

Community Action Commission of Fayette County

Consolidated Financial Statements and Supplementary Information

February 28, 2019

with Independent Auditor's Report



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INDEPENDENT AUDITOR'S REPORT

Board of Directors of
Community Action Commission of Fayette County

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of Community Action Commission of Fayette County which comprise the consolidated statement of financial position as of February 28, 2019 and the related consolidated statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 these consolidated 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 consolidated 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 consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organization's preparation and fair presentation of the consolidated 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 Organization'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 consolidated 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 consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Community Action Commission of Fayette County as of February 28, 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

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying supplementary information is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for the purpose of additional analysis and is not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated 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 July 30, 2019, on our consideration of Community Action Commission of Fayette County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 Community Action Commission of Fayette County's internal control over financial reporting and compliance.



Columbus, Ohio
July 30, 2019

Employer ID: 27-1490692
Lead Auditor: Christopher R. Bailey, CPA

Community Action Commission of Fayette County
Consolidated Statement of Financial Position
February 28, 2019

ASSETS

Current assets	
Cash and cash equivalents	\$ 389,511
Grants receivable	394,056
Accounts receivable	47,118
Property held for sale	522,173
Total current assets	1,352,858
Other assets	
Property held for development	208,522
Fixed assets	
Land, building and equipment	4,379,535
Less: accumulated depreciation	(2,313,014)
Fixed assets (net)	2,066,521
Investment in Fayette Landing	350,000
Notes receivable - related parties	5,560,236
	5,910,757
TOTAL ASSETS	\$ 9,538,137
LIABILITIES AND NET ASSETS	
Current liabilities	
Accounts payable	\$ 149,030
Accrued payroll and related expenses	347,384
Refundable advances	83,760
Current portion - notes payable - other	293,151
Other liabilities	1,202
Total current liabilities	874,527
Long-term liabilities	
Notes payable - other	577,795
Total long-term liabilities	577,795
TOTAL LIABILITIES	1,452,322
NET ASSETS	
Without donor restrictions	2,278,299
With donor restrictions	5,807,516
TOTAL NET ASSETS	8,085,815
TOTAL LIABILITIES AND NET ASSETS	\$ 9,538,137

The accompanying notes are an integral part of the consolidated financial statements.

Community Action Commission of Fayette County
Consolidated Statement of Activities and Changes in Net Assets
Year Ended February 28, 2019

CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS

Revenues and support	
Federal grant contributions	\$ 5,468,779
United Way revenue	26,287
Interest revenue	18,499
Other grant contributions	773,087
Other contributions	1,760,267
Gain on sale	58,448
Net assets released from restrictions - satisfaction of program restrictions	79,977
Total unrestricted revenues and other support	<u>8,185,344</u>

EXPENDITURES

Program expenses	
Weatherization / HEAP	687,988
CSBG	139,116
Senior programs	85,900
Head start / early start	3,549,152
Home construction loans	321,783
Transportation	1,153,604
Job training	313,356
Agency other	280,524
Homeless	936,708
Other	426,245
Total program expenses	<u>7,894,376</u>
General and administration	128,679
Total unrestricted expenditures	<u>8,023,055</u>

CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS 162,289

CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS

Net assets released from restrictions	(79,977)
CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS	<u>(79,977)</u>

CHANGE IN NET ASSETS 82,312

NET ASSETS AT BEGINNING OF YEAR:

Without donor restrictions	2,116,010
With donor restrictions	5,887,493
	<u>8,003,503</u>

NET ASSETS AT END OF YEAR

Without donor restrictions	2,278,299
With donor restrictions	5,807,516
	<u>\$ 8,085,815</u>

The accompanying notes are an integral part of the consolidated financial statements.

Community Action Commission of Fayette County
Consolidated Statement of Functional Expenses
Year Ended February 28, 2019

	<u>Weatherization / HEAP</u>	<u>CSBG</u>	<u>Senior Programs</u>	<u>Head Start / Early Start</u>	<u>Home Construction Loans</u>	<u>Transportation</u>
EXPENDITURES						
Personnel	\$ 325,950	\$ 102,251	\$ 28,149	\$ 2,370,801	\$ 67,882	\$ 798,730
Contract / consultants	9,473	7,659	19,359	517,622	12,303	30,454
Travel	4,243	2,786	2,157	46,044	633	3,171
Vehicle expense	5,392	-	-	47,447	1,376	153,923
Equipment	937	-	-	8,700	-	9,038
Supplies	78,622	6,268	1,992	132,654	977	8,757
Rent	8,039	1,775	-	50,398	48,715	12,689
Building maintenance	103,976	209	14,225	116,118	1,481	7,024
Telephone	1,840	1,598	-	31,943	3,433	7,964
Insurance	7,179	9,282	450	45,049	1,033	101,558
Utilities	4,957	974	-	24,420	1,532	7,717
Food	-	2,145	-	87,976	-	-
Professional fees	-	-	19,178	42,235	-	-
Rental assistance	-	-	-	-	113,968	-
Depreciation expense	-	-	-	-	-	-
Client assistance payments	134,007	-	-	9,548	-	-
Other	3,373	4,169	390	18,197	68,450	12,579
TOTAL EXPENDITURES	<u>\$ 687,988</u>	<u>\$ 139,116</u>	<u>\$ 85,900</u>	<u>\$ 3,549,152</u>	<u>\$ 321,783</u>	<u>\$ 1,153,604</u>

The accompanying notes are an integral part of the consolidated financial statements.

Community Action Commission of Fayette County
Consolidated Statement of Functional Expenses
Year Ended February 28, 2019

	<u>Job Training</u>	<u>Agency Other</u>	<u>Homeless</u>	<u>Other</u>	<u>Total Program</u>	<u>Administrative and General</u>	<u>Total</u>
EXPENDITURES							
Personnel	\$ 176,919	\$ -	\$ 520,970	\$ 233,961	\$ 4,625,613	\$ 6,565	\$ 4,632,178
Contract / consultants	74,391	-	92,203	27,796	791,260	4,915	796,175
Travel	6,516	-	20,474	33,746	119,770	452	120,222
Vehicle expense	(20)	-	703	170	208,991	3,358	212,349
Equipment	-	(16,409)	161	37,533	39,960	-	39,960
Supplies	10,680	29,157	8,449	35,588	313,144	-	313,144
Rent	3,065	-	93,299	4,668	222,648	22,797	245,445
Building maintenance	74	-	5,940	167	249,214	-	249,214
Telephone	-	-	7,119	920	54,817	189	55,006
Insurance	-	-	6,987	2,000	173,538	-	173,538
Utilities	552	-	14,228	1,093	55,473	245	55,718
Food	-	-	10,262	-	100,383	-	100,383
Professional fees	-	-	-	-	61,413	68	61,481
Rental assistance	-	-	105,097	-	219,065	500	219,565
Depreciation expense	-	266,708	-	-	266,708	-	266,708
Client assistance payments	-	-	24,000	-	167,555	-	167,555
Other	41,179	1,068	26,816	48,603	224,824	89,590	314,414
TOTAL EXPENDITURES	<u>\$ 313,356</u>	<u>\$ 280,524</u>	<u>\$ 936,708</u>	<u>\$ 426,245</u>	<u>\$ 7,894,376</u>	<u>\$ 128,679</u>	<u>\$ 8,023,055</u>

The accompanying notes are an integral part of the consolidated financial statements.

Community Action Commission of Fayette County
Consolidated Statement of Cash Flows
Year Ended February 28, 2019

Cash flows from operating activities	
Change in net assets	\$ 82,312
Adjustments to reconcile change in net assets to net cash from operating activities	
Depreciation expense	266,708
Debt forgiveness	(278,861)
Construction in progress	61,374
Change in assets and liabilities:	
Grants receivable	(4,924)
Accounts receivable	49,136
Property held for sale	22,332
Inventory	8,178
Property held for development	(1,052)
Accounts payable	88,962
Accrued payroll and related expenses	51,719
Refundable advances	49,975
Other liabilities	(241)
Net cash from operating activities	<u>395,618</u>
Cash flows from investing activities	
Capital expenditures, net	<u>(3,632)</u>
Net cash from investing activities	<u>(3,632)</u>
Cash flows from financing activities	
(Payments) / proceeds on notes payable other, net	93,165
(Payments) / proceeds on notes payable - HAC and RHLF, net	(278,252)
Net cash from financing activities	<u>(185,087)</u>
Change in cash and cash equivalents	\$ 206,899
Cash and cash equivalents at beginning of year	<u>182,612</u>
Cash and cash equivalents at end of year	<u>\$ 389,511</u>
Supplemental disclosures of cash flow information	
Cash paid during the year for interest	<u>\$ 67,079</u>

The accompanying notes are an integral part of the consolidated financial statements.

