

***Coastal Georgia Area Community
Action Authority, Inc.***
(Brunswick, Georgia EIN # 58-0973468)



Financial Statements, Supplementary Information,
and OMB Circular A-133 Audit Reports

For the Year Ended June 30, 2015
(With Independent Auditor's Report Thereon)

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
ANNUAL FINANCIAL AND COMPLIANCE REPORT
For the Year Ended June 30, 2015

TABLE OF CONTENTS	Schedule	Page
Independent Auditor's Report	-	3
 <u>SECTION I</u> 		
FINANCIAL SECTION		
Statement of Financial Position	-	6
Statement of Activities.....	-	7
Statement of Changes in Net Assets.....	-	8
Statement of Functional Expenses.....	-	9
Statement of Cash Flows.....	-	12
Notes to Financial Statements.....	-	13
 <u>SECTION II</u> 		
SUPPLEMENTARY INFORMATION		
<i>Statement of Actual Revenue and Expenses - Compared to Budget</i>		
Head Start - Combined	No. 1	25
Head Start	No. 2	26
Early Head Start	No. 3	27
Community Services Block Grant	No. 4	28
Low Income Home Energy Assistance Program	No. 5	29
Weatherization - HHS	No. 6	30
Weatherization - DOE	No. 7	31
Weatherization - DOE	No. 8	32
Weatherization - Georgia Power Company	No. 9	33
McIntosh County Senior Center	No. 10	34
Liberty County Summer Lunch	No. 11	35
Child and Adult Care Food Program	No. 12	36
Aging Services Program	No. 13	37
Emergency Food and Shelter Program	No. 14	38
Georgia Pre-K	No. 15	39
Weatherization Remediation	No. 16	40
McIntosh County Summer Lunch	No. 17	41
Medicaid	No. 18	42
Meals On Wheels	No. 19	43
Resource Services Ministries	No. 20	44
Camden County PSA	No. 21	45
United Way	No. 22	46

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
ANNUAL FINANCIAL AND COMPLIANCE REPORT
For the Year Ended June 30, 2015

TABLE OF CONTENTS	Schedule	Page
<i>(Continued)</i>		
Family, Friends & Neighbors	No. 23	47
Donor	No. 24	48
Food Service	No. 25	49
Self-Insurance	No. 26	50
Administration	No. 27	51
<i>Schedule of State Awards Expended</i>	No. 28	53
<i>Schedule of Audited Indirect and Administrative Costs</i>	No. 29	55

SECTION III

REPORT REQUIRED BY GAO - GOVERNMENT AUDITING STANDARDS

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	-	58
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SECTION IV

REPORT REQUIRED BY OMB CIRCULAR A-133

Independent Auditor's Report on Compliance For Each Major Federal Program and Report on Internal Control Over Compliance Required by OMB Circular A-133.....	-	60
<i>Schedule of Expenditures of Federal Awards and Other Financial Assistance</i>	-	62
<i>Notes to Schedule of Expenditures of Federal Awards and Other Financial Assistance</i>	-	64

SECTION V

SCHEDULE OF FINDINGS AND RESPONSES

Summary of Auditor's Results	-	66
<i>Finding Related to Financial Statements</i>	-	68

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
**Coastal Georgia Area Community
Action Authority, Inc.**

Report on the financial statements

We have audited the accompanying financial statements of **Coastal Georgia Area Community Action Authority, Inc.** ("the Authority", a nonprofit organization), which comprise the statement of financial position as of June 30, 2015, and the related statements of activities, changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *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.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstance, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to previously present fairly, in all material respects, the financial position of the Authority as of June 30, 2015, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedule of expenditures of federal awards as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, as shown on pages 62 through 63, is presented for purposes of additional analysis and is not a required part of the financial statements. The supplementary information included on pages 25 through 56 is presented for purposes of additional analysis and is also not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates



directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 7, 2015, on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

Clausell & Associates, CBI, P.C.

March 7, 2016

SECTION I
FINANCIAL SECTION

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
STATEMENT OF FINANCIAL POSITION
June 30, 2015

	Unrestricted	Temporarily Restricted	Total
ASSETS			
Cash (Note B)	\$ 739,164	\$ 282,921	\$ 1,022,085
Other receivable	66,200	-	66,200
Employee advances	2,723	-	2,723
Due from grantors (Note G)	679,391	-	679,391
	<hr/>	<hr/>	<hr/>
Total current assets	1,487,478	282,921	1,770,399
Property and equipment, less accumulated depreciation (Note E)	110,475	303,605	414,080
Due from related party (Note R)	15,000	-	15,000
Investments (Note C, D and V)	-	819,530	819,530
	<hr/>	<hr/>	<hr/>
Total non-current assets	125,475	1,123,135	1,248,610
	<hr/>	<hr/>	<hr/>
Total Assets	\$ 1,612,953	\$ 1,406,056	\$ 3,019,009
LIABILITIES AND NET ASSETS			
Accounts payable	\$ 81,281	\$ -	\$ 81,281
Accrued expenses	16,721	-	16,721
Accrued vacation (Note H)	56,033	-	56,033
Accrued salaries	341,786	-	341,786
Custodial account (Note I)	7,599	-	7,599
Deferred revenue (Note J)	-	56,775	56,775
	<hr/>	<hr/>	<hr/>
Total current liabilities	503,420	56,775	560,195
Deferred compensation (Note L)	70,000	-	70,000
	<hr/>	<hr/>	<hr/>
Total long-term liabilities	70,000	-	70,000
	<hr/>	<hr/>	<hr/>
Total Liabilities	573,420	56,775	630,195
Net assets (Note Q)	1,039,534	1,349,281	2,388,815
	<hr/>	<hr/>	<hr/>
Total Liabilities and Net Assets	\$ 1,612,953	\$ 1,406,056	\$ 3,019,009

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2015

	Unrestricted	Temporarily Restricted	Total
PUBLIC AND PRIVATE SUPPORT			
Intergovernmental - Federal	\$ 9,847,564	\$ -	\$ 9,847,564
Intergovernmental - State	675,232	-	675,232
Intergovernmental - Local	213,503	-	213,503
Other income	7,551	284,720	292,271
Interest and dividend income	22,981	-	22,981
Net realized and unrealized gains and losses on investments	(2,599)	-	(2,599)
In-kind (Note K)	1,662,295	-	1,662,295
Net assets released from restrictions	100,778	(100,778)	-
Total Public and Private Support	<u>12,527,306</u>	<u>183,942</u>	<u>12,711,247</u>
EXPENSES			
Program Services (Note A1)			
Head Start	6,831,096	-	6,831,096
Early Head Start	2,000,818	-	2,000,818
Community Services Block Grant	390,714	-	390,714
Low Income Home Energy Assistance Program	1,225,452	-	1,225,452
Weatherization - HHS	80,572	-	80,572
Weatherization - DOE	100,365	-	100,365
Weatherization - Georgia Power Company	51,893	-	51,893
McIntosh County Senior Center	49,014	-	49,014
Liberty County Summer Lunch	78,820	-	78,820
Child and Adult Care Food Program	849,595	-	849,595
Aging Services Program	21,519	-	21,519
Emergency Food and Shelter Program	4,021	-	4,021
Georgia Pre-K	472,583	-	472,583
Weatherization Remediation	18,077	-	18,077
Meals On Wheels	2,526	-	2,526
McIntosh Summer Lunch Food Program	46,726	-	46,726
Camden County PSA	27,274	-	27,274
Medicaid	20,927	-	20,927
United Way	11,076	-	11,076
Family, Friends, & Neighbors	114	-	114
Resource Services Ministries	89,878	-	89,878
Total Program Services	<u>12,373,061</u>	<u>-</u>	<u>12,373,061</u>
Supporting Services			
Administrative services	-	-	-
Food service	(65,692)	-	(65,692)
Self-insurance	-	605,965	605,965
Business interruption reserve funds	-	(6,000)	(6,000)
Donor	356,394	-	356,394
Depreciation	100,778	-	100,778
Total Supporting Services	<u>391,480</u>	<u>599,965</u>	<u>991,445</u>
Total Expenses	<u>12,764,541</u>	<u>599,965</u>	<u>13,364,506</u>
Change in Net Assets	<u>\$ (237,235)</u>	<u>\$ (416,023)</u>	<u>\$ (653,258)</u>

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
STATEMENT OF CHANGES IN NET ASSETS
For the Year Ended June 30, 2015

	Unrestricted	Temporarily Restricted	Total
Beginning Net Assets	\$ 2,772,048	\$ 404,383	\$ 3,176,431
Reclass of net assets	(1,360,922)	1,360,922	-
Prior period adjustment (Note P)	<u>(134,357)</u>	<u>-</u>	<u>(134,357)</u>
Beginning Net Assets, restated	1,276,769	1,765,305	3,042,073
Change in net assets	<u>(237,235)</u>	<u>(416,023)</u>	<u>(653,258)</u>
Ending Net Assets	<u><u>\$ 1,039,534</u></u>	<u><u>\$ 1,349,281</u></u>	<u><u>\$ 2,388,815</u></u>

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2015

	PROGRAM SERVICES											Page Totals
	Head Start	Early Head Start	Community Services Block Grant	Low Income Home Energy Assistance	Weatherization HHS	Weatherization DOE	Weatherization Georgia Power Company	McIntosh County Senior Center	Liberty County Summer Lunch	Child and Adult Care Food Program		
Salaries	\$ 3,709,859	\$ 854,494	\$ 173,437	\$ 62,954	\$ 26,234	\$ 40,249	\$ 17,758	\$ 20,192	\$ 13,026	\$ 180,533	\$ 5,098,737	
Salaries in-kind	33,768	5,565	-	-	-	-	-	-	-	-	39,333	
Fringe benefits	549,827	229,380	63,475	5,853	8,633	7,620	4,914	8,557	1,702	42,033	921,994	
Total Personnel Costs	4,293,454	1,089,438	236,912	68,808	34,867	47,869	22,672	28,749	14,728	222,566	6,060,064	
Employee travel	35,530	22,868	9,755	1,912	-	3,633	-	131	4,752	4,129	82,710	
Material and supplies	146,026	117,112	7,084	525	9,418	19,093	22,454	4,782	3,081	50,829	380,403	
Food	-	-	2,725	42	-	-	-	2,318	51,973	517,093	574,152	
Rent	20,214	143,592	10,450	950	-	-	-	-	-	3,200	178,406	
Utilities	154,048	31,115	12,855	217	340	779	113	766	141	3,967	204,343	
Contractual services	2,371	433	-	-	23,791	2,315	1,400	-	-	-	30,310	
Allocated food purchases	81,085	33,269	-	-	-	-	-	8,413	-	-	122,767	
Transportation	-	-	-	-	-	-	-	-	-	-	-	
Loss replacement insurance	-	-	6,000	-	-	-	-	-	-	-	6,000	
Indirect costs	436,865	99,217	32,155	22,212	4,863	7,462	3,292	3,741	2,887	33,437	646,131	
Equipment and renovations	-	-	-	-	-	-	-	-	-	-	-	
Repairs and maintenance	154,331	30,093	15,811	259	4,305	4,628	-	23	525	10,045	220,018	
Emergency assistance and client services	28,964	3,601	49,684	1,128,471	-	-	-	-	-	-	1,210,720	
Insurance	100,334	22,971	1,471	629	1,748	7,731	1,517	91	472	4,329	141,293	
Advertising	476	790	-	-	64	1,995	-	-	-	-	3,326	
Dues and subscriptions	8,516	-	-	-	-	-	-	-	-	-	8,516	
Employee training	87,305	36,350	2,055	-	1,018	4,732	-	-	-	-	131,460	
Other in-kind	1,290,340	369,429	-	-	-	-	-	-	-	-	1,659,769	
Other	25,007	6,105	3,757	1,427	157	127	445	1	261	-	37,287	
Total Other Costs	2,571,410	916,945	153,802	1,156,644	45,704	52,496	29,221	20,265	64,093	627,029	5,637,608	
Program Expenditures Before Reduction for In-kind Expenditures and Capital Additions	6,864,865	2,006,383	390,714	1,225,452	80,572	100,365	51,893	49,014	78,820	849,595	11,697,672	
In-kind expenditures	(33,768)	(5,565)	-	-	-	-	-	-	-	-	(39,333)	
Capital additions	-	-	-	-	-	-	-	-	-	-	-	
Program Expenditures After Reduction for In-kind Expenditures and Capital Additions	\$ 6,831,096	\$ 2,000,818	\$ 390,714	\$ 1,225,452	\$ 80,572	\$ 100,365	\$ 51,893	\$ 49,014	\$ 78,820	\$ 849,595	\$ 11,658,339	

(Continued)

