

**SOUTH CENTRAL IOWA COMMUNITY ACTION
PROGRAM, INC.**

Leon, Iowa

FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA

October 31, 2008

(With Independent Auditor's Reports Thereon)

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.

Leon, Iowa

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SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.

Board of Directors and Officers**Officers**

Dennis Ryan
 Jack Cooley
 Gary Stripe
 Susan McCleary
 Marilyn Runnells

Chairman of the Board
 First Vice-Chairman
 Second Vice-Chairman
 Board Secretary
 Treasurer

Board Members

| <u>County</u> | <u>Representing Private Sector</u> | <u>Representing Public Officials</u> | <u>Representing Low-Income</u> |
|---|--|---|--|
| Clarke Decatur Lucas Monroe Wayne | Ted Smith Marilyn Runnells Diane Durian Sue Brock | Jack Cooley Gary Stripe Clarence Gee Dennis Ryan Amy Sinclair | Sandra Adler Bonnie Fairchild Ella McDermott Geneva Kipfer Cathy Adams |

Management

Jim Smith
 Martha Palmer
 Sandra Moeller
 Greg Moore
 Linda Clark

Executive Director and Weatherization Director
 Fiscal Officer
 Deputy Fiscal Officer
 Head Start Director
 LIHEAP and Weatherization Director

CRAIG A. DITSWORTH, CPA
WILLIAM H. BOORN, CPA
DENNIS L. MUELLER, CPA
DENNIS J. WAGNER, CPA
STEPHEN L. KOEHN, CPA
SUSAN K. CHANTLAND, CPA
C. MARK LINCOLN, CPA
JOHN E. ORTHAUS, CPA
SCOTT W. MILLER, CPA
WILLIAM J. BAUER, CPA
WENDY G. WIEDNER, CPA
JON J. PAULSEN, CPA
MICHAEL T. BURTON, CPA
TODD E. GLYNN, CPA
RANDALL A. JONES, CPA
BENJAMIN A. PETERSON, CPA

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
South Central Iowa Community Action Program, Inc.
Leon, Iowa

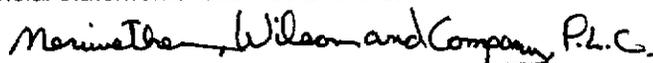
We have audited the accompanying Statement of Financial Position of South Central Iowa Community Action Program, Inc. (a nonprofit organization) as of October 31, 2008, and the related Statements of Activities and Cash Flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from the Organization's 2007 financial statements and, in our report dated February 25, 2008 we expressed an unqualified opinion on those financial statements.

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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of South Central Iowa Community Action Program, Inc. as of October 31, 2008, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report dated March 4, 2009, on our consideration of South Central Iowa Community Action Program, Inc.'s internal control over financial reporting and 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 and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of South Central Iowa Community Action Program, Inc. taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for the purpose of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. The additional supporting schedules that follow are presented for purposes of further analysis and are not a required part of the financial statements. Such supplementary information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.


MERIWETHER, WILSON AND COMPANY, P.L.C.
Certified Public Accountants

March 4, 2009
West Des Moines, Iowa

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.

Statement of Financial Position

October 31, 2008

(With Summarized Financial Information for October 31, 2007)