1. Summary of Significant Accounting Policies

Nature of operations

Community Action Commission of Fayette County (the Organization) is a nonprofit organization formed to develop and provide resources for the purpose of assisting low-income individuals through a variety of programs. The Organization is primarily supported through federal and state grants.

Washington Supply Fayette, LLC is a limited liability company established in April 2008 for the purpose of being a for-profit business venture, while at the same time assuring the supply of quality building materials to its self-help housing homeownership participants at affordable prices. The Community Action Commission of Fayette County is the sole member of the company.

Adoption of new accounting principle

In August 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-14, Presentation of Financial Statements of Not-for-Profit Entities. The purpose of the ASU is to improve financial reporting by not-for-profits. The ASU, among other things, simplifies the classification of net assets and changes in net assets, requires not-for-profit entities to provide an analysis of expense by natural and functional classifications, and requires enhanced financial statement disclosures regarding a not-for-profit entity's liquidity and availability of resources, self-imposed or donor-imposed limits on the use of resources and methods used to allocate costs among program and support functions. The ASU is effective for annual periods beginning after December 15, 2017 and is to be applied retrospectively to all periods presented, except for a permitted option to only provide disclosure analysis of expenses by functional classifications and liquidity and availability of resources in the period of adoption. The Organization adopted the ASU effective March 1, 2018. Adoption of the ASU did not result in any reclassifications or restatements to net assets or changes in net assets.

Principles of consolidation

The accompanying consolidated financial statements include the accounts of the Organization and its affiliate, Washington Supply Fayette, LLC. Significant intercompany accounts and transactions have been eliminated in consolidation, and are presented after eliminating entries were made. Intercompany transactions include revenue and expenditures between related parties.

The Organization serves as the sponsoring organization for the following nonprofit corporations under the United States Housing and Urban Development (HUD) Section 202 program for supportive housing for the elderly. Each entity is under the sponsorship of the Organization. The Organization's governing board appoints members to the board of the sponsored organizations and provides management services. At the inception of each project, the Organization provided a minimal capital investment to cover start-up expenses. However, the Organization has no ongoing economic interest in any of the entities. All of the projects were funded prior to 2018. Each of the entities operates rental housing. Because there is no economic interest in any of the related organizations, they have not been consolidated in the financial statements of the Organization in accordance with the provisions of Financial Accounting Standards Board Accounting Standards Codification (ASC) Section 958-810-25. Transactions with these parties are discussed further in Note 15.

Corporation

Capitol Crossing Senior Affordable Housing, Inc.
Evergreen Terrace Senior Housing, Inc.
Kearney Court Senior Housing, Inc.

Housing Project

Capitol Crossing Apartments
Evergreen Terrace Apartments
Kearney Court Apartments

Basis of presentation

The consolidated financial statements of the Organization and its affiliate are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Classification of net assets

Net assets and revenue, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Without donor restrictions – Net assets that are not subject to donor-imposed stipulations.

With donor restrictions – Net assets that are subject to donor-imposed stipulations that will be satisfied, either by actions of the Organization and/or the passage of time. When a restriction expires, net assets with donor restrictions are transferred to net assets without donor restrictions and reported in the consolidated statement of activities and changes in net assets as net assets released from restrictions. The amount of net assets with donor restrictions at February 28, 2019 is \$5,807,516.

Use of estimates

The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Revenue recognition

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions received are recorded as without donor restrictions or with donor restrictions, depending on the existence and nature of any donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified as net assets without donor restrictions and reported in the consolidated statement of activities and changes in net assets as net assets released from restrictions. If the restriction expires in the same accounting period the contribution is received, the revenue is shown as net assets without donor restrictions.

Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional.

Program contributions represent amounts contributed by program beneficiaries. The contributions are to help defray the cost of the specific program in which the beneficiary received assistance. The contributions are recorded as revenue with donor restrictions due to the implied stipulation that the contributions be used in the program the beneficiary received assistance. When a restriction expires, net assets with donor restrictions are reclassified as net assets without donor restrictions and reported in the consolidated statement of activities and changes in net assets as released from restrictions.

Grants are either recorded as contributions or exchange transactions based on criteria contained in the grant award.

A. Grant awards that are contributions

Grants that qualify as contributions are recorded as invoiced to the funding sources. Revenue is recognized in the accounting period when the related allowable expenses or asset acquisition costs are incurred. Amounts received in excess of expenses or asset acquisitions are reflected as refundable advances.

B. Grant awards that are exchange transactions

Exchange transactions reimburse based on a predetermined rate for services performed. The revenue is recognized in the period the service is performed.

Refundable advances

Refundable advances represent monies advanced by the funding source for which the Organization has not yet performed the contracted services as of February 28, 2019.

Forgivable notes payable

The Organization receives funds from non-profit agencies in the form of notes payable agreements with terms that the note payable agreement is forgiven at the end of the 30-45 year compliance period as long as compliance is maintained with the provisions in the agreements. Additionally, the Organization received funds in the form of notes payable agreements that are forgiven ratably over the 30 year compliance period as long as compliance is maintained with the provisions in the agreements. The Organization recognizes these as restricted contribution revenue with the temporary restriction released either ratably over the 30 year compliance period or at the end of the 30-45 year compliance period when the compliance criteria has been met.

Cash and cash equivalents

For the purpose of reporting cash flows, cash and cash equivalents includes all highly liquid debt instruments purchased with a maturing of three months or less to be cash equivalents. There were no cash equivalents as of February 28, 2019.

Investments

On February 19, 2015, the Organization entered into an HDAP grant agreement with Ohio Housing Finance Agency (OHFA) related to Fayette Landing Limited Partnership in the amount of \$350,000. In 2017, the Organization received the HDAP grant funds from OHFA and provided them to Fayette Landing Limited Partnership as a general partner capital contribution. This investment is accounted for under the equity method of accounting.

Accounts and grants receivable

Accounts and grants receivable are stated at unpaid balances. It is the Organization's policy to charge off uncollectible accounts when management determines the receivable will not be collected. The Organization considers its accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts is required.

Notes receivable / interest receivable – related parties

The Organization has received award funds for housing development. The Organization has loaned these funds to various affiliated limited partnerships (see Note 6). The Organization assesses the collectability of these notes receivable and accrued interest receivable based on the financial condition of the affiliates. The Organization has recorded an allowance for uncollectible accounts of \$4,466,663 due to the uncertain collectability of these balances. Bad debt expense totaling \$469,198 was recognized for the year ended February 28, 2019, and was netted with interest income.

Fixed assets

Equipment purchased with non-grant award funds is recorded at cost. Depreciation of equipment is computed using the straight-line method over the estimated useful lives of the assets. The Organization follows the policy of capitalizing all expenditures for purchased equipment of \$1,000 or greater. Expenditures of equipment, which increase the values or extend the useful lives of the respective assets, are capitalized. Routine maintenance and repairs, which do not improve or extend the useful lives of the respective assets, are charged to expense as incurred.

The equipment acquired using grant awards is owned by the Organization while used in the program for which it was purchased or in other future authorized programs. However, the various funding sources have a reversionary interest in the equipment purchased with grant funds and, therefore, its disposition, as well as the ownership of any proceeds are subject to funding source regulations. As of February 28, 2019, the net book value of property and equipment recorded as net assets with donor restrictions totaled \$530,619.

Donated services

The Organization received contributions of nonprofessional volunteer services during the year with a fair value of \$586,928, primarily for its Head Start program. The nonprofessional volunteer services are not reported in the consolidated statement of activities and changes in net assets.

Nonconsolidated interests in Partnerships

The Organization, through its wholly-owned entities, owns less than 1% general partner interests in multiple limited partnerships which operate low income housing projects. Based on various provisions in the partnership agreements, the general partner does not have exclusive control, therefore, the general partners interest are accounted for under the cost method of accounting. The Organization's initial investment in these limited partnerships is insignificant.

Income taxes and uncertain tax positions

Community Action Commission of Fayette County is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to the Organization's tax-exempt purpose is subject to taxation as unrelated business income. The Organization's reporting returns are subject to audit by federal and state taxing authorities. No income tax provision has been included in the consolidated financial statements as the Organization has determined it does not have unrelated business income subject to taxation.

