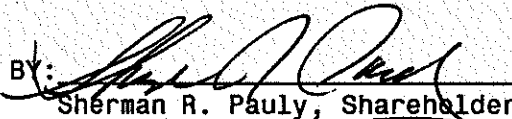
The organization was implementing new accounting procedures to summarize and allocate expenditures that were properly chargeable to the Community Services Block Grant. As a result, not all expenditures had been correctly allocated to the appropriate cost centers when the reports were completed.

Recommendations:

The organization should be certain that all chargeable expenditures have been correctly allocated to appropriate cost centers before CSBG reports are completed and that the reports agree with the accounting records.

We considered these material instances of noncompliance in forming our opinion on whether Washington County Community Action Organizations 1990 financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report on those financial statements dated September 19, 1990.

PAULY, ROGERS AND CO., P.C.

BY: 
Sherman R. Pauly, Shareholder



PAULY, ROGERS and Co., P.C.

P.O. BOX 23684 • 12950 S.W. PACIFIC HIGHWAY
PORTLAND, OREGON 97223 • (503) 620-2632

CERTIFIED PUBLIC ACCOUNTANTS

SHERMAN R. PAULY
ROY R. ROGERS
DALE R. LECKEY
KARLA J. LENOX
SUSAN S. BECHTOL

September 19, 1990

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 as of and for the year ended June 30, 1990, and have issued our report thereon dated September 29, 1990.

We conducted our audit in accordance with generally accepted auditing standards, the standards for financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, and the provisions of OMB Circular A-110.

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

The management of Washington County Community Action Organization is responsible for 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 the assets are safeguarded against loss from unauthorized use or disposition and 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. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to 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:

Cash Receipts; and
Cash disbursements and payroll.

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


Our consideration of the internal control structure would not necessarily disclose all matter in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a 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 may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. However, we noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

However, we also noted that other matters involving the internal control structure and its operation that we have reported to management of Washington County Community Action Organization in a separate communication dated September 19, 1990.

This report is intended for the information of the audit committee, management, and others within the organization and applicable federal agencies. This restriction is not intended to limit the distribution of this report which, upon acceptance by the Board of Directors, is a matter of public record.

PAULY, ROGERS AND CO., P.C.

BY:


Sherman R. Pauly, Shareholder