| | 2008 | | | 2007 Total All Funds |
|--|-------------------|------------------------------------|--------------------|----------------------------|
| | Current Funds | Property and Equipment Funds | Total All Funds | |
| Assets | | | | |
| Current Assets | | | | |
| Cash and Cash Equivalents | \$ 140,333 | -- | 140,333 | 230,131 |
| Certificates of Deposit | 410,118 | -- | 410,118 | 406,664 |
| Marketable Securities | 16,407 | -- | 16,407 | 58,467 |
| Receivables | | | | |
| Awards, Grants, and Contracts | 338,709 | -- | 338,709 | 287,624 |
| Note Receivable - Current Portion | 15,000 | -- | 15,000 | 15,000 |
| Other | 1,395 | -- | 1,395 | 279 |
| Prepaid Expenses | -- | -- | -- | 2,295 |
| Work in Process | 20,767 | -- | 20,767 | 40,223 |
| Inventories | 4,064 | -- | 4,064 | 3,977 |
| Total Current Assets | <u>946,793</u> | <u>--</u> | <u>946,793</u> | <u>1,044,660</u> |
| Property and Equipment, at Cost | | | | |
| Land | -- | 23,802 | 23,802 | 23,802 |
| Buildings | -- | 464,324 | 464,324 | 465,453 |
| Vehicles | -- | 399,819 | 399,819 | 402,784 |
| Equipment | -- | 460,106 | 460,106 | 539,823 |
| | -- | <u>1,348,051</u> | <u>1,348,051</u> | <u>1,431,862</u> |
| Accumulated Depreciation | -- | <u>(1,034,825)</u> | <u>(1,034,825)</u> | <u>(1,065,833)</u> |
| Net Property and Equipment | -- | <u>313,226</u> | <u>313,226</u> | <u>366,029</u> |
| Other Assets | | | | |
| Note Receivable - Non-Current Portion | 23,750 | -- | 23,750 | 38,750 |
| Total Other Assets | <u>23,750</u> | <u>--</u> | <u>23,750</u> | <u>38,750</u> |
| Total Assets | <u>\$ 970,543</u> | <u>313,226</u> | <u>1,283,769</u> | <u>1,449,439</u> |
| Liabilities and Net Assets | | | | |
| Current Liabilities | | | | |
| Owed to Grantor Agencies | \$ 11,841 | -- | 11,841 | 33,460 |
| Accounts Payable | 106,674 | -- | 106,674 | 83,238 |
| Accrued Annual Leave | 28,709 | -- | 28,709 | 38,806 |
| Other Accrued Expenses | 123,908 | -- | 123,908 | 125,624 |
| Deferred Revenue | 29,351 | -- | 29,351 | 27,199 |
| Total Current Liabilities | <u>300,483</u> | <u>--</u> | <u>300,483</u> | <u>308,327</u> |
| Net Assets | | | | |
| Unrestricted | | | | |
| Invested in Property and Equipment | -- | 313,226 | 313,226 | 366,029 |
| Designated for Programs | 208,024 | -- | 208,024 | 315,254 |
| Undesignated | 462,036 | -- | 462,036 | 459,829 |
| Total Net Assets | <u>670,060</u> | <u>313,226</u> | <u>983,286</u> | <u>1,141,112</u> |
| Total Liabilities and Net Assets | <u>\$ 970,543</u> | <u>313,226</u> | <u>1,283,769</u> | <u>1,449,439</u> |

The accompanying notes are an integral part of these financial statements.

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.

Statement of Activities

Year Ended October 31, 2008

(With Summarized Financial Information for the Year Ended October 31, 2007)

| | 2008 | | 2007 Total | |
|---|-------------------|---|------------------|------------------|
| | Current | Unrestricted Property and Equipment | | Total |
| Support and Revenue | | | | |
| Grants and Contract Revenue | \$ 4,520,475 | -- | 4,520,475 | 3,954,958 |
| In Kind Support | 462,608 | -- | 462,608 | 461,773 |
| Investment Income | 17,646 | -- | 17,646 | 20,145 |
| Unrealized Gain (Loss) on Marketable Securities | (42,060) | -- | (42,060) | 8,043 |
| Donations and Other | 107,957 | (6,686) | 101,271 | 108,523 |
| Total Support and Revenue | <u>5,066,626</u> | <u>(6,686)</u> | <u>5,059,940</u> | <u>4,553,442</u> |
| Expenses | | | | |
| Head Start Programs | 2,179,589 | -- | 2,179,589 | 2,198,662 |
| Community Services Block Grants | 199,776 | -- | 199,776 | 157,631 |
| Child Care Resource and Referral | 134,342 | -- | 134,342 | 114,226 |
| Crisis Child Care | 19,531 | -- | 19,531 | 22,641 |
| Decatur County Empowerment Area Grant | 19,941 | -- | 19,941 | 14,278 |
| Wayne County Empowerment Area Grant | 23,572 | -- | 23,572 | 25,411 |
| Parents as Teachers - ADLM Grant | 98,702 | -- | 98,702 | 87,198 |
| Wrap-Around Child Care Grant | 130,126 | -- | 130,126 | 95,939 |
| Child and Adult Care Food Program | 180,618 | -- | 180,618 | 170,107 |
| Low Income Home Energy Assistance Program | 1,187,691 | -- | 1,187,691 | 813,686 |
| Weatherization Assistance Programs | 211,678 | -- | 211,678 | 261,704 |
| Emergency Food and Shelter Program | 12,114 | -- | 12,114 | 14,389 |
| Child Development Grants | 149,890 | -- | 149,890 | 118,203 |
| Family Development and Self-Sufficiency | 148,139 | -- | 148,139 | 159,822 |
| Empowerment Childcare Consultant Programs | 132,408 | -- | 132,408 | 29,973 |
| Housing Preservation Grant | 54,486 | -- | 54,486 | 36,309 |
| Community Food and Nutrition Grant | -- | -- | -- | 2,598 |
| Local Programs | 266,681 | -- | 266,681 | 147,176 |
| Depreciation | -- | 68,482 | 68,482 | 96,498 |
| Total Expenses | <u>5,149,284</u> | <u>68,482</u> | <u>5,217,766</u> | <u>4,566,451</u> |
| Deficit of Support and Revenue over Expenses | (82,658) | (75,168) | (157,826) | (13,009) |
| Net Capital Additions - Awards Received for Capital Expenditures | (22,365) | 22,365 | -- | -- |
| Net Assets - Beginning of Year | <u>775,083</u> | <u>366,029</u> | <u>1,141,112</u> | <u>1,154,121</u> |
| Net Assets - End of Year | <u>\$ 670,060</u> | <u>313,226</u> | <u>983,286</u> | <u>1,141,112</u> |