Washington Supply Fayette, LLC has determined that all income tax filing petitions would be sustained upon examination. Washington Supply Fayette, LLC had a \$28,558 net loss resulting in no estimated tax liability. No reserves or related accruals for interest and penalties have been recognized as of February 28, 2019 for uncertain income tax positions.

Functional expenses and cost allocation

The cost of providing the various programs and other activities has been summarized on a functional basis in the consolidated statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefitted.

Joint costs are allocated to benefitting programs using various allocation methods, depending on the type of joint cost being allocated. Joint costs are those costs incurred for the common benefit of all organization programs, which cannot be readily identified with a final cost objective.

Subsequent events

The Organization evaluates events and transactions occurring subsequent to the date of the consolidated financial statements for matters requiring recognition or disclosure in the consolidated financial statements. The accompanying consolidated financial statements consider events through July 30, 2019, the date which the consolidated financial statements were available to be issued.

2. Concentration of Credit Risk

The Organization maintains cash balances at several banks. Balances in the bank accounts are insured by Federal Deposit Insurance Corporation (FDIC) coverage up to \$250,000. At times during the year, balances in the banks may exceed insurance limits. Management believes the financial institutions have strong credit ratings and credit risk related to these deposits is minimal. As of February 28, 2019, the Organization's cash and cash equivalents on deposit exceeded the FDIC limit by \$162,712.

3. Fixed Assets

A summary of fixed assets as of February 28, 2019, is as follows:

Land	\$ 168,000
Buildings	1,926,278
Equipment and vehicles	2,285,257
	4,379,535
Less: accumulated depreciation	(2,313,014)
Net fixed assets	\$ 2,066,521

4. Property Held for Sale and Development

The property held for sale balance as of February 28, 2019 consisted of the following:

<u>Subdivision / Street</u>	<u>Amount</u>
Arrowhead	\$ 469,825
Leesburg Ave.	52,348
	\$ 522,173

The property held for development balance as of February 28, 2019 consisted of the following:

<u>Subdivision / Street</u>	<u>Amount</u>
New Holland	\$ 208,522

5. Grants Receivable

The grants receivable balance as of February 28, 2019 consisted of the following:

<u>Program</u>	<u>Grants Receivable</u>
Rural Transit	\$ 141,428
Transit	1,824
Mobility Management	22,416
Emergency Solutions (Shelter)	11,476
Homeless Assistance	9,531
HS USDA	9,182
Housing Assistance Grant	6,302
Self Help	41,368
HCRP	35,386
Fayette Landing	1,529
EHS CCP	49,511
CSBG	3,236
Youthbuild	11,041
Other	49,826
	<u>\$ 394,056</u>

6. Notes Receivable - Related Parties

The Organization obtains funds from funding sources to loan these funds to low income housing partnerships in which it holds a general partnership interest. The following summarizes the notes receivable and accrued interest receivable as of February 28, 2019:

	<u>Notes Receivable</u>	<u>Accrued Interest Receivable</u>
ly Glen Limited Partnership is financed with a note bearing interest at 6.50% compounded semi-annually maturing December 31, 2046; secured by a mortgage on the real estate.	\$ 300,000	\$ 594,741
Summer Tree Terrace is financed with a note bearing interest at 4.1% compounded semi-annually maturing December 31, 2045; secured by a mortgage on the real estate.	200,000	201,622
Zachary's Crossing, LLC is financed with a note bearing interest at 6% compounded semi-annually maturing December 31, 2036; secured by a mortgage on the real estate.	570,000	656,805
Frankfort Place Limited Partnership is financed with a note bearing interest at 6% compounded semi-annually maturing March 2, 2049; secured by a mortgage on the real estate.	360,000	505,099
Riverbirch Greene, LLC is financed with a note bearing interest at 6% compounded semi-annually maturing August 18, 2034; secured by a mortgage on the real estate.	550,000	736,285

6. Notes Receivable - Related Parties (Continued)

	Notes Receivable	Accrued Interest Receivable
Glenview Apartments Limited Partnership is financed with a note bearing interest at 4.8% compounded semi-annually maturing February 9, 2052; secured by a mortgage on the real estate	300,000	227,229
Heritage Greene, LLC is financed with a note bearing interest at 6.99% compounded semi-annually maturing December 31, 2052; secured by a mortgage on the real estate.	550,000	718,789
Mid Ohio Housing LLC is financed with notes bearing interest at 4.72% compounded semi-annually maturing December 31, 2048; secured by a mortgage on the real estate.	550,000	365,160
Grace Meadows LP is financed with a note bearing interest at 4.55% compounded semi-annually maturing December 31, 2054; secured by a mortgage on the real estate.	550,000	330,657
Ardmore Crossing, LLC is financed with a note bearing interest at 2% compounded semi-annually maturing December 31, 2049; secured by a mortgage on the real estate.	550,000	115,989
Washington Court Family Apartments LLC is financed with a note bearing interest at 2% compounded semi-annually maturing July 31, 2047; secured by a mortgage on the real estate.	700,000	14,287
Kearney Court Senior Housing, Inc. is financed with a non-interest bearing note maturing June 21, 2041; secured by a mortgage on the real estate.	380,236	-
	5,560,236	4,466,663
Less: allowance for credit losses	-	(4,466,663)
Notes and interest receivable, net	\$ 5,560,236	\$ -

Under the terms of these agreements, management does not expect any payments in the near term as summarized in Note 7 to the consolidated financial statements.

7. Financing Receivables and the Allowance for Credit Losses

The Organization considers the notes receivable – related parties summarized in Note 6 related to low income housing to be performing in accordance with the low income housing programs for its real estate investments. These advances will be repaid either from the cash flow of the properties or the ultimate outcome and valuation of the transfer of the property at year 15 which is used to settle any unpaid amounts due. These notes receivable are due based on the cash flow of the low income housing projects and; therefore, are not considered past due based on the Organization’s policy and terms for these notes receivable. As of February 28, 2019, an allowance for uncollectible accounts for the accrued interest receivable totaled \$4,466,663. Interest income totaling \$469,198 was recorded for the year ended February 28, 2019, and was netted with bad debt expense.

8. Line of Credit

The Organization has a line of credit with the maximum amount available of \$150,000 to the Tony R. Wells Foundation with a 4.5% per annum on all proceeds advanced due April 1, 2020. The construction, purchase, and rehab accounts are used to pay the draws from contractors during the construction or rehab of a house. These draws are shown on the consolidated statement of financial position as "Property Held for Sale" (asset) and "Line of Credit" (liability). Once a house is sold, the line of credit is paid down. As of February 28, 2019, the amount payable under this line of credit was \$-0-. Interest expense totaling \$1,164 was paid during the year ended February 28, 2019 under this line of credit.

9. Mortgages and Notes Payable

Notes payable – HAC and RHLF

Arrowhead Subdivision

In fiscal year 2008, the Organization received a \$705,000 (\$712,050 loan less HAC's 1% service fee of \$7,050) loan from the Housing Assistance Council (HAC). This loan is comprised of the Self-Help Homeownership Opportunity Program (SHOP) for \$450,000 (non-interest bearing until after the due date when the total outstanding principal balance on the loan shall bear interest at HAC's then prevailing interest rate) and the Rural Housing Loan Fund (RHLF) for \$255,000.

The SHOP loan is secured by single family building lots in the Arrowhead Subdivision in Frankfort, Ohio (originally 30). The loan currently bears interest at 0%. The proceeds of the loan were used toward infrastructure improvements for the lots to be sold to homebuyers. Upon a finding that the proceeds were expended for eligible purposes and the conditions of the loan were satisfied, and when HAC has closed out its grant agreement with HUD, HAC will make a determination to formally forgive up to 80% of the amount then due. The forgivable portion of the SHOP loan must continue to be used for SHOP-eligible purposes. The SHOP loan plus interest is due upon the sale of the lots improved on a prorated basis or was due by December 31, 2009. However, various extensions have been approved through May 1, 2019.

The RHLF loan is secured by single family building lots in the Arrowhead Subdivision in Frankfort, Ohio. The loan bears interest at 2.5%. The proceeds of the loan were used toward infrastructure improvement for the lots to be resold. The RHLF loan plus interest is due upon the sale of the lots improved on a prorated basis or was due by December 31, 2009. However, various extensions have been approved through May 1, 2019.

