

***Coastal Georgia Area Community
Action Authority, Inc.***

(Brunswick, Georgia EIN # 58-0973468)



Financial Statements, Supplementary Information,
and Reports Required Under Uniform Guidance

For the Year Ended June 30, 2019
(With Independent Auditor's Report Thereon)

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
ANNUAL FINANCIAL AND COMPLIANCE REPORT
For the Year Ended June 30, 2019

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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, 2019, 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 circumstances, 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, 2019, 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 and other financial assistance, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, as shown on pages 75 through 76, is presented for purposes of additional analysis and is not a required part of the financial statements. The supplementary information included on pages 27 through 68 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 schedule of federal awards and other financial assistance and other supplementary 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 February 19, 2020 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.

February 19, 2020

Clausell & Associates, CBI, P.C.

SECTION I
FINANCIAL SECTION

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.**STATEMENT OF FINANCIAL POSITION****June 30, 2019**

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
ASSETS			
Cash (Note B)	\$ 949,742	\$ 752,173	\$ 1,701,915
Due from grantors (Note G)	770,288	-	770,288
Other receivables	18,934	-	18,934
Prepaid expenses	62,089	-	62,089
Employee advances	198	-	198
Total current assets	1,801,251	752,173	2,553,424
Property and equipment, less accumulated depreciation (Note E)	349,071	423,053	772,124
Due from related party (Note T)	15,000	-	15,000
Investments (Note C, D and V)	-	1,090,356	1,090,356
Total non-current assets	364,071	1,513,409	1,877,480
Total Assets	\$ 2,165,322	\$ 2,265,582	\$ 4,430,904
LIABILITIES AND NET ASSETS			
Accounts payable	\$ 169,465	\$ -	\$ 169,465
Accrued expenses	4,830	-	4,830
Accrued vacation (Note H)	76,909	-	76,909
Accrued salaries	479,380	-	479,380
Deferred revenue (Note J)	-	736,383	736,383
Total current liabilities	730,584	736,383	1,466,967
Deferred compensation (Note L)	40,000	-	40,000
Total long-term liabilities	40,000	-	40,000
Total Liabilities	770,584	736,383	1,506,967
Net assets (Note Q)	1,394,738	1,529,199	2,923,937
Total Liabilities and Net Assets	\$ 2,165,322	\$ 2,265,582	\$ 4,430,904

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2019

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
PUBLIC AND PRIVATE SUPPORT			
Intergovernmental - Federal	\$ 11,649,358	\$ 83,696	\$ 11,733,054
Intergovernmental - State	718,378	-	718,378
Intergovernmental - Local	219,674	-	219,674
Other income	85,985	167,662	253,647
Interest and dividend income	-	29,001	29,001
Net realized and unrealized gains and losses on investments	-	46,729	46,729
In-kind (Note K)	2,076,568	-	2,076,568
Net assets released from restrictions	68,766	(68,766)	-
Total Public and Private Support	14,818,728	258,322	15,077,050
EXPENSES			
Program Services (Note A1 & A2)			
Head Start	8,078,915	-	8,078,915
Early Head Start	2,273,841	-	2,273,841
Head Start Disaster Assistance	184,778	-	184,778
Community Services Block Grant	467,864	-	467,864
Low Income Home Energy Assistance Program	1,493,780	-	1,493,780
Weatherization - HHS	146,603	-	146,603
Weatherization - DOE	110,664	-	110,664
Special Project Family Connections	1,605	-	1,605
McIntosh County Senior Center	61,096	-	61,096
Liberty County Summer Lunch	48,001	-	48,001
Child and Adult Care Food Program	776,893	-	776,893
Aging Services Program	10,317	-	10,317
Emergency Food and Shelter Program	1,175	-	1,175
Georgia Pre-K	672,423	-	672,423
Parent Fund	2,646	-	2,646
Camden County PSA	27,006	-	27,006
Medicaid	512	-	512
Meals on Wheels	130	-	130
Communities of Coastal Georgia Foundation	9,940	-	9,940
Hello Good Bye	2,175	-	2,175
GPC Residential Weatherizatin Program	2,451	-	2,451
Liberty Regional Homeless Coalition	100	-	100
Family Connections	50,000	-	50,000
CRC AAA	5,086	-	5,086
ESG - Rapid Re-Housing	116,247	-	116,247
ESG - Homeless Prevention	39,561	-	39,561
Camden Summer Lunch	32,282	-	32,282
Community Services Block Grant - Discretionary	14,248	-	14,248
CQI Incentive	1,910	-	1,910
Total Program Services	14,632,250	-	14,632,250
Supporting Services			
Self-insurance	-	371,810	371,810
Fundraising	59,987	-	59,987
Business Interruption Reserve Fund	-	(97,726)	(97,726)
Donor	213,204	-	213,204
Restricted Depreciation	68,766	-	68,766
Total Supporting Services	341,957	274,084	616,041
Total Expenses	14,974,207	274,084	15,248,291
Change in Net Assets	\$ (155,479)	\$ (15,763)	\$ (171,241)

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.

STATEMENT OF CHANGES IN NET ASSETS

For the Year Ended June 30, 2019

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
Beginning Net Assets	\$ 1,363,097	\$ 1,732,081	\$ 3,095,178
Reclassification	187,119	(187,119)	-
Change in net assets	<u>(155,479)</u>	<u>(15,763)</u>	<u>(171,241)</u>
Ending Net Assets	<u>\$ 1,394,738</u>	<u>\$ 1,529,199</u>	<u>\$ 2,923,937</u>

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2019

	PROGRAM SERVICES											
	Low											
	Head Start	Early Head Start	Head Start Disaster	Community Services Block Grant	Income Home Energy Assistance	Weatherization HHS	Weatherization DOE	Special Project Family Connections	McIntosh County Senior Center	Liberty County Summer Lunch	Page Totals	
Salaries	\$ 3,690,017	\$ 976,718	\$ 26,539	\$ 199,872	\$ 60,412	\$ 59,102	\$ 33,674	\$ -	\$ 26,304	\$ 10,523	\$ 5,083,161	
Salaries in-kind	42,227	5,109	-	-	-	-	-	-	-	-	47,336	
Fringe benefits	921,950	248,190	6,285	51,999	9,370	15,682	8,935	-	6,153	2,207	1,270,772	
Total Personnel Costs	4,654,194	1,230,017	32,824	251,871	69,782	74,784	42,609	-	32,458	12,731	6,401,270	
Employee travel	46,944	4,909	210	12,715	2,795	-	3,418	-	-	1,124	72,115	
Material and supplies	393,128	56,013	6,415	6,436	5,759	20,878	27,552	1,605	1,102	1,603	520,490	
Food	764	450	-	2,704	199	-	-	-	-	27,742	31,859	
Rent	27,625	93,479	-	11,400	-	-	-	-	-	-	132,503	
Utilities	158,067	34,456	-	17,077	2,586	802	-	-	3,071	-	216,059	
Contractual services	6,780	235	138,983	-	-	11,144	972	-	-	-	158,113	
Allocated food purchases	83,512	27,822	-	4,444	-	-	-	-	18,323	-	134,102	
Transportation	52,858	77	-	2,356	217	7,833	3,412	-	-	991	67,744	
Loss replacement insurance	35,297	58,444	-	-	2,000	-	-	-	-	-	95,741	
Indirect costs	873,539	223,740	6,105	46,835	12,979	13,909	7,925	-	6,037	3,668	1,194,737	
Equipment and renovations	-	6,200	62,436	-	-	-	-	-	-	-	68,636	
Repairs and maintenance	108,318	18,613	-	15,847	-	850	1,930	-	-	-	145,557	
Emergency assistance and client services	15,405	1,795	-	80,445	1,394,402	-	-	-	-	-	1,492,047	
Insurance	67,389	14,878	242	486	75	15,578	15,522	-	98	101	114,368	
Advertising	318	-	-	317	-	-	394	-	-	-	1,029	
Dues and subscriptions	2,075	99	-	-	-	-	-	-	-	-	2,174	
Employee training	84,662	47,129	-	5,025	-	-	6,290	-	-	-	143,105	
Other in-kind	1,493,578	460,390	-	-	-	-	-	-	-	-	1,953,968	
Other	31,751	6,405	-	9,905	2,987	825	641	-	7	41	52,561	
Total Other Costs	3,482,009	1,055,133	214,391	215,993	1,423,998	71,819	68,054	1,605	28,638	35,270	6,596,910	
Program Expenditures Before Reduction for In-kind Expenditures and Capital Additions	8,136,203	2,285,150	247,214	467,864	1,493,780	146,603	110,664	1,605	61,096	48,001	12,998,180	
In-kind expenditures	(42,227)	(5,109)	-	-	-	-	-	-	-	-	(47,336)	
Capital additions	(15,060)	(6,200)	(62,436)	-	-	-	-	-	-	-	(83,696)	
Program Expenditures After Reduction for In-kind Expenditures and Capital Additions	\$ 8,078,915	\$ 2,273,841	\$ 184,778	\$ 467,864	\$ 1,493,780	\$ 146,603	\$ 110,664	\$ 1,605	\$ 61,096	\$ 48,001	\$ 12,867,148	

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COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2019

PROGRAM SERVICES											
	Child and Adult Care Food Program	Aging Services Program	Emergency Food and Shelter Program	Georgia Pre-K	Parent Fund	Camden County PSA	Medicaid	Meals On Wheels	Communities of Coastal Georgia Foundation	Hello Good Bye	Page Totals
Salaries	\$ 183,119	\$ 4,558	\$ -	\$ 453,024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 640,701
Salaries in-kind	-	-	-	-	-	-	-	-	-	-	-
Fringe benefits	47,256	437	-	118,784	-	-	-	-	-	-	166,477
Total Personnel Costs	230,375	4,996	-	571,807	-	-	-	-	-	-	807,178
Employee travel	1,090	-	-	925	-	-	-	-	-	-	2,015
Material and supplies	48,802	80	-	9,463	1,317	-	-	-	-	-	59,661
Food	435,908	1,832	-	-	-	-	-	-	-	-	437,740
Rent	4,800	-	-	-	-	-	-	-	-	-	4,800
Utilities	565	-	-	25,347	-	-	-	-	-	-	25,912
Contractual services	-	400	-	-	-	-	-	-	-	-	400
Allocated food purchases	-	1,756	-	-	-	27,006	512	-	-	-	29,275
Transportation	-	-	-	11,787	275	-	-	-	-	-	12,062
Loss replacement insurance	-	-	-	-	-	-	-	-	-	-	-
Indirect costs	47,044	929	-	40,338	-	-	-	-	-	-	88,311
Equipment and renovations	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	4,772	-	-	-	-	-	-	-	-	-	4,772
Emergency assistance and client services	-	-	1,175	-	-	-	-	-	4,970	2,175	8,320
Insurance	2,771	75	-	7,658	-	-	-	-	-	-	10,504
Advertising	766	-	-	-	-	-	-	-	-	-	766
Dues and subscriptions	-	-	-	-	-	-	-	-	-	-	-
Employee training	-	-	-	5,097	-	-	-	-	-	-	5,097
Other in-kind	-	-	-	-	-	-	-	130	4,970	-	5,100
Other	-	249	-	-	1,054	-	-	-	-	-	1,303
Total Other Costs	546,519	5,321	1,175	100,615	2,646	27,006	512	130	9,940	2,175	696,039
Program Expenditures Before Reduction for In-kind Expenditures and Capital Additions	776,893	10,317	1,175	672,423	2,646	27,006	512	130	9,940	2,175	1,503,217
In-kind expenditures	-	-	-	-	-	-	-	-	-	-	-
Capital additions	-	-	-	-	-	-	-	-	-	-	-
Program Expenditures After Reduction for In-kind Expenditures and Capital Additions	\$ 776,893	\$ 10,317	\$ 1,175	\$ 672,423	\$ 2,646	\$ 27,006	\$ 512	\$ 130	\$ 9,940	\$ 2,175	\$ 1,503,217

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2019

	PROGRAM SERVICES										
	GPC Residential Weatherization Program	Liberty Regional Homeless Coalition	Family Connections	CRC AAA Additional Funding	ESG Rapid Re-Housing	ESG Homeless Prevention	Camden Summer Lunch	Community Services Block Grant Discretionary	CQI Incentive	Page Totals	Total
Salaries	\$ 419	\$ -	\$ -	\$ -	\$ 16,639	\$ 4,595	\$ 10,969	\$ 4,152	\$ -	\$ 36,774	\$ 5,760,636
Salaries in-kind	-	-	-	-	-	-	-	-	-	-	47,336
Fringe benefits	111	-	-	-	4,415	1,219	3,239	1,102	-	10,085	1,447,335
Total Personnel Costs	530	-	-	-	21,054	5,814	14,207	5,254	-	46,859	7,255,307
Employee travel	-	-	-	-	-	-	2,521	969	-	3,490	77,621
Material and supplies	1,459	-	1,721	5,086	-	-	1,161	-	1,910	11,338	591,490
Food	-	-	36	-	-	-	8,366	-	-	8,403	478,002
Rent	-	-	-	-	-	-	-	-	-	-	137,303
Utilities	-	-	-	-	-	-	-	-	-	-	241,971
Contractual services	-	-	46,500	-	-	-	-	7,000	-	53,500	212,013
Allocated food purchases	-	-	-	-	-	-	-	-	-	-	163,377
Transportation	251	-	-	-	-	-	628	-	-	879	80,685
Loss replacement insurance	-	-	-	-	-	-	-	-	-	-	95,741
Indirect costs	99	-	-	-	3,916	1,082	5,239	977	-	11,313	1,294,362
Equipment and renovations	-	-	-	-	-	-	-	-	-	-	68,636
Repairs and maintenance	-	-	-	-	-	-	-	-	-	-	150,330
Emergency assistance and client services	-	100	-	-	3,763	2,661	-	-	-	6,524	1,506,891
Insurance	112	-	-	-	14	4	159	47	-	337	125,208
Advertising	-	-	414	-	-	-	-	-	-	414	2,209
Dues and subscriptions	-	-	-	-	-	-	-	-	-	-	2,174
Employee training	-	-	-	-	-	-	-	-	-	-	148,202
Other in-kind	-	-	-	-	87,500	30,000	-	-	-	117,500	2,076,568
Other	-	-	1,329	-	-	-	-	-	-	1,329	55,193
Total Other Costs	1,921	100	50,000	5,086	95,193	33,747	18,075	8,994	1,910	215,026	7,507,975
Program Expenditures Before Reduction for In-kind Expenditures and Capital Additions	2,451	100	50,000	5,086	116,247	39,561	32,282	14,248	1,910	261,886	14,763,282
In-kind expenditures	-	-	-	-	-	-	-	-	-	-	(47,336)
Capital additions	-	-	-	-	-	-	-	-	-	-	(83,696)
Program Expenditures After Reduction for In-kind Expenditures and Capital Additions	\$ 2,451	\$ 100	\$ 50,000	\$ 5,086	\$ 116,247	\$ 39,561	\$ 32,282	\$ 14,248	\$ 1,910	\$ 261,886	\$ 14,632,250