The accompanying notes are an integral part of these financial statements.

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.

Statement of Cash Flows

Year Ended October 31, 2008

(With Summarized Financial Information for the Year Ended October 31, 2007)

| | Total All Funds | |
|---|-------------------|-----------------|
| | 2008 | 2007 |
| Cash Flows from Operating Activities | | |
| Deficit of Support and Revenue over Expenses | \$ (157,826) | (13,009) |
| Noncash Items Included in Expenses | | |
| Unrealized (Gain) Loss on Marketable Securities | 42,060 | (8,044) |
| Depreciation | 68,482 | 96,498 |
| Gain on Sale of Property and Equipment | (6,255) | (23,354) |
| (Increase) Decrease in | | |
| Receivables | (37,201) | (42,918) |
| Prepaid Expenses | 2,295 | 34,801 |
| Work in Process | 19,456 | (30,756) |
| Inventories | (87) | (99) |
| Increase (Decrease) in | | |
| Owed to Grantor Agencies | (21,619) | 25,785 |
| Accounts Payable | 23,436 | 12,648 |
| Accrued Annual Leave | (10,097) | (1,094) |
| Other Accrued Expenses | (1,716) | 19,356 |
| Deferred Revenue | 2,152 | 1,587 |
| Net Cash Flows from Operating Activities | <u>(76,920)</u> | <u>71,401</u> |
| Cash Flows from Investing Activities | | |
| Increase in Certificates of Deposit | (3,454) | (14,599) |
| Proceeds from the Sale of Property and Equipment | 12,941 | 30,930 |
| Property and Equipment Acquisitions | <u>(22,365)</u> | <u>(14,059)</u> |
| Net Cash Flows from Investing Activities | <u>(12,878)</u> | <u>2,272</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | (89,798) | 73,673 |
| Cash and Cash Equivalents - Beginning of Year | <u>230,131</u> | <u>156,458</u> |
| Cash and Cash Equivalents - End of Year | <u>\$ 140,333</u> | <u>230,131</u> |

Supplemental Cash Flow Disclosures

The Organization is exempt from income taxes and, accordingly, no cash payments for income taxes were made. Additionally, no cash payments were made for interest.

The accompanying notes are an integral part of these financial statements.

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.

Notes to Financial Statements

October 31, 2008

1. Nature of Activities**Reporting Entity**

South Central Iowa Community Action Program, Inc. (the Grantee) administers programs funded by federal, state, and local agencies. These programs are operated for the benefit of eligible participants using the guidelines of the funding agencies.

This report includes financial statements of all the programs, by funding source, as well as general funds which are administered by the Grantee.

South Central Iowa Community Action Program, Inc. is an Iowa not-for-profit corporation and is exempt from income tax under Section 501(c)(3) of the Internal Revenue Code. The Organization is not considered a private foundation for income tax reporting purposes.