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2015

PROGRAM SERVICES													
	Aging Services Program	Emergency Food and Shelter Program	Georgia Pre-K	Weatherization Remediation	McIntosh County Summer Lunch	Camden County PSA	Medicaid	Meals On Wheels	United Way	Family Friends & Neighbors	Resource Services Ministries	Page Totals	Total
Salaries	\$ 8,554	\$ -	\$ 385,842	\$ 11,306	\$ 15,088	\$ -	\$ 3,016	\$ -	\$ -	\$ -	\$ 3,384	\$ 427,191	\$ 5,525,927
Salaries in-kind	-	-	46,860	-	-	-	-	-	-	-	-	46,860	86,193
Fringe benefits	903	-	41,619	1,222	806	-	313	-	-	-	(3,184)	41,680	963,674
Total Personnel Costs	9,456	-	474,322	12,528	15,895	-	3,330	-	-	-	200	515,730	6,575,794
Employee travel	174	-	799	-	2,204	-	-	-	-	60	-	3,236	85,946
Material and supplies	2,796	-	24,182	318	3,395	-	-	-	6,076	55	353	37,175	417,577
Food	1,577	-	-	-	22,748	-	16,501	-	-	-	-	40,827	614,978
Rent	-	-	-	-	-	-	-	-	-	-	-	-	178,406
Utilities	776	-	-	-	-	-	-	-	-	-	303	1,079	205,422
Contractual services	-	-	-	2,835	-	-	-	-	-	-	86,846	89,681	119,991
Allocated food purchases	-	-	-	-	-	27,274	-	-	-	-	-	27,274	150,041
Transportation	-	-	263	-	-	-	-	-	-	-	-	263	263
Loss replacement insurance	-	-	-	-	-	-	-	-	-	-	-	-	6,000
Indirect costs	1,582	-	4,291	-	2,236	-	557	-	-	-	627	9,294	655,425
Equipment and renovations	-	-	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	4,901	-	-	1,772	(247)	-	460	-	-	-	1,301	8,187	228,205
Emergency assistance and client services	-	4,014	-	-	-	-	-	5,000	-	-	-	9,014	1,219,733
Insurance	226	-	9,531	577	510	-	79	-	-	-	183	11,105	152,399
Advertising	-	-	-	-	-	-	-	-	-	-	-	-	3,326
Dues and subscriptions	-	-	-	-	-	-	-	-	-	-	-	-	8,516
Employee training	-	-	6,055	-	-	-	-	-	-	-	-	6,055	137,515
Other in-kind	-	-	-	-	-	-	-	2,526	-	-	-	2,526	1,662,295
Other	30	7	-	46	(15)	-	-	-	-	-	66	135	37,422
Total Other Costs	12,063	4,021	45,121	5,549	30,831	27,274	17,597	2,526	11,076	114	89,679	245,851	5,883,460
Program Expenditures Before Reduction for In-kind Expenditures and Capital Additions	21,519	4,021	519,443	18,077	46,726	27,274	20,927	2,526	11,076	114	89,878	761,582	12,459,254
In-kind expenditures	-	-	(46,860)	-	-	-	-	-	-	-	-	(46,860)	(86,193)
Capital additions	-	-	-	-	-	-	-	-	-	-	-	-	-
Program Expenditures After Reduction for In-kind Expenditures and Capital Additions	\$ 21,519	\$ 4,021	\$ 472,583	\$ 18,077	\$ 46,726	\$ 27,274	\$ 20,927	\$ 2,526	\$ 11,076	\$ 114	\$ 89,878	\$ 714,722	\$ 12,373,061

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2015

	SUPPORTING SERVICES					Total Supporting Services
	Administrative Services	Food Service	Self-insurance	Business Interruption Reserve Funds	Donor	
Salaries	\$ 359,204	\$ 12,211	\$ -	\$ -	\$ 981	\$ 372,396
Salaries in-kind	-	-	-	-	-	-
Fringe benefits	81,372	1,260	-	-	106	82,738
Total Personnel Costs	440,576	13,471	-	-	1,087	455,134
Employee travel	39,680	1,544	-	-	1,732	42,957
Material and supplies	22,352	31,196	-	-	11,619	65,167
Food	469	19,304	-	-	4,611	24,383
Rent	-	1,200	-	-	-	1,200
Utilities	50,400	6,516	-	-	7	56,923
Contractual services	194,697	-	352,932	-	-	547,629
Allocated food purchases	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Loss replacement insurance	-	-	-	-	-	-
Indirect costs	-	-	-	-	313,482	313,482
Equipment and renovations	-	-	-	-	-	-
Repairs and maintenance	49,328	7,186	-	-	1,910	58,424
Emergency assistance and client services	-	-	-	-	-	-
Insurance	85,866	369	704,689	-	-	790,923
Advertising	629	-	-	-	250	879
Dues and subscriptions	12,112	-	-	-	40	12,152
Employee training	17,063	1,702	-	-	2,947	21,712
Depreciation	18,406	-	-	-	-	18,406
Other in-kind	-	-	-	-	-	-
Other	37,329	1,860	9,198	-	18,709	67,096
Total Other Costs	528,331	70,877	1,066,819	-	355,307	2,021,334
Total Support Costs Before Reduction for Capital Additions	968,908	84,348	1,066,819	-	356,394	2,476,468
Capital additions	-	-	-	-	-	-
Total Support Costs Before Reduction for Program Allocations	968,908	84,348	1,066,819	-	356,394	2,476,468
Program allocations	(968,908)	(150,041)	(460,853)	(6,000)	-	(1,585,802)
Support Costs in Excess of Program Allocations and Capital Additions	-	(65,692)	605,965	(6,000)	356,394	890,667

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2015

CASH FLOWS FROM OPERATING ACTIVITIES	Totals
Increase (decrease) in net assets	\$ (653,258)
Adjustments to reconcile change in net assets to net cash used by operating activities:	
Depreciation	119,184
Realized and unrealized (gain) loss on investments	(178)
(Increase)decrease in:	
Accounts receivable	466,977
Employee advances	(712)
Due from grantors	(153,121)
(Decrease)increase in:	
Accounts payable	21,091
Accrued expenses	4,010
Accrued vacation	553
Accrued salaries	9,731
Custodial account	(570)
Deferred revenue	(12,467)
	(198,760)
Net Cash Used by Operating Activities	(198,760)
Net Increase (Decrease) in Cash	(198,760)
Cash at Beginning of the Year	1,220,846
Cash at End of the Year	\$ 1,022,085

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Nature of Activities

The *Coastal Georgia Area Community Action Authority, Inc.* (“the Authority”) is a private non-profit entity incorporated under the laws of the State of Georgia. The Authority is a county based community action authority established to help alleviate poverty in the Coastal Georgia area by providing sound intervention strategies and selected direct services. Currently, the Authority services nine (9) counties. The Authority’s purpose is to plan and administer services that are needed to improve the community it serves. The Authority is funded primarily by Federal and State grants and local contributions.

The central office of the Authority is One Community Action Drive, P.O. Box 2016, Brunswick, Georgia 31521. The Authority’s Board of Directors is comprised of sixteen (16) representatives from member counties.

2. Description of Major Activities

Coastal Georgia Area Community Action Authority, Inc. is a non-profit corporation organized and operated to provide direction and control over various human and social programs.

Below is a summary of the principal programs administered by the Authority:

- a. The Head Start program provides a pre-school experience for children of low-income families in the various counties served.
- b. The Community Services Block Grant provides emergency assistance and transportation for all programs administered by the Authority.
- c. The Weatherization grant provides weatherization for homes and financial emergency assistance to maintain the supply of energy for low-income families.
- d. Energy Assistance Programs provide energy assistance to low-income families.

3. Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other activity.

4. Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board as codified at FASB ASC 958-210-45-9. Under these standards, the Authority is required to report information regarding financial position and activities according to the following three classes of net assets:

- a. Unrestricted net assets - Net assets that are not subject to grantor or donor-imposed stipulations.
- b. Temporarily restricted net assets - Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Authority and/or passage of time.

NOTE A - **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

- c. Permanently restricted net assets - Net assets subject to grantor or donor-imposed stipulations that they be maintained permanently by the Authority to use all or part of the assets for general or specific purposes. As of June 30, 2015, there were no permanently restricted net assets.

5. Functional Expenses

The costs of the Authority's programs and supporting services have been reported on a functional basis in the Statement of Activities and the Statement of Functional Expenses. Expenses are charged to each program based on direct expenses incurred. Any program expenses not directly chargeable to a program are allocated based on units of service. Administrative costs are allocated based on prescribed indirect costs allocations.

6. Income Tax Status

The Authority is a tax-exempt organization for both federal and state income tax purposes under Section 501(c)(3) of the Internal Revenue Code and applicable state law.

The accounting standards on accounting for uncertainty in income taxes address the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under that guidance, the Authority may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position. Examples of tax positions include the tax-exempt status of the Authority and various positions related to the potential sources of unrelated business taxable income (UBIT). The tax benefits recognized in the financial statements from a tax position are measured based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate settlement. There were no unrecognized tax benefits identified or recorded as liabilities for fiscal year 2015.

The Authority files its forms 990 with federal and state authorities, as applicable. The Authority is generally no longer subject to examination by the Internal Revenue Service for years before 2011.

7. Property and Equipment

It is the Authority's policy to capitalize property and equipment at cost. The threshold to determine whether purchases are to be capitalized or expensed varies depending on the funding source. Federal purchases over \$5,000 and state and local/donor purchases over \$1,000 are to be recognized as capital purchases. Lesser amounts are expensed. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as unrestricted contributions unless the donor has restricted the donated assets to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the organization reports expirations of donor restrictions

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

when the donated or acquired assets are placed in service as instructed by the donor. The Authority reclassifies temporarily restricted net assets to unrestricted net assets at that time. Property and equipment is depreciated using the straight-line method.

8. Cash and Cash Equivalents

For purposes of the statement of cash flows, the Authority consider's all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

9. Support and Revenue

The Authority receives a direct grant from the U.S. Department of Health and Human Services to perform activities necessary to operate the Head Start Program. The Authority also receives funding from the U.S. Department of Health and Human Services, passed through the Georgia Department of Human Services, for other programs such as the Community Services Block Grant program and Low Income Home Energy Assistance Program. Other funding includes funds received from the U.S. Department of Energy, passed through the Georgia Environmental Finance Authority, for Weatherization programs.

10. Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by the investment advisers. See Note C for discussion of fair value measurements.

Investments are made according to the investment policies adopted by the Authority's Board of Directors. These guidelines provide for a balanced diversified portfolio with investments in equities, fixed income and other securities with performance measured against appropriate indices. Outside parties are contracted by the Authority for the purpose of providing investment management.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments brought and sold as well as held during the year.

NOTE B - CASH ON DEPOSIT

At June 30, 2015, the Authority had a total of \$1,211,510 on deposit with the bank. The book balance was \$1,022,085 (including petty cash of \$300). The Authority maintained cash on deposit in the amount of \$250,000 which was insured by federal depository insurance. The Authority had a balance in the amount of \$961,510, which was collateralized by a financial institution.

NOTE C - FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of fair value hierarchy under FASB ASC 820 are described as follows:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Authority has the ability to access.

Level 2: Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurements.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2015.

Mutual Funds:

Valued at the daily closing price as reported by the fund. Mutual funds held by the Authority are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Authority are deemed to be actively traded.

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE C - FAIR VALUE MEASUREMENTS - *Continued*

Description	Assets at Fair Value as of June 30, 2015		
	Level 1	Level 3	Total
Money Market Funds	\$27,146	-	\$27,146
Fixed Income Funds	467,017	-	467,017
Common Stock	176,492	-	176,492
Equity Funds	148,875	-	148,875
Total Assets at Fair Value	\$819,530	-	\$819,530

NOTE D - INVESTMENTS

The fair values of all of the Authority's investments are measured using Level 1 inputs (see Note C).

The major components of investments as of June 30, 2015 were as follows:

Description	2015
Money Market Funds	\$27,146
Fixed Income Funds	467,017
Common Stock	176,492
Equity Funds	148,875
Total Investments	\$819,530

Net investment return for the year ended June 30, 2015 was comprised of the following:

Description	2015
Interest and Dividends, net of investment expenses of \$7,546.	\$14,802
Net Realized and Unrealized Gains (Losses)	(2,599)
Total Net Investment Return	\$12,203

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE E - PROPERTY AND EQUIPMENT

At June 30, 2015, the costs and related accumulated depreciation (if applicable) of land, buildings and structures, furniture and equipment consisted of the following:

	Cost	Accumulated Depreciation	Net
Land	\$61,785	-	\$61,785
Buildings and improvements	1,611,355	1,513,816	97,539
Vehicles	1,884,932	1,731,488	153,444
Furniture and equipment	1,331,016	1,229,704	101,312
Total	\$4,889,088	\$4,475,008	\$414,080

Fixed assets in the amount of \$303,605 (net), presented as temporarily restricted, are vested with the Authority; however, these assets are purchased with state or federal funds. These assets are vested with the Authority as long as the Authority is granted the right to carry out the various programs for which such assets are acquired. When assets with a current per unit fair market value of \$5,000 or more are no longer needed for a federal program, they may be retained or sold with the federal Authority having a right to a proportionate share of the current fair market value.

Depreciation for the 2015 fiscal year for restricted and unrestricted property and equipment was \$100,778 and \$18,406, respectively. The combined total depreciation was \$119,184.

NOTE F - COST ALLOCATION

The Authority administers several specific programs to which common costs or indirect costs (costs incurred on behalf of all programs) are charged. The Authority currently utilizes an account(s) to capture charges which benefit all programs and then allocates such costs each month by using a percentage based on its indirect cost plan. The Authority has two cost allocation plans as noted below:

- a. Indirect cost allocation plan based on salaries and wages and fringe benefits. Depreciation expense of \$18,406 related to unrestricted fixed assets has been included in the indirect cost pool of the Authority. Indirect costs allocated to programs have been adjusted based on the effective rate approved by the U.S. Department of Health and Human Services for the 2015 fiscal year.
- b. Food cost allocation program is based on an actual average cost per meal served each month.

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE G - DUE FROM GRANTORS

Amounts due from grantors represent un-reimbursed expenses at June 30, 2015. The following summarizes the amounts due from grantor/programs:

Grantor/Funding	Amount
Georgia Department of Human Services	\$63,925
U.S. Department of Health and Human Services	473,210
Georgia Environmental Finance Authority	23,721
Georgia Department of Early Care and Learning	50,761
Liberty County Board of Commissioners	40,693
Camden County	16,853
Georgia Department of Community Health	1,913
Coastal Regional Commission AAA	3,957
McIntosh County Board of Commissioners	4,358
Total	\$679,391

NOTE H - COMPENSATED ABSENCES

The Authority's policy for compensated absences is as follows:

Accrued Vacation - Vacation is earned based on time employed, employment status and pay rates in effect at the time the employee is absent for vacation leave. An employee can carry over no more than two weeks of accrued vacation into the next year, unless approved by the Authority's management. As of June 30, 2015, 86 employees accumulated hours for which management computed an obligation of \$56,033. This obligation is accrued in the unrestricted fund and not charged to any program until such time as the expense is incurred.

Short-term Absences - An employee receives a total of 7 days of short-term leave annually. Short-term absences are compensatory based upon approval; however, days not used cannot be carried over to the subsequent year.