Arbor Village 5

In 2008, the Organization received a \$768,000 (\$774,180 loan less HAC's 1% service fee of \$6,180) loan from the Housing Assistance Council (HAC). This loan is comprised of the Self-Help Homeownership Opportunity Program (SHOP) for \$150,000 (non-interest bearing) and the Rural Housing Loan Fund (RHLF/HLP) for \$618,000.

The SHOP loan is secured by single family building lots in the Arbor Village 5 Subdivision in Washington Court House, Ohio. The proceeds of the loan were used toward the purchase of the lots and infrastructure improvements for the lots to be sold to homebuyers. Upon a finding that the proceeds were expended for eligible purposes and the conditions of the loan were satisfied, and when HAC has closed out its grant agreement with HUD, HAC will make a determination to formally forgive up to 80% of the amount then due. The forgivable portion of the SHOP loan must continue to be used for SHOP-eligible purposes. The \$120,000 SHOP portion was forgiven fiscal year ending February 28, 2012.

Community Action Commission of Fayette County
Notes to Consolidated Financial Statements
Year Ended February 28, 2019

The RHLF/HLP loan is secured by single family building lots in the Arrowhead Subdivision in Frankfort, Ohio. The loan currently bears no interest. The proceeds of the loan were used toward the purchase of lots to be sold to homebuyers. The RHLF/HLP loan is due upon the sale of the lots and is based on a new note which was due December 31, 2014, however various extensions have been approved through June 30, 2017.

During fiscal year 2018, the Organization entered into a Workout and Restructuring Agreement that consolidated its outstanding RHLF and HLP Loans.

During fiscal year 2019, in accordance with the loan agreement, the HAC loan was forgiven in the amount of \$278,861. The RHLF loan was paid in full from proceeds from the First State Bank note as described below.

Notes payable – other

Notes payable - other consists of the following as of February 28, 2019:

Note payable to First State Bank. The current note bears interest at 6.5% and interest only payments are due until the maturity date of August 11, 2019. The note is secured by a first mortgage at the property.	\$ 278,252
Note payable to Advantage Bank. The current note bears interest at 3.375% with monthly payments of \$449 (principal and interest). Final payment is due November 1, 2032. The note is secured by a modular building at 14 Colonial Drive, Washington Court House, Ohio.	59,060
Note payable to Advantage Bank. The current note bears interest at 7.75% with monthly payments of \$3,754 (principal and interest). Final payment is due March 1, 2048. The note is secured by a first mortgage on the office building in Washington Court House, Ohio.	517,703
Note payable to First State Bank. The current note bears interest at 6.250% with monthly payments of \$345 (principal and interest). Final payment is due June 24, 2023. The note is secured by a first mortgage at the property.	<u>15,931</u>
Total notes payable - other	870,946
Less: current portion	<u>(293,151)</u>
Long-term portion	<u>\$ 577,795</u>

Future maturities of notes payable - other are as follows:

2020	\$ 293,151
2021	15,654
2022	16,549
2023	17,283
2024	16,489
Thereafter	511,820
Total notes payable - other	<u>\$ 870,946</u>

10. Defined Contribution Plan

The Organization has a defined contribution plan. An employee is eligible to participate after one year of employment and working 700 hours during the year. The employer contribution is 2% of employee's gross wages. The employee has the option to contribute a percentage of his or her wages if they so desire. Benefit plan expense for the year ended February 28, 2019 totaled \$53,940.

11. Net Assets With Donor Restrictions

Net assets with donor restrictions consisted of the following as of February 28, 2019:

Ohio Housing Finance Agency loans using the Housing Development Assistance Program and HOME funding with the notes payable balances forgiven at the end of the 30-45 year compliance period ranging from 2030 through 2054 or ratably over the 30 year compliance period.	\$ 5,276,897
Head Start Fixed Assets with Purpose Restrictions	530,619
	\$ 5,807,516

12. Related Party Transactions

The Organization, through wholly-owned entities general partnership interest in various low income affordable housing partnerships, has entered into agreements with these entities as follows:

Notes receivable using federal and state funding

As summarized in Footnote 6 to the financial statements, the Organization has entered into note receivable agreements bearing interest ranging from 0% to 6.99%. The notes receivable have collateral of a mortgage on the real estate subordinate to bank debt and have various payment terms. The outstanding balance as of February 28, 2019 totaled \$5,560,236. Interest receivable on these notes receivable totaled \$4,466,663 as of February 28, 2019, which has been fully reserved.

13. Commitments and Contingencies

The Organization participates in a number of federally assisted and state grant programs. These programs are subject to program compliance audits by the grantors and their representatives. Any disallowed costs may constitute a liability of the Organization.

14. Liquidity and Availability of Resources

The Organization has financial assets available within one year of the statement of financial position date to meet cash needs for general expenditures. This amount consists of cash and accounts receivable as presented on the accompanying consolidated statement of financial position. None of these amounts are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the consolidated statement of financial position.

The Organization manages its liquidity by developing and adopting annual operating budgets that provide sufficient funds for general expenditures in meeting its liabilities and other obligations as they become due. The Organization maintains financial assets on hand to meet normal operating expenses. As more fully described in Note 8, the Organization also has a committed line of credit, which it could draw upon in the event of an unanticipated liquidity need.

15. Sponsored Entities

As discussed in Note 1, the Organization is the sponsoring organization for 3 nonprofit corporations that operate HUD-supportive housing projects. As the sponsor, the Organization ensures that supportive services are provided to the residents. The Organization also provides management and other related services to these entities. Each entity is a separate nonprofit corporation. The following financial information has been summarized from the audited financial statements of each entity as of and for the year ended December 31, 2018.

Cash	\$	64,591
Accounts receivable		6,462
Prepaid expenses		6,541
Tenant deposits		8,178
Restricted deposits		228,530
Rental property, net		<u>3,934,031</u>
 Total assets	 \$	 <u><u>4,248,333</u></u>
 Accounts payable and accrued expenses	 \$	 47,549
Residual receipts liability		69,722
Tenant deposits held in trust		10,430
Prepaid revenue		2
Notes payable		<u>31,728</u>
Total liabilities		<u>159,431</u>
 Net assets:		
Without donor restrictions		(886,755)
With donor restrictions		<u>4,975,657</u>
Total net assets		<u>4,088,902</u>
 Total liabilities and net assets	 \$	 <u><u>4,248,333</u></u>
 Tenant rent and other revenue	 \$	 <u>337,090</u>
 Administrative		120,720
Operating and maintenance		57,799
Taxes and insurance		40,945
Utilities		94,610
Financial		63,473
Depreciation		<u>135,845</u>
Total expenses		<u>513,392</u>
 Operation loss	 \$	 <u><u>(176,302)</u></u>



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

Board of Directors of
Community Action Commission of Fayette County

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 consolidated financial statements of Community Action Commission of Fayette County (a non-profit organization), which comprise the consolidated statement of financial position as of February 28, 2019, and the related consolidated statements of activities and changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated July 30, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered Community Action Commission of Fayette County'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 consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Community Action Commission of Fayette County's internal control. Accordingly, we do not express an opinion on the effectiveness of the Community Action Commission of Fayette County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or 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 over financial reporting 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 financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

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

Tidwell Group, LLC

Columbus, Ohio
July 30, 2019



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

Board of Directors of
Community Action Commission of Fayette County

Report on Compliance for Each Major Federal Program

We have audited Community Action Commission of Fayette County's compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on Community Action Commission of Fayette County's major federal program for the year ended February 28, 2019. Community Action Commission of Fayette County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for Community Action Commission of Fayette County's major federal program 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* (CFR) 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 compliance requirements referred to above that could have a material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Community Action Commission of Fayette County'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 with the major program. However, our audit does not provide a legal determination of Community Action Commission of Fayette County's compliance.

Opinion on the Major Federal Program

In our opinion, the Community Action Commission of Fayette County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended February 28, 2019.

Report on Internal Control Over Compliance

Management of the Community Action Commission of Fayette County 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 Organization's internal control over compliance with the types of requirements that could have a direct and material effect on the major program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the 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 Organization's internal control over compliance.

A deficiency in internal control over compliance 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, noncompliance with a type of compliance requirements 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 compliance requirement will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or 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 the attention by those charged with governance.