2. Summary of Significant Accounting Policies**Standards of Accounting and Financial Reporting**

The accompanying financial statements have been prepared in accordance with guidelines established for nonprofit organizations by the American Institute of Certified Public Accountants. The following describes the significant accounting policies.

Financial Statement Presentation and Contributions

The Organization reports financial information in accordance with Statements of Financial Accounting Standards (SFAS) Nos. 117 and 116. SFAS No. 117 requires the Organization to report information regarding its financial position and activities according to three classes of net assets, while SFAS No. 116 requires classification of contributions received as unrestricted, temporarily restricted or permanently restricted depending on donor restrictions.

Donor Imposed Restrictions

All donations are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. However, if a restriction is fulfilled in the same time period in which the donation is received, the Organization reports the support as unrestricted.

Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the Organization considers all highly liquid debt instruments purchased with maturities of three months or less to be cash and cash equivalents.

Receivables

Receivables comprised primarily of reimbursements from grant award activities are reported at net realizable value. All amounts are considered collectible and accordingly, no provision for bad debts has been recorded.

Property and Equipment

Use of unrestricted funds for property and equipment acquisitions are accounted for as transfers to the property and equipment fund. Proceeds from the sale of property and equipment assets, if unrestricted, are transferred to unrestricted net assets, or, if restricted, to restricted or temporarily restricted net assets for property and equipment acquisition.

Property and equipment are recorded at cost when purchased or at their fair value when contributed. Depreciation is provided on a straight-line basis over the estimated useful lives of the assets.

Title to property and equipment acquired under various grants with federal, state, and local governmental entities may revert back to these funding sources upon the termination of their respective programs.

Long-lived assets to be held and used are tested for recoverability whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. When required, impairment losses on assets are recognized based upon the fair value of the asset.

Revenue Recognition

Revenue from awards or reimbursement type contracts is recorded when expenses are incurred in conducting activities specified in contract conditions. Award or contract funds received in excess of program expenses are recorded as deferred revenue. Since grant award revenues are earned when allowable expenses are incurred, the revenue is considered unrestricted.

Inventories

Inventory is valued at the lower of cost (first-in, first-out) or market. Inventory consists of building materials and related supplies used in the weatherization of homes.

In Kind Donations

Supplies and services received as donations to programs are recorded at their fair market value at the time they are received. Certain programs require a local match and these in kind donations are recorded to reflect compliance with these conditions. The following programs received contributed supplies and services: Head Start, Early Head Start, Child Care Resource and Referral, and Child Development.

Allocation of Expenses

The Organization allocates indirect expenses and joint program direct expenses individually to programs at the time of recording based on the estimated benefits to the programs of the cost incurred.

Financial Instruments

The carrying amounts of cash, marketable securities, receivables, prepaid expenses, accounts payable, accrued expenses, and other liabilities approximate their fair values due to the short-term maturities of these financial instruments.

Estimates

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

Prior Year Summarized Financial Information

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended October 31, 2007, from which the summarized information was derived. Certain reclassifications to the 2007 comparative totals have been made to conform to the 2008 presentation.

3. Principal Programs

The following is a summary description of the principal programs administered by the Organization:

Head Start

Head Start is funded by the U.S. Department of Health and Human Services through an annual grant. Head Start provides a comprehensive developmental program for preschool children, primarily all of who come from low-income families.

Community Services Block Grant

Funded by the U.S. Department of Health and Human Services through the Iowa Department of Human Rights. The grant provides funding for the administration of human service programs or provides direct support to individual programs which require co-funding to complete their activities.

Weatherization Assistance Programs

Weatherization Assistance programs are funded by both the U.S. Department of Health and Human Services and the U.S. Department of Energy through the Iowa Department of Human Rights. The programs provide resources to use in weatherizing homes of qualifying low-income households.

Low Income Home Energy Assistance Program (LIHEAP)

Funded by the U.S. Department of Energy through the Iowa Department of Human Rights. The program is established to aid low-income families and individuals in paying their household heating costs.

Child Development Grant

Child Development Grant is funded by the Iowa Department of Education under an annual grant. The program provides child development services for three to four year old children who are determined to be at risk.