NOTE I - CUSTODIAL ACCOUNT

The Authority maintained funds on behalf of the Head Start parents for payments made to fund Head Start activities of which the balance of funds is recorded as a liability on the financial statements. The remaining balance as of June 30, 2015 was \$7,599.

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE J - UNEARNED REVENUE

Unearned revenue in the temporarily restricted fund results from current year advances made to the Authority by various grantor agencies. The amount due to grantor consists of funds received from a grantor for a program that has not been spent within the program period. Deferred revenue consists of funds received for programs that close after the fiscal year end and are designated to be used during the fiscal year ending June 30, 2016. Deferred revenue at June 30, 2015 consisted of the following:

Funding Source	Amount
Meals On Wheels	\$566
United Way	925
Resource Service Ministries	50,362
Emergency Food & Shelter Program	4,236
Low Income Home Energy Assistance Program	686
Total	\$56,775

NOTE K - IN-KIND SUPPORT

The Authority, from time-to-time, receives services from volunteers without compensation, supplies, and donated space. When the value of such donations received is ascertainable, it is reflected in the accompanying financial statements as revenue and expenses. Marketable securities and other noncash donations are recorded as contributions at their estimated fair values at the date of donation. Amounts for services donated to the Head Start program have been reflected as in-kind donations in the financial statements, as specified by the Head Start grant agreement. For the 2015 fiscal year, the Authority had volunteer hours and other donated goods and space that totaled in-kind of \$1,748,488. The total amount reported in accordance with the requirements of FASB ASC 958-605-25-16 is \$1,662,295.

NOTE L - TAX DEFERRED ANNUITY AND DEFERRED COMPENSATION PLANS

The Authority sponsors a tax-deferred annuity plan established pursuant to Section 403(b) of the Internal Revenue Code. The plan is administered by ING Life Insurance and Annuity Company. Under the plan, all full-time employees with one year of completed full-time service are eligible to participate in the plan. There are no age minimums or maximums. Employees can contribute any amount of their salary to the plan with the Authority matching employees' contributions up to six (6) percent. Employees are vested at a rate of 20% on each anniversary date of the employee plan year and 100% vested after five years in all employer contributions and earnings. During 2015, the Authority contributed \$136,968 to the plan as a matching contribution for all eligible employees. During the year, employees contributed \$151,535 to the plan.

The Authority has also established a non-qualified deferred compensation plan for the Authority's Executive Director. The Authority may, but is not required to, contribute each year the Executive Director is employed. The value of the deferred compensation plans as of June 30, 2015 was \$70,000. The Plan and assets of the Plan remain vested with the Authority.

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE M - HEALTH, LIFE AND OTHER CARE PLAN

The Authority sponsors a flexible benefit plan for all eligible employees. The purpose of the plan is to provide employees of the Authority the choice of purchasing coverage for benefits under premium payment benefit plans (health, life, and other benefits). The plan was established pursuant to Section 125 of the Internal Revenue Code.

Eligibility: All employees of the Authority who work at least 30 hours per week and have a completed Salary Reduction Agreement.

Contribution: The plan agreements provide that the Authority remit monthly premium payments in specified amounts on behalf of employees participating in the applicable plan. The employees were entirely responsible for premium payments to the plan.

Benefit Payments: All payments for and on behalf of members are paid by the insurance carrier (American Fidelity). The Authority is not obligated to make direct payments.

NOTE N - GROUP MEDICAL BENEFIT PLAN

The Authority sponsors a self-funded welfare benefit plan that provides group medical and prescription drugs for all of its covered and eligible employees through the CIGNA network of providers. U.S. Fire Insurance Company is the underwriter of the Authority's stop loss insurance program. Under the plan, CGACAA, Inc. is named as Plan Sponsor and Plan Administrator. The Plan year ends on June 30 of each year. For the plan year ended June 30, 2015, Paragon Benefits was engaged as the Plan Administrative Service Agent, acting as claims paying agent. An employee becomes eligible for coverage provided by the Plan on the first day on the month following completion of a 90 day waiting period. Under the Plan, employees are required to contribute a small amount toward the cost of employee's coverage and dependents.

Under the terms of the Plan, the Authority is required to self-insure each covered employee up to a specific deductible of \$35,000 plus an amount to fund a "split-funded liability" not to exceed \$155,000 in the aggregate with added self-insurance for special long-term, high dollar care individuals (laser). During the year there were two individuals with a separate individual specific deductible.

During the fiscal year, the Authority paid and accrued claims and other plan expenses and fees of approximately \$1,066,819 (net claims for health and prescription drugs, reinsurance premiums, TPA fees, etc.) under the self-insurance program and allocated \$460,853 to the various programs of the Authority. The employees contributed approximately \$284,720 towards the healthcare plan during the year. Total net assets of the plan as of June 30, 2015 totaled \$218,176. The total cash reserved at June 30, 2015 held with the bank totaled \$209,957.

NOTE O - SUBSEQUENT EVENTS

The Authority has evaluated subsequent events through March 7, 2016, in connection with the preparation of these financial statements which is the date the financial statements were available to be issued.

NOTE P - PRIOR PERIOD ADJUSTMENT

A prior period adjustment was made to record a correction to accrued salaries and wages and correspondingly to the payroll expenses of \$134,357 related to the prior fiscal year. This resulted in a decrease to beginning net assets.

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE Q - COMPONENTS OF NET ASSETS

Net assets reported in the June 30, 2015 financial statements consist of the following components:

Description	Unrestricted	Temporarily Restricted	Total
Operating Surplus	\$929,059	-	\$929,059
Reserve for Self-insurance Plan	-	218,176	218,176
Reserve for Business Interruption	-	827,500	827,500
Fixed Assets (Net)	110,475	303,605	414,080
Net	\$1,039,534	\$1,349,281	\$2,388,815

NOTE R - USE OF ESTIMATES IN THE PREPARATION OF FINANCIAL STATEMENTS

The preparation of financial statements in conformity with generally accepted accounting principles may require management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

NOTE S - RECONCILIATION OF TOTAL FEDERAL AWARDS AND OTHER FINANCIAL ASSISTANCE TO THE BASIC FINANCIAL STATEMENTS

	June 30, 2015
Total Federal Awards and Other Financial Assistance	\$14,935,722
Deductions:	
Program Cost Recovery Allocations	(1,585,802)
In-kind Excluded Under FASB ASC 958-605-25-16	(86,193)
Additions:	
Depreciation (restricted)	100,778
Total Expenditures Reported in the Basic Financial Statements	\$13,364,506

NOTE T - RELATED PARTY TRANSACTION

During the 2003 fiscal year, the Authority loaned to the Community Action Development, Inc., a Georgia non-profit corporation, \$15,000 to establish and begin operations. The Community Action Development, Inc. was created by the Board of Directors of the Authority to serve as a qualifying vehicle to build low to moderate income homes within five designated counties in the Coastal Georgia area. This related party entity is in its development stages. Management believes that the amount advanced will be collected in the future.

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE U - OPERATING LEASES

The Authority maintains both office and classroom space as well as various office equipment items under separate operating leases. Rent expense incurred under these agreements totaled \$179,606, during the year. Future minimum lease payments under operating leases that have remaining terms in excess of one year as of June 30, 2015 are: Remainder

Year Ending	Amount
June 30, 2016	\$143,008
June 30, 2017	32,540
June 30, 2018	975
June 30, 2019	-
June 30, 2020	-
Thereafter	-
Total	\$176,523

NOTE V - BUSINESS INTERRUPTION

Pursuant to OMB Circular A-122, *Cost Principles for Nonprofit Organizations*, the Authority has established a business reserve fund to provide for self-insured business interruption losses. Accumulated funds are held in a separate investment account and generally are not available for expenditures for normal operations. See Note D.

The board of directors has established a policy governing funding a business interruption reserve. The board of directors conducted a study based on average operating expenditures. This study was used to estimate the needed cash reserve to ensure the Authority's ability to meet its operating needs over two months of business interruption. This is to be funded over a ten year period for high risk and significant programs and is calculated based on a projected and estimated liability totaling approximately two months of operating expenses using a five-year average base.

The board may choose to fund the reserve based on the availability of funding sources and present value of the estimated liability. During the 2015 fiscal year, the Authority actually funded \$6,000. The accumulated business interruption reserve as of June 30, 2015 was \$827,500. The reserve is currently held in investments and only for the use in the event of business interruption. See also Note O.

NOTE W - EFFECT OF CURRENT ECONOMIC CONDITIONS ON CONTRIBUTIONS

The Authority depends heavily on contributions and grants for its revenue. The ability of the Authority's contributors and grantors to continue giving amounts comparable to prior years may be dependent upon current and future overall economic conditions and the continued deductibility for income tax purposes of contributions and grants to the Authority. While the Authority's Board of Directors believes the Authority has the resources to continue its programs, its ability to do so and the extent to which it continues may be dependent on the above factors.

SECTION II
SUPPLEMENTARY INFORMATION

SCHEDULE 1

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
 Head Start - Combined
 Grants #04CH4800/01 and #04CH3470/47
 Statement of Actual Revenues and Expenses Compared to Budget
 For the Years Ended June 30, 2015 and 2014

	2015		2014		ACTUAL 1-Apr-14 through 31-Mar-15	VARIANCE FAVORABLE (UNFAVORABLE)
	1-Jul-14 through 31-Mar-15	1-Apr-15 through 30-Jun-15	1-Jul-13 through 31-Mar-14	1-Apr-14 through 30-Jun-14		
REVENUES:						
Federal grants	\$ 5,453,863	\$ 1,718,283	\$ 5,144,783	\$ 2,377,513	\$ 7,831,376	\$ -
State grants	-	-	-	-	-	-
Local grants	-	-	-	-	-	-
Program income	-	-	-	-	-	-
In-kind	1,428,201	270,901	986,917	1,115,869	2,544,070	(586,226)
Transfer in (out)	-	-	134,357	-	-	-
TOTAL SUPPORT	6,882,064	1,989,183	6,266,057	3,493,382	10,375,446	(586,226)
P.A. 20 & 11:						
Training and technical assistance	97,475	26,179	82,787	9,051	106,527	-
Employee travel	-	-	8,734	-	-	-
Total Expenditures	97,475	26,179	91,521	9,051	106,527	-
Salaries in-kind	-	-	-	-	-	-
Other in-kind	24,369	6,545	22,880	2,263	26,632	-
Total In-kind	24,369	6,545	22,880	2,263	26,632	-
Total P.A. 20	121,844	32,724	114,402	11,314	133,158	-
P.A. 22 & 25:						
Salaries and wages	3,629,408	934,945	3,129,408	800,279	4,429,687	108,332
Fringe benefits	464,004	315,202	910,831	689,194	1,153,198	7,503
Employee travel	48,108	10,290	40,798	17,950	66,058	-
Materials and supplies	212,782	50,356	117,106	21,642	234,424	-
Food	-	-	54,317	-	-	-
Rent	129,831	33,975	131,661	42,056	171,887	-
Utilities	144,475	40,688	125,675	42,958	187,434	-
Contractual services	500	2,303	-	-	500	-
Allocated food purchases	85,673	28,681	83,691	45,704	131,377	-
Transportation	-	-	(1,470)	-	-	-
Loss replacement insurance	-	-	-	-	-	-
Indirect costs	349,685	186,397	292,401	594,227	827,293	(116,620)
Equipment and renovations	-	-	7,200	-	-	-
Repairs and maintenance	127,112	57,312	142,895	62,478	189,590	-
Emergency assistance and client services	25,074	7,490	26,343	10,027	42,786	7,685
Insurance	108,560	14,746	97,490	34,218	135,877	(6,901)
Advertising	1,109	157	573	662	1,771	-
Dues and subscriptions	5,329	3,187	7,502	3,450	8,779	-
Employee training	-	-	84	-	-	-
Other	24,736	6,375	21,115	3,617	28,353	-
Total Expenditures	5,356,388	1,692,103	5,187,619	2,368,462	7,724,849	(0)
Salaries in-kind	31,141	8,191	39,112	12,127	36,100	(7,168)
Other in-kind	1,372,691	256,164	924,924	1,101,480	1,895,112	(579,058)
Total In-kind	1,403,832	264,356	964,037	1,113,606	2,517,439	(586,226)
Total P.A. 22	6,760,220	1,956,459	6,151,656	3,482,068	10,242,288	(586,226)
Total Expenditures P.A. 20 & 22	6,882,064	1,989,183	6,266,057	3,493,382	10,375,446	(586,226)
EXCESS OF SUPPORT OVER (UNDER) EXPENSES \$	-	-	-	-	-	-

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
 Head Start
 Grants #04CH4800/01 and #04CH3470/47
Statement of Actual Revenues and Expenses Compared to Budget
 For the Years Ended June 30, 2015 and 2014