Our consideration of 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, as defined above. 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 our testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Tidwell Group, LLC

Columbus, Ohio
July 30, 2019

1. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: unmodified

Internal control over financial reporting:

Material weakness identified?	___ Yes	X ___ No
Significant deficiency identified not considered to be material weaknesses?	___ Yes	X ___ No

Noncompliance material to financial statements noted? ___ Yes X ___ No

Federal Awards

Type of auditor's report issued on compliance for major programs: unmodified

Internal control over financial reporting:

Material weakness identified?	___ Yes	X ___ No
Significant deficiency identified not considered to be material weaknesses?	___ Yes	X ___ No

Any audit findings disclosed that are required to be reported in accordance with CFR Section 200.516(a)? ___ Yes X ___ No

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
93.600	Head Start

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? X ___ Yes ___ No

2. Findings Related to the Financial Statements Required to be Reported in Accordance with GAGAS

None

3. Findings and Questioned Costs for Federal Awards

None

Community Action Commission of Fayette County
Schedule of Expenditures of Federal Awards
Year Ended February 28, 2019

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Number	Federal CFDA Number	Disbursements
Transit Services Programs Cluster			
<u>Department of Transportation</u>			
Passed through Ohio Department of Transportation			
Capital Assistance Program for Elderly Persons and Persons with Disabilities	OCPX-0024-010-171	20.513	\$ 46,458
Capital Assistance Program for Elderly Persons and Persons with Disabilities	OCPX-0024-061-191	20.513	8,607
Total Capital Assistance Program for Elderly Persons and Persons w/ Disabilities			<u>55,065</u>
Total Passed through Ohio Department of Transportation			<u>55,065</u>
Total Ohio Department of Transportation			<u>55,065</u>
Transit Services Programs Cluster			
55,065			
Other Programs			
<u>Department of Energy</u>			
Passed through Ohio Development Services Agency			
Weatherization Assistance for Low-Income Persons	18-117	81.042	43,227
Weatherization Assistance for Low-Income Persons	17-117	81.042	21,058
Total Weatherization Assistance for Low-Income Persons			<u>64,285</u>
Total Passed through Ohio Development Services Agency			<u>64,285</u>
Total Department of Energy Pass-Through Programs			<u>64,285</u>
Total Department of Energy			<u>64,285</u>
<u>Department of Transportation</u>			
Passed through Ohio Department of Transportation			
Formula Grants for Other Than Urbanized Areas	100-RPTF-18-0100	20.509	295,437
Formula Grants for Other Than Urbanized Areas	100-RPTF-18-0100	20.509	41,994
Formula Grants for Other Than Urbanized Areas	100-RPTF-19-0100	20.509	97,767
Formula Grants for Other Than Urbanized Areas	100-RPTF-19-0100	20.509	1,824
Total Formula Grants for Other Than Urbanized Areas			<u>437,022</u>
<u>Department of Labor</u>			
Youthbuild	YB-27724-15-60-A-39	17.274	67,928
Youthbuild	YB-31049-17-60-A-39	17.274	218,067
Total Youthbuild			<u>285,995</u>
<u>Department of Health & Human Services Pass-Through Programs</u>			
Passed through Ohio Development Services Agency			
Community Services Block Grant (CSBG)	1819-22	93.569	134,862
Community Services Block Grant (CSBG) T&TA	18-801	93.569	4,250
Total Community Services Block Grant (CSBG)			<u>139,112</u>
Total Passed through Ohio Development Services Agency			<u>139,112</u>
Passed through Central Ohio Area Agency on Aging			
National Family Caregiver - Title III, Part E		93.052	10,313
National Family Caregiver - Title III, Part E		93.052	38,733
Total National Family Caregiver Support, Title III, Part E			<u>49,046</u>
Total Passed through Central Ohio Area Agency on Aging			<u>49,046</u>
Passed through Ohio Development Services Agency			
Low-Income Home Energy Assistance	18-HA-121	93.568	61,065
Low-Income Home Energy Assistance	19-HA-121	93.568	52,441
Low-Income Home Energy Assistance	18-HE-221	93.568	15,961
Low-Income Home Energy Assistance	19-HE-221	93.568	116,447
Low-Income Home Energy Assistance	18-HC-221	93.568	12,895
Low-Income Home Energy Assistance	18-PA-128	93.568	9,652
Low-Income Home Energy Assistance	19-PA-128	93.568	1,664
Low-Income Home Energy Assistance	17-117	93.568	21,341
Low-Income Home Energy Assistance	18-117	93.568	98,445
HWAP Enhancement	18-HE-117	93.568	14,370
Total Low-Income Home Energy Assistance			<u>404,281</u>
Total Passed through Ohio Development Services Agency			<u>404,281</u>

See independent auditor's report and notes to the Schedule of Expenditures of Federal Awards.

Community Action Commission of Fayette County
Schedule of Expenditures of Federal Awards (Continued)
February 28, 2019

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Pass-Through Entity Number</u>	<u>Federal CFDA Number</u>	<u>Disbursements</u>
Passed through Central Ohio Area Agency on Aging			
Special Programs for the Aging Title III, Part B Grants of Supportive Services and Senior Centers	EL016635	93.044	28,613
Special Programs for the Aging Title III, Part B Grants of Supportive Services and Senior Centers		93.044	4,406
Total Special Programs for the Aging Title III, Part B Grants of Supportive Services and Senior Centers			<u>33,019</u>
Total Passed through Central Ohio Area Agency on Aging			<u>33,019</u>
Total Department of Health and Human Services Pass-Through Programs			625,458
Total Department of Health and Human Services			<u>625,458</u>
<u>Department of Health & Human Services - Direct Programs</u>			
Head Start	05CH8335/06	93.600	2,002,525
EHS Child Care Partnership	05HP0024/03	93.600	519,022
EHS Child Care Partnership	05HP0024/04	93.600	492,806
FC Prevention Coaliton Drug Free Communities	1H79SP080019-01	93.276	105,649
FC Prevention Coaliton Drug Free Communities	6H79SP080019-02	93.276	45,795
RHOP	H1URH32366	93.276	44,058
Total Department of Health and Human Services Direct Programs			<u>3,209,855</u>
Total Department of Health and Human Services			<u>3,209,855</u>
<u>Department of Housing & Urban Development - Direct Programs</u>			
Supportive Housing Program	OH0322L5E071604	14.235	12,996
	OH0322L5E071705	14.235	80,728
Supportive Housing Program	OH0212L5E071609	14.235	45,795
Fayette Landing	OH0531L5E071500	14.235	139,190
Stable Futures	OH0591L5E071700	14.235	4,196
Total Department of Housing & Urban Development Direct Programs			<u>282,905</u>
Total Department of Housing & Urban Development			<u>282,905</u>
<u>Department of Housing & Urban Development Pass-Through Programs</u>			
Passed through Ohio Development Services Agency			
Emergency Shelter Solutions Grant Program	N-L-17-6AJ-1	14.231	62,340
Total Emergency Shelter Solutions Grant Program			<u>62,340</u>
Total Passed through Ohio Development Services Agency			62,340
Total Department of Housing & Urban Development Pass through Programs			<u>62,340</u>
Total Department of Housing & Urban Development			<u>62,340</u>
<u>United States Department of Agriculture Direct Programs</u>			
Rural Self-Help Housing Technical Assistance		10.420	266,368
Total United States Department of Agriculture Direct Programs			<u>266,368</u>
Total United States Department of Agriculture			<u>266,368</u>
<u>United States Department of Agriculture Pass-Through Programs</u>			
Passed through Ohio Department of Education			
Child and Adult Care Food Program	090522	10.558	46,172
Child and Adult Care Food Program	090522	10.558	71,017
Total Child and Adult Care Food Program			<u>117,189</u>
Total Passed through Ohio Department of Education			<u>117,189</u>
Total United States Department of Agriculture Pass-Through Programs			<u>117,189</u>
Total United States Department of Agriculture			<u>117,189</u>
<u>Department of Homeland Security Direct Programs</u>			
Emergency Food and Shelter National Board Program	35-674000	97.024	11,174
Total Department of Homeland Security Direct Programs			<u>11,174</u>
Total Department of Homeland Security			<u>11,174</u>
Total Other Programs			<u>394,731</u>
Total Expenditures of Federal Awards			<u>\$ 5,417,656</u>

See independent auditor's report and notes to the Schedule of Expenditures of Federal Awards.

NOTE 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of Community Action Commission of Fayette County under programs of the federal government for the year ended February 28, 2019.