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COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2019

	SUPPORTING SERVICES						Total
	Administrative Services	Food Service	Self-insurance	Fundraising	Business Interruption Reserve Fund	Donor	
Salaries	\$ 572,784	\$ 76,868	\$ -	\$ -	\$ -	\$ 16,050	\$ 665,702
Salaries in-kind	-	-	-	-	-	-	-
Fringe benefits	146,694	14,779	-	-	-	1,702	163,175
Total Personnel Costs	719,478	91,647	-	-	-	17,751	828,876
Employee travel	46,796	5,475	-	1,985	-	1,132	55,389
Material and supplies	34,841	7,612	-	36,186	-	7,614	86,253
Food	1,645	88,643	-	436	-	4,361	95,085
Rent	120	2,138	-	-	-	-	2,258
Utilities	65,913	5,734	-	-	-	-	71,647
Contractual services	182,011	-	-	18,619	-	23,463	224,093
Allocated food purchases	-	50,743	-	-	-	512	51,255
Transportation	1,899	13,872	-	25	-	-	15,796
Loss replacement insurance	-	-	-	-	-	11,588	11,588
Indirect costs	-	-	-	-	-	53,763	53,763
Equipment and renovations	-	-	-	-	-	-	-
Repairs and maintenance	72,438	8,421	-	-	-	19	80,878
Emergency assistance and client services	-	-	-	-	-	750	750
Insurance	106,745	308	-	1,586,599	-	3,706	1,697,358
Advertising	4,379	3,604	-	-	-	325	9,185
Dues and subscriptions	9,219	-	-	877	-	590	9,809
Employee training	44,629	3,108	-	-	-	750	48,487
Depreciation	27,058	4,594	-	-	-	-	31,652
Other in-kind	-	-	-	-	-	-	-
Other	30,954	2,697	32,271	1,859	9,602	12,914	90,298
Total Other Costs	628,647	196,949	1,618,870	59,987	9,602	121,488	2,635,544
Total Support Costs Before Reduction for Capital Additions	1,348,125	288,596	1,618,870	59,987	9,602	139,239	3,464,420
Capital additions	-	-	-	-	-	-	-
Total Support Costs Before Reduction for Program Allocations and Transfers	1,348,125	288,596	1,618,870	59,987	9,602	139,239	3,464,420
Transfers	-	(73,965)	-	-	-	73,965	-
Employee contributions	-	-	(272,940)	-	-	-	(272,940)
Program allocations/funding	(1,348,125)	(214,632)	(974,120)	-	(107,328)	-	(2,644,205)
Support Costs in Excess of Program Allocations and Capital Additions	-	-	371,810	59,987	(97,726)	213,204	547,275

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2019

CASH FLOWS FROM OPERATING ACTIVITIES	Totals
Change in net assets	\$ (171,241)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	100,418
Net realized and unrealized (gain) loss on investments	(46,729)
(Increase)decrease in:	
Accounts receivable	1,043
Employee advances	1,749
Due from grantors	(109,060)
Prepaid expenses	(57,283)
(Decrease)increase in:	
Accounts payable	64,224
Accrued expenses	1,181
Accrued vacation	2,652
Accrued salaries	48,539
Deferred revenue	635,475
Deferred compensation	10,000
Net Cash Provided by Operating Activities	480,968
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of equipment	(282,585)
Purchase of investments	(126,727)
Net Cash Used by Investing Activities	(409,312)
Net Increase (Decrease) in Cash	71,656
Cash at Beginning of the Year	1,630,259
Cash at End of the Year	\$ 1,701,915

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 ten (10) 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. The Low Income Home Energy Assistance Program provides 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 and FASB update as set forth in FASB ASU 2016-14 (Topic 958). 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) Net Assets Without Donor Restriction - Net assets that are not subject to grantor or donor-imposed stipulations.
- b) Net Assets With Donor Restriction - Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Authority and/or the passage of time.

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NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Revenues are reported as increases in net assets without donor restriction unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restriction. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law. Expirations of donor restrictions on the net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets. The Authority has adopted a policy to classify donor restricted contributions as without donor restrictions to the extent that donor restrictions were not in the year the contribution was received.

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 2019.

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 2016.

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.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Absent donor stipulations regarding how long those donated assets must be maintained, the organization reports expirations of donor restrictions 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 A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

11. New Accounting Pronouncement

On August 18, 2016, the FASB issued ASU 2016-14, Not-for-Profit Entities (Topic 958) - Presentation of Financial Statements of Not-for-Profit Entities. The Council has adjusted the presentation of its financial statements accordingly. The new standards change the following aspects of the Authority's financial statements:

- a. The temporarily restricted and permanently restricted net asset classes have been combined into a single net asset class called net assets with donor restrictions.
- b. The unrestricted net asset class has been renamed net assets without donor restrictions.
- c. The financial statements include a new disclosure about liquidity and availability of resources (Note Y).

NOTE B - CASH ON DEPOSIT

At June 30, 2019, the Authority had a total of \$1,818,358 on deposit with the bank. The book balance was \$1,701,915 (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 \$1,568,358, 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.

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.**NOTES TO FINANCIAL STATEMENTS**

June 30, 2019

NOTE C - FAIR VALUE MEASUREMENTS - Continued

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, 2019.

Investments (Cash, Bonds, Equities and Other):

Valued at the daily closing price as reported by each fund. Investments held by the Authority are open-end 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 investments are held by the Authority and are deemed to be actively traded.

NOTE D - INVESTMENTS

	Assets at Fair Value as of June 30, 2019		
Description	Level 1	Level 3	Total
Money Market Funds	\$52,316	-	\$52,316
Bond	237,349	-	237,349
Fixed Income Funds	214,021	-	214,021
Marketable CD's	50,172	-	50,172
Common Stock	371,028	-	371,028
Equity Funds	85,933	-	85,933
Exchange Traded Funds	79,537	-	79,537
Total Assets at Fair Value	\$1,090,356	-	\$1,090,356

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, 2019 presented at cost vs fair value, were as follows:

Description	Cost	Fair Value
Money Market Funds	\$52,316	\$52,316
Bond	236,923	237,349
Fixed Income Funds	215,757	214,021
Marketable CD's	50,000	50,172
Common Stock	254,741	371,028
Equity Funds	64,800	85,933
Exchange Traded Funds	74,431	79,537
Total Investments	\$948,968	\$1,090,356

NOTE D - INVESTMENTS- *Continued*

Net investment return for the year ended June 30, 2019 was comprised of the following:

Description	2019
Interest and Dividends, net of investment expenses of \$7,982.	\$21,018
Realized Gains (Losses)	(7,627)
Unrealized Gains (Losses)	54,356
Total Net Investment Return	\$67,747

Net cumulative realized and unrealized gains (losses) from inception of the portfolio is \$141,387.

NOTE E - PROPERTY AND EQUIPMENT

At June 30, 2019, 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	1,872,052	1,635,507	236,545
Vehicles	2,221,176	1,836,775	384,401
Furniture and equipment	1,215,248	1,125,855	89,393
Total	\$5,370,261	\$4,598,137	\$772,124

Fixed assets in the amount of \$423,053 (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 2019 fiscal year for restricted and unrestricted property and equipment was \$68,766 and \$31,652, respectively. The combined total depreciation was \$100,418.

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:

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE F - COST ALLOCATION - *Continued*

- a. Indirect cost allocation plan based on salaries and wages and fringe benefits. Depreciation expense of \$27,058 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 2019 fiscal year.
- b. Food cost allocation program is based on computed average cost per meal served each month for those adults qualifying under various federal and state programs administered by the Authority and not covered by the Child and Adult Care Food Program or other program. The cost allocation methodology is approved by the board of directors and is applied consistently throughout the year.

See **Note N** for a discussion of the Authority's self-funded group medical health plan allocations.

NOTE G - DUE FROM GRANTORS

Amounts due from grantors represent un-reimbursed expenses at June 30, 2019. The following summarizes the amounts due from grantor/programs:

Grantor/Funding	Amount
Georgia Department of Human Services	\$91,618
U.S. Department of Health and Human Services	536,756
Georgia Environmental Finance Authority	37,009
Georgia Department of Early Care and Learning	10,760
Liberty County Board of Commissioners	26,843
Camden County	2,767
Georgia Department of Community Affairs	38,308
Coastal Regional Commission	5,000
McIntosh County Board of Commissioners	20,052
Emergency Food and Shelter	1,175
Total	\$770,288

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, 2019, ninety-five employees accumulated hours for which management computed an obligation of \$76,909. This obligation is accrued in net assets without restrictions and not charged to any program until such time as the expense is incurred.

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE H - COMPENSATED ABSENCES - *Continued*

Short-term Absences - An employee receives a total of seven 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 - HEAD START SUMMER ACCRUAL

The Authority pays certain ten-month employees of the Head Start program (principally teachers and teachers' aides) over twelve months. The salary deferred by the employees is paid during the summer months while the students are out for summer break. The amount of deferred salaries withheld as of the end of the fiscal year was \$249,610.

NOTE J - DEFERRED REVENUE

Deferred 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, 2019. Deferred revenue at June 30, 2019 consisted of the following:

Funding Source	Deferred Revenue	Due to Grantor	Total
Georgia Department of Early Care and Learning	\$201,305	-	\$201,305
Aging Program	1,407	-	1,407
Regulated Marketer Referral Program	32	-	32
Coastal Georgia Community Foundation	5,000	-	5,000
ECE Special Funding	6,100	-	6,100
Special Project - Family Connections	369	-	369
Fundraiser	3,226	-	3,226
Georgia Department of Human Services	-	\$518,944	\$518,994
Total	\$217,439	\$518,944	\$736,383

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 Authority for the Head Start program, and other programs, have been reflected as in-kind donations in the financial statements, as specified by the grant agreements. For the 2019 fiscal year, the Authority had volunteer hours and other donated goods and space that totaled in-kind of \$2,123,904. The total amount reported in accordance with the requirements of FASB ASC 958-605-50-1 is \$2,076,568.

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 Empower with the custodians Great-West Trust Company, LLC. and VOYA Financial, Inc. 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 of the employee's salary. 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 2019, the Authority contributed \$110,976 to the plan as a matching contribution for all eligible employees. During the year, employees contributed \$137,436 to the plan. The Authority has also established a non-qualified deferred compensation plan for the Authority's Chief Executive Officer (CEO). The Authority may make a discretionary contribution of \$10,000 each year the CEO is employed. The value of the deferred compensation plan as of June 30, 2019 was \$40,000. The Plan and assets of the Plan remain vested with the Authority.

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, 2019, Paragon Benefits and CoreSource were 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 of 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 \$250,000 in the aggregate with added self-insurance for special long-term, high dollar care individuals (laser). During the year there was one individual with a separate individual specific deductible.

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE N - GROUP MEDICAL BENEFIT PLAN - *Continued*

During the fiscal year, the Authority paid and accrued claims and other plan expenses and fees of approximately \$1,618,870 (net claims for health and prescription drugs, reinsurance premiums, TPA fees, etc.) under the self-insurance program and allocated \$974,120 to the various programs of the Authority. The employees contributed approximately \$272,940 towards the healthcare plan during the year. Total net assets (deficit) of the plan as of June 30, 2019 totaled (\$10,720). The total cash reserved at June 30, 2019 held with the bank totaled \$15,790.

NOTE O - SUBSEQUENT EVENTS

The Authority has evaluated subsequent events through February 19, 2020, in connection with the preparation of these financial statements which is the date the financial statements were available to be issued.

NOTE P - CONCENTRATION OF GRANTS

The Authority receives approximately 80% of its annual budget, directly and indirectly, from the U.S. Department of Health and Human Services.

NOTE Q - COMPONENTS OF NET ASSETS

Net assets reported in the June 30, 2019 financial statements consist of the following components:

Description	Without Donor Restrictions	With Donor Restrictions	Total
Operating Surplus	\$1,045,667	\$26,510	\$1,072,177
Reserve (deficit) for Self-insurance Plan	-	(10,720)	(10,720)
Reserve for Business Interruption	-	1,090,356	1,090,356
Fixed Assets (Net)	349,071	423,053	772,124
Net	\$1,394,738	\$1,529,199	\$2,923,937

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

	2019
Total Federal Awards and Other Financial Assistance	\$18,227,703
Deductions:	
Program Cost Recovery Allocations	(2,644,205)
In-kind Excluded Under FASB ASC 958-605-25-16	(47,336)
Restricted Capital Additions	(83,696)
Employee Contributions	(272,940)
Additions:	
Depreciation (restricted)	68,766
Total Expenditures Reported in the Basic Financial Statements	\$15,248,291

NOTE T - RELATED PARTY TRANSACTION

During a prior 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.

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 \$139,561, during the year. Future minimum lease payments under operating leases that have remaining terms in excess of one year as of June 30, 2019 are:

Year Ending	Amount
June 30, 2020	\$83,424
June 30, 2021	28,637
June 30, 2022	2,634
June 30, 2023	1,969
June 30, 2024	-
Thereafter	-
Total	\$116,664

NOTE V - BUSINESS INTERRUPTION

Pursuant to Uniform Guidance 2 CFR §200.447, *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.

The board of directors has established a policy governing funding of the 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 fiscal year, the Agency contributed \$107,328 to the business interruption reserve. The accumulated balance as of June 30, 2019 was \$1,090,356. The reserve is currently held in investments and cash on deposit and only for the use in the event of business interruption. Funds available at fair value, as of June 30, 2019 totaled \$1,090,356.

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.

NOTE X - COMMITMENTS AND CONTINGENCIES

In the normal course of operation, the Authority receives grant funds from various federal and state agencies. The grant programs are subject to review from audit agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as a result of these audits is not believed to be material.