	2015		2014		Total	BUDGET 1-Apr-14 through 31-Mar-15	ACTUAL 1-Apr-14 through 31-Mar-15	VARIANCE FAVORABLE (UNFAVORABLE)
	1-Jul-14 through 31-Mar-15	1-Apr-15 through 30-Jun-15	1-Jul-13 through 31-Mar-14	1-Apr-14 through 30-Jun-14				
REVENUES:								
Federal grants	\$ 4,262,051	\$ 1,278,705	\$ 4,270,068	\$ 1,860,767	\$ 6,130,835	\$ 6,122,818	\$ 6,122,818	\$ -
State grants	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	-
Program income	-	-	-	-	-	-	-	-
In-kind	1,096,069	228,040	747,640	882,404	1,630,044	1,530,705	1,978,472	(447,767)
Transfer in (out)	-	-	113,751	-	113,751	-	-	-
TOTAL SUPPORT	5,358,119	1,506,745	5,131,459	2,743,171	7,874,630	7,653,523	8,101,290	(447,767)
P.A. 20:								
Training and technical assistance	66,268	21,036	57,840	7,298	65,137	73,566	73,566	-
Employee travel	-	-	8,716	-	8,716	-	-	-
Total Expenditures	66,268	21,036	66,556	7,298	73,853	73,566	73,566	-
Salaries in-kind	-	-	-	-	-	-	-	-
Other in-kind	16,567	5,259	16,639	1,824	18,463	18,392	18,392	-
Total In-kind	16,567	5,259	16,639	1,824	18,463	18,392	18,392	-
Total P.A. 20	82,836	26,295	83,195	9,122	92,317	91,958	91,958	-
P.A. 22:								
Salaries and wages	3,021,648	688,211	2,642,835	633,235	3,276,070	3,746,600	3,654,883	91,717
Fringe benefits	291,543	258,284	783,103	538,075	1,321,178	836,634	829,618	7,016
Employee travel	26,766	8,764	34,992	15,891	50,882	42,656	42,656	-
Materials and supplies	113,744	32,281	77,238	10,996	88,235	124,741	124,741	-
Food	-	-	54,317	-	54,317	-	-	-
Rent	17,011	3,203	16,588	5,456	22,045	22,467	22,467	-
Utilities	121,303	32,746	110,242	38,176	148,419	159,479	159,479	-
Contractual services	500	1,871	-	-	-	500	500	-
Allocated food purchases	65,059	16,026	61,122	24,913	86,035	89,972	89,972	-
Transportation	-	-	(1,470)	-	(1,470)	-	-	-
Loss replacement insurance	-	-	-	-	-	-	-	-
Indirect costs	295,743	141,122	264,668	481,865	746,533	678,874	777,607	(98,733)
Equipment and renovations	-	-	7,200	-	7,200	-	-	-
Repairs and maintenance	103,091	51,240	133,262	61,080	194,341	164,171	164,171	-
Emergency assistance and client services	22,890	6,073	24,643	9,161	33,804	38,952	32,051	6,901
Insurance	90,518	9,816	80,281	26,914	107,194	110,531	117,432	(6,901)
Advertising	476	-	573	662	1,234	1,138	1,138	-
Dues and subscriptions	5,329	3,187	7,502	3,450	10,952	8,779	8,779	-
Employee training	-	-	-	-	-	-	-	-
Other	20,162	4,845	20,169	3,596	23,764	23,758	23,758	-
Total Expenditures	4,195,782	1,257,669	4,317,263	1,853,470	6,170,733	6,049,252	6,049,252	(0)
Salaries in-kind	27,401	6,367	31,286	10,321	41,607	31,350	37,722	(6,372)
Other in-kind	1,052,101	216,414	699,715	870,258	1,569,973	1,480,963	1,922,359	(441,396)
Total In-kind	1,079,501	222,781	731,001	880,579	1,611,581	1,512,313	1,960,081	(447,767)
Total P.A. 22	5,275,284	1,480,450	5,048,264	2,734,049	7,782,313	7,561,565	8,009,333	(447,767)
Total Expenditures P.A. 20 & 22	5,358,119	1,506,745	5,131,459	2,743,171	7,874,630	7,653,523	8,101,290	(447,767)
EXCESS OF SUPPORT OVER (UNDER) EXPENSES \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
 Early Head Start
 Grants #04CH4800/01 and #04CH3470/47
 Statement of Actual Revenues and Expenses Compared to Budget
 For the Years Ended June 30, 2015 and 2014

	2015		2014		Total	BUDGET 1-Apr-14 through 31-Mar-15	ACTUAL 1-Apr-14 through 31-Mar-15	VARIANCE FAVORABLE (UNFAVORABLE)
	1-Jul-14 through 31-Mar-15	1-Apr-15 through 30-Jun-15	1-Jul-13 through 31-Mar-14	1-Apr-14 through 30-Jun-14				
REVENUES:								
Federal grants	\$ 1,191,812	\$ 439,577	\$ 874,715	\$ 516,746	\$ 1,391,460	\$ 1,708,558	\$ 1,708,558	\$ -
State grants	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	-
Program income	-	-	-	-	-	-	-	-
In-kind	332,133	42,861	239,277	233,466	472,742	427,139	565,598	138,459
Transfer in (out)	-	-	20,607	-	20,607	-	-	-
TOTAL SUPPORT	1,523,945	482,438	1,134,598	750,211	1,884,809	2,135,697	2,274,156	138,459
P.A. 11:								
Training and technical assistance	31,207	5,143	24,947	1,754	26,701	32,961	32,961	-
Employee travel	-	-	18	-	18	-	-	-
Total Expenditures	31,207	5,143	24,966	1,754	26,719	32,961	32,961	-
Salaries in-kind	-	-	-	-	-	-	-	-
Other in-kind	7,802	1,286	6,241	438	6,680	8,240	8,240	-
Total In-kind	7,802	1,286	6,241	438	6,680	8,240	8,240	-
Total P.A. 11	39,009	6,429	31,207	2,192	33,399	41,201	41,201	-
P.A. 25:								
Salaries and wages	607,760	246,733	486,573	167,044	653,617	791,419	774,804	16,615
Fringe benefits	172,462	56,918	127,728	151,118	278,846	324,067	323,580	487
Employee travel	21,342	1,525	5,807	2,060	7,866	23,402	23,402	-
Materials and supplies	99,038	18,075	39,868	10,645	50,513	109,683	109,683	-
Food	-	-	-	-	-	-	-	-
Rent	112,820	30,772	115,073	36,600	151,673	149,420	149,420	-
Utilities	23,173	7,943	15,433	4,782	20,215	27,955	27,955	-
Contractual services	-	433	-	-	433	-	-	-
Allocated food purchases	20,614	12,655	22,569	20,791	43,360	41,405	41,405	-
Transportation	-	-	-	-	-	-	-	-
Loss replacement insurance	-	-	-	-	-	-	-	-
Indirect costs	53,943	45,274	27,733	112,362	140,095	148,419	166,305	(17,886)
Equipment and renovations	-	-	-	-	-	-	-	-
Repairs and maintenance	24,021	6,072	9,633	1,399	11,032	25,420	25,420	-
Emergency assistance and client services	2,184	1,417	1,701	866	2,566	3,834	3,050	784
Insurance	18,041	4,930	17,210	7,305	24,514	25,346	25,346	-
Advertising	633	157	-	-	790	633	633	-
Dues and subscriptions	-	-	-	-	-	-	-	-
Employee training	-	-	84	-	84	-	-	-
Other	4,574	1,531	947	21	968	4,596	4,596	-
Total Expenditures	1,160,605	434,434	870,356	514,992	1,385,348	1,675,597	1,675,597	-
Salaries and wages in-kind	3,741	1,824	7,826	1,806	9,632	4,750	5,547	(797)
Other in-kind	320,590	39,751	225,209	231,221	456,431	414,149	551,811	(137,662)
Total In-kind	324,331	41,575	233,035	233,027	466,062	418,899	557,358	(138,459)
Total P.A. 25	1,484,936	476,009	1,103,391	748,019	1,851,410	2,094,496	2,232,955	(138,459)
Total Expenditures P.A. 11 & 25	1,523,945	482,438	1,134,598	750,211	1,884,809	2,135,697	2,274,156	(138,459)
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
 Community Services Block Grant (CSBG)
 Grants #42700-040-0000035149 and #42700-040-0000021843
 Statement of Actual Revenues and Expenses Compared to Budget
 For the Years Ended June 30, 2015 and 2014

	2015		2014		ACTUAL 1-Oct-13 through 30-Sep-14	VARIANCE FAVORABLE (UNFAVORABLE)
	1-Jul-14 through 30-Sep-14	1-Oct-14 through 30-Jun-15	1-Jul-13 through 30-Sep-13	1-Oct-13 through 30-Jun-14		
REVENUES:						
Federal grants	\$ 110,930	\$ 279,784	\$ 78,202	\$ 296,964	\$ 407,895	\$ -
State grants	-	-	-	-	-	-
Local grants	-	-	-	-	-	-
Program income	-	-	-	-	-	-
Other income	-	-	-	-	-	-
Transfer in (out)	-	-	-	-	-	-
TOTAL SUPPORT	110,930	279,784	78,202	296,964	407,895	-
EXPENSES:						
Salaries and wages	40,352	133,085	36,547	127,211	167,563	-
Salaries and wages in-kind	-	-	-	-	-	-
Fringe benefits	21,636	41,839	13,661	68,477	90,113	-
Employee travel	5,126	4,629	953	5,094	10,220	-
Materials and supplies	368	6,716	1,953	7,011	7,379	-
Food	1,382	1,343	-	5,259	6,641	-
Rent	2,850	7,600	3,700	7,693	10,543	-
Utilities	2,930	9,925	3,830	6,691	9,622	-
Contractual services	-	-	-	-	-	-
Allocated food purchases	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Loss replacement insurance	6,000	-	-	-	6,000	-
Indirect costs	10,730	21,424	5,214	29,547	40,277	-
Equipment and renovations	-	-	-	-	-	-
Repairs and maintenance	6,730	9,081	3,132	10,276	17,006	-
Emergency assistance and client services	10,903	38,782	7,113	24,071	34,974	-
Insurance	388	1,084	187	919	1,307	-
Advertising	-	-	-	-	-	-
Dues and subscriptions	-	-	-	-	-	-
Employee training	755	1,300	1,043	1,849	2,604	-
Other in-kind	-	-	-	-	-	-
Other	780	2,977	870	2,867	3,647	-
TOTAL EXPENSES	110,930	279,784	78,202	296,964	407,895	-
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
 Low Income Home Energy Assistance Program
 Grants #42700-040-0000034856 and #42700-040-0000021849
 Statement of Actual Revenues and Expenses Compared to Budget
 For the Years Ended June 30, 2015 and 2014

	2015		2014		ACTUAL 1-Oct-13 through 30-Sep-14	VARIANCE FAVORABLE (UNFAVORABLE)
	1-Jul-14 through 30-Sep-14	1-Oct-14 through 30-Jun-15	1-Jul-13 through 30-Sep-13	1-Oct-13 through 30-Jun-14		
REVENUES:						
Federal grants	\$ -	\$ 1,225,452	\$ -	\$ 1,433,215	\$ 1,433,215	\$ (36)
State grants	-	-	-	-	-	-
Local grants	-	-	-	-	-	-
Program income	-	-	-	-	-	-
Other income	-	-	-	-	-	-
Transfer in (out)	-	-	-	-	-	-
TOTAL SUPPORT	-	1,225,452	-	1,433,215	1,433,215	(36)
EXPENSES:						
Salaries and wages	-	62,954	-	49,016	49,016	3,665
Salaries and wages in-kind	-	-	-	-	-	-
Fringe benefits	-	5,853	-	6,624	6,624	1,951
Employee travel	-	1,912	-	2,711	2,711	389
Materials and supplies	-	525	-	4,340	4,340	1,611
Food	-	42	-	-	-	-
Rent	-	950	-	-	-	-
Utilities	-	217	-	3,708	3,708	792
Contractual services	-	-	-	9,525	9,525	(9,525)
Allocated food purchases	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Loss replacement insurance	-	-	-	12,000	12,000	-
Indirect costs	-	22,212	-	9,485	9,485	515
Equipment	-	-	-	-	-	-
Repairs and maintenance	-	259	-	1,973	1,973	202
Emergency assistance and client services	-	1,128,471	-	1,321,568	1,321,568	36
Insurance	-	629	-	136	136	214
Advertising	-	-	-	-	-	-
Dues and subscriptions	-	-	-	-	-	-
Employee training	-	-	-	372	372	128
Other in-kind	-	-	-	-	-	-
Other	-	1,427	-	11,757	11,757	58
TOTAL EXPENSES	-	1,225,452	-	1,433,215	1,433,215	36
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.

Weatherization - HHS

Grant #DOER-WX-HHS-14/15-07 and #DOER-WX-HHS-13/14-07

Statement of Actual Revenues and Expenses Compared to Budget
For the Years Ended June 30, 2015 and 2014

	2015		2014		ACTUAL 1-Apr-14 through 31-Mar-15	VARIANCE FAVORABLE (UNFAVORABLE)
	1-Jul-14 through 31-Mar-15	1-Apr-15 through 30-Jun-15	1-Jul-13 through 31-Mar-14	1-Apr-14 through 30-Jun-14		
REVENUES:						
Federal grants	\$ 78,468	\$ -	\$ 90,630	\$ -	\$ 78,468	\$ -
State grants	-	-	-	-	-	-
Local grants	-	-	-	-	-	-
Program income	-	-	-	-	-	-
Other income	-	-	-	-	-	-
Transfer in (out)	2,104	-	4,958	-	2,104	2,104
TOTAL SUPPORT	80,572	-	95,588	-	80,572	2,104
EXPENSES:						
Salaries and wages	26,234	-	41,809	-	26,234	(456)
Salaries and wages in-kind	-	-	-	-	-	-
Fringe benefits	8,633	-	12,407	-	8,633	(124)
Employee travel	-	-	-	-	-	-
Materials and supplies	9,418	-	19,131	-	9,418	-
Food	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	340	-	562	-	340	-
Contractual services	23,791	-	8,477	-	23,791	-
Allocated food purchases	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Loss replacement insurance	-	-	-	-	-	-
Indirect costs	4,863	-	5,764	-	4,863	(1,524)
Equipment	-	-	-	-	-	-
Repairs and maintenance	4,305	-	3,398	-	4,305	-
Emergency assistance and client services	-	-	-	-	-	-
Insurance	1,748	-	3,982	-	1,748	-
Advertising	64	-	-	-	64	-
Dues and subscriptions	-	-	-	-	-	-
Employee training	1,018	-	-	-	1,018	-
Other in-kind	-	-	-	-	-	-
Other	157	-	58	-	157	-
TOTAL EXPENSES	80,572	-	95,588	-	80,572	(2,104)
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
 Weatherization - DOE
 Grants #DOER-WX-DOE-14/15-07 and #DOER-WX-DOE-13/14-07
 Statement of Actual Revenues and Expenses Compared to Budget
 For the Years Ended June 30, 2015 and 2014

	2015		2014		ACTUAL 1-Apr-14 through 31-Mar-15	VARIANCE FAVORABLE (UNFAVORABLE)
	1-Jul-14 through 31-Mar-15	1-Apr-15 through 30-Jun-15	1-Jul-13 through 31-Mar-14	1-Apr-14 through 30-Jun-14		
REVENUES:						
Federal grants	\$ 33,869	\$ 63,706	\$ 65,664	\$ 43,661	\$ 77,530	\$ -
State grants	-	-	-	-	-	-
Local grants	-	-	-	-	-	-
Program income	-	-	-	-	-	-
Other income	-	-	-	-	-	-
Transfer in (out)	-	-	-	-	-	-
TOTAL SUPPORT	33,869	63,706	65,664	43,661	77,530	-
EXPENSES:						
Salaries and wages	13,657	26,592	16,963	16,284	29,941	-
Salaries and wages in-kind	-	-	-	-	-	-
Fringe benefits	4,222	3,398	8,465	6,567	10,788	-
Employee travel	166	3,467	858	1,192	1,358	-
Materials and supplies	10,034	9,058	14,061	10,232	20,266	-
Food	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	357	271	1,321	-	357	-
Contractual services	1,735	580	2,645	-	1,735	-
Allocated food purchases	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Loss replacement insurance	-	-	-	-	-	-
Indirect costs	402	7,060	11,104	3,514	3,916	-
Equipment	-	-	-	-	-	-
Repairs and maintenance	1,096	3,417	7,722	1,009	2,106	-
Emergency assistance and client services	-	-	-	-	-	-
Insurance	664	7,067	1,634	4,826	5,490	-
Advertising	-	1,995	-	-	-	-
Dues and subscriptions	-	-	-	-	-	-
Employee training	1,507	700	825	-	1,507	-
Other in-kind	-	-	-	-	-	-
Other	28	99	64	38	66	-
TOTAL EXPENSES	33,869	63,706	65,664	43,661	77,530	-
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.