The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Since the schedule presents only a selected portion of the operations of Community Action Commission of Fayette County, it is not intended to and does not present Community Action Commission of Fayette County's financial position, change in net assets, or cash flows.

NOTE 2. Summary of Significant Accounting Policies

(a) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(b) Community Action Commission of Fayette County has elected not to use the 10 percent de minimus indirect cost rate as allowed under the Uniform Guidance.

(c) Pass-through entity identifying numbers are presented where available.

Community Action Commission of Fayette County
Statement of Activities (By Cost Element)
Year Ended February 28, 2019

	30659 Resident Development Funds 2018	32300 Housing Development Funds	32014 Supportive Services	32015 Supportive Services	32016 Supportive Services	32017 Supportive Services	33309 USDA 10/18-09/19	33308 USDA 10/17-09/18
REVENUE								
Federal grant contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,172	\$ 71,017
United Way revenue	-	-	-	-	-	-	-	-
Interest revenue	-	-	-	-	-	-	-	-
Other grant contributions	7,630	-	-	-	-	-	-	-
Other contributions	-	480,396	33,843	27,210	15,685	26,506	7,406	-
Gain on sale of property held for sale	-	2,158	-	-	-	-	-	-
TOTAL REVENUE	7,630	482,554	33,843	27,210	15,685	26,506	53,578	71,017
EXPENDITURES								
Personnel	1,250	43,522	-	19,465	16,258	15,820	21,472	22,017
Contract / consultants	-	5,065	-	293	383	-	-	-
Travel	-	158	485	2,320	9,353	1,457	-	-
Vehicle expense	-	213	20	-	-	-	-	-
Equipment	-	-	-	-	-	-	427	407
Supplies	-	687	464	65	46	62	1,563	4,782
Rent	-	48,665	-	-	-	-	-	-
Building maintenance	-	1,481	-	-	-	-	-	-
Telephone	-	3,433	-	-	-	-	-	-
Insurance	-	1,033	-	-	-	-	-	-
Utilities	-	1,532	-	-	311	-	-	-
Food	-	-	-	-	-	-	30,656	18,521
Professional fees	-	-	-	-	-	-	-	-
Rental assistance	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	-	-	-	-	-
Client assistance payments	-	-	-	-	-	-	-	(60)
Other	6,380	60,281	626	557	6,751	477	(540)	25,350
TOTAL EXPENDITURES	7,630	166,070	1,595	22,700	33,102	17,816	53,578	71,017
Change in net assets	-	316,484	32,248	4,510	(17,417)	8,690	-	-
Beginning net assets	-	(230,022)	-	-	-	-	-	-
Ending net assets	\$ -	\$ 86,462	\$ 32,248	\$ 4,510	\$ (17,417)	\$ 8,690	\$ -	\$ -

See Independent Auditors' Report.

Community Action Commission of Fayette County
Statement of Activities (By Cost Element) (Continued)
Year Ended February 28, 2019

	33601	31164	31171	37300	39000	WASHI	38900	39100
	Fayette Landing	CIC - City of Washington	WCHC-TV3 07/13-12/15	Vectren / DPL Other Weatherization	General Fund	Washington Supply	Local Projects	Grant Agency Assets
REVENUE								
Federal grant contributions	\$ 139,190	\$ -	\$ -	\$ -	\$ 51,123	\$ -	\$ -	\$ -
United Way revenue	-	-	1,000	-	1,000	-	-	-
Interest revenue	-	-	-	-	18,472	-	-	-
Other grant contributions	-	8,100	-	-	-	-	-	-
Other contributions	17,762	-	48,777	169,529	87,658	-	1,637	-
Gain on sale of property held for sale	-	-	6,000	-	33,490	-	-	-
TOTAL REVENUE	156,952	8,100	55,777	169,529	191,743	-	1,637	-
EXPENDITURES								
Personnel	24,360	10,454	6,984	90,113	6,565	-	-	-
Contract / consultants	7,238	-	9,455	2,400	4,915	-	-	-
Travel	475	399	219	1,209	452	-	-	-
Vehicle expense	1,163	-	-	4,171	3,358	-	-	-
Equipment	-	-	31,855	-	-	-	-	(16,409)
Supplies	290	-	11,210	23,552	-	28,558	599	-
Rent	50	-	636	-	22,797	-	-	-
Building maintenance	-	-	-	98,038	-	-	-	-
Telephone	-	-	-	-	189	-	-	-
Insurance	-	-	1,500	1,600	-	-	-	-
Utilities	-	-	-	-	245	-	-	-
Food	-	-	-	-	-	-	-	-
Professional fees	-	-	-	-	68	-	-	-
Rental assistance	113,968	-	-	-	500	-	-	-
Depreciation expense	-	-	-	-	-	-	-	266,708
Client assistance payments	-	-	-	-	-	-	-	-
Other	8,169	-	575	2,484	89,590	-	1,068	-
TOTAL EXPENDITURES	155,713	10,853	62,434	223,567	128,679	28,558	1,667	250,299
Change in net assets	1,239	(2,753)	(6,657)	(54,038)	63,064	(28,558)	(30)	(250,299)
Beginning net assets	17,580	2,479	6,657	(19,869)	8,115,205	21,367	(23,688)	203,201
Ending net assets	\$ 18,819	\$ (274)	\$ -	\$ (73,907)	\$ 8,178,269	\$ (7,191)	\$ (23,718)	\$ (47,098)

See Independent Auditors' Report.

Community Action Commission of Fayette County
Statement of Activities (By Cost Element) (Continued)
Year Ended February 28, 2019

	32301	30711	30710	31020	31111	31110	31187	31186
	Wells Foundation	HEAP 09/18 - 08/19	HEAP 09/17 - 08/18	Cardinal Health Grant 09/17 - 09/19	Rural Transit 01/19 - 12/19	Rural Transit 01/18 - 12/18	Mobility Management Grant 01/19 - 12/19	Mobility Management Grant 01/18 - 12/18
REVENUE								
Federal grant contributions	\$ -	\$ 52,441	\$ 61,065	\$ -	\$ 99,591	\$ 337,431	\$ 8,607	\$ 46,458
United Way revenue					2,500	7,500	-	-
Interest revenue	-	228	(215)	-	-	-	-	-
Other grant contributions	-	-	-	-	27,653	81,334	-	-
Other contributions	-	-	-	38,023	56,727	475,503	2,152	3,792
Gain on sale of property held for sale	16,500	-	-	-	-	-	-	-
TOTAL REVENUE	<u>16,500</u>	<u>52,669</u>	<u>60,850</u>	<u>38,023</u>	<u>186,471</u>	<u>901,768</u>	<u>10,759</u>	<u>50,250</u>
EXPENDITURES								
Personnel	-	47,461	54,620	33,392	127,564	614,053	10,344	46,769
Contract / consultants	-	693	973	472	3,883	26,131	42	398
Travel	-	236	766	785	-	1,599	-	1,572
Vehicle expense	-	-	-	-	22,005	128,774	-	-
Equipment	-	937	-	-	1,663	7,375	-	-
Supplies	-	860	1,044	606	2,053	6,058	-	646
Rent	1,164	812	1,736	-	3,013	9,676	-	-
Building maintenance	-	62	60	-	267	6,757	-	-
Telephone	-	666	717	-	1,517	5,502	278	667
Insurance	-	613	613	500	21,706	79,852	-	-
Utilities	-	249	321	-	1,565	6,152	-	-
Food	-	-	-	-	-	-	-	-
Professional fees	-	-	-	-	-	-	-	-
Rental assistance	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	-	-	-	-	-
Client assistance payments	-	-	-	-	-	-	-	-
Other	-	80	-	2,268	1,235	11,051	95	198
TOTAL EXPENDITURES	<u>1,164</u>	<u>52,669</u>	<u>60,850</u>	<u>38,023</u>	<u>186,471</u>	<u>902,980</u>	<u>10,759</u>	<u>50,250</u>
Change in net assets	15,336	-	-	-	-	(1,212)	-	-
Beginning net assets	-	-	-	-	-	1,212	-	-
Ending net assets	<u>\$ 15,336</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditors' Report.