NOTE Y - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Authority primary source of support are federal and state grants and contracts. These grants are exchange transactions in which revenue is recognized when reimbursable or allowable costs have been incurred. A substantial portion of financial assets represent funds received or receivable for the purpose of liquidating grant obligations incurred from current or prior years. Thus, financial assets may not be available for general expenditures within one year. As part of the Authority's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, the Authority receives annual resources without donor restrictions that may be used in the event of an immediate liquidity need, and the governing board from time to time initiates capital campaign and fundraising to build liquidity reserves, as needed.

The following reflects the Authority's financial assets of the statement of financial position date, reduced by amounts not available for general use within one year of this date.

SECTION II
SUPPLEMENTARY INFORMATION

	2019			Total
	1-Jul-18 through 31-Mar-19	1-Apr-19 through 30-Jun-19	1-Apr-19 through 30-Jun-19	
\$	6,500,469	\$ 1,859,580	\$ 8,420,048	
Federal grants	-	-	-	
State grants	-	-	-	
Local grants	-	-	18,399	
Program allocation	-	-	-	
Other income	-	-	-	
In-kind	1,636,416	364,888	2,001,304	
Transfer in (out)	-	-	-	
TOTAL SUPPORT	8,196,884	2,224,468	10,421,352	
P.A. 20 & 11:				
Training and technical assistance	103,203	28,587	131,790	
Employee travel	103,203	28,587	131,790	
Total Expenditures				
Salaries in-kind	-	-	-	
Other in-kind	25,801	7,147	32,948	
Total In-kind	25,801	7,147	32,948	
Total P.A. 20	129,004	35,734	164,738	
P.A. 22 & 25:				
Salaries and wages	3,662,729	1,004,005	4,666,735	
Fringe benefits	869,923	300,217	1,170,140	
Employee travel	40,414	11,439	51,853	
Materials and supplies	382,941	66,200	449,141	
Food	1,207	7	1,214	
Rent	91,339	29,765	121,103	
Utilities	141,602	50,921	192,523	
Contractual services	6,119	896	7,015	
Allocated food purchases	87,745	23,590	111,335	
Transportation	42,686	10,249	52,936	
Loss replacement insurance	93,741	-	93,741	
Indirect costs	817,751	279,528	1,097,279	
Equipment and renovations	6,200	-	6,200	
Repairs and maintenance	99,305	27,625	126,930	
Emergency assistance and client services	13,529	3,671	17,200	
Insurance	66,235	16,032	82,267	
Advertising	318	-	318	
Dues and subscriptions	2,086	87	2,174	
Employee training	-	-	-	
Other	31,395	6,761	38,157	
Total Expenditures	6,457,266	1,830,992	8,288,258	
Total In-kind				
Salaries in-kind	38,276	9,060	47,336	
Other in-kind	1,572,339	348,681	1,921,020	
Total P.A. 22	8,067,881	2,188,734	10,256,615	
Total Expenditures P.A. 20 & 22	8,196,884	2,224,468	10,421,352	
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$	- \$	\$	-

	2018			Total
	1-Jul-17 through 31-Mar-18	1-Apr-18 through 30-Jun-18	1-Apr-18 through 30-Jun-18	
\$	6,283,209	\$ 1,703,185	\$ 7,986,394	
Federal grants	-	-	-	
State grants	-	-	-	
Local grants	18,399	-	18,399	
Program allocation	-	-	-	
Other income	-	-	-	
In-kind	1,709,571	429,498	2,139,069	
Transfer in (out)	-	-	-	
TOTAL SUPPORT	8,011,179	2,132,684	10,143,862	
P.A. 20 & 11:				
Training and technical assistance	93,452	14,332	107,784	
Employee travel	93,452	14,332	107,784	
Total Expenditures				
Salaries in-kind	-	-	-	
Other in-kind	23,363	3,583	26,946	
Total In-kind	23,363	3,583	26,946	
Total P.A. 20	116,814	17,915	134,730	
P.A. 22 & 25:				
Salaries and wages	3,588,667	933,052	4,521,719	
Fringe benefits	856,537	293,256	1,149,793	
Employee travel	36,187	14,476	50,663	
Materials and supplies	191,838	6,282	198,119	
Food	4,546	888	5,433	
Rent	85,550	28,950	114,500	
Utilities	164,846	43,303	208,149	
Contractual services	8,838	1,760	10,598	
Allocated food purchases	85,556	26,919	112,475	
Transportation	-	-	-	
Loss replacement insurance	157,294	-	157,294	
Indirect costs	749,507	270,110	1,019,616	
Equipment and renovations	23,427	-	23,427	
Repairs and maintenance	121,726	48,582	170,308	
Emergency assistance and client services	15,219	3,061	18,280	
Insurance	87,456	11,723	99,179	
Advertising	85	-	85	
Dues and subscriptions	1,086	2,120	3,206	
Employee training	-	-	-	
Other	29,792	4,371	34,164	
Total Expenditures	6,208,156	1,688,853	7,897,009	
Total In-kind				
Salaries in-kind	46,846	8,415	55,261	
Other in-kind	1,639,362	417,500	2,056,862	
Total P.A. 22	7,894,364	2,114,768	10,009,132	
Total Expenditures P.A. 20 & 22	8,011,179	2,132,684	10,143,862	
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$	- \$	\$	-

	BUDGET 1-Apr-18 through 31-Mar-19	ACTUAL 1-Apr-18 through 31-Mar-19	VARIANCE FAVORABLE (UNFAVORABLE)
\$	8,263,654	\$ 8,263,654	\$ -
Federal grants	-	-	-
State grants	-	-	-
Local grants	-	-	-
Program allocation	-	-	-
Other income	-	-	-
In-kind	2,065,914	2,065,914	-
Transfer in (out)	-	-	-
TOTAL SUPPORT	10,329,568	10,329,568	-
P.A. 20 & 11:			
Training and technical assistance	117,535	117,535	0
Employee travel	117,535	117,535	0
Total Expenditures			
Salaries in-kind	-	-	-
Other in-kind	29,384	29,384	0
Total In-kind	29,384	29,384	0
Total P.A. 20	146,919	146,919	0
P.A. 22 & 25:			
Salaries and wages	4,595,782	4,595,782	-
Fringe benefits	1,163,179	1,163,179	(307)
Employee travel	54,890	54,890	-
Materials and supplies	376,437	389,223	12,786
Food	2,094	2,094	-
Rent	108,800	120,289	11,489
Utilities	184,905	184,905	-
Contractual services	4,159	7,879	3,720
Allocated food purchases	114,664	114,664	-
Transportation	823	42,686	41,864
Loss replacement insurance	93,741	93,741	-
Indirect costs	1,087,861	1,087,861	-
Equipment and renovations	18,986	6,200	(12,786)
Repairs and maintenance	201,240	147,887	(53,353)
Emergency assistance and client services	16,590	16,590	-
Insurance	80,602	77,957	(2,644)
Advertising	618	318	(300)
Dues and subscriptions	3,906	4,206	300
Employee training	0	-	(0)
Other	36,535	35,767	(768)
Total Expenditures	8,146,119	8,146,119	(0)
Total In-kind			
Salaries in-kind	46,691	46,691	-
Other in-kind	1,989,839	1,989,839	(0)
Total P.A. 22	2,036,530	2,036,530	(0)
Total Expenditures P.A. 20 & 22	10,182,649	10,182,649	(0)
Total Expenditures P.A. 20 & 22	10,329,568	10,329,568	-
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$	\$	\$

	2019			Total		
	1-Jul-18 through 31-Mar-19	1-Apr-19 through 30-Jun-19	1-Jul-17 through 31-Mar-18			
REVENUES:	\$	5,181,997	\$	1,418,400	\$	6,600,397
Federal grants	-	-	-	-	-	-
State grants	-	-	-	18,399	-	18,399
Local grants	-	-	-	-	-	-
Program allocation	-	-	-	-	-	-
Other income	-	-	-	-	-	-
In-kind	1,218,916	316,889	-	1,310,602	394,958	1,705,560
Transfer in (out)	-	-	-	-	-	-
TOTAL SUPPORT	6,400,913	1,735,290	-	6,276,767	1,668,454	7,945,221
P.A. 20:						
Training and technical assistance	65,287	19,375	-	64,456	11,539	75,996
Employee travel	-	-	-	-	-	-
Total Expenditures	65,287	19,375	-	64,456	11,539	75,996
Salaries in-kind	-	-	-	-	-	-
Other in-kind	16,322	4,844	-	16,114	2,885	18,999
Total In-kind	16,322	4,844	-	16,114	2,885	18,999
Total P.A. 20	81,608	24,219	-	80,570	14,424	94,995
P.A. 22:						
Salaries and wages	2,923,093	766,924	-	2,905,722	691,508	3,597,230
Fringe benefits	692,441	229,509	-	698,741	230,163	928,904
Employee travel	36,213	10,731	-	34,351	13,097	47,448
Materials and supplies	340,781	52,347	-	142,703	4,618	147,321
Food	757	7	-	4,198	868	5,066
Rent	20,860	6,765	-	9,727	3,270	12,997
Utilities	115,465	42,602	-	136,714	34,162	170,876
Contractual services	5,884	896	-	7,921	1,760	9,681
Allocated food purchases	64,937	18,576	-	61,979	13,262	75,241
Transportation	42,609	10,249	-	58,003	-	58,003
Loss replacement insurance	35,297	-	-	614,420	207,906	822,326
Indirect costs	658,735	214,805	-	10,000	-	10,000
Equipment and renovations	-	-	-	107,226	43,250	150,476
Repairs and maintenance	84,637	23,681	-	12,012	3,394	15,405
Emergency assistance and client service:	54,108	13,281	-	72,231	9,522	81,753
Insurance	318	-	-	85	-	85
Advertising	1,997	78	-	987	1,820	2,807
Dues and subscriptions	-	-	-	-	-	-
Employee training	26,569	5,183	-	23,018	3,959	26,977
Other	5,116,710	1,399,025	-	4,901,709	1,261,957	6,163,666
Total Expenditures	33,829	8,398	-	37,295	7,632	44,927
Salaries in-kind	1,168,765	303,647	-	1,257,193	384,441	1,641,634
Other in-kind	1,202,595	312,045	-	1,294,488	392,073	1,686,561
Total In-kind	6,319,305	1,711,071	-	6,196,197	1,654,029	7,850,227
Total P.A. 22	6,400,913	1,735,290	-	6,276,767	1,668,454	7,945,221
Total Expenditures P.A. 20 & 22	EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$	-	\$	-	\$

	2018			Total		
	1-Jul-17 through 31-Mar-18	1-Apr-18 through 30-Jun-18	1-Jul-16 through 31-Mar-17			
REVENUES:	\$	4,947,766	\$	1,273,496	\$	6,221,262
Federal grants	-	-	-	-	-	-
State grants	-	-	-	-	-	-
Local grants	-	-	-	-	-	-
Program allocation	-	-	-	-	-	-
Other income	-	-	-	-	-	-
In-kind	1,310,602	394,958	-	1,705,560	-	-
Transfer in (out)	-	-	-	-	-	-
TOTAL SUPPORT	6,276,767	1,668,454	-	6,276,767	1,668,454	7,945,221
P.A. 20:						
Training and technical assistance	64,456	11,539	-	64,456	11,539	75,996
Employee travel	-	-	-	-	-	-
Total Expenditures	64,456	11,539	-	64,456	11,539	75,996
Salaries in-kind	-	-	-	-	-	-
Other in-kind	16,114	2,885	-	16,114	2,885	18,999
Total In-kind	16,114	2,885	-	16,114	2,885	18,999
Total P.A. 20	80,570	14,424	-	80,570	14,424	94,995
P.A. 22:						
Salaries and wages	2,905,722	691,508	-	2,905,722	691,508	3,597,230
Fringe benefits	698,741	230,163	-	698,741	230,163	928,904
Employee travel	34,351	13,097	-	34,351	13,097	47,448
Materials and supplies	142,703	4,618	-	142,703	4,618	147,321
Food	4,198	868	-	4,198	868	5,066
Rent	9,727	3,270	-	9,727	3,270	12,997
Utilities	136,714	34,162	-	136,714	34,162	170,876
Contractual services	7,921	1,760	-	7,921	1,760	9,681
Allocated food purchases	61,979	13,262	-	61,979	13,262	75,241
Transportation	58,003	-	-	58,003	-	58,003
Loss replacement insurance	614,420	207,906	-	614,420	207,906	822,326
Indirect costs	10,000	-	-	10,000	-	10,000
Equipment and renovations	107,226	43,250	-	107,226	43,250	150,476
Repairs and maintenance	12,012	3,394	-	12,012	3,394	15,405
Emergency assistance and client service:	72,231	9,522	-	72,231	9,522	81,753
Insurance	318	85	-	318	85	318
Advertising	987	1,820	-	987	1,820	2,807
Dues and subscriptions	-	-	-	-	-	-
Employee training	23,018	3,959	-	23,018	3,959	26,977
Other	4,901,709	1,261,957	-	4,901,709	1,261,957	6,163,666
Total Expenditures	41,461	7,632	-	41,461	7,632	49,093
Salaries in-kind	1,553,206	384,441	-	1,553,206	384,441	1,937,647
Other in-kind	1,594,668	392,073	-	1,594,668	392,073	1,986,741
Total In-kind	7,973,335	1,654,029	-	7,973,335	1,654,029	9,627,364
Total P.A. 22	8,069,367	1,668,454	-	8,069,367	1,668,454	9,737,821
Total Expenditures P.A. 20 & 22	EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$	-	\$	-	\$

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.