Weatherization - DOE

Grant #DOER-WX-DOE-15/16-07

Statement of Actual Revenues and Expenses Compared to Budget
For the Year Ended June 30, 2015

	2015		2014		ACTUAL 15-Oct-11 through 31-Mar-14	VARIANCE FAVORABLE (UNFAVORABLE)
	1-Jul-14 through 31-Mar-14	1-Apr-14 through 30-Jun-15	1-Jul-13 through 31-Mar-14	1-Apr-14 through 30-Jun-14		
REVENUES:						
Federal grants	\$ -	\$ 2,791	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-	-	-
Local grants	-	-	-	-	-	-
Program income	-	-	-	-	-	-
Other income	-	-	-	-	-	-
Transfer in (out)	-	-	-	-	-	-
TOTAL SUPPORT	-	2,791	-	-	-	-
EXPENSES:						
Salaries and wages	-	-	-	-	-	-
Salaries and wages in-kind	-	-	-	-	-	-
Fringe benefits	-	-	-	-	-	-
Employee travel	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Food	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	-	152	-	-	-	-
Contractual services	-	-	-	-	-	-
Allocated food purchases	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Loss replacement insurance	-	-	-	-	-	-
Indirect costs	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Repairs and maintenance	-	114	-	-	-	-
Emergency assistance and client services	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Dues and subscriptions	-	-	-	-	-	-
Employee training	-	2,525	-	-	-	-
Other in-kind	-	-	-	-	-	-
Other	-	-	-	-	-	-
TOTAL EXPENSES	-	2,791	-	-	-	-
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
 Weatherization - Georgia Power Company
 Grants #DOER-GPC-WX-2015-07 and #DOER-GPC-WX-2014-07
 Statement of Actual Revenues and Expenses Compared to Budget
 For the Years Ended June 30, 2015 and 2014

	2015			2014			BUDGET		ACTUAL		VARIANCE FAVORABLE (UNFAVORABLE)
	1-Jul-14 through 31-Dec-14	1-Jan-15 through 30-Jun-15	Total	1-Jul-13 through 31-Dec-13	1-Jan-14 through 30-Jun-14	Total	1-Jan-14 through 31-Dec-14	1-Jan-14 through 31-Dec-14			
REVENUES:											
Federal grants	-	-	-	-	-	-	-	-	-	-	-
State grants	50,435	1,033	51,468	43,230	-	43,230	50,435	50,435	-	-	
Local grants	-	-	-	-	-	-	-	-	-	-	
Program income	-	-	-	-	-	-	-	-	-	-	
Other income	425	-	425	-	-	-	425	425	-	-	
Transfer in (out)	-	-	-	3,407	-	3,407	-	-	-	-	
	\$ 50,860	\$ 1,033	\$ 51,893	\$ 46,638	\$ -	\$ 46,638	\$ 50,860	\$ 50,860	\$ -	\$ -	
TOTAL SUPPORT											
	15,671	2,088	17,758	15,782	-	15,782	15,671	15,671	-	-	
Salaries and wages	-	-	-	-	-	-	-	-	-	-	
Salaries and wages in-kind	6,718	(1,804)	4,914	4,222	-	4,222	6,718	6,718	-	-	
Fringe benefits	-	-	-	-	-	-	-	-	-	-	
Employee travel	22,454	-	22,454	6,209	-	6,209	22,454	22,454	-	-	
Materials and supplies	-	-	-	-	-	-	-	-	-	-	
Food	-	-	-	-	-	-	-	-	-	-	
Rent	113	-	113	228	-	228	113	113	-	-	
Utilities	1,400	-	1,400	15,873	-	15,873	1,400	1,400	-	-	
Contractual services	-	-	-	-	-	-	-	-	-	-	
Allocated food purchases	-	-	-	-	-	-	-	-	-	-	
Transportation	-	-	-	-	-	-	-	-	-	-	
Loss replacement insurance	2,543	749	3,292	2,074	-	2,074	2,543	2,543	-	-	
Indirect costs	-	-	-	-	-	-	-	-	-	-	
Equipment and renovations	-	-	-	-	-	-	-	-	-	-	
Repairs and maintenance	-	-	-	360	-	360	-	-	-	-	
Emergency assistance and client services	-	-	-	650	-	650	-	-	-	-	
Insurance	1,517	-	1,517	1,233	-	1,233	1,517	1,517	-	-	
Advertising	-	-	-	-	-	-	-	-	-	-	
Dues and subscriptions	-	-	-	-	-	-	-	-	-	-	
Employee training	-	-	-	-	-	-	-	-	-	-	
Other in-kind	-	-	-	-	-	-	-	-	-	-	
Other	445	-	445	7	-	7	445	445	-	-	
	\$ 50,860	\$ 1,033	\$ 51,893	\$ 46,638	\$ -	\$ 46,638	\$ 50,860	\$ 50,860	\$ -	\$ -	
TOTAL EXPENSES											
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
McIntosh County Senior Center
Grant #N/A
Statement of Actual Revenues and Expenses Compared to Budget
For the Year Ended June 30, 2015

	BUDGET	ACTUAL	VARIANCE
	1-Jul-14 through 30-Jun-15	1-Jul-14 through 30-Jun-15	FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal grants	\$ -	\$ -	\$ -
State grants	-	-	-
Local grants	61,114	41,736	(19,378)
Program allocation	-	-	-
Other income	-	-	-
In-kind	-	-	-
Transfer in (out)	-	7,278	7,278
TOTAL SUPPORT	61,114	49,014	(12,100)
EXPENSES:			
Salaries and wages	27,071	20,192	6,879
Salaries and wages in-kind	-	-	-
Fringe benefits	7,351	8,557	(1,206)
Employee travel	1,000	131	869
Materials and supplies	7,750	4,782	2,968
Food	6,772	2,318	4,454
Rent	-	-	-
Utilities	2,620	766	1,854
Contractual services	-	-	-
Allocated food purchases	-	8,413	(8,413)
Transportation	-	-	-
Loss replacement insurance	-	-	-
Indirect costs	4,700	3,741	959
Equipment	1,100	-	1,100
Repairs and maintenance	1,000	23	977
Emergency assistance and client services	-	-	-
Insurance	500	91	409
Advertising	250	-	250
Dues and subscriptions	-	-	-
Employee training	500	-	500
Other in-kind	-	-	-
Other	500	1	499
TOTAL EXPENSES	61,114	49,014	12,100
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
Liberty County Summer Lunch Food Program
Grant #N/A

Statement of Actual Revenues and Expenses Compared to Budget
For the Years Ended June 30, 2015 and 2014

	2015		2014		BUDGET 1-Aug-13 through 31-Jul-14	ACTUAL 1-Aug-13 through 31-Jul-14	VARIANCE FAVORABLE (UNFAVORABLE)
	1-Jul-14 through 31-Jul-14	1-Aug-14 through 30-Jun-15	1-Jul-13 through 31-Jul-13	1-Aug-13 through 30-Jun-14			
REVENUES:							
Federal grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-	-	-	-
Local grants	51,959	39,322	-	32,556	92,534	84,515	(8,019)
Program allocation	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-
Transfer in (out)	(12,461)	-	-	2,773	-	(9,688)	(9,688)
TOTAL SUPPORT	39,498	39,322	-	35,329	92,534	74,827	(17,707)
EXPENSES:							
Salaries and wages	7,968	5,058	-	5,921	15,000	13,889	1,111
Salaries and wages in-kind	-	-	-	-	-	-	-
Fringe benefits	1,284	418	-	655	2,000	1,938	62
Employee travel	2,613	2,139	-	2,062	3,000	4,675	(1,675)
Materials and supplies	1,260	1,821	-	3,579	2,870	4,839	(1,969)
Food	23,224	28,749	-	21,340	66,124	44,564	21,560
Rent	-	-	-	-	-	-	-
Utilities	141	-	-	-	-	141	(141)
Contractual services	-	-	-	-	-	-	-
Allocated food purchases	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Loss replacement insurance	-	-	-	-	-	-	-
Indirect costs	1,971	916	-	1,229	1,500	3,200	(1,700)
Equipment	-	-	-	-	1,300	-	1,300
Repairs and maintenance	525	-	-	-	-	525	(525)
Emergency assistance and client services	-	-	-	-	-	-	-
Insurance	298	174	-	240	400	537	(137)
Advertising	-	-	-	-	-	-	-
Dues and subscriptions	-	-	-	-	-	-	-
Employee training	-	-	-	-	-	-	-
Other in-kind	-	-	-	-	-	-	-
Other	214	47	-	304	340	518	(178)
TOTAL EXPENSES	39,498	39,322	-	35,329	92,534	74,827	17,707
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
Child and Adult Care Food Program
Grant #04-025

Statement of Actual Revenues and Expenses Compared to Budget
For the Years Ended June 30, 2015 and 2014

	2015			2014			BUDGET		VARIANCE FAVORABLE (UNFAVORABLE)
	1-Jul-14 through 30-Sep-14	1-Oct-14 through 30-Jun-15	Total	1-Jul-13 through 30-Sep-13	1-Oct-13 through 30-Jun-14	Total	1-Oct-13 through 30-Sep-14	ACTUAL 1-Oct-13 through 30-Sep-14	
REVENUES:									
Federal grants	\$ 175,306	\$ 650,807	\$ 826,113	\$ -	\$ 776,777	\$ 776,777	\$ 1,104,209	\$ 952,083	\$ (152,126)
State grants	-	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	-	-
Program income	-	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-	-
Transfer in (out)	23,481	-	23,481	-	22,335	22,335	-	45,816	45,816
	198,788	650,807	849,595	-	799,112	799,112	1,104,209	997,899	(106,310)
TOTAL SUPPORT									
EXPENSES:									
Salaries and wages	36,659	143,874	180,533	-	107,136	107,136	196,775	143,794	52,980
Salaries and wages in-kind	-	-	-	-	-	-	-	-	-
Fringe benefits	10,957	31,076	42,033	-	40,709	40,709	18,741	51,666	(32,926)
Employee travel	1,054	3,075	4,129	-	5,233	5,233	9,651	6,287	3,364
Materials and supplies	12,230	38,598	50,829	-	23,664	23,664	49,500	35,894	13,606
Food	132,293	384,801	517,093	-	590,876	590,876	797,954	723,169	74,785
Rent	-	3,200	3,200	-	-	-	-	-	-
Utilities	(1,242)	5,209	3,967	-	3,481	3,481	3,576	2,239	1,337
Contractual services	-	-	-	-	-	-	-	-	-
Allocated food purchases	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Loss replacement insurance	-	-	-	-	-	-	-	-	-
Indirect costs	5,117	28,320	33,437	-	22,715	22,715	20,152	27,832	(7,680)
Equipment	-	-	-	-	-	-	-	-	-
Repairs and maintenance	434	9,610	10,045	-	1,179	1,179	3,000	1,613	1,387
Emergency assistance and client services	1,284	3,045	4,329	-	2,908	2,908	2,861	4,192	(1,332)
Insurance	-	-	-	-	1,212	1,212	2,000	1,212	788
Advertising	-	-	-	-	-	-	-	-	-
Dues and subscriptions	-	-	-	-	-	-	-	-	-
Employee training	-	-	-	-	-	-	-	-	-
Other in-kind	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
	198,788	650,807	849,595	-	799,112	799,112	1,104,209	997,899	106,310
TOTAL EXPENSES									
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
Aging Services Program
Grant #N/A
Statement of Actual Revenues and Expenses Compared to Budget
For the Year Ended June 30, 2015

	BUDGET	ACTUAL	VARIANCE
	1-Jul-14 through 30-Jun-15	1-Jul-14 through 30-Jun-15	FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal grants	\$ -	\$ -	\$ -
State grants	-	-	-
Local grants	13,972	13,467	(505)
Program income	-	-	-
Other income	8,618	8,052	(566)
In-kind	-	-	-
Transfer in (out)	-	-	-
TOTAL SUPPORT	22,590	21,519	1,071
EXPENSES:			
Salaries and wages	9,107	8,554	554
Salaries and wages in-kind	-	-	-
Fringe benefits	894	903	(8)
Employee travel	174	174	-
Materials and supplies	2,796	2,796	-
Food	1,577	1,577	-
Rent	-	-	-
Utilities	776	776	-
Contractual services	-	-	-
Allocated food purchases	-	-	-
Transportation	-	-	-
Loss replacement insurance	-	-	-
Indirect costs	1,608	1,582	26
Equipment	-	-	-
Repairs and maintenance	5,401	4,901	500
Emergency assistance and client services	-	-	-
Insurance	226	226	-
Advertising	-	-	-
Dues and subscriptions	-	-	-
Employee training	-	-	-
Other in-kind	-	-	-
Other	30	30	-
TOTAL EXPENSES	22,590	21,519	1,071
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
 Emergency Food and Shelter Program (EFSP)
 Grants #31-1812-00, 1802-00, 1972-00, and 1960-00
 and #32-1812-00, 1802-00, 1972-00, and 1960-00
 Statement of Actual Revenues and Expenses Compared to Budget
 For the Years Ended June 30, 2015 and 2014