Child and Adult Care Food Program

Child and Adult Care Food Program (CACFP) is funded by the U.S. Department of Agriculture through the Iowa Department of Education. The program provides assistance for food and nutritional needs of low income families' children enrolled in head start centers and family day care homes.

Family Development and Self-Sufficiency Program (FaDSS)

FaDSS is funded by the U.S. Department of Health and Human Services and the Iowa Department of Human Rights. The program provides development and self-sufficiency services to families enrolled in the state's Family Investment Program and are determined to be at risk of long-term welfare dependency.

Local Programs

The funding for local programs is provided by fees charged, local revenue sharing, donations, and interest. These funds are used to supplement the administration of the Organization and its various programs.

The Organization received approximately 98% of its support and revenue in 2008 from governmental grants. A significant reduction in the level of governmental funding would have a major effect on the Organization's program activities.

4. Investments

Marketable securities as of October 31, 2008, are summarized as follows:

| | <u>Cost</u> | <u>Fair Value</u> | <u>Carrying Value</u> |
|--|--------------|-------------------|-----------------------|
| Principal Financial Stock (864 shares) | <u>\$ --</u> | <u>16,407</u> | <u>16,407</u> |

There were no sales of marketable securities during the year ended October 31, 2008.

South Central Iowa Community Action Program, Inc. also has the following certificates of deposit:

| | <u>Certificate Number</u> | <u>Interest Rate</u> | <u>Fair Value</u> | <u>Maturity Date</u> |
|-----------------------|---------------------------|----------------------|-------------------|----------------------|
| SCICAP Credit Union | 901.2 | 3.30% | \$ 99,570 | 6/29/09 |
| Great Western Bank | 144070554 | 3.33% | 100,000 | 6/12/09 |
| Peoples State Bank | 8076 | 4.90% | 102,472 | 3/10/09 |
| First Iowa State Bank | 53528 | 3.00% | 108,076 | 9/10/09 |
| | | | <u>\$ 410,118</u> | |

Investment income at October 31, 2008, consisted of the following:

| | |
|-------------------|------------------|
| Interest Income | \$ 16,868 |
| Dividend Income | <u>778</u> |
| Investment Income | <u>\$ 17,646</u> |

5. **Receivables**

Awards, grants, or contract funds receivable at October 31, 2008, are summarized as follows:

| | |
|---|-------------------|
| Head Start & Early Head Start | \$ 143,747 |
| Family Development and Self Sufficiency | 6,881 |
| Child and Adult Care Food Program | 14,562 |
| Wrap Around Child Care | 16,426 |
| Resource and Referral | 29,311 |
| Parents as Teachers | 9,218 |
| Community Services Block Grant | 1,976 |
| Housing Preservation | 31,720 |
| Low Income Energy Assistance Program | 21,045 |
| Crisis Child Care | 4,182 |
| Wayne County Empowerment Area | 5,898 |
| Weatherization Assistance Programs | 21,324 |
| Head Start Collaboration | 22,345 |
| Local Programs and Other | <u>10,074</u> |
| | <u>\$ 338,709</u> |

6. **Inventories**

The Organization has entered into a contract to provide funding for weatherization materials inventory. This grant in the amount of \$15,280 was used to buy out all existing materials on inventory and to provide materials for the various weatherization programs.

As of October 31, 2008, the inventory totaled \$4,064.

7. **Property and Equipment**

Property and equipment are summarized as follows at October 31, 2008:

| | Cost | Depreciation | | Undepreciated Cost |
|---|---------------------|----------------|------------------|--------------------|
| | | Current Period | Accumulated | |
| Head Start Program - Land | \$ 23,802 | -- | -- | 23,802 |
| Head Start Program | 751,200 | 32,007 | 641,455 | 109,745 |
| Early Head Start | 331,635 | 21,208 | 182,838 | 148,797 |
| Resource and Referral | 8,267 | 1,173 | 5,612 | 2,655 |
| Weatherization Programs | 42,211 | 5,053 | 38,749 | 3,462 |
| CACFP | 1,889 | 21 | 1,878 | 11 |
| Low Income Home Energy Assistance Program | 18,544 | 81 | 18,543 | 1 |
| Child Development Grants | 4,650 | -- | 4,650 | -- |
| FaDSS | 33,550 | 2,313 | 31,502 | 2,048 |
| Parents as Teachers | 5,743 | 227 | 5,629 | 114 |
| Local Programs | <u>126,560</u> | <u>6,399</u> | <u>103,969</u> | <u>22,591</u> |
| | <u>\$ 1,348,051</u> | <u>68,482</u> | <u>1,034,825</u> | <u>313,226</u> |

The Organization's equipment acquired primarily under various grants with federal, state, or local governmental entities may revert back to these funding sources in the event these programs terminate or the use of the property changes from its original purpose.