Early Head Start

Grants #04CH4800/05 and #04CH4800/04

Statement of Actual Revenues and Expenses Compared to Budget
For the Years Ended June 30, 2019 and 2018

	2019			2018			BUDGET	ACTUAL	VARIANCE
	1-Jul-18 through 31-Mar-19	1-Apr-19 through 30-Jun-19	Total	1-Jul-17 through 31-Mar-18	1-Apr-18 through 30-Jun-18	Total	1-Apr-18 through 31-Mar-19	1-Apr-18 through 31-Mar-19	FAVORABLE (UNFAVORABLE)
REVENUES:									
Federal grants	\$ 1,378,472	\$ 441,179	\$ 1,819,651	\$ 1,335,442	\$ 429,689	\$ 1,765,132	\$ 1,808,161	\$ 1,808,161	\$ -
State grants	-	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	-	-
Program allocation	-	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-	-
In-kind	417,500	47,999	465,499	398,969	34,541	433,510	452,040	452,040	-
Transfer in (out)	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT	1,795,971	489,178	2,285,150	1,734,411	464,230	2,198,641	2,260,201	2,260,201	-
P.A. 11:									
Training and technical assistance	37,916	9,212	47,129	28,995	2,793	31,788	40,709	40,709	0
Employee travel	-	-	-	-	-	-	-	-	-
Total Expenditures	37,916	9,212	47,129	28,995	2,793	31,788	40,709	40,709	0
Salaries in-kind	-	-	-	-	-	-	-	-	-
Other in-kind	9,479	2,303	11,782	7,249	698	7,947	10,177	10,177	0
Total In-kind	9,479	2,303	11,782	7,249	698	7,947	10,177	10,177	0
Total P.A. 11	47,395	11,515	58,911	36,244	3,491	39,735	50,886	50,886	0
P.A. 25:									
Salaries and wages	739,637	237,081	976,718	682,945	241,544	924,489	981,181	981,181	-
Fringe benefits	177,481	70,709	248,190	157,796	63,093	220,889	240,881	240,574	(307)
Employee travel	4,201	708	4,909	1,836	3,216	5,052	5,581	5,581	-
Materials and supplies	42,161	13,852	56,013	49,135	1,664	50,798	43,496	43,824	328
Food	450	-	450	348	20	367	470	470	-
Rent	70,479	23,000	93,479	75,824	25,680	101,504	94,810	96,159	1,349
Utilities	26,137	8,319	34,456	28,132	9,141	37,273	35,278	35,278	-
Contractual services	235	-	235	917	-	917	235	235	-
Allocated food purchases	22,808	5,014	27,822	23,577	13,657	37,234	36,465	36,465	-
Transportation	77	-	77	-	-	-	-	77	77
Loss replacement insurance	58,444	-	58,444	99,291	-	99,291	58,444	58,444	-
Indirect costs	159,016	64,723	223,740	135,086	62,204	197,290	221,221	221,221	-
Equipment and renovations	6,200	-	6,200	13,427	-	13,427	6,528	6,200	(328)
Repairs and maintenance	14,668	3,944	18,613	14,500	5,332	19,833	21,427	20,001	(1,426)
Emergency assistance and client services	1,517	278	1,795	1,535	270	1,805	1,787	1,787	-
Insurance	12,127	2,752	14,878	15,225	2,201	17,426	14,908	14,327	(580)
Advertising	-	-	-	-	-	-	300	-	(300)
Dues and subscriptions	89	10	99	99	300	399	89	389	300
Employee training	-	-	-	-	-	-	0	-	(0)
Other	4,827	1,578	6,405	6,774	412	7,186	4,351	5,239	888
Total Expenditures	1,340,555	431,967	1,772,523	1,306,447	426,896	1,733,343	1,767,452	1,767,452	0
Salaries and wages in-kind	4,447	662	5,109	9,552	783	10,335	5,230	5,230	-
Other in-kind	403,574	45,034	448,607	382,169	33,059	415,228	436,633	436,633	(0)
Total In-kind	408,020	45,696	453,716	391,720	33,842	425,563	441,863	441,863	(0)
Total P.A. 25	1,748,576	477,663	2,226,239	1,698,167	460,739	2,158,906	2,209,315	2,209,315	0
Total Expenditures P.A. 11 & 25	1,795,971	489,178	2,285,150	1,734,411	464,230	2,198,641	2,260,201	2,260,201	0
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.

Head Start Disaster Assistance

Grant #4TD 000019-01-00

Statement of Actual Revenues and Expenses Compared to Budget

For the Year Ended June 30, 2019

	2019		
	1-Jul-18 through 28-Feb-19	1-Mar-19 through 30-Jun-19	Total
REVENUES:			
Federal grants	\$ -	\$ 247,214	\$ 247,214
State grants	-	-	-
Local grants	-	-	-
Program allocation	-	-	-
Other income	-	-	-
In-kind	-	-	-
Transfer in (out)	-	-	-
TOTAL SUPPORT	-	247,214	247,214
EXPENSES:			
Salaries and wages	-	26,539	26,539
Salaries and wages in-kind	-	-	-
Fringe benefits	-	6,285	6,285
Employee travel	-	210	210
Materials and supplies	-	6,415	6,415
Food	-	-	-
Rent	-	-	-
Utilities	-	-	-
Contractual services	-	138,983	138,983
Allocated food purchases	-	-	-
Transportation	-	-	-
Loss replacement insurance	-	-	-
Indirect costs	-	6,105	6,105
Equipment	-	62,436	62,436
Repairs and maintenance	-	-	-
Emergency assistance and client services	-	-	-
Insurance	-	242	242
Advertising	-	-	-
Dues and subscriptions	-	-	-
Employee training	-	-	-
Other in-kind	-	-	-
Other	-	-	-
TOTAL EXPENSES	-	247,214	247,214
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -

	BUDGET 1-Mar-19 through 28-Feb-21	ACTUAL 1-Mar-19 through 30-Jun-19	VARIANCE FAVORABLE (UNFAVORABLE)
	\$ 1,194,777	\$ 247,214	\$ (947,563)
TOTAL SUPPORT	1,194,777	247,214	(947,563)
	551,450	26,539	(524,911)
	-	-	-
	147,693	6,285	(141,408)
	38,000	210	(37,790)
	24,500	6,415	(18,086)
	-	-	-
	-	-	-
	3,360	-	(3,360)
	204,591	138,983	(65,608)
	-	-	-
	-	-	-
	-	-	-
	112,910	6,105	(106,805)
	70,000	62,436	(7,564)
	20,000	-	(20,000)
	-	-	-
	7,873	242	(7,631)
	-	-	-
	-	-	-
	-	-	-
	14,400	-	(14,400)
	-	-	-
TOTAL EXPENSES	1,194,777	247,214	(947,563)
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
Community Services Block Grant (CSBG)
Grants #42700-040-0000076881 and #42700-040-0000063930
Statement of Actual Revenues and Expenses Compared to Budget
For the Years Ended June 30, 2019 and 2018

	2019			2018			BUDGET 1-Oct-17 through 30-Sep-18	ACTUAL 1-Oct-17 through 30-Sep-18	VARIANCE FAVORABLE (UNFAVORABLE)
	1-Jul-18 through 30-Sep-18	1-Oct-18 through 30-Jun-19	Total	1-Jul-17 through 30-Sep-17	1-Oct-17 through 30-Jun-18	Total			
REVENUES:									
Federal grants	\$ 145,701	\$ 322,163	\$ 467,864	\$ 140,118	\$ 343,812	\$ 483,930	\$ 529,812	\$ 489,513	\$ (40,299)
State grants	-	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	-	-
Program allocation	-	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-	-
In-kind	-	-	-	-	-	-	-	-	-
Transfer in (out)	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT	145,701	322,163	467,864	140,118	343,812	483,930	529,812	489,513	(40,299)
EXPENSES:									
Salaries and wages	60,485	139,387	199,872	64,851	145,225	210,076	218,214	205,710	12,504
Salaries and wages in-kind	-	-	-	-	-	-	-	-	-
Fringe benefits	15,455	36,544	51,999	13,130	43,038	56,169	63,207	58,494	4,714
Employee travel	6,641	6,074	12,715	4,163	9,359	13,522	17,447	16,000	1,447
Materials and supplies	2,248	4,188	6,436	2,392	4,647	7,038	7,256	6,895	362
Food	926	1,778	2,704	922	11,839	12,761	13,331	12,765	567
Rent	2,850	8,550	11,400	2,850	8,550	11,400	11,400	11,400	-
Utilities	4,768	12,308	17,077	5,725	13,801	19,527	18,569	18,569	-
Contractual services	-	-	-	-	-	-	-	-	-
Allocated food purchases	-	4,444	4,444	-	-	-	-	-	-
Transportation	593	1,763	2,356	-	-	-	6,660	593	6,067
Loss replacement insurance	-	-	-	-	-	-	-	-	-
Indirect costs	15,164	31,671	46,835	12,472	32,387	44,858	52,030	47,551	4,479
Equipment and renovations	-	-	-	-	-	-	-	-	-
Repairs and maintenance	3,300	12,547	15,847	4,814	12,590	17,404	11,258	15,890	(4,632)
Emergency assistance and client services	27,526	52,919	80,445	26,063	55,984	82,047	93,457	83,511	9,947
Insurance	182	304	486	361	178	539	584	360	224
Advertising	225	92	317	225	43	268	325	268	57
Dues and subscriptions	-	-	-	-	-	-	-	-	-
Employee training	1,503	3,522	5,025	398	1,725	2,123	4,187	3,228	959
Other in-kind	-	-	-	-	-	-	-	-	-
Other	3,834	6,071	9,905	1,752	4,446	6,197	11,886	8,280	3,606
TOTAL EXPENSES	145,701	322,163	467,864	140,118	343,812	483,930	529,812	489,513	40,299
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
Low Income Home Energy Assistance Program
Grants #42700-040-0000072685 and #42700-040-0000061916
Statement of Actual Revenues and Expenses Compared to Budget
For the Years Ended June 30, 2019 and 2018

	2019			2018			
	1-Jul-18 through 30-Sep-18	1-Oct-18 through 30-Jun-19	Total	1-Jul-17 through 30-Sep-17	1-Oct-17 through 30-Jun-18	Total	
REVENUES:							
Federal grants	\$ -	\$ 1,506,413	\$ 1,506,413	\$ -	\$ 1,259,990	\$ 1,259,990	
State grants	-	-	-	-	-	-	
Local grants	-	-	-	-	-	-	
Program allocation	-	-	-	-	-	-	
Other income	-	-	-	-	-	-	
In-kind	-	-	-	-	-	-	
Transfer in (out)	-	(12,633)	(12,633)	-	-	-	
TOTAL SUPPORT	-	1,493,780	1,493,780	-	1,259,990	1,259,990	(765,367)
EXPENSES:							
Salaries and wages	-	60,412	60,412	-	64,463	64,463	(15,993)
Salaries and wages in-kind	-	-	-	-	-	-	-
Fringe benefits	-	9,370	9,370	-	12,797	12,797	(8,057)
Employee travel	-	2,795	2,795	-	3,916	3,916	148
Materials and supplies	-	5,759	5,759	-	1,808	1,808	(5,192)
Food	-	199	199	-	-	-	(200)
Rent	-	-	-	-	-	-	-
Utilities	-	2,586	2,586	-	1,577	1,577	(1,523)
Contractual services	-	-	-	-	-	-	-
Allocated food purchases	-	-	-	-	-	-	-
Transportation	-	217	217	-	-	-	-
Loss replacement insurance	-	2,000	2,000	-	-	-	(2,000)
Indirect costs	-	12,979	12,979	-	13,687	13,687	(10,779)
Equipment	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-	-
Emergency assistance and client services	-	1,394,402	1,394,402	-	1,159,040	1,159,040	(720,356)
Insurance	-	75	75	-	160	160	44
Advertising	-	-	-	-	-	-	-
Dues and subscriptions	-	-	-	-	-	-	-
Employee training	-	-	-	-	76	76	76
Other in-kind	-	-	-	-	-	-	-
Other	-	2,987	2,987	-	2,467	2,467	(1,534)
TOTAL EXPENSES	-	1,493,780	1,493,780	-	1,259,990	1,259,990	(765,367)
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
Weatherization - HHS
Grants #DOER-WX-HHS-2018/19 and #DOER-WX-HHS-2017/18-07
Statement of Actual Revenues and Expenses Compared to Budget
For the Years Ended June 30, 2019 and 2018

	2019			2018			BUDGET 1-Oct-17 through 30-Sep-18	ACTUAL 1-Oct-17 through 30-Sep-18	VARIANCE FAVORABLE (UNFAVORABLE)
	1-Jul-18 through 30-Sep-18	1-Oct-18 through 30-Jun-19	Total	1-Jul-17 through 30-Sep-17	1-Oct-17 through 30-Jun-18	Total			
REVENUES:									
Federal grants	\$ 15,319	\$ 119,353	\$ 134,672	\$ 7,057	\$ 85,871	\$ 92,928	\$ 108,695	\$ 101,190	\$ (7,505)
State grants	-	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	-	-
Program allocation	-	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-	-
In-kind	-	-	-	-	-	-	-	-	-
Transfer in (out)	11,932	-	11,932	5,862	-	5,862	-	11,932	11,932
TOTAL SUPPORT	27,251	119,353	146,603	12,919	85,871	98,790	108,695	113,122	4,427
EXPENSES:									
Salaries and wages	12,912	46,190	59,102	5,438	43,567	49,005	54,839	56,479	1,639
Salaries and wages in-kind	-	-	-	-	-	-	-	-	-
Fringe benefits	3,299	12,383	15,682	1,097	8,715	9,812	17,260	12,014	(5,246)
Employee travel	-	-	-	-	-	-	-	-	-
Materials and supplies	1,117	19,761	20,878	3,045	9,305	12,350	10,422	10,422	-
Food	-	-	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-	-	-
Utilities	121	681	802	-	243	243	365	365	-
Contractual services	845	10,299	11,144	-	175	175	1,020	1,020	-
Allocated food purchases	-	-	-	-	-	-	-	-	-
Transportation	2,562	5,270	7,833	-	-	-	-	2,562	2,562
Loss replacement insurance	-	-	-	-	-	-	-	-	-
Indirect costs	3,240	10,670	13,909	1,046	9,418	10,464	4,625	12,658	8,033
Equipment	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	850	850	-	4,531	4,531	1,803	4,531	2,728
Emergency assistance and client services	-	-	-	-	-	-	-	-	-
Insurance	3,076	12,501	15,578	2,293	9,726	12,019	12,802	12,802	-
Advertising	-	-	-	-	160	160	160	160	-
Dues and subscriptions	-	-	-	-	-	-	-	-	-
Employee training	-	-	-	-	-	-	-	-	-
Other in-kind	-	-	-	-	-	-	-	-	-
Other	78	747	825	-	31	31	5,399	108	(5,291)
TOTAL EXPENSES	27,251	119,353	146,603	12,919	85,871	98,790	108,695	113,122	4,427
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
Weatherization - DOE
Grants #DOER-WX-DOE-2019-2020 and #DOER-WX-DOE-2018/19-07
Statement of Actual Revenues and Expenses Compared to Budget
For the Years Ended June 30, 2019 and 2018