	2015		2014		ACTUAL 1-Jul-13 through 31-Aug-14	VARIANCE FAVORABLE (UNFAVORABLE)
	1-Jul-14 through 31-Aug-14	1-Sep-14 through 30-Jun-15	1-Jul-13 through 31-Oct-13	1-Nov-13 through 30-Jun-14		
REVENUES:						
Federal grants	\$ 2,029	\$ 1,839	\$ -	\$ 6,240	\$ 8,269	\$ -
State grants	-	-	-	-	-	-
Local grants	-	-	-	-	-	-
Program income	-	-	-	-	-	-
Other income	-	-	-	-	-	-
Transfer in (out)	153	-	-	-	153	153
TOTAL SUPPORT	2,182	1,839	-	6,240	8,422	153
EXPENSES:						
Salaries and wages	-	-	-	-	-	-
Salaries and wages in-kind	-	-	-	-	-	-
Fringe benefits	-	-	-	-	-	-
Employee travel	-	-	-	-	-	-
Materials and supplies	-	-	-	-	71	71
Food	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Contractual services	-	-	-	-	-	-
Allocated food purchases	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Loss replacement insurance	-	-	-	-	-	-
Indirect costs	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-
Emergency assistance and client services	2,182	1,832	-	6,200	8,158	(224)
Insurance	-	-	-	-	-	-
Advertising	-	-	-	40	40	-
Dues and subscriptions	-	-	-	-	-	-
Employee training	-	-	-	-	-	-
Other in-kind	-	-	-	-	-	-
Other	-	7	-	-	-	-
TOTAL EXPENSES	2,182	1,839	-	6,240	8,422	(153)
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
Georgia Pre-K
Grant #01212
Statement of Actual Revenues and Expenses Compared to Budget
For the Year Ended June 30, 2015

	BUDGET	ACTUAL	VARIANCE
	1-Jul-14 through 30-Jun-15	1-Jul-14 through 30-Jun-15	FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal grants	\$ -	\$ -	\$ -
State grants	517,263	517,293	30
Local grants	-	-	-
Program income	-	-	-
Other income	-	-	-
Transfer in (out)	-	2,150	2,150
TOTAL SUPPORT	517,263	519,443	2,180
EXPENSES:			
Salaries and wages	385,881	385,842	39
Salaries and wages in-kind	45,346	46,860	(1,514)
Fringe benefits	41,045	41,619	(574)
Employee travel	799	799	-
Materials and supplies	24,000	24,182	(182)
Food	-	-	-
Rent	-	-	-
Utilities	-	-	-
Contractual services	-	-	-
Allocated food purchases	-	-	-
Transportation	263	263	-
Loss replacement insurance	-	-	-
Indirect costs	4,343	4,291	52
Equipment	-	-	-
Repairs and maintenance	-	-	-
Emergency assistance and client services	-	-	-
Insurance	9,531	9,531	-
Advertising	-	-	-
Dues and subscriptions	-	-	-
Employee training	6,055	6,055	-
Other in-kind	-	-	-
Other	-	-	-
TOTAL EXPENSES	517,263	519,443	(2,180)
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
Weatherization Remediation
Grant #N/A

Statement of Actual Revenues and Expenses Compared to Budget
For the Years Ended June 30, 2015 and 2014

	2015		2014		ACTUAL 1-Jul-13 through 31-Mar-15	VARIANCE FAVORABLE (UNFAVORABLE)
	1-Jul-14 through 31-Mar-15	1-Apr-15 through 30-Jun-15	1-Jul-13 through 31-Dec-13	1-Jan-14 through 30-Jun-14		
REVENUES:						
Federal grants	-	-	-	-	-	-
State grants	-	-	-	-	-	-
Local grants	-	-	-	-	-	-
Program income	-	-	-	-	-	-
Other income	-	-	-	-	-	-
Transfer in (out)	18,077	-	-	14,811	32,887	(84)
	18,077	-	-	14,811	32,971	(84)
TOTAL SUPPORT						
	18,077	-	-	14,811	32,887	(84)
EXPENSES:						
Salaries and wages	11,306	-	-	8,747	20,053	91
Salaries and wages in-kind	-	-	-	-	-	-
Fringe benefits	1,222	-	-	2,955	4,177	(7)
Employee travel	-	-	-	-	-	-
Materials and supplies	318	-	-	304	622	-
Food	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	-	-	-	57	57	-
Contractual services	-	-	-	-	-	-
Allocated food purchases	2,835	-	-	-	2,835	-
Transportation	-	-	-	-	-	-
Loss replacement insurance	-	-	-	-	-	-
Indirect costs	-	-	-	-	-	-
Equipment and renovations	-	-	-	-	-	-
Repairs and maintenance	1,772	-	-	1,829	3,600	-
Emergency assistance and client services	-	-	-	-	-	-
Insurance	577	-	-	899	1,476	-
Advertising	-	-	-	-	-	-
Dues and subscriptions	-	-	-	-	-	-
Employee training	-	-	-	-	-	-
Other in-kind	-	-	-	-	-	-
Other	46	-	-	21	67	-
	18,077	-	-	14,811	32,971	84
TOTAL EXPENSES						
	18,077	-	-	14,811	32,887	84
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
McIntosh Summer Lunch Food Program
Grant #N/A

Statement of Actual Revenues and Expenses Compared to Budget
For the Years Ended June 30, 2015 and 2014

	2015		2014		ACTUAL 1-Aug-13 through 31-Jul-14	VARIANCE FAVORABLE (UNFAVORABLE)
	1-Jul-14 through 31-Jul-14	1-Aug-14 through 30-Jun-15	1-Jul-13 through 31-Jul-13	1-Aug-13 through 30-Jun-14		
REVENUES:						
Federal grants	\$ 20,809	\$ 29,629	\$ -	\$ 12,115	\$ 32,924	\$ (24,749)
State grants	-	-	-	-	-	-
Local grants	-	-	-	-	-	-
Program income	-	-	-	-	-	-
Other income	-	-	-	-	-	-
Transfer in (out)	(3,712)	-	-	-	(3,712)	(3,712)
	17,097	29,629	-	12,115	29,212	(28,462)
TOTAL SUPPORT						
EXPENSES:						
Salaries and wages	6,396	8,692	-	5,184	11,580	(608)
Salaries and wages in-kind	-	-	-	-	-	-
Fringe benefits	79	727	-	861	940	2,217
Employee travel	1,558	645	-	877	2,435	2,605
Materials and supplies	686	2,709	-	1,396	2,082	1,406
Food	7,484	15,265	-	2,203	9,686	22,813
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Contractual services	-	-	-	-	-	-
Allocated food purchases	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Loss replacement insurance	-	-	-	-	-	-
Indirect costs	882	1,355	-	1,132	2,014	2
Equipment	-	-	-	-	-	-
Repairs and maintenance	(247)	-	-	247	-	-
Emergency assistance and client services	-	-	-	-	-	-
Insurance	274	236	-	200	474	26
Advertising	-	-	-	-	-	-
Dues and subscriptions	-	-	-	-	-	-
Employee training	-	-	-	-	-	-
Other in-kind	-	-	-	-	-	-
Other	(15)	-	-	15	-	-
	17,097	29,629	-	12,115	29,212	28,462
TOTAL EXPENSES						
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
Medicaid
Grant #N/A
Statement of Actual Revenues and Expenses Compared to Budget
For the Year Ended June 30, 2015

	BUDGET	ACTUAL	VARIANCE
	1-Jul-14 through 30-Jun-15	1-Jul-14 through 30-Jun-15	FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal grants	\$ -	\$ -	\$ -
State grants	22,169	22,202	33
Local grants	-	-	-
Program income	-	-	-
Other income	-	(33)	(33)
In-kind	-	-	-
Transfer in (out)	-	(1,242)	(1,242)
TOTAL SUPPORT	22,169	20,927	(1,242)
EXPENSES:			
Salaries and wages	4,253	3,016	1,236
Salaries and wages in-kind	-	-	-
Fringe benefits	310	313	(3)
Employee travel	-	-	-
Materials and supplies	-	-	-
Food	16,501	16,501	-
Rent	-	-	-
Utilities	-	-	-
Contractual services	-	-	-
Allocated food purchases	-	-	-
Transportation	-	-	-
Loss replacement insurance	-	-	-
Indirect costs	566	557	9
Equipment	-	-	-
Repairs and maintenance	460	460	-
Emergency assistance and client services	-	-	-
Insurance	79	79	-
Advertising	-	-	-
Dues and subscriptions	-	-	-
Employee training	-	-	-
Other in-kind	-	-	-
Other	-	-	-
TOTAL EXPENSES	22,169	20,927	1,242
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
Meals on Wheels
Grant #N/A
Statement of Actual Revenues and Expenses Compared to Budget
For the Year Ended June 30, 2015

	BUDGET	ACTUAL	VARIANCE
	1-Jul-14 through 30-Jun-15	1-Jul-14 through 30-Jun-15	FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal grants	\$ -	\$ -	\$ -
State grants	-	-	-
Local grants	-	6	(6)
Program income	-	-	-
In-kind	2,526	2,526	-
Transfer in (out)	-	(6)	6
TOTAL SUPPORT	2,526	2,526	-
EXPENSES:			
Salaries and wages	-	-	-
Salaries and wages in-kind	-	-	-
Fringe benefits	-	-	-
Employee travel	-	-	-
Materials and supplies	-	-	-
Food	-	-	-
Rent	-	-	-
Utilities	-	-	-
Contractual services	-	-	-
Allocated food purchases	-	-	-
Transportation	-	-	-
Loss replacement insurance	-	-	-
Indirect costs	-	-	-
Equipment	-	-	-
Repair and maintenance	-	-	-
Emergency assistance and client services	-	-	-
Insurance	-	-	-
Advertising	-	-	-
Dues and subscriptions	-	-	-
Employee training	-	-	-
Other in-kind	2,526	2,526	-
Other	-	-	-
TOTAL EXPENSES	2,526	2,526	-
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
Resource Services Ministries
Grant #12897

Statement of Actual Revenues and Expenses Compared to Budget
For the Years Ended June 30, 2015 through 2012

	2015		2012		2013		2014		ACTUAL		VARIANCE FAVORABLE (UNFAVORABLE)
	1-Jul-13 through 31-Oct-14	1-Nov-14 through 30-Jun-15	1-Jul-11 through 30-Jun-12	1-Jul-12 through 30-Jun-13	1-Jul-13 through 30-Jun-14	1-Jul-11 through 30-Jun-12	1-Jul-12 through 30-Jun-13	1-Jul-13 through 30-Jun-14	1-Nov-11 through 30-Jun-15	1-Nov-11 through 30-Jun-15	
REVENUES:											
Federal grants	-	-	-	-	-	-	-	-	-	-	-
State grants	29,553	54,601	25,591	90,611	39,203	25,591	90,611	39,203	184,958	184,958	-
Local grants	-	-	-	-	-	-	-	-	-	-	-
Program income	-	-	-	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-	-	-	-
Transfer in (out)	5,724	-	-	-	-	-	-	-	-	5,724	5,724
TOTAL SUPPORT	35,277	54,601	25,591	90,611	39,203	25,591	90,611	39,203	184,958	190,682	5,724
EXPENSES:											
Salaries and wages	-	3,384	7,307	3,821	401	7,307	3,821	401	11,529	11,529	-
Salaries and wages in-kind	-	-	-	-	-	-	-	-	-	-	-
Fringe benefits	(5,680)	2,496	1,237	2,366	4,489	1,237	2,366	4,489	2,411	2,411	-
Employee travel	-	-	-	-	-	-	-	-	-	-	-
Materials and supplies	(1)	353	15,242	17,388	(34,568)	15,242	17,388	(34,568)	324	(1,938)	2,262
Food	-	-	-	-	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	303	-	108	427	-	108	427	-	535	(535)
Contractual services	41,021	45,825	-	62,065	65,058	-	62,065	65,058	168,144	168,144	-
Allocated food purchases	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-
Loss replacement insurance	-	-	-	-	-	-	-	-	-	-	-
Indirect costs	-	627	1,327	(961)	66	1,327	(961)	66	976	432	544
Equipment and renovations	-	-	-	2,262	-	-	2,262	-	-	2,262	(2,262)
Repairs and maintenance	-	1,301	-	2,518	3,293	-	2,518	3,293	627	5,810	(5,184)
Emergency assistance and client services	-	-	-	-	-	-	-	-	-	-	-
Insurance	(63)	246	388	454	(24)	388	454	(24)	755	755	-
Advertising	-	-	-	-	-	-	-	-	-	-	-
Dues and subscriptions	-	-	-	-	-	-	-	-	-	-	-
Employee training	-	-	13	48	-	-	48	-	61	61	-
Other in-kind	-	-	-	-	-	-	-	-	-	-	-
Other	-	66	76	544	62	-	544	62	132	682	(550)
TOTAL EXPENSES	35,277	54,601	25,591	90,611	39,203	25,591	90,611	39,203	184,958	190,682	(5,724)
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
Camden County PSA
Grant #N/A
Statement of Actual Revenues and Expenses Compared to Budget
For the Year Ended June 30, 2015