Community Action Commission of Fayette County
Statement of Activities (By Cost Element) (Continued)
Year Ended February 28, 2019

	31522	31521	31520	38685	38675 FC Prevention Coalition's DFCP	34810	38656 Youth Coalition ADAMH Board Funds	38666 Youth-Led Prevention
	HEAP Winter Crisis 11/18 - 03/19	HEAP Summer Crisis 07/18 - 08/18	HEAP Winter Crisis 11/17 - 03/18	RHOP 09/18 - 09/19	09/18 - 09/19	FEMA Grant		09/18 - 06/19
REVENUE								
Federal grant contributions	\$ 116,447	\$ 12,895	\$ 15,961	\$ 44,058	\$ 45,795	\$ 11,174	\$ -	\$ -
United Way revenue	-	-	-	-	-	-	-	-
Interest revenue	-	-	-	-	-	-	-	-
Other grant contributions	-	-	-	-	-	-	-	-
Other contributions	-	(743)	(3,425)	-	-	-	2,554	439
Gain on sale of property held for sale	-	-	-	-	-	-	-	-
TOTAL REVENUE	116,447	12,152	12,536	44,058	45,795	11,174	2,554	439
EXPENDITURES								
Personnel	-	-	-	35,167	25,364	-	2,554	-
Contract / consultants	-	-	-	373	150	223	-	-
Travel	-	-	-	567	8,192	-	-	439
Vehicle expense	-	-	-	-	-	-	-	-
Equipment	-	-	-	2,462	1,330	-	-	-
Supplies	-	7,128	-	3,489	4,190	-	-	-
Rent	-	-	-	-	1,115	-	-	-
Building maintenance	-	-	-	-	85	-	-	-
Telephone	-	-	-	575	166	-	-	-
Insurance	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	342	-	-	-
Food	-	-	-	-	-	9,391	-	-
Professional fees	-	-	-	-	-	-	-	-
Rental assistance	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	-	-	-	-	-
Client assistance payments	116,447	5,024	12,536	-	-	-	-	-
Other	-	-	-	1,425	4,861	1,560	-	-
TOTAL EXPENDITURES	116,447	12,152	12,536	44,058	45,795	11,174	2,554	439
Change in net assets	-	-	-	-	-	-	-	-
Beginning net assets	-	-	-	13,626	-	-	-	-
Ending net assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,626</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditors' Report.

Community Action Commission of Fayette County
Statement of Activities (By Cost Element) (Continued)
Year Ended February 28, 2019

	32604	38552	38419	38418	38519	38518	36118	36212
	HCRP Grant 01/18 - 12/19	HWAP Enhancement 7/18 - 6/19	HWAP DOE 07/18 - 06/19	HWAP DOE 07/17 - 06/18	HWAP HHS 07/18 - 06/19	HWAP HHS 07/17 - 06/18	Head Start 03/18 - 02/19	Early Head Start 09/17 - 08/18
REVENUE								
Federal grant contributions	\$ -	\$ 14,370	\$ 43,227	\$ 21,058	\$ 98,445	\$ 21,341	\$ 2,002,525	\$ 519,022
United Way revenue	-	-	-	-	-	-	-	-
Interest revenue	-	-	18	(17)	49	(40)	-	-
Other grant contributions	270,930	-	-	-	-	-	-	-
Other contributions	-	-	-	-	-	-	-	-
Gain on sale of property held for sale	-	-	-	-	-	-	-	-
TOTAL REVENUE	270,930	14,370	43,245	21,041	98,494	21,301	2,002,525	519,022
EXPENDITURES								
Personnel	63,152	-	32,451	20,479	65,734	3,921	1,535,819	208,193
Contract / consultants	87,260	-	-	-	4,345	1,062	49,308	252,422
Travel	3,726	-	1,861	171	-	-	13,894	19,320
Vehicle expense	-	-	455	(619)	1,385	-	46,435	318
Equipment	161	-	-	-	-	-	5,652	-
Supplies	3,440	14,370	5,743	1	13,060	12,719	78,359	21,314
Rent	1,491	-	415	181	3,731	1,164	26,456	3,170
Building maintenance	87	-	-	-	5,346	470	115,078	145
Telephone	1,037	-	-	-	442	15	27,150	597
Insurance	1,000	-	1,400	700	1,653	600	32,949	2,400
Utilities	5,548	-	311	128	2,798	1,150	22,680	980
Food	-	-	-	-	-	-	29,522	216
Professional fees	-	-	-	-	-	-	31,400	3,014
Rental assistance	99,647	-	-	-	-	-	-	-
Depreciation expense	-	-	-	-	-	-	-	-
Client assistance payments	-	-	-	-	-	-	-	4,734
Other	4,381	-	609	-	-	200	(12,177)	2,199
TOTAL EXPENDITURES	270,930	14,370	43,245	21,041	98,494	21,301	2,002,525	519,022
Change in net assets	-	-	-	-	-	-	-	-
Beginning net assets	-	-	-	-	-	-	-	-
Ending net assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See Independent Auditors' Report.

Community Action Commission of Fayette County
Statement of Activities (By Cost Element) (Continued)
Year Ended February 28, 2019

	36213	36402	37301	36917	36918	37420	37411	37439
	Early Head Start 9/18 - 8/19	Rock-A-Bye ELC	Universal Service Fund EPP	CSBG 01/18 - 04/18	CSBG 01/18 - 12/18	COAAA 2019 Titale IIIB 01/19 - 12/19	COAAA 2018 Titale IIIB 01/18 - 12/18	Caregiver 2017 Title IIIE 01/18 - 12/18
REVENUE								
Federal grant contributions	\$ 492,806	\$ -	\$ -	\$ 4,250	\$ 134,862	\$ 4,406	\$ 28,613	\$ 38,733
United Way revenue	-	6,500	-	-	-	500	1,500	-
Interest revenue	-	-	-	-	4	-	-	-
Other grant contributions	-	162,872	8,054	-	-	-	-	-
Other contributions	-	212,704	-	-	-	-	(3,505)	(1,245)
Gain on sale of property held for sale	-	300	-	-	-	-	-	-
TOTAL REVENUE	<u>492,806</u>	<u>382,376</u>	<u>8,054</u>	<u>4,250</u>	<u>134,866</u>	<u>4,906</u>	<u>26,608</u>	<u>37,488</u>
EXPENDITURES								
Personnel	223,050	360,250	2,347	-	102,251	1,289	13,605	7,243
Contract / consultants	213,784	2,108	-	4,250	3,409	24	229	17,151
Travel	12,069	761	2,382	-	2,786	625	1,289	35
Vehicle expense	694	-	-	-	-	-	-	-
Equipment	-	2,214	1,886	-	-	-	-	-
Supplies	20,641	5,995	1,439	-	6,268	-	1,472	520
Rent	2,050	18,722	-	-	1,775	-	-	-
Building maintenance	895	-	-	-	209	2,627	11,598	-
Telephone	584	3,612	-	-	1,598	-	-	-
Insurance	4,000	5,700	-	-	9,282	-	-	450
Utilities	760	-	-	-	974	-	-	-
Food	79	8,982	-	-	2,145	-	-	-
Professional fees	7,821	-	-	-	-	-	73	12,071
Rental assistance	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	-	-	-	-	-
Client assistance payments	4,874	-	-	-	-	-	-	-
Other	1,505	1,860	-	-	4,169	-	372	18
TOTAL EXPENDITURES	<u>492,806</u>	<u>410,204</u>	<u>8,054</u>	<u>4,250</u>	<u>134,866</u>	<u>4,565</u>	<u>28,638</u>	<u>37,488</u>
Change in net assets	-	(27,828)	-	-	-	341	(2,030)	-
Beginning net assets	-	(125,992)	-	-	-	-	2,030	-
Ending net assets	<u>\$ -</u>	<u>\$ (153,820)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 341</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditors' Report.