	2019			2018			BUDGET 1-Apr-18 through 31-Mar-19	ACTUAL 1-Apr-18 through 31-Mar-19	VARIANCE FAVORABLE (UNFAVORABLE)
	1-Jul-18 through 31-Mar-19	1-Apr-19 through 30-Jun-18	Total	1-Jul-17 through 31-Mar-18	1-Apr-18 through 30-Jun-18	Total			
REVENUES:									
Federal grants	\$ 64,543	\$ 42,917	\$ 107,460	\$ 69,237	\$ 32,739	\$ 101,976	\$ 97,283	\$ 97,283	\$ -
State grants	-	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	-	-
Program allocation	-	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-	-
In-kind	-	-	-	-	-	-	-	-	-
Transfer in (out)	3,203	-	3,203	10,116	-	10,116	-	3,203	3,203
TOTAL SUPPORT	67,747	42,917	110,664	79,353	32,739	112,092	97,283	100,486	3,203
EXPENSES:									
Salaries and wages	24,159	9,515	33,674	29,573	14,214	43,787	38,335	38,373	38
Salaries and wages in-kind	-	-	-	-	-	-	-	-	-
Fringe benefits	6,083	2,852	8,935	2,690	1,636	4,326	7,719	7,719	-
Employee travel	1,070	2,347	3,418	510	706	1,216	1,776	1,776	-
Materials and supplies	13,810	13,742	27,552	20,280	5,737	26,017	19,547	19,547	-
Food	-	-	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	352	61	413	61	61	-
Contractual services	-	-	-	1,175	-	1,175	-	-	-
Allocated food purchases	-	-	-	-	-	-	-	-	-
Transportation	2,182	1,230	3,412	-	-	-	-	2,182	2,182
Loss replacement insurance	-	-	-	-	-	-	-	-	-
Indirect costs	5,378	2,547	7,925	5,852	3,498	9,350	5,711	8,876	3,165
Equipment	-	-	-	-	-	-	-	-	-
Repairs and maintenance	1,930	-	1,930	6,261	1,955	8,216	2,994	3,884	890
Emergency assistance and client services	-	-	-	-	-	-	-	-	-
Insurance	9,429	6,092	15,522	9,629	4,843	14,472	14,273	14,273	-
Advertising	394	-	394	46	-	46	394	394	-
Dues and subscriptions	-	-	-	-	-	-	-	-	-
Employee training	2,990	3,300	6,290	-	-	-	2,990	2,990	-
Other in-kind	-	-	-	-	-	-	-	-	-
Other	320	320	641	2,985	90	3,074	3,483	410	(3,073)
TOTAL EXPENSES	67,747	42,917	110,664	79,353	32,739	112,092	97,283	100,486	(3,203)
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
Special Project for Fund - Family Connections
Grant #N/A

**Statement of Actual Revenues and Expenses Compared to Budget
For the Years Ended June 30, 2019 and 2018**

	2019 1-Jul-18 through 30-Jun-19	2018 1-Jul-17 through 30-Jun-18	BUDGET 1-Jul-17 through 30-Jun-19	ACTUAL 1-Jul-17 through 30-Jun-19	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:					
Federal grants	\$ -	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-	-
Local grants	1,674	826	2,500	2,500	-
Program income	-	-	-	-	-
Other income	(69)	3,354	-	3,285	3,285
In-kind	-	-	3,500	-	(3,500)
Transfer in (out)	-	-	-	-	-
TOTAL SUPPORT	1,605	4,180	6,000	5,785	(215)
EXPENSES:					
Salaries and wages	-	-	-	-	-
Salaries and wages in-kind	-	-	-	-	-
Fringe benefits	-	-	-	-	-
Employee travel	-	-	-	-	-
Materials and supplies	1,605	3,730	5,500	5,335	165
Food	-	-	-	-	-
Rent	-	-	-	-	-
Utilities	-	-	-	-	-
Contractual services	-	-	500	-	500
Allocated food purchases	-	-	-	-	-
Transportation	-	-	-	-	-
Loss replacement insurance	-	-	-	-	-
Indirect costs	-	-	-	-	-
Equipment and renovations	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-
Emergency assistance and client services	-	-	-	-	-
Insurance	-	-	-	-	-
Advertising	-	450	-	450	(450)
Dues and subscriptions	-	-	-	-	-
Employee training	-	-	-	-	-
Other in-kind	-	-	-	-	-
Other	-	-	-	-	-
TOTAL EXPENSES	1,605	4,180	6,000	5,785	215
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, 2019

	BUDGET	ACTUAL	
	1-Jul-18 through 30-Jun-19	1-Jul-18 through 30-Jun-19	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal grants	\$ -	\$ -	\$ -
State grants	-	-	-
Local grants	58,754	54,714	(4,040)
Program allocation	-	-	-
Other income	-	-	-
In-kind	-	-	-
Transfer in (out)	-	6,381	6,381
TOTAL SUPPORT	58,754	61,096	2,342
EXPENSES:			
Salaries and wages	28,995	26,304	(2,691)
Salaries and wages in-kind	-	-	-
Fringe benefits	8,520	6,153	(2,367)
Employee travel	200	-	(200)
Materials and supplies	2,950	1,102	(1,848)
Food	150	-	(150)
Rent	-	-	-
Utilities	2,233	3,071	838
Contractual services	-	-	-
Allocated food purchases	10,356	18,323	7,967
Transportation	-	-	-
Loss replacement insurance	-	-	-
Indirect costs	4,700	6,037	1,337
Equipment	-	-	-
Repairs and maintenance	-	-	-
Emergency assistance and client services	-	-	-
Insurance	250	98	(152)
Advertising	100	-	(100)
Dues and subscriptions	-	-	-
Employee training	100	-	(100)
Other in-kind	-	-	-
Other	200	7	(193)
TOTAL EXPENSES	58,754	61,096	2,342
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -

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

Statement of Actual Revenues and Expenses Compared to Budget
For the Years Ended June 30, 2019 and 2018

	2019		2018		BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
	1-Jul-18 through 31-Aug-18	1-Sep-18 through 30-Jun-19	1-Jul-17 through 31-Aug-17	1-Sep-17 through 30-Jun-18	1-Sep-17 through 31-Aug-18	1-Sep-17 through 31-Aug-18	
REVENUES:							
Federal grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-	-	-	-
Local grants	19,860	26,843	14,026	31,221	63,510	51,081	(12,429)
Program allocation	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-
In-kind	-	-	-	-	-	-	-
Transfer in (out)	1,299	-	8,463	-	-	1,299	1,299
TOTAL SUPPORT	21,158	26,843	22,489	31,221	63,510	52,380	(11,130)
EXPENSES:							
Salaries and wages	5,764	4,760	6,118	7,451	14,901	13,214	(1,687)
Salaries and wages in-kind	-	-	-	-	-	-	-
Fringe benefits	1,351	856	717	642	2,160	1,993	(167)
Employee travel	68	1,056	1,312	522	1,000	590	(410)
Materials and supplies	652	951	-	2,712	6,000	3,364	(2,636)
Food	9,630	18,112	11,464	17,111	32,794	26,741	(6,053)
Rent	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Contractual services	-	-	-	-	-	-	-
Allocated food purchases	-	-	-	-	-	-	-
Transportation	928	63	-	-	-	928	928
Loss replacement insurance	-	-	-	-	-	-	-
Indirect costs	2,623	1,045	2,670	1,573	4,000	4,196	196
Equipment	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	1,064	-	1,064	1,064
Emergency assistance and client services	-	-	-	-	-	-	-
Insurance	101	101	207	4	105	105	(0)
Advertising	-	-	-	-	-	-	-
Dues and subscriptions	-	-	-	-	-	-	-
Employee training	-	-	-	-	-	-	-
Other in-kind	-	-	-	-	-	-	-
Other	41	-	1	142	2,550	183	(2,367)
TOTAL EXPENSES	21,158	26,843	22,489	31,221	63,510	52,380	(11,130)
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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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, 2019

	BUDGET	ACTUAL	
	1-Jul-18 through 30-Jun-19	1-Jul-18 through 30-Jun-19	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal grants	\$ -	\$ -	\$ -
State grants	-	-	-
Local grants	-	-	-
Program allocation	-	-	-
Other income	14,000	6,452	(7,548)
In-kind	-	-	-
Transfer in (out)	-	3,864	3,864
TOTAL SUPPORT	14,000	10,317	(3,683)
EXPENSES:			
Salaries and wages	4,600	4,558	(42)
Salaries and wages in-kind	-	-	-
Fringe benefits	440	437	(3)
Employee travel	-	-	-
Materials and supplies	600	80	(520)
Food	2,000	1,832	(168)
Rent	-	-	-
Utilities	-	-	-
Contractual services	400	400	-
Allocated food purchases	1,736	1,756	20
Transportation	-	-	-
Loss replacement insurance	-	-	-
Indirect costs	735	929	194
Equipment	-	-	-
Repairs and maintenance	-	-	-
Emergency assistance and client services	-	-	-
Insurance	129	75	(54)
Advertising	-	-	-
Dues and subscriptions	-	-	-
Employee training	-	-	-
Other in-kind	-	-	-
Other	3,360	249	(3,111)
TOTAL EXPENSES	14,000	10,317	(3,683)
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
Emergency Food and Shelter Program (EFSP)
Grants #35-1812-00, 1802-00, 1972-00, and 1960-00
Statement of Actual Revenues and Expenses Compared to Budget
For the Year Ended June 30, 2019

	BUDGET	ACTUAL	
	1-Jul-18 through 20-Mar-20	1-Jul-18 through 30-Jun-19	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal grants	\$ 6,375	\$ 1,175	\$ (5,200)
State grants	-	-	-
Local grants	-	-	-
Program allocation	-	-	-
Other income	-	-	-
In-kind	-	-	-
Transfer in (out)	-	-	-
TOTAL SUPPORT	6,375	1,175	(5,200)
EXPENSES:			
Salaries and wages	-	-	-
Salaries and wages in-kind	-	-	-
Fringe benefits	-	-	-
Employee travel	-	-	-
Materials and supplies	128	-	(128)
Food	-	-	-
Rent	-	-	-
Utilities	-	-	-
Contractual services	-	-	-
Allocated food purchases	-	-	-
Transportation	-	-	-
Loss replacement insurance	-	-	-
Indirect costs	-	-	-
Equipment	-	-	-
Repairs and maintenance	-	-	-
Emergency assistance and client services	6,247	1,175	(5,072)
Insurance	-	-	-
Advertising	-	-	-
Dues and subscriptions	-	-	-
Employee training	-	-	-
Other in-kind	-	-	-
Other	-	-	-
TOTAL EXPENSES	6,375	1,175	5,200
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.

Georgia Pre-K

Grant #01201

Statement of Actual Revenues and Expenses Compared to Budget

For the Year Ended June 30, 2019

	BUDGET	ACTUAL	VARIANCE
	1-Jul-18 through 30-Jun-19	1-Jul-18 through 30-Jun-19	FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal grants	\$ -	\$ -	\$ -
State grants	672,591	667,865	(4,726)
Local grants	-	-	-
Program allocation	-	-	-
Other income	-	-	-
In-kind	-	-	-
Transfer in (out)	-	4,557	4,557
TOTAL SUPPORT	672,591	672,423	(168)
EXPENSES:			
Salaries and wages	448,203	453,024	(4,821)
Salaries and wages in-kind	-	-	-
Fringe benefits	117,519	118,784	(1,264)
Employee travel	2,396	925	1,471
Materials and supplies	9,000	9,463	(463)
Food	-	-	-
Rent	-	-	-
Utilities	27,449	25,347	2,102
Contractual services	-	-	-
Allocated food purchases	-	-	-
Transportation	13,109	11,787	1,322
Loss replacement insurance	-	-	-
Indirect costs	40,355	40,338	17
Equipment	-	-	-
Repairs and maintenance	-	-	-
Emergency assistance and client services	-	-	-
Insurance	7,890	7,658	232
Advertising	-	-	-
Dues and subscriptions	-	-	-
Employee training	6,670	5,097	1,573
Other in-kind	-	-	-
Other	-	-	-
TOTAL EXPENSES	672,591	672,423	168
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.

Parent Fund

Grant #N/A

Statement of Actual Revenues and Expenses Compared to Budget

For the Year Ended June 30, 2019

	BUDGET	ACTUAL	
	1-Jul-18 through 30-Jun-19	1-Jul-18 through 30-Jun-19	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal grants	\$ -	\$ -	\$ -
State grants	-	-	-
Local grants	-	-	-
Program allocation	-	-	-
Other income	3,475	3,475	-
In-kind	-	-	-
Transfer in (out)	-	(829)	(829)
TOTAL SUPPORT	3,475	2,646	(829)
EXPENSES:			
Salaries and wages	-	-	-
Salaries and wages in-kind	-	-	-
Fringe benefits	-	-	-
Employee travel	-	-	-
Materials and supplies	1,375	1,317	(59)
Food	-	-	-
Rent	-	-	-
Utilities	-	-	-
Contractual services	-	-	-
Allocated food purchases	-	-	-
Transportation	472	275	(197)
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	1,628	1,054	(574)
TOTAL EXPENSES	3,475	2,646	829
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, 2019

	BUDGET	ACTUAL	
	1-Jul-18 through 30-Jun-19	1-Jul-18 through 30-Jun-19	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal grants	\$ -	\$ -	\$ -
State grants	-	-	-
Local grants	40,000	40,871	871
Program allocation	-	-	-
Other income	-	-	-
In-kind	-	-	-
Transfer in (out)	-	(13,865)	(13,865)
TOTAL SUPPORT	40,000	27,006	(12,994)
EXPENSES:			
Salaries and wages	-	-	-
Salaries and wages in-kind	-	-	-
Fringe benefits	-	-	-
Employee travel	-	-	-
Materials and supplies	-	-	-
Food	-	-	-
Rent	-	-	-
Utilities	-	-	-
Contractual services	-	-	-
Allocated food purchases	40,000	27,006	(12,994)
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	40,000	27,006	(12,994)
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, 2019

	2019		BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
	1-Jul-18 through 31-Jul-18	1-Aug-18 through 30-Jun-19			
REVENUES:					
Federal grants	\$ -	\$ -	\$ -	\$ -	\$ -
State grants	512	-	512	512	-
Local grants	-	-	-	-	-
Program allocation	-	-	-	-	-
Other income	-	-	-	-	-
In-kind	-	-	-	-	-
Transfer in (out)	-	-	-	-	-
TOTAL SUPPORT	512	-	512	512	-
EXPENSES:					
Salaries and wages	-	-	-	-	-
Salaries and wages in-kind	-	-	-	-	-
Fringe benefits	-	-	-	-	-
Employee travel	-	-	-	-	-
Materials and supplies	-	-	-	-	-
Food	-	-	-	-	-
Rent	-	-	-	-	-
Utilities	-	-	-	-	-
Contractual services	-	-	-	-	-
Allocated food purchases	512	-	512	512	-
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	512	-	512	512	-
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, 2019

	2019			BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
	1-Jul-18 through 31-Jul-18	1-Aug-18 through 30-Jun-19	Total	1-Jul-18 through 31-Jul-18	1-Jul-18 through 31-Jul-18	
REVENUES:						
Federal grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-	-	-
Local grants	-	-	-	-	-	-
Program allocation	-	-	-	-	-	-
Other income	-	-	-	-	-	-
In-kind	130	-	130	130	130	-
Transfer in (out)	-	-	-	-	-	-
TOTAL SUPPORT	130	-	130	130	130	-
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	130	-	130	130	130	-
Other	-	-	-	-	-	-
TOTAL EXPENSES	130	-	130	130	130	-
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
Communities of Coastal Georgia Foundation
Grant #N/A
Statement of Actual Revenues and Expenses Compared to Budget
For the Year Ended June 30, 2019

	BUDGET	ACTUAL	
	1-Jul-18 through 30-Jun-19	1-Jul-18 through 30-Jun-19	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal grants	\$ -	\$ -	\$ -
State grants	-	-	-
Local grants	4,970	4,970	-
Program income	-	-	-
Other income	-	-	-
In-kind	4,970	4,970	-
Transfer in (out)	-	-	-
TOTAL SUPPORT	9,940	9,940	-
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	-	-	-
Repairs and maintenance	-	-	-
Emergency assistance and client services	4,970	4,970	-
Insurance	-	-	-
Advertising	-	-	-
Dues and subscriptions	-	-	-
Employee training	-	-	-
Other in-kind	4,970	4,970	-
Other	-	-	-
TOTAL EXPENSES	9,940	9,940	-
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.