	BUDGET	ACTUAL	VARIANCE
	1-Jul-14 through 30-Jun-15	1-Jul-14 through 30-Jun-15	FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal grants	\$ -	\$ -	\$ -
State grants	-	-	-
Local grants	26,650	28,057	1,407
Program income	-	-	-
Other income	-	-	-
In-kind	-	-	-
Transfer in (out)	-	(783)	(783)
TOTAL SUPPORT	26,650	27,274	624
EXPENSES:			
Salaries and wages	-	-	-
Salaries and wages in-kind	-	-	-
Fringe benefits	-	-	-
Employee travel	-	-	-
Materials and supplies	-	-	-
Food	-	-	-
Rent	-	-	-
Utilities	-	-	-
Contractual services	-	-	-
Allocated food purchases	26,650	27,274	(624)
Transportation	-	-	-
Loss replacement insurance	-	-	-
Indirect costs	-	-	-
Equipment	-	-	-
Repairs and maintenance	-	-	-
Emergency assistance and client services	-	-	-
Insurance	-	-	-
Advertising	-	-	-
Dues and subscriptions	-	-	-
Employee training	-	-	-
Other in-kind	-	-	-
Other	-	-	-
TOTAL EXPENSES	26,650	27,274	(624)
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
United Way
Grant #N/A
Statement of Actual Revenues and Expenses Compared to Budget
For the Year Ended June 30, 2015

	BUDGET	ACTUAL	VARIANCE
	1-Jul-14 through 30-Jun-15	1-Jul-14 through 30-Jun-15	FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal grants	\$ -	\$ -	\$ -
State grants	-	-	-
Local grants	-	-	-
Program allocation	-	-	-
Other income	12,001	11,076	(925)
In-kind	-	-	-
Transfer in (out)	-	-	-
TOTAL SUPPORT	12,001	11,076	(925)
EXPENSES:			
Salaries and wages	-	-	-
Salaries and wages in-kind	-	-	-
Fringe benefits	-	-	-
Employee travel	-	-	-
Materials and supplies	7,001	6,076	925
Food	-	-	-
Rent	-	-	-
Utilities	-	-	-
Contractual services	-	-	-
Allocated food purchases	-	-	-
Transportation	-	-	-
Loss replacement insurance	-	-	-
Indirect costs	-	-	-
Equipment	-	-	-
Repairs and maintenance	-	-	-
Emergency assistance and client services	5,000	5,000	-
Insurance	-	-	-
Advertising	-	-	-
Dues and subscriptions	-	-	-
Employee training	-	-	-
Other in-kind	-	-	-
Other	-	-	-
TOTAL EXPENSES	12,001	11,076	925
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
Family, Friends & Neighbors
Grant #N/A
Statement of Actual Revenues and Expenses Compared to Budget
For the Year Ended June 30, 2015

	BUDGET	ACTUAL	VARIANCE
	1-Jul-14 through 30-Jun-15	1-Jul-14 through 30-Jun-15	FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal grants	\$ -	\$ -	\$ -
State grants	800	114	(686)
Local grants	-	-	-
Program allocation	-	-	-
Other income	-	-	-
In-kind	-	-	-
Transfer in (out)	-	-	-
TOTAL SUPPORT	800	114	(686)
EXPENSES:			
Salaries and wages	-	-	-
Salaries and wages in-kind	-	-	-
Fringe benefits	-	-	-
Employee travel	400	60	340
Materials and supplies	400	55	345
Food	-	-	-
Rent	-	-	-
Utilities	-	-	-
Contractual services	-	-	-
Allocated food purchases	-	-	-
Transportation	-	-	-
Loss replacement insurance	-	-	-
Indirect costs	-	-	-
Equipment	-	-	-
Repairs and maintenance	-	-	-
Emergency assistance and client services	-	-	-
Insurance	-	-	-
Advertising	-	-	-
Dues and subscriptions	-	-	-
Employee training	-	-	-
Other in-kind	-	-	-
Other	-	-	-
TOTAL EXPENSES	800	114	686
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.

Donor

Grant #N/A

Statement of Actual Revenues and Expenses Compared to Budget
For the Year Ended June 30, 2015

	BUDGET	ACTUAL	VARIANCE
	1-Jul-14 through 30-Jun-15	1-Jul-14 through 30-Jun-15	FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal grants	\$ -	\$ -	\$ -
State grants	-	-	-
Local grants	-	38,957	38,957
Program allocation	-	-	-
Other income	-	8,383	8,383
In-kind	-	-	-
Transfer in (out)	-	24,959	24,959
TOTAL SUPPORT	-	72,299	72,299
EXPENSES:			
Salaries and wages	-	981	(981)
Salaries and wages in-kind	-	-	-
Fringe benefits	-	106	(106)
Employee travel	-	1,732	(1,732)
Materials and supplies	-	11,619	(11,619)
Food	-	4,611	(4,611)
Rent	-	-	-
Utilities	-	7	(7)
Contractual services	-	-	-
Allocated food purchases	-	-	-
Transportation	-	-	-
Loss replacement insurance	-	-	-
Indirect costs	-	313,482	(313,482)
Equipment	-	-	-
Repairs and maintenance	-	1,910	(1,910)
Emergency assistance and client services	-	-	-
Insurance	-	-	-
Advertising	-	250	(250)
Dues and subscriptions	-	40	(40)
Employee training	-	2,947	(2,947)
Depreciation	-	-	-
Other in-kind	-	-	-
Other	-	18,709	(18,709)
TOTAL EXPENSES	-	356,394	(356,394)
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ (284,095)	\$ (284,095)

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
Food Service
Grant #N/A
Statement of Actual Revenues and Expenses Compared to Budget
For the Year Ended June 30, 2015

	BUDGET	ACTUAL	
	1-Jul-14 through 30-Jun-15	1-Jul-14 through 30-Jun-15	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal grants	\$ -	\$ -	\$ -
State grants	-	-	-
Local grants	-	-	-
Program allocations	109,970	150,041	40,071
Other income	30	30	-
Transfer in (out)	-	(65,722)	(65,722)
TOTAL SUPPORT	110,000	84,348	(25,652)
EXPENSES:			
Salaries and wages	14,000	12,211	1,789
Salaries and wages in-kind	-	-	-
Fringe benefits	2,500	1,260	1,240
Employee travel	1,800	1,544	256
Materials and supplies	38,278	31,196	7,082
Food	25,772	19,304	6,468
Rent	1,200	1,200	-
Utilities	7,720	6,516	1,204
Contractual services	-	-	-
Allocated food purchases	-	-	-
Transportation	-	-	-
Loss replacement insurance	-	-	-
Indirect costs	-	-	-
Equipment	4,050	-	4,050
Repairs and maintenance	9,050	7,186	1,864
Emergency assistance and client services	-	-	-
Insurance	900	369	531
Advertising	-	-	-
Dues and subscriptions	-	-	-
Employee training	2,600	1,702	898
Depreciation	-	-	-
Other in-kind	-	-	-
Other	2,130	1,860	270
TOTAL EXPENSES	110,000	84,348	25,652
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
Self-insurance
Grant #N/A
Statement of Actual Revenues and Expenses Compared to Budget
For the Year Ended June 30, 2015

	BUDGET	ACTUAL	VARIANCE
	1-Jul-14 through 30-Jun-15	1-Jul-14 through 30-Jun-15	FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal grants	\$ -	\$ -	\$ -
State grants	-	-	-
Local grants	-	-	-
Program allocations	864,780	460,853	(403,927)
Other income	284,720	284,720	-
Transfer in (out)	-	-	-
TOTAL SUPPORT	1,149,500	745,573	(403,927)
EXPENSES:			
Salaries and wages	-	-	-
Salaries and wages in-kind	-	-	-
Fringe benefits	-	-	-
Employee travel	-	-	-
Materials and supplies	-	-	-
Food	-	-	-
Rent	-	-	-
Utilities	-	-	-
Contractual services	363,198	352,932	10,266
Allocated food purchases	-	-	-
Transportation	-	-	-
Loss replacement insurance	-	-	-
Indirect costs	-	-	-
Equipment	-	-	-
Repairs and maintenance	-	-	-
Emergency assistance and client services	-	-	-
Health insurance claims	786,302	704,689	81,613
Advertising	-	-	-
Dues and subscriptions	-	-	-
Employee training	-	-	-
Depreciation	-	-	-
Other in-kind	-	-	-
Other	-	9,198	(9,198)
TOTAL EXPENSES	1,149,500	1,066,819	82,681
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ (321,245)	\$ (321,245)

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
Administrative Services
Grant #N/A
Statement of Actual Revenues and Expenses Compared to Budget
For the Year Ended June 30, 2015

	BUDGET	ACTUAL	VARIANCE
	1-Jul-14 through 30-Jun-15	1-Jul-14 through 30-Jun-15	FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal grants	\$ -	\$ -	\$ -
State grants	-	-	-
Local grants	-	-	-
Program allocations	885,414	968,908	83,494
Other income	-	-	-
Transfer in (out)	-	-	-
TOTAL SUPPORT	885,414	968,908	83,494
EXPENSES:			
Salaries and wages	403,355	359,204	44,151
Salaries and wages in-kind	-	-	-
Fringe benefits	88,953	81,372	7,581
Employee travel	33,450	39,680	(6,230)
Materials and supplies	26,450	22,352	4,098
Food	-	469	(469)
Rent	-	-	-
Utilities	49,111	50,400	(1,289)
Contractual services	112,200	194,697	(82,497)
Allocated food purchases	-	-	-
Transportation	-	-	-
Loss replacement insurance	-	-	-
Indirect costs	-	-	-
Equipment	-	-	-
Repairs and maintenance	48,138	49,328	(1,190)
Emergency assistance and client services	-	-	-
Insurance	52,515	85,866	(33,351)
Advertising	1,000	629	371
Dues and subscriptions	12,660	12,112	548
Employee training	18,835	17,063	1,772
Depreciation	-	18,406	(18,406)
Other in-kind	-	-	-
Other	38,747	37,329	1,418
TOTAL EXPENSES	885,414	968,908	(83,494)
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -

***SCHEDULE OF STATE
AWARDS EXPENDED***

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
 SCHEDULE OF STATE AWARDS EXPENDED
 For the Year Ended June 30, 2015

SCHEDULE 28

Grantor/Pass Through Organization/Program Title	Grant Number	Program Status	Amount Due(To)/ From 6/30/2014	Cash Received	Cash Returned To Grantor	Other Support	Expenses	Unreimbursable Expenses (Surplus)	Amount Due(To)/ From 6/30/2015
STATE AWARDS EXPENDED									
Georgia Department of Human Services:									
Community Services Block Grant	42700-040-0000021843	Closed	\$ 82,964	\$ 193,894	\$ -	\$ -	\$ 110,930	\$ -	\$ -
Community Services Block Grant	42700-040-0000035149	Open	-	215,858	-	-	279,784	-	63,925
Low Income Home Energy Assistance Program	42700-040-0000034856	Closed	-	1,225,452	-	-	1,225,452	-	-
Low Income Home Energy Assistance Program	42700-040-0000021849	Closed	(36)	-	36	-	-	-	-
Regulated Provider Referral Program	42700-040-0000010574	Closed	96	96	-	-	-	-	-
Total Georgia Department of Human Services			<u>83,024</u>	<u>1,635,301</u>	<u>36</u>	<u>-</u>	<u>1,616,166</u>	<u>-</u>	<u>63,925</u>
Georgia Environmental Finance Authority:									
Weatherization - DOE	DOER-WX-DOE-13/14-07	Closed	6,141	40,009	-	-	33,869	-	-
Weatherization - DOE	DOER-WX-DOE-14/15-07	Open	-	43,809	-	-	63,706	-	19,897
Weatherization - DOE	DOER-WX-DOE-15/16-07	Open	-	-	-	-	2,791	-	2,791
Weatherization - HHS	DOER-WX-HHS-14/15-07	Closed	-	80,572	-	-	80,572	-	-
Weatherization - GA Power	DOER-GPC-WX-2015-07	Open	-	-	-	-	1,033	-	1,033
Weatherization - GA Power	DOER-GPC-WX-2014-07	Closed	-	50,860	-	-	50,860	-	-
Total Georgia Environmental Finance Authority			<u>6,141</u>	<u>215,250</u>	<u>-</u>	<u>-</u>	<u>232,830</u>	<u>-</u>	<u>23,721</u>
Georgia Public Service Commission:									
Resource Services Ministries	12897	Open	(59,516)	80,724	-	-	89,878	-	(50,362)
Total Georgia Public Service Commission			<u>(59,516)</u>	<u>80,724</u>	<u>-</u>	<u>-</u>	<u>89,878</u>	<u>-</u>	<u>(50,362)</u>
Georgia Department of Community Health:									
Medicaid	2012	Open	1,513	21,802	-	(33)	20,927	(1,242)	1,913
Total Georgia Department of Community Health			<u>1,513</u>	<u>21,802</u>	<u>-</u>	<u>(33)</u>	<u>20,927</u>	<u>(1,242)</u>	<u>1,913</u>
Georgia Department of Early Care and Learning:									
Child and Adult Care Food Program	04-025	Open	21,135	818,546	-	-	849,595	-	52,183
Child and Adult Care Food Program - McIntosh County	04-025	Closed	-	20,809	-	-	17,097	(3,712)	-
Family, Friends & Neighbors	N/A	Open	-	800	-	-	114	-	(686)
Georgia Pre-K	01212	Closed	-	519,443	-	-	519,443	-	-
Total Georgia Department of Early Care and Learning			<u>21,135</u>	<u>1,359,598</u>	<u>-</u>	<u>-</u>	<u>1,386,249</u>	<u>(3,712)</u>	<u>51,498</u>
TOTAL STATE AWARDS EXPENDED									
			<u>\$ 52,297</u>	<u>\$ 3,312,674</u>	<u>\$ 36</u>	<u>\$ (33)</u>	<u>\$ 3,346,050</u>	<u>\$ (4,954)</u>	<u>\$ 90,695</u>

***SCHEDULE OF AUDITED
INDIRECT AND ADMINISTRATIVE COSTS***

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
 SCHEDULE OF AUDITED INDIRECT AND ADMINISTRATIVE COSTS
 For the Year Ended June 30, 2015