Community Action Commission of Fayette County
Statement of Activities (By Cost Element) (Continued)
Year Ended February 28, 2019

	37461	37445	37444	37418	37417	31142	37512	37511
	Caregiver 2018 Title III E	Parks & Recreation (COAAA)	Parks & Recreation (COAAA)	Alzheimer's Respite Contract	Alzheimer's Respite Contract	Transit Capital Replacement Fund	Transitional Housing Agreement	Transitional Housing Agreement
	01/19 - 12/19	01/18 - 12/19	01/17 - 12/18	07/18 - 06/19	07/17 - 06/18		12/18 - 11/19	11/17 - 10/18
REVENUE								
Federal grant contributions	\$ 10,313	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,196	\$ 45,795
United Way revenue	-	-	-	-	-	-	-	-
Interest revenue	-	-	-	-	-	-	-	-
Other grant contributions	-	-	-	4,090	3,305	-	-	-
Other contributions	-	1,500	-	-	(1,231)	18,754	-	1,419
Gain on sale of property held for sale	-	-	-	-	-	-	-	-
TOTAL REVENUE	<u>10,313</u>	<u>1,500</u>	<u>-</u>	<u>4,090</u>	<u>2,074</u>	<u>18,754</u>	<u>4,196</u>	<u>47,214</u>
EXPENDITURES								
Personnel	1,324	-	-	2,041	2,647	-	4,196	32,684
Contract / consultants	1,955	-	-	-	-	-	-	988
Travel	-	-	-	100	108	-	-	-
Vehicle expense	-	-	-	-	-	3,144	-	-
Equipment	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	665
Rent	-	-	-	-	-	-	-	13,200
Building maintenance	-	-	-	-	-	-	-	500
Telephone	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	1,308
Food	-	-	-	-	-	-	-	-
Professional fees	7,034	-	-	-	-	-	-	-
Rental assistance	-	-	-	-	-	-	-	(1,196)
Depreciation expense	-	-	-	-	-	-	-	-
Client assistance payments	-	-	-	-	-	-	-	-
Other	-	759	513	-	-	-	-	50
TOTAL EXPENDITURES	<u>10,313</u>	<u>759</u>	<u>513</u>	<u>2,141</u>	<u>2,755</u>	<u>3,144</u>	<u>4,196</u>	<u>48,199</u>
Change in net assets	-	741	(513)	1,949	(681)	15,610	-	(985)
Beginning net assets	-	-	-	-	681	(44,332)	-	985
Ending net assets	<u>\$ -</u>	<u>\$ 741</u>	<u>\$ (513)</u>	<u>\$ 1,949</u>	<u>\$ -</u>	<u>\$ (28,722)</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditors' Report.

Community Action Commission of Fayette County
Statement of Activities (By Cost Element) (Continued)
Year Ended February 28, 2019

	37518	37517	38655	38665	38675	38715	38716	38814
	Supportive Housing Agreement	Supportive Housing Agreement	Youth Coalition	Youth-Led Prevention	FC Prevention Coalition's DFCP	Youthbuild	Youthbuild	Community Connectors
	05/18 - 04/19	05/17 - 04/18	08/17 - 07/18	09/17 - 06/18	09/17 - 09/18	10/15 - 01/19	09/17 - 12/20	07/17 - 6/19
REVENUE								
Federal grant contributions	\$ 80,728	\$ 12,996	\$ -	\$ -	\$ 105,649	\$ 67,928	\$ 218,067	\$ -
United Way revenue	2,385	115	-	-	-	-	-	-
Interest revenue	-	-	-	-	-	-	-	-
Other grant contributions	-	-	-	-	-	-	-	17,558
Other contributions	4,014	2,214	3,244	1,622	-	-	250	6,075
Gain on sale of property held for sale	-	-	-	-	-	-	-	-
TOTAL REVENUE	87,127	15,325	3,244	1,622	105,649	67,928	218,317	23,633
EXPENDITURES								
Personnel	26,088	2,695	3,046	-	48,085	35,540	121,020	14,759
Contract / consultants	997	450	-	-	15,570	21,026	53,365	-
Travel	288	-	114	1,622	6,979	917	3,424	-
Vehicle expense	61	-	-	-	-	(20)	-	-
Equipment	-	-	-	-	-	-	-	-
Supplies	264	32	84	-	10,887	4,170	3,203	3,223
Rent	52,728	10,000	-	-	1,753	2,121	944	-
Building maintenance	-	-	-	-	82	16	58	-
Telephone	-	-	-	-	179	-	-	-
Insurance	-	-	-	-	-	-	-	-
Utilities	580	-	-	-	440	136	416	-
Food	-	-	-	-	-	-	-	-
Professional fees	-	-	-	-	-	-	-	-
Rental assistance	300	-	-	-	-	-	-	-
Depreciation expense	-	-	-	-	-	-	-	-
Client assistance payments	-	-	-	-	-	-	-	-
Other	4,320	306	-	-	21,674	4,022	35,887	1,270
TOTAL EXPENDITURES	85,626	13,483	3,244	1,622	105,649	67,928	218,317	19,252
Change in net assets	1,501	1,842	-	-	-	-	-	4,381
Beginning net assets	-	(1,842)	-	-	-	-	-	-
Ending net assets	<u>\$ 1,501</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,381</u>

See Independent Auditors' Report.

Community Action Commission of Fayette County
Statement of Activities (By Cost Element) (Continued)
Year Ended February 28, 2019

	30918	34203	30803	30802	30906	31005	31027	31802
	Housing Assistance Grant	Self Help Housing	PIPP Plus 01/19 - 12/19	PIPP Plus 01/18 - 12/18	Housing Trust Fund 03/17 - 02/19	Family & Children First Council 07/17 - 06/18	Prevention Action Alliance 12/17 - 05/18	Emergency Solutions 01/18 - 12/19
REVENUE								
Federal grant contributions	\$ -	\$ 266,368	\$ 1,664	\$ 9,652	\$ -	\$ -	\$ -	\$ 62,340
United Way revenue	-	-	-	-	-	-	-	3,287
Interest revenue	-	-	-	-	-	-	-	-
Other grant contributions	63,000	-	-	-	14,285	19,375	-	-
Other contributions	-	-	-	-	-	-	5,000	16,821
Gain on sale of property held for sale	-	-	-	-	-	-	-	-
TOTAL REVENUE	63,000	266,368	1,664	9,652	14,285	19,375	5,000	82,448
EXPENDITURES								
Personnel	42,586	234,037	1,664	9,507	3,789	19,375	-	36,250
Contract / consultants	-	119	-	-	-	-	1,100	1,243
Travel	909	13,880	-	-	966	-	608	501
Vehicle expense	-	642	-	-	-	-	150	-
Equipment	-	-	-	-	-	-	-	-
Supplies	5	2,261	-	145	557	-	1,405	435
Rent	-	4,166	-	-	-	-	-	11,214
Building maintenance	-	220	-	-	2,720	-	-	2,413
Telephone	-	1,655	-	-	-	-	-	3,932
Insurance	1,500	934	-	-	253	-	-	2,000
Utilities	-	1,015	-	-	-	-	-	5,777
Food	-	-	-	-	-	-	-	871
Professional fees	-	-	-	-	-	-	-	-
Rental assistance	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	-	-	-	-	-
Client assistance payments	18,000	-	-	-	6,000	-	-	-
Other	-	7,439	-	-	-	-	1,737	8,710
TOTAL EXPENDITURES	63,000	266,368	1,664	9,652	14,285	19,375	5,000	73,346
Change in net assets	-	-	-	-	-	-	-	9,102
Beginning net assets	-	-	-	-	-	-	-	1,435
Ending net assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,537</u>

See Independent Auditors' Report.

Community Action Commission of Fayette County
Statement of Activities (By Cost Element) (Continued)
Year Ended February 28, 2019

	31803	37441	
	Homeless Assistance	Project Lifesave	
	01/18 - 12/19	Re-Opened	Total
REVENUE			
Federal grant contributions	\$ -	\$ -	\$ 5,468,779
United Way revenue	-	-	26,287
Interest revenue	-	-	18,499
Other grant contributions	86,101	-	774,287
Other contributions	-	-	1,759,067
Gain on sale of property held for sale	-	-	58,448
TOTAL REVENUE	<u>86,101</u>	<u>-</u>	<u>8,105,367</u>
EXPENDITURES			
Personnel	75,493	-	4,632,178
Contract / consultants	923	-	796,175
Travel	204	-	120,222
Vehicle expense	-	-	212,349
Equipment	-	-	39,960
Supplies	790	1,725	313,144
Rent	500	-	245,445
Building maintenance	-	-	249,214
Telephone	495	-	55,006
Insurance	1,300	-	173,538
Utilities	-	-	55,718
Food	-	-	100,383
Professional fees	-	-	61,481
Rental assistance	6,346	-	219,565
Depreciation expense	-	-	266,708
Client assistance payments	-	-	167,555
Other	50	-	314,414
TOTAL EXPENDITURES	<u>86,101</u>	<u>1,725</u>	<u>8,023,055</u>
Change in net assets	-	(1,725)	82,312
Beginning net assets	-	-	8,003,503
Ending net assets	<u>\$ -</u>	<u>\$ (1,725)</u>	<u>\$ 8,085,815</u>

See Independent Auditors' Report.