Hello Good Bye

Grant #N/A

Statement of Actual Revenues and Expenses Compared to Budget
For the Year Ended June 30, 2019

	BUDGET	ACTUAL	
	1-Jul-18 through 30-Jun-19	1-Jul-18 through 30-Jun-19	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal grants	\$ -	\$ -	\$ -
State grants	-	-	-
Local grants	2,175	2,175	-
Program allocation	-	-	-
Other income	-	-	-
In-kind	-	-	-
Transfer in (out)	-	-	-
TOTAL SUPPORT	2,175	2,175	-
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	-	-	-
Repairs and maintenance	-	-	-
Emergency assistance and client services	2,175	2,175	-
Insurance	-	-	-
Advertising	-	-	-
Dues and subscriptions	-	-	-
Employee training	-	-	-
Other in-kind	-	-	-
Other	-	-	-
TOTAL EXPENSES	2,175	2,175	-
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
 Liberty Regional Homeless Coalition
 Grant #N/A

**Statement of Actual Revenues and Expenses Compared to Budget
 For the Years Ended June 30, 2019 and 2018**

	2019			2018			BUDGET		ACTUAL		VARIANCE FAVORABLE (UNFAVORABLE)
	1-Jul-17 through 30-Sep-18	1-Oct-18 through 30-Jun-19	Total	1-Jul-17 through 31-Oct-17	1-Nov-17 through 30-Jun-18	Total	1-Nov-17 through 30-Sep-18	1-Nov-17 through 30-Sep-18			
REVENUES:											
Federal grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
State grants	-	-	-	-	-	-	-	-	-	-	
Local grants	100	-	100	-	900	900	1,000	1,000	-	-	
Program income	-	-	-	-	-	-	-	-	-	-	
Other income	-	-	-	-	-	-	-	-	-	-	
In-kind	-	-	-	-	-	-	-	-	-	-	
Transfer in (out)	-	-	-	-	-	-	-	-	-	-	
TOTAL SUPPORT	100	-	100	-	900	900	1,000	1,000	-	-	
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	-	-	-	-	-	-	-	-	-	-	
Repairs and maintenance	-	-	-	-	-	-	-	-	-	-	
Emergency assistance and client services	100	-	100	-	900	900	1,000	1,000	-	-	
Insurance	-	-	-	-	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	-	-	-	-	
Dues and subscriptions	-	-	-	-	-	-	-	-	-	-	
Employee training	-	-	-	-	-	-	-	-	-	-	
Other in-kind	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	
TOTAL EXPENSES	100	-	100	-	900	900	1,000	1,000	-	-	
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.

Family Connections

Grant #42700-93-191900160

Statement of Actual Revenues and Expenses Compared to Budget

For the Year Ended June 30, 2019

	BUDGET	ACTUAL	
	1-Jul-18 through 30-Jun-19	1-Jul-18 through 30-Jun-19	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal grants	\$ -	\$ -	\$ -
State grants	50,000	50,000	-
Local grants	-	-	-
Program allocation	-	-	-
Other income	-	-	-
In-kind	-	-	-
Transfer in (out)	-	-	-
TOTAL SUPPORT	50,000	50,000	-
EXPENSES:			
Salaries and wages	-	-	-
Salaries and wages in-kind	-	-	-
Fringe benefits	-	-	-
Employee travel	-	-	-
Materials and supplies	1,721	1,721	-
Food	36	36	-
Rent	-	-	-
Utilities	-	-	-
Contractual services	46,500	46,500	-
Allocated food purchases	-	-	-
Transportation	-	-	-
Loss replacement insurance	-	-	-
Indirect costs	-	-	-
Equipment	-	-	-
Repairs and maintenance	-	-	-
Emergency assistance and client services	-	-	-
Insurance	-	-	-
Advertising	414	414	-
Dues and subscriptions	-	-	-
Employee training	-	-	-
Other in-kind	-	-	-
Other	1,329	1,329	-
TOTAL EXPENSES	50,000	50,000	-
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	-	\$ -	\$ -

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
CRC AAA Additional Funding

Grant #N/A

Statement of Actual Revenues and Expenses Compared to Budget
For the Year Ended June 30, 2019

	2019			BUDGET		ACTUAL		VARIANCE FAVORABLE (UNFAVORABLE)
	1-Jul-18 through 26-Mar-19	27-Mar-19 through 30-Jun-19	Total	1-Jul-18 through 30-Jun-19	1-Jul-18 through 30-Jun-19	1-Jul-18 through 30-Jun-19	1-Jul-18 through 30-Jun-19	
REVENUES:								
Federal grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
State grants	-	-	-	-	-	-	-	-
Local grants	-	5,000	5,000	5,000	5,000	5,000	5,000	-
Program allocation	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-
In-kind	-	-	-	-	-	-	-	-
Transfer in (out)	-	86	86	-	86	86	86	86
TOTAL SUPPORT	-	5,086	5,086	5,000	5,086	5,086	86	
EXPENSES:								
Salaries and wages	-	-	-	-	-	-	-	-
Salaries and wages in-kind	-	-	-	-	-	-	-	-
Fringe benefits	-	-	-	-	-	-	-	-
Employee travel	-	-	-	-	-	-	-	-
Materials and supplies	-	5,086	5,086	5,000	5,086	5,086	(86)	(86)
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	-	5,086	5,086	5,000	5,086	5,086	(86)	
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
GPC Residential WX Program
 Grant #N/A

Statement of Actual Revenues and Expenses Compared to Budget
For the Years Ended June 30, 2019 and 2018

	2019			2018			BUDGET 1-Nov-16 through 30-Jun-18	ACTUAL 1-Nov-16 through 30-Jun-18	VARIANCE FAVORABLE (UNFAVORABLE)
	1-Jul-17 through 30-Sep-18	1-Oct-18 through 30-Jun-19	Total	1-Jul-17 through 31-Dec-17	1-Jan-18 through 30-Jun-18	Total			
REVENUES:									
Federal grants	-	-	-	\$ -	\$ -	-	\$ -	\$ -	-
State grants	-	-	-	-	-	-	-	-	-
Local grants	1,968	-	1,968	-	233	233	8,800	2,201	(6,599)
Program income	-	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-	-
In-kind	-	-	-	-	-	-	-	-	-
Transfer in (out)	483	-	483	-	-	-	-	483	483
TOTAL SUPPORT	2,451	-	2,451	-	233	233	8,800	2,684	(6,116)
EXPENSES:									
Salaries and wages	419	-	419	-	177	177	580	596	(16)
Salaries and wages in-kind	-	-	-	-	-	-	-	-	-
Fringe benefits	111	-	111	-	18	18	40	129	(89)
Employee travel	-	-	-	-	-	-	-	-	-
Materials and supplies	1,459	-	1,459	-	-	-	7,920	1,459	6,461
Food	-	-	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Contractual services	-	-	-	-	-	-	-	-	-
Allocated food purchases	-	-	-	-	-	-	-	-	-
Transportation	251	-	251	-	-	-	-	-	-
Loss replacement insurance	-	-	-	-	-	-	-	251	(251)
Indirect costs	99	-	99	-	38	38	60	137	(77)
Equipment and renovations	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-	-	-	-
Emergency assistance and client services	-	-	-	-	-	-	-	-	-
Insurance	112	-	112	-	-	-	200	112	88
Advertising	-	-	-	-	-	-	-	-	-
Dues and subscriptions	-	-	-	-	-	-	-	-	-
Employee training	-	-	-	-	-	-	-	-	-
Other in-kind	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	2,451	-	2,451	-	233	233	8,800	2,684	6,116
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
Emergency Solutions Grant - Rapid Re-Housing
Grant # 2018 ER HTF 18C109
Statement of Actual Revenues and Expenses Compared to Budget
For the Year Ended June 30, 2019

	BUDGET	ACTUAL	
	1-Jul-18 through 30-Sep-19	1-Jul-18 through 30-Jun-19	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal grants	\$ 87,500	\$ 28,747	\$ (58,753)
State grants	-	-	-
Local grants	-	-	-
Program allocation	-	-	-
Other income	-	-	-
In-kind	87,500	87,500	-
Transfer in (out)	-	-	-
TOTAL SUPPORT	175,000	116,247	(58,753)
EXPENSES:			
Salaries and wages	23,294	16,639	(6,655)
Salaries and wages in-kind	-	-	-
Fringe benefits	8,134	4,415	(3,719)
Employee travel	1,043	-	(1,043)
Materials and supplies	-	-	-
Food	-	-	-
Rent	-	-	-
Utilities	-	-	-
Contractual services	-	-	-
Allocated food purchases	-	-	-
Transportation	-	-	-
Loss replacement insurance	-	-	-
Indirect costs	5,002	3,916	(1,086)
Equipment	-	-	-
Repairs and maintenance	-	-	-
Emergency assistance and client services	50,000	3,763	(46,237)
Insurance	27	14	(13)
Advertising	-	-	-
Dues and subscriptions	-	-	-
Employee training	-	-	-
Other in-kind	87,500	87,500	-
Other	-	-	-
TOTAL EXPENSES	175,000	116,247	(58,753)
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
Emergency Solutions Grant - Homeless Prevention
Grant # 2018 EP HTF 18C110
Statement of Actual Revenues and Expenses Compared to Budget
For the Year Ended June 30, 2019

	BUDGET	ACTUAL	
	1-Jul-18 through 30-Jun-19	1-Jul-18 through 30-Jun-19	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal grants	\$ 30,000	\$ 9,561	\$ (20,439)
State grants	-	-	-
Local grants	-	-	-
Program allocation	-	-	-
Other income	-	-	-
In-kind	30,000	30,000	-
Transfer in (out)	-	-	-
TOTAL SUPPORT	60,000	39,561	(20,439)
EXPENSES:			
Salaries and wages	5,990	4,595	(1,395)
Salaries and wages in-kind	-	-	-
Fringe benefits	2,141	1,219	(922)
Employee travel	297	-	(297)
Materials and supplies	-	-	-
Food	-	-	-
Rent	-	-	-
Utilities	-	-	-
Contractual services	-	-	-
Allocated food purchases	-	-	-
Transportation	-	-	-
Loss replacement insurance	-	-	-
Indirect costs	1,298	1,082	(216)
Equipment	-	-	-
Repairs and maintenance	-	-	-
Emergency assistance and client services	16,500	2,661	(13,839)
Insurance	7	4	(3)
Advertising	-	-	-
Dues and subscriptions	-	-	-
Employee training	767	-	(767)
Depreciation	-	-	-
Other in-kind	30,000	30,000	-
Other	3,000	-	(3,000)
TOTAL EXPENSES	60,000	39,561	(20,439)
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
Camden Summer Lunch

Grant #N/A

Statement of Actual Revenues and Expenses Compared to Budget
For the Year Ended June 30, 2019

	2019			BUDGET 1-Jul-18 through 31-Jul-18	ACTUAL 1-Jul-18 through 31-Jul-18	VARIANCE FAVORABLE (UNFAVORABLE)
	1-Jul-18 through 31-Jul-18	1-Aug-18 through 30-Jun-19	Total			
REVENUES:						
Federal grants	\$ 18,757	\$ -	\$ 18,757	\$ 56,186	\$ 18,757	\$ (37,429)
State grants	-	-	-	-	-	-
Local grants	-	-	-	-	-	-
Program allocation	-	-	-	-	-	-
Other income	-	-	-	-	-	-
In-kind	-	-	-	-	-	-
Transfer in (out)	13,525	-	13,525	-	13,525	13,525
TOTAL SUPPORT	32,282	-	32,282	56,186	32,282	(23,904)
EXPENSES:						
Salaries and wages	10,969	-	10,969	16,272	10,969	(5,304)
Salaries and wages in-kind	-	-	-	-	-	-
Fringe benefits	3,239	-	3,239	1,239	3,239	1,999
Employee travel	2,521	-	2,521	2,984	2,521	(463)
Materials and supplies	1,161	-	1,161	3,341	1,161	(2,179)
Food	8,366	-	8,366	28,400	8,366	(20,034)
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Contractual services	-	-	-	-	-	-
Allocated food purchases	-	-	-	-	-	-
Transportation	628	-	628	-	628	628
Loss replacement insurance	-	-	-	-	-	-
Indirect costs	5,239	-	5,239	1,329	5,239	3,910
Equipment	-	-	-	-	-	-
Repair and maintenance	-	-	-	-	-	-
Emergency assistance and client services	-	-	-	-	-	-
Insurance	159	-	159	533	159	(374)
Advertising	-	-	-	-	-	-
Dues and subscriptions	-	-	-	-	-	-
Employee training	-	-	-	-	-	-
Other in-kind	-	-	-	-	-	-
Other	-	-	-	2,087	-	(2,087)
TOTAL EXPENSES	32,282	-	32,282	56,186	32,282	(23,904)
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	-	\$ -	\$ -	-	\$ -	\$ -

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
Community Services Block Grant - Discretionary
Grant #42700-040-000079750
Statement of Actual Revenues and Expenses Compared to Budget
For the Year Ended June 30, 2019

	2019			BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
	1-Jul-18 through 30-Sep-18	1-Dec-18 through 30-Jun-19	Total	1-Dec-18 through 15-Nov-19	1-Dec-18 through 30-Jun-19	
REVENUES:						
Federal grants	\$ -	\$ 14,248	\$ 14,248	\$ 127,000	\$ 14,248	\$ (112,752)
State grants	-	-	-	-	-	-
Local grants	-	-	-	-	-	-
Program allocation	-	-	-	-	-	-
Other income	-	-	-	-	-	-
In-kind	-	-	-	-	-	-
Transfer in (out)	-	-	-	-	-	-
TOTAL SUPPORT	-	14,248	14,248	127,000	14,248	(112,752)
EXPENSES:						
Salaries and wages	-	4,152	4,152	50,700	4,152	(46,548)
Salaries and wages in-kind	-	-	-	-	-	-
Fringe benefits	-	1,102	1,102	12,280	1,102	(11,178)
Employee travel	-	969	969	2,000	969	(1,031)
Materials and supplies	-	-	-	15,000	-	(15,000)
Food	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	-	-	-	11,174	-	(11,174)
Contractual services	-	7,000	7,000	14,000	7,000	(7,000)
Allocated food purchases	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Loss replacement insurance	-	-	-	-	-	-
Indirect costs	-	977	977	9,863	977	(8,886)
Equipment	-	-	-	-	-	-
Repairs and maintenance	-	-	-	11,174	-	(11,174)
Emergency assistance and client services	-	-	-	-	-	-
Insurance	-	47	47	809	47	(762)
Advertising	-	-	-	-	-	-
Dues and subscriptions	-	-	-	-	-	-
Employee training	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Other in-kind	-	-	-	-	-	-
Other	-	-	-	-	-	-
TOTAL EXPENSES	-	14,248	14,248	127,000	14,248	(112,752)
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.