	Early Head Start			Community Services Block Grant		Low Income Home Energy Assistance		Weatherization HHS		Weatherization DOE		Weatherization Georgia Power Company		McIntosh County Summer Lunch		Liberty County Summer Lunch		Child and Adult Care Food Program		Page Total
	Head Start	Head Start	Head Start	Head Start	Head Start	Head Start	Head Start	Head Start	Head Start	Head Start	Head Start	Head Start	Head Start	Head Start	Head Start	Head Start	Head Start	Head Start	Head Start	
Salaries	\$ 3,709,859	\$ 854,494	\$ 173,437	\$ 62,954	\$ 26,234	\$ 40,249	\$ 17,758	\$ 20,192	\$ 13,026	\$ 180,533	\$ 5,098,737									
Fringe benefits	549,827	229,380	63,475	5,853	8,633	7,620	4,914	8,557	1,702	42,033	921,994									
Total Personnel Costs	4,259,686	1,083,874	236,912	68,808	34,867	47,869	22,672	28,749	14,728	222,566	6,020,731									
Effective Rate	14.93%	14.93%	14.93%	14.93%	14.93%	14.93%	14.93%	14.93%	14.93%	14.93%	14.93%									14.93%
Calculated Indirect Costs Per Audit	635,871	161,797	35,365	10,271	5,205	7,146	3,384	4,292	2,198	33,224	898,754									
Less:																				
Grant Administrative Allowance	-	-	-	-	4,863	7,462	3,292	-	-	-	15,617									
	635,871	161,797	35,365	10,271	342	(316)	92	4,292	2,198	33,224	883,137									
Indirect Cost Reported	436,865	99,217	32,155	22,212	-	-	-	3,741	2,887	33,437	630,514									
(Over) Under Absorbed	\$ 199,006	\$ 62,580	\$ 3,211	\$ (11,941)	\$ 342	\$ (316)	\$ 92	\$ 551	\$ (689)	\$ (213)	\$ 252,623									

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
SCHEDULE OF AUDITED INDIRECT AND ADMINISTRATIVE COSTS
For the Year Ended June 30, 2015

	Aging Services	Georgia Pre-K	Weatherization Remediation	Summer Lunch Food Program	Medicaid	Resource Services Ministries	Donor	Page Total	Total
Salaries	\$ 8,554	\$ 385,842	\$ 11,306	\$ 15,088	\$ 3,016	\$ 3,384	\$ 981	\$ 428,171	\$ 5,526,908
Fringe benefits	903	41,619	1,222	806	313	(3,184)	106	41,786	963,780
Total Personnel Costs	9,456	427,462	12,528	15,895	3,330	200	1,087	469,957	6,490,688
Effective Rate	14.93%	14.93%	14.93%	14.93%	14.93%	14.93%	14.93%	14.93%	14.93%
Calculated Indirect Costs Per Audit	1,412	63,810	1,870	2,373	497	30	162	70,154	968,908
Less:									
Grant Administrative Allowance	-	-	-	-	-	-	-	-	15,617
Indirect Cost Reported	1,412	63,810	1,870	2,373	497	30	162	70,154	953,291
	1,582	4,291	-	2,236	557	627	313,482	322,777	953,291
(Over) Under Absorbed	\$ (171)	\$ 59,519	\$ 1,870	\$ 136	\$ (60)	\$ (598)	\$ (313,320)	\$ (252,623)	\$ -
Total Indirect & Administrative Costs Reported									\$ 968,908

SECTION III

***REPORTS REQUIRED BY GAO -
GOVERNMENT AUDITING STANDARDS***

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of
**Coastal Georgia Area Community
Action Authority, Inc.**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of **Coastal Georgia Area Community Action Authority, Inc.** ("the Authority", a nonprofit organization), which comprise the statement of financial position as of June 30, 2015, and the related statements of activities, changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 7, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Authority's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings and responses, that we consider to be a significant deficiency as 2015-001.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

March 7, 2016

Clausell & Associates, C.P.A.s, P.C.



SECTION IV

REPORTS REQUIRED BY OMB CIRCULAR A-133

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY
OMB CIRCULAR A-133**

To the Board of Directors of
**Coastal Georgia Area Community
Action Authority, Inc.**

Report on Compliance for Each Major Federal Program

We have audited **Coastal Georgia Area Community Action Authority, Inc.'s** ("the Authority", a nonprofit organization) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Agency's major federal programs for the year ended June 30, 2015. The Authority's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Authority's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Authority's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Authority's compliance.

Opinion on Each Major Federal Program

In our opinion, the Authority complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

Report on Internal Control Over Compliance

Management of the Authority is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Authority's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control over compliance.



A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Clausell & Associates, CBI's, P.C.

March 7, 2016

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND OTHER FINANCIAL ASSISTANCE
For the Year Ended June 30, 2015

Grantor/Program Title	CFDA Number	Grant or Contract Number(s)	Federal Expenses	Non-Federal & In-kind Expenses	Total
U.S. Department of Health and Human Services					
Direct Programs:					
Head Start	93.600	04CH4800/01	\$ 1,718,283	\$ 270,901	\$ 1,989,183
Head Start	93.600	04CH3470/47	5,453,863	1,428,201	6,882,064
			<u>7,172,146</u>	<u>1,699,102</u>	<u>8,871,248</u>
Pass Through Programs:					
Georgia Environmental Finance Authority:					
Weatherization - HHS	93.568	DOER-WX-HHS-14/15-07	78,468	2,104	80,572
Georgia Department of Human Services:					
Low Income Home Energy Assistance Program	93.568	42700-040-0000034856	1,225,452	-	1,225,452
			<u>1,303,920</u>	<u>2,104</u>	<u>1,306,024</u>
Community Services Block Grant	93.569	42700-040-0000035149	279,784	-	279,784
Community Services Block Grant	93.569	42700-040-0000021843	110,930	-	110,930
			<u>390,714</u>	<u>-</u>	<u>390,714</u>
			<u>8,866,779</u>	<u>1,701,206</u>	<u>10,567,985</u>
Total U.S. Department of Health and Human Services					
U.S. Department of Agriculture					
Pass Through Program:					
Georgia Department of Early Care and Learning:					
Child and Adult Care Food Program - McIntosh County	10.558	04-025	50,438	-	50,438
Child and Adult Care Food Program	10.558	04-025	826,113	23,481	849,595
			<u>876,552</u>	<u>23,481</u>	<u>900,033</u>
Total U.S. Department of Agriculture					
U.S. Department of Energy					
Pass Through Program:					
Georgia Environmental Finance Authority:					
Weatherization - DOE	81.042	DOER-WX-DOE-15/16-07	2,791	-	2,791
Weatherization - DOE	81.042	DOER-WX-DOE-13/14-07	33,869	-	33,869
Weatherization - DOE	81.042	DOER-WX-DOE-14/15-07	63,706	-	63,706
			<u>100,365</u>	<u>-</u>	<u>100,365</u>

Continued

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND OTHER FINANCIAL ASSISTANCE
For the Year Ended June 30, 2015

Grantor/Program Title	CFDA Number	Grant or Contract Number(s)	Federal Expenses	Non-Federal & In-kind Expenses	Total
U.S. Department of Homeland Security					
Pass Through Program:					
United Way:					
Emergency Food and Shelter Program	97.024	Phase 31	\$ 2,029	\$ 153	\$ 2,182
Emergency Food and Shelter Program	97.024	Phase 32	1,839	-	1,839
Total U.S. Department of Homeland Security			<u>3,868</u>	<u>153</u>	<u>4,021</u>
TOTAL FEDERAL FINANCIAL ASSISTANCE			9,847,564	1,724,840	11,572,405
TOTAL STATE AND OTHER FINANCIAL ASSISTANCE					
			-	3,363,318	3,363,318
TOTAL FEDERAL AWARDS AND OTHER FINANCIAL ASSISTANCE			<u>\$ 9,847,564</u>	<u>\$ 5,088,158</u>	<u>\$ 14,935,722</u>

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND OTHER FINANCIAL ASSISTANCE
For the Year Ended June 30, 2015

NOTE A - GENERAL

The accompanying Schedule of Expenditures of Federal Awards and Other Financial Assistance (the Schedule) programs presents the activity of all financial assistance programs of the Authority. All financial assistance received directly or indirectly from Federal, State, and local agencies is included in the Schedule.

NOTE B - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards and Other Financial Assistance (the Schedule) includes the federal grant activity of the Authority under programs of the federal government for the year ended June 30, 2015. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of the Authority, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Authority.

NOTE C - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the other comprehensive basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in OMB Circular A-122, *Cost Principles for Non-profit Organizations*, or the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Any negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available. See also Note S for the reconciliation to the financial statements.

NOTE D - IN-KIND SUPPORT

A portion of the expenses for donated services and other in-kind support are excluded from the Authority's financial statements in accordance with FASB ASC 958-605-25-16. Donated services and other in-kind support are included in the accompanying Schedule in accordance with other applicable grant agreements, which is described in Note K to the Authority's financial statements.

SECTION V
SCHEDULE OF FINDINGS AND RESPONSES
Summary of Auditor's Results

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
SCHEDULE OF FINDINGS AND RESPONSES
For the Year Ended June 30, 2015

SECTION I - SUMMARY OF AUDITOR'S RESULTS			
#	INQUIRY	RESULTS	REFERENCE(S)
FINANCIAL STATEMENTS			
1	Type of auditor's report issued:	Unmodified Opinion	Report Pg(s). 3 - 4
2	Internal control over financial reporting:		
	• Material weaknesses identified?	No	Report Pg(s). 58
	• Significant deficiencies identified that are not considered to be material weaknesses?	Yes	Report Pg(s). 58
3	Noncompliance material to financial statements noted:	No	
FEDERAL AWARDS			
1	Internal control over major programs:		
	• Material weaknesses identified?	No	Report Pg(s). 60 - 61
	• Significant deficiencies identified that are not considered to be material weaknesses?	None Reported	Report Pg(s). 60 - 61
2	Type of auditor's report issued on compliance for major programs:	Unmodified Opinion	Report Pg(s). 60 - 61
3	Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?	No	N/A
4	Identification of Major Programs:	<ul style="list-style-type: none"> • Head Start CFDA # - 93.600 • Child and Adult Care Food Program CFDA # - 10.558 	
5	Dollar Threshold used to distinguish between type A and type B programs:	<ul style="list-style-type: none"> • \$300,000 	
6	Auditee qualified as low-risk auditee?	Yes	
SECTION II - FINANCIAL STATEMENT FINDINGS			
1	Financial Statement Findings:	Yes	2015-001
SECTION III - FEDERAL AWARD FINDINGS			
1	Federal Award Findings:	None Reported	N/A

SECTION V
SCHEDULE OF FINDINGS AND RESPONSES
Financial Statement Finding

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
SCHEDULE OF FINDINGS AND RESPONSES
Financial Statement Finding
June 30, 2015

Comment #2015-001
CONTROLS OVER FINANCIAL STATEMENT PREPARATION SHOULD BE IMPROVED
GENERAL

Condition:

As part of our auditing procedures, we assisted in the preparation of the financial statements, related disclosures, and the schedule of expenditures of federal awards of the Authority. The preparation of these financial statements in accordance with generally accepted accounting principles (GAAP) required that adjustments proposed as part of the audit process be recognized by the Authority. We noted during our audit process that financial statements on a programmatic and agency-wide level were not prepared on a consistent basis due to the resignation of the Fiscal Director. This resulted in adjustments necessary to properly present the financial position of the Authority. In addition, financial information was not prepared for management to make decisions during the interim regarding budget comparisons, self-insurance and indirect cost allocations, and transfers of unrestricted resources to detect or prevent the resulting financial loss.

Context:

Review of internal control structure of organization in accordance with *Government Auditing Standards*.

Criteria:

Controls should be in place to ensure that financial statements are prepared in accordance with GAAP.

The auditee shall prepare financial statements that reflect its financial position, results of operations or changes in net assets, and, where appropriate, cash flows for the fiscal year audited. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. [2 CFR §200.510(a) and (b)]

Effect:

Management may not be able to obtain complete and accurate financial statements on an interim or fiscal year basis to be used for internal or external reporting purposes.

Cause:

Limited personnel with knowledge and the ability to assist and provide needed information to aid in financial statement preparation.

Recommendation:

The degree to which the preparation of the financial statements and related disclosures are made by the independent auditor is a control deficiency is determined by the knowledge, skills and experience of those in the organization who are charged with the responsibility of its financial reporting. As a result we recommend that management engage in a search for a qualified financial officer with the skills, knowledge and experience to oversee and or perform the necessary accounting functions each month.

We believe that this officer should have the overall responsibility to properly reconcile and close out the accounting system each month in an efficient and timely manner so as to eliminate the risk of significant errors occurring. Financial statement preparation and disclosures should be an integral part of the financial officer's basic responsibilities.

We further recommend that training be provided to all staff engaged in the financial reporting, allocations and reconciliation functions to ensure that a complete and accurate financial statements close out process is achieved each month and annually.

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
SCHEDULE OF FINDINGS AND RESPONSES
Financial Statement Finding
June 30, 2015

Comment #2015-001
CONTROLS OVER FINANCIAL STATEMENT PREPARATION SHOULD BE IMPROVED
GENERAL

(Continued)

Views of Responsible Officials and Planned Corrective Actions:

Management acknowledges that the position of Finance Director was vacated in an untimely and unexpected manner. As a result of the timing, management was unable to fill the position before the completion of the audit. However, the current qualified staff continued to produce and provide timely financial reports both internally (management and program directors), as well as externally to funders to ensure decisions are made in an appropriate time frame. Staff ensures that budgets are prepared and input into the accounting system as soon as programmatic funding is known to ensure reliable financial reporting. The current accounting system does provide for the creation of financial statements in accordance with GAAP. Management will work with the IT team of our current accounting system to ensure that the agency acquires this module. Management does acknowledge that continuous training of all personnel is important. Management will develop a training plan for accounting staff to ensure that the agency remain abreast and compliant with all rules, regulations and guidelines. Currently management is making efforts to recruit and/or identify a qualified finance director.