8. **Rent and Leases**

The Organization leases facilities for outreach centers and head start centers under operating leases on an annual basis. Management expects that in most cases, these leases will be renewed or replaced by other leases in the normal course of business.

On October 7, 2004, the Organization entered into an agreement to lease a copier for a period of 5 years. Monthly payments under this agreement are \$197.

Minimum future rental payments are as follows:

| <u>Year Ending</u> | |
|--------------------|----------------|
| October 31, 2009 | <u>\$2,372</u> |

Total rent expense for the year ended October 31, 2008, was \$70,998.

9. **Salary Reduction Plan**

The Organization sponsors a salary reduction plan for all eligible employees under Section 403(B) of the Internal Revenue Code. The maximum contributed on behalf of each employee is 4% of gross wages provided that the employee contributes 4% of gross wages. The maximum amount that any employee may contribute is 15% of gross wages. The total contributed by the Organization for the year ended October 31, 2008, amounted to \$790

10. **Iowa Public Employees Retirement System**

The Organization contributes to the Iowa Public Employees Retirement System (IPERS) which is a cost-sharing multiple-employer defined benefit pension plan administered by the State of Iowa. IPERS provides retirement and death benefits which are established by state statute to plan members and beneficiaries. IPERS issues a publicly available financial report that includes financial statements and required supplementary information.

Plan members are required to contribute 4.10% (3.90% through June 2008) of their annual covered salary and the Organization is required to contribute 6.35% (6.05% through June 2008) of annual covered payroll. Contribution requirements are established by state statute. The Organization's contribution to IPERS for the year ended October 31, 2008, was \$112,035 equal to the required contribution for the year. Employees are allowed to participate in only one of the two available retirement plans.

11. **Concentration of Credit Risk**

The Organization maintains its cash balances at three banks and one credit union. These accounts are insured up to \$250,000 at each financial institution. Cash in these accounts at times exceed \$250,000. The Organization had excess deposits subject to credit risk in the amount of \$45,928 at October 31, 2008. However, the bank has pledged securities it was holding as collateral for this excess amount.

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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
South Central Iowa Community Action Program, Inc.
Leon, Iowa

We have audited the financial statements of South Central Iowa Community Action Program, Inc. (a nonprofit organization) as of and for the year ended October 31, 2008, and have issued our report thereon dated March 4, 2009. 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.

Internal Control over Financial Reporting

In planning and performing our audit, we considered South Central Iowa Community Action Program, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of South Central Iowa Community Action Program, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the organization's financial statements that is more than inconsequential will not be prevented or detected by the organization's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the organization's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a deficiency in internal control over financial reporting that we consider to be a material weakness.

We consider the deficiency in internal control over financial reporting identified in the accompanying Schedule of Findings and Questioned Costs as no. 2008-1 to be a material weakness.

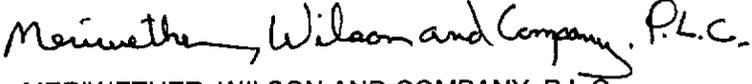
Page Two

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

Compliance and Other Matters

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

This report is intended solely for the information and use of the Board of Directors, management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.


MERIWETHER, WILSON AND COMPANY, P.L.C.
Certified Public Accountants

March 4, 2009
West Des Moines, Iowa

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of Directors
South Central Iowa Community Action Program, Inc.
Leon, Iowa

Compliance

We have audited the compliance of South Central Iowa Community Action Program, Inc. (a nonprofit organization) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended October 31, 2008. South Central Iowa Community Action Program, Inc.'s major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal program is the responsibility of South Central Iowa Community Action Program, Inc.'s management. Our responsibility is to express an opinion on South Central Iowa Community Action Program, Inc.'s compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the compliance of South Central Iowa Community Action Program, Inc.