CQI Incentive

Grant #N/A

Statement of Actual Revenues and Expenses Compared to Budget

For the Year Ended June 30, 2019

	BUDGET	ACTUAL	
	1-Jul-18 through 30-Jun-19	1-Jul-18 through 30-Jun-19	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal grants	\$ -	\$ -	\$ -
State grants	-	-	-
Local grants	-	-	-
Program allocation	-	-	-
Other income	2,000	2,000	-
In-kind	-	-	-
Transfer in (out)	-	(90)	(90)
TOTAL SUPPORT	2,000	1,910	(90)
EXPENSES:			
Salaries and wages	-	-	-
Salaries and wages in-kind	-	-	-
Fringe benefits	-	-	-
Employee travel	-	-	-
Materials and supplies	2,000	1,910	(90)
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	-	-	-
Depreciation	-	-	-
Other in-kind	-	-	-
Other	-	-	-
TOTAL EXPENSES	2,000	1,910	(90)
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -

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, 2019

	BUDGET	ACTUAL	
	1-Jul-18 through 30-Jun-19	1-Jul-18 through 30-Jun-19	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal grants	\$ -	\$ -	\$ -
State grants	-	-	-
Local grants	-	-	-
Program allocation	1,264,652	1,348,125	83,473
Other income	-	-	-
In-kind	-	-	-
Transfer in (out)	-	-	-
TOTAL SUPPORT	1,264,652	1,348,125	83,473
EXPENSES:			
Salaries and wages	584,839	572,784	(12,055)
Salaries and wages in-kind	-	-	-
Fringe benefits	142,456	146,694	4,238
Employee travel	61,135	46,796	(14,339)
Materials and supplies	29,486	34,841	5,355
Food	2,500	1,645	(855)
Rent	150	120	(30)
Utilities	63,957	65,913	1,956
Contractual services	138,900	182,011	43,111
Allocated food purchases	-	-	-
Transportation	2,090	1,899	(191)
Loss replacement insurance	-	-	-
Indirect costs	-	-	-
Equipment	-	-	-
Repairs and maintenance	56,908	72,438	15,530
Emergency assistance and client services	-	-	-
Insurance	100,761	106,745	5,984
Advertising	1,000	4,379	3,379
Dues and subscriptions	8,935	9,219	284
Employee training	26,145	44,629	18,484
Depreciation	26,500	27,058	558
Other in-kind	-	-	-
Other	18,890	30,954	12,064
TOTAL EXPENSES	1,264,652	1,348,125	83,473
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -

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, 2019

	BUDGET	ACTUAL	
	1-Jul-18 through 30-Jun-19	1-Jul-18 through 30-Jun-19	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal grants	\$ -	\$ -	\$ -
State grants	-	-	-
Local grants	-	-	-
Program allocations	200,000	214,632	14,632
Other income	-	-	-
In-kind	-	-	-
Transfer in (out)	-	73,965	73,965
TOTAL SUPPORT	200,000	288,596	88,596
EXPENSES:			
Salaries and wages	35,000	76,868	41,868
Salaries and wages in-kind	-	-	-
Fringe benefits	9,600	14,779	5,179
Employee travel	3,700	5,475	1,775
Materials and supplies	5,000	7,612	2,612
Food	83,235	88,643	5,408
Rent	-	2,138	2,138
Utilities and telephone	6,750	5,734	(1,016)
Contractual services	-	-	-
Allocated food purchases	27,490	50,743	23,253
Transportation	2,500	13,872	11,372
Loss replacement insurance	-	-	-
Indirect costs	-	-	-
Equipment	7,550	-	(7,550)
Repairs and maintenance	12,950	8,421	(4,529)
Emergency assistance and client services	-	-	-
Insurance - workers compensation	-	308	308
Advertising	4,000	3,604	(396)
Dues and subscriptions	-	-	-
Employee training	1,525	3,108	1,583
Depreciation	-	4,594	4,594
Other in-kind	-	-	-
Other	700	2,697	1,997
TOTAL EXPENSES	200,000	288,596	88,596
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, 2019

	BUDGET	ACTUAL	VARIANCE
	1-Jul-18 through 30-Jun-19	1-Jul-18 through 30-Jun-19	FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal grants	\$ -	\$ -	\$ -
State grants	-	-	-
Local grants	-	-	-
Program allocations	939,890	974,120	34,230
Other income	363,950	167,662	(196,288)
In-kind	-	-	-
Employee contributions	278,525	272,940	(5,585)
Transfer in (out)	-	-	-
TOTAL SUPPORT	1,582,365	1,414,722	(167,643)
EXPENSES:			
Salaries and wages	-	-	-
Salaries and wages in-kind	-	-	-
Fringe benefits	-	-	-
Employee travel	-	-	-
Materials and supplies	-	-	-
Food	-	-	-
Rent	-	-	-
Utilities	-	-	-
Contractual services	30,000	-	(30,000)
Allocated food purchases	-	-	-
Transportation	-	-	-
Loss replacement insurance	-	-	-
Indirect costs	-	-	-
Equipment	-	-	-
Repairs and maintenance	-	-	-
Emergency assistance and client services	-	-	-
Health insurance claims	1,528,075	1,586,599	58,524
Advertising	-	-	-
Dues and subscriptions	-	-	-
Employee training	-	-	-
Depreciation	-	-	-
Other in-kind	-	-	-
Other	24,290	32,271	7,981
TOTAL EXPENSES	1,582,365	1,618,870	36,505
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ (204,148)	\$ (204,148)

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.

Fundraising

Grant #N/A

Statement of Actual Revenues and Expenses Compared to Budget

For the Year Ended June 30, 2019

	BUDGET	ACTUAL	
	1-Jul-18 through 30-Jun-19	1-Jul-18 through 30-Jun-19	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal grants	\$ -	\$ -	\$ -
State grants	-	-	-
Local grants	-	-	-
Program income	-	-	-
Other income	85,300	31,881	(53,419)
In-kind	-	-	-
Transfer in (out)	(34,100)	28,106	62,206
TOTAL SUPPORT	51,200	59,987	8,787
EXPENSES:			
Salaries and wages	-	-	-
Salaries and wages in-kind	-	-	-
Fringe benefits	-	-	-
Employee travel	-	1,985	1,985
Materials and supplies	32,350	36,186	3,836
Food	650	436	(214)
Rent	-	-	-
Utilities	-	-	-
Contractual services	10,200	18,619	8,419
Allocated food purchases	-	-	-
Transportation	-	25	25
Loss replacement insurance	-	-	-
Indirect costs	-	-	-
Equipment	-	-	-
Repairs and maintenance	-	-	-
Emergency assistance and client services	-	-	-
Insurance	-	-	-
Advertising	3,100	877	(2,223)
Dues and subscriptions	-	-	-
Employee training	2,638	-	(2,638)
Depreciation	-	-	-
Other in-kind	-	-	-
Other	2,262	1,859	(403)
TOTAL EXPENSES	51,200	59,987	8,787
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
Business Interruption Reserve Fund
Grant #N/A
Statement of Actual Revenues and Expenses Compared to Budget
For the Year Ended June 30, 2019

	BUDGET	ACTUAL	
	1-Jul-18 through 30-Jun-19	1-Jul-18 through 30-Jun-19	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal grants	\$ -	\$ -	\$ -
State grants	-	-	-
Local grants	-	-	-
Program allocations	-	107,328	107,328
Other income	-	-	-
In-kind	-	-	-
Interest and dividend income	-	29,001	29,001
Net realized and unrealized gains and losses on investments	-	46,729	46,729
Transfer in (out)	-	-	-
TOTAL SUPPORT	-	183,058	183,058
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	-	-	-
Repairs and maintenance	-	-	-
Emergency assistance and client services	-	-	-
Health insurance claims	-	-	-
Advertising	-	-	-
Dues and subscriptions	-	-	-
Employee training	-	-	-
Depreciation	-	-	-
Other in-kind	-	-	-
Other	-	9,602	9,602
TOTAL EXPENSES	-	9,602	9,602
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ 173,456	\$ 173,456

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.

Donor

Grant #N/A

Statement of Actual Revenues and Expenses Compared to Budget
For the Years Ended June 30, 2019 and 2018

	BUDGET	ACTUAL	
	1-Jul-18 through 30-Jun-19	1-Jul-18 through 30-Jun-19	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal grants	\$ -	\$ -	\$ -
State grants	-	-	-
Local grants	-	59,500	59,500
Program income	-	-	-
Other income	74,400	44,245	(30,155)
In-kind	-	-	-
Transfer in (out)	-	(119,984)	(119,984)
TOTAL SUPPORT	74,400	(16,239)	(90,639)
EXPENSES:			
Salaries and wages	5,000	16,050	11,050
Salaries and wages in-kind	-	-	-
Fringe benefits	175	1,702	1,527
Employee travel	400	1,132	732
Materials and supplies	7,500	7,614	114
Food	3,000	4,361	1,361
Rent	-	-	-
Utilities	-	-	-
Contractual services	3,000	23,463	20,463
Allocated food purchases	-	512	512
Transportation	-	-	-
Loss replacement insurance	-	11,588	11,588
Indirect costs	826	53,764	52,938
Equipment	-	-	-
Repairs and maintenance	1,000	19	(981)
Emergency assistance and client services	-	750	750
Insurance	-	3,706	3,706
Advertising	325	325	-
Dues and subscriptions	250	590	340
Employee training	-	750	750
Depreciation	-	-	-
Other in-kind	-	-	-
Other	52,924	12,914	(40,010)
TOTAL EXPENSES	74,400	139,240	64,840
EXCESS OF SUPPORT OVER (UNDER) EXPENSES	\$ -	\$ (155,479)	\$ 155,479

***SCHEDULE OF STATE
AWARDS EXPENDED***

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
SCHEDULE OF STATE AWARDS EXPENDED
For the Year Ended June 30, 2019

SCHEDULE 37

Grantor/Pass Through Organization/Program Title	Grant Number	Program Status	Amount Due(To)/ From 6/30/2018	Cash Received	Cash Returned To Grantor	Other Support	Expenses	Unreimbursable Expenses (Surplus)	Amount Due(To)/ From 6/30/2019
STATE AWARDS EXPENDED									
Georgia Department of Human Services									
Community Services Block Grant	42700-040-0000063930	Closed	\$ 72,000	\$ 217,701	\$ -	\$ -	\$ 145,701	\$ -	\$ -
Community Services Block Grant	42700-040-0000076881	Open	-	255,547	-	-	322,163	-	66,616
Community Services Block Grant	42700-040-0000079750	Open	-	2,859	-	-	14,248	-	11,389
Family Connections	42700-93-191900160	Open	-	36,386	-	-	50,000	-	13,614
Family Connections	42700-93-181800160	Closed	11,617	11,617	-	-	-	-	-
Low Income Home Energy Assistance Program	42700-040-0000072685	Open	-	2,025,357	-	-	1,506,413	-	(518,944)
Total Georgia Department of Human Services			83,617	2,549,467	-	-	2,038,526	-	(427,325)
Georgia Environmental Finance Authority									
Weatherization - DOE	DOER-WX-DOE-2018/19-07	Closed	19,969	84,512	-	3,203	67,747	-	-
Weatherization - DOE	DOER-WX-DOE-2019-2020	Open	-	29,607	-	-	42,917	-	13,310
Weatherization - HHS	DOER-WX-HHS-2018/19-07	Open	-	95,653	-	-	119,353	-	23,700
Weatherization - HHS	DOER-WX-HHS-2017/18-07	Closed	22,543	37,862	-	11,932	27,251	-	-
Total Georgia Environmental Finance Authority			42,512	247,635	-	15,135	257,267	-	37,009
Georgia Department of Community Health Medicaid									
	2012	Open	950	1,462	-	-	512	-	-
Total Georgia Department of Community Health			950	1,462	-	-	512	-	-
Georgia Department of Community Affairs: Rapid Re-Housing Homeless Prevention									
	2018 ER HTF 18C109	Open	-	-	-	87,500	116,247	-	28,747
	2018 EP HTF 18C110	Open	-	-	-	30,000	39,561	-	9,561
Total Georgia Department of Community Affairs			-	-	-	117,500	155,808	-	38,308
Georgia Department of Early Care and Learning									
Child and Adult Care Food Program	04-025	Open	(85,403)	191,309	-	-	188,940	-	(87,772)
Child and Adult Care Food Program	04-025	Open	-	690,726	-	-	587,953	-	(102,773)
Child and Adult Care Food Program - Camden Summer Lunel	-	Open	-	18,757	-	13,525	32,282	-	(0)
Georgia Pre-K	01212	Closed	-	667,865	-	4,557	672,423	-	-
Total Georgia Department of Early Care and Learning			(85,403)	1,568,658	-	18,083	1,481,598	-	(190,545)

***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, 2019

	Early Head Start		Head Start Disaster Start		Community Services Block Grant		Low Income Home Energy Assistance		Weatherization HHS		Weatherization DOE		McIntosh County Senior Center		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	
Salaries	\$ 3,690,017	\$ 976,718	\$ 26,539	\$ 26,539	\$ 199,872	\$ 199,872	\$ 60,412	\$ 60,412	\$ 59,102	\$ 59,102	\$ 33,674	\$ 33,674	\$ 26,304	\$ 26,304	\$ 10,523	\$ 10,523	\$ 183,119	\$ 183,119	5,266,280
Fringe benefits	921,950	248,190	6,285	6,285	51,999	51,999	9,370	9,370	15,682	15,682	8,935	8,935	6,153	6,153	2,207	2,207	47,256	47,256	1,318,029
Total Personnel Costs	4,611,967	1,224,908	32,824	32,824	251,871	251,871	69,782	69,782	74,784	74,784	42,609	42,609	32,458	32,458	12,731	12,731	230,375	230,375	6,584,309
Effective Rate	18.66%	18.66%	18.66%	18.66%	18.66%	18.66%	18.66%	18.66%	18.66%	18.66%	18.66%	18.66%	18.66%	18.66%	18.66%	18.66%	18.66%	18.66%	18.66%
Calculated Indirect Costs Per Audit	860,469	228,535	6,124	6,124	46,992	46,992	13,019	13,019	13,953	13,953	7,950	7,950	6,056	6,056	2,375	2,375	42,982	42,982	1,228,455
Indirect Cost Reported	873,539	223,740	6,105	6,105	46,835	46,835	12,979	12,979	13,909	13,909	7,925	7,925	6,037	6,037	3,668	3,668	47,044	47,044	1,241,782
(Over) Under Absorbed	\$ (13,070)	\$ 4,795	\$ 19	\$ 19	\$ 157	\$ 157	\$ 41	\$ 41	\$ 43	\$ 43	\$ 25	\$ 25	\$ 19	\$ 19	\$ (1,293)	\$ (1,293)	\$ (4,063)	\$ (4,063)	(13,327)

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
SCHEDULE OF AUDITED INDIRECT AND ADMINISTRATIVE COSTS
For the Year Ended June 30, 2019

	Aging Services Program	Georgia Pre-K	GPC Residential Weatherization Program	Rapid Re-Housing	Homeless Prevention	Camden Summer Lunch	Community Services			Page Total	Total
							Block Grant	Discretionary	Donor		
Salaries	\$ 4,558	\$ 453,024	\$ 419	\$ 16,639	\$ 4,595	\$ 10,969	\$ 4,152	\$ 16,050	\$ 510,405	\$ 5,776,685	
Fringe benefits	437	118,784	111	4,415	1,219	3,239	1,102	1,702	131,008	1,449,037	
Total Personnel Costs	4,996	571,807	530	21,054	5,814	14,207	5,254	17,751	641,413	7,225,722	
Effective Rate	18.66%	18.66%	18.66%	18.66%	18.66%	18.66%	18.66%	18.66%	18.66%	18.66%	18.66%
Calculated Indirect Costs Per Audit	932	106,684	99	3,928	1,085	2,651	980	3,312	119,670	1,348,125	
Indirect Cost Reported	929	40,338	99	3,916	1,082	5,239	977	53,763	106,343	1,348,125	
(Over) Under Absorbed	\$ 3	\$ 66,346	\$ (0)	\$ 12	\$ 3	\$ (2,588)	\$ 3	\$ (50,451)	\$ 13,327	\$ -	

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 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, 2019, and the related statements of activities, functional expenses, changes in net assets and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 19, 2020.

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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity'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 have not been 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 questioned costs as item 2019-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from 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*.



The Authority's Response to Findings

The Authority's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Authority's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 Authority'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 Authority's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Decatur, Georgia
February 19, 2020

Clausell & Associates, CBI, P.C.

SECTION IV

REPORT REQUIRED BY UNIFORM GUIDANCE

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY
THE UNIFORM GUIDANCE**

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 Compliance Supplement* that could have a direct and material effect on each of the Authority's major federal programs for the year ended June 30, 2019. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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, 2019.

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 the Uniform Guidance, 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

February 19, 2020

Clausell & Associates, CBA, P.C.

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND OTHER FINANCIAL ASSISTANCE
For the Year Ended June 30, 2019

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenses	Non-Federal & In-kind Expenses	Total
Department of Health and Human Services Programs					
Head Start	93.600	-	\$ 1,859,580	\$ 364,888	\$ 2,224,468
Head Start	93.600	-	6,560,469	1,636,416	8,196,884
			8,420,048	2,001,304	10,421,352
Head Start Disaster Recovery	93.356	-	247,214	-	247,214
Georgia Environmental Finance Authority:					
Low Income Home Energy Assistance Program - Weatherization - HHS	93.568	DOER-WX-HHS-2018/19-07	119,353	-	119,353
Low Income Home Energy Assistance Program - Weatherization - HHS	93.568	DOER-WX-HHS-2017/18-07	15,319	-	15,319
			134,672	-	134,672
Georgia Department of Human Services:					
Low Income Home Energy Assistance Program	93.568	42700-040-0000072685	1,506,413	-	1,506,413
Community Services Block Grant	93.569	42700-040-0000076881	322,163	-	322,163
Community Services Block Grant	93.569	42700-040-0000063930	145,701	-	145,701
Community Services Block Grant - Discretionary	93.569	42700-040-0000079750	14,248	-	14,248
			482,112	-	482,112
Total Department of Health and Human Services Programs			10,790,460	2,001,304	12,791,764
Department of Agriculture Programs					
Georgia Department of Early Care and Learning:					
Child and Adult Care Food Program - Camden Summer Lunch	10.558	-	32,282	-	32,282
Child and Adult Care Food Program	10.558	04-025	587,953	-	587,953
Child and Adult Care Food Program	10.558	04-025	188,940	-	188,940
Total Department of Agriculture Programs			809,176	-	809,176
Department of Housing and Urban Development					
Georgia Department of Community Affairs:					
Emergency Solutions Grant Program - Rapid Rehousing	14.231	2018 ER HTF 18C109	28,747	87,500	116,247
Emergency Solutions Grant Program - Homeless Prevention	14.231	2018 EP HTF 18C110	9,561	30,000	39,561
Total Department of Housing and Urban Development			38,308	117,500	155,808
Department of Energy Programs					
Georgia Environmental Finance Authority:					
Weatherization - DOE	81.042	DOER-WX-DOE-2019-2020	42,917	-	42,917
Weatherization - DOE	81.042	DOER-WX-DOE-2018/19-07	64,543	-	64,543
Total Department of Energy Programs			107,460	-	107,460
Department of Homeland Security Programs					
United Way:					
Emergency Food and Shelter Program	97.024	Phase 35	1,175	-	1,175
Total Department of Homeland Security Programs			1,175	-	1,175
TOTAL FEDERAL FINANCIAL ASSISTANCE			11,746,579	2,118,804	13,865,383
TOTAL STATE AND OTHER FINANCIAL ASSISTANCE			-	4,362,320	4,362,320
TOTAL FEDERAL AWARDS AND OTHER FINANCIAL ASSISTANCE			\$ 11,746,579	\$ 6,481,124	\$ 18,227,703

The accompanying notes are an integral part of this schedule.

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, 2019

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 includes the federal award activity of the Authority under programs of the federal government for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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 an other comprehensive basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown, if applicable, on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE D - INDIRECT COST RATE

The Authority has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE E - 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 958-605-50-1. 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 QUESTIONED COSTS
AND CORRECTIVE ACTION PLAN***

Summary of Auditor's Results

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2019

SECTION I - SUMMARY OF AUDITOR'S RESULTS			
FINANCIAL STATEMENTS			
1	Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified Opinion	Report Pg(s). 3 - 4
2	Internal control over financial reporting: • Material weakness(es) identified? • Significant deficiency(ies) identified?	No Yes	Report Pg(s). 70 - 71 Report Pg(s). 70 - 71
3	Noncompliance material to financial statements noted?	No	
FEDERAL AWARDS			
1	Internal control over major federal programs: • Material weakness(es) identified? • Significant deficiency(ies) identified?	No None Reported	Report Pg(s). 73 - 74 Report Pg(s). 73 - 74
2	Type of auditor's report issued on compliance for major federal programs:	Unmodified Opinion	Report Pg(s). 73 - 74
3	Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No	Report Pg(s). 73 - 74
4	Identification of major federal programs:	<ul style="list-style-type: none"> CACFP CFDA # - 10.558 LIHEAP CFDA # - 93.568 	
5	Dollar threshold used to distinguish between type A and type B programs:	<ul style="list-style-type: none"> \$750,000 	
6	Auditee qualified as low-risk auditee?	Yes	
SECTION II - FINANCIAL STATEMENT FINDINGS			
1	Financial Statement Findings:	None Reported	Report Pg(s). 80 - 81
SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS			
1	Federal Award Findings:	None Reported	N/A

SECTION V

***SCHEDULE OF FINDINGS AND QUESTIONED COSTS
AND CORRECTIVE ACTION PLAN***

Findings Related to Financial Statements

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS AND CORRECTIVE ACTION PLAN
Financial Statements Finding
June 30, 2019

Comment #2019-001
INTERNAL CONTROLS OVER FINANCIAL STATEMENT PREPARATION, DISCLOSURES AND
RECONCILIATION PROCEDURES SHOULD BE IMPROVED
GENERAL

Condition:

Management is responsible for the preparation and fair presentation of its financial statements and related disclosures in accordance with generally accepted accounting principles (GAAP), the schedule of expenditures of federal awards (SEFA), other reporting as required by the Uniform Guidance (Single Audit Act), and the implementation of new accounting standards. However, we provided assistance to management in the preparation of the financial statements and disclosures, the SEFA, and the implementation of FASB ASU No. 2016-14 - *Presentation of Financial Statement of Not-For-Profit*. The objective of the FASB is to improve the current net asset classification requirements and the information presented in financial statements and notes about a not-for-profit entity's liquidity, financial performance, and cash flows. While management demonstrated efforts to comply with the new standard and improve its accounting processes, there was still a need for significant adjustments proposed during the audit process to properly state various assets, liabilities, revenue and expense accounts and to the related disclosures.

Context:

Review of the internal controls related to financial statement preparation in accordance with *Government Auditing Standards* and as required by generally accepted accounting principles (GAAP).

Criteria:

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

The auditee must prepare financial statements that reflects its financial positions, results of operations or changes in net assets, and where appropriate, cash flows for the fiscal year ended. [2 CFR §200.510(a)].

The financial management system of each non-Federal entity must provide for, comparison of expenditures with budget amounts for each Federal award. [2 CFR §200.302(b)(5)], [2 CFR §200.303 (a)].

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 on a timely basis. Lack of effective GAAP based financial statements and budgeting can lead to budget overruns or inefficient use of federal and state grant funds.

Cause:

Inadequate staffing and training of personnel in the accounting department and the review and approval of financial statements after preparation. Continual changes in accounting standards in recent years and turn-over in various key accounting areas.

COASTAL GEORGIA AREA COMMUNITY ACTION AUTHORITY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS AND CORRECTIVE ACTION PLAN
Financial Statement Finding
June 30, 2019

Comment #2019-001
CONTROLS OVER FINANCIAL STATEMENT PREPARATION, DISCLOSURES AND
RECONCILIATION PROCEDURES SHOULD BE IMPROVED
GENERAL

(Continued)

Recommendation:

The degree to which assistance in the preparation of the financial statements and the related disclosures by independent auditor is a control deficiency is determined by the knowledge and expertise of those in the organization who are charged with the responsibility of financial reporting. As a result, it is our recommendation that key personnel that have a role in the financial reporting process continue to review the functionality of their financial accounting system to see where improvements can and should be made prior to the audit process. The overall grant reporting capabilities can be enhanced with reviews of accounting policies and procedures. The board of directors should or may require GAAP based financial statements during interim reporting periods and specifically when a significant grant or contract is closed and a new program year begins. The finance committee should be thoroughly familiar with all policies and procedures adopted and implemented by the Authority governing donor restricted funds.

Views of Responsible Officials and Planned Corrective Actions:

Management acknowledges that assistance was provided to the agency in the area of preparation of the financial statements in some areas as it relates to FASB ASU No. 2016-14 - *Presentation of Financial Statements of Not-For-Profit*, as it related to compliance with the new standards. However, Management is fully confident in the knowledge, skills and abilities of its current key staff, as well as its current financial management system to perform, as well as comply with all GAAP procedures/processes/standards. Key staff will participate in training to ensure that we fully understand and comply with the new standards governing the *Presentation of Financial Statement of Not-For-Profit* prior to the FY 2020 audit.



**COASTAL GEORGIA AREA
COMMUNITY ACTION AUTHORITY, INC.**

AN EQUAL OPPORTUNITY AGENCY

Tres Hamilton, CEO
1 Community Action Drive
P.O. Box 2016
Brunswick, GA 31521
P (912)264-3281
F (912)265-7444

Date of Audit Report: March 25, 2020

Audit Comment #2019-001

Title: **INTERNAL CONTROLS OVER FINANCIAL STATEMENT PREPARATION, DISCLOSURES AND RECONCILIATION PROCEDURES SHOULD BE IMPROVED**

Responsible Individual: Latasha Woods, Finance Director and Tres Hamilton, CEO

Corrective Action Anticipated Completion Date: October 31, 2020

Corrective Action Planned (Management's Response):

Management acknowledges that assistance was provided to the agency in the area of preparations of the financial statements in some areas as it relates to FASB ASU No. 2016-14 – *Presentation of Financial Statement of Not-For-Profit*, as it related to compliance with the new standards. However, Management is fully confident in the knowledge, skills and abilities of its current key staff, as well as its current financial management system to perform, as well as comply with all GAAP procedures/processes/standards. Key staff will participate in training to ensure that we fully understand and comply with the new standards governing the *Presentation of Financial Statement of Not-For-Profit* prior to the FY2020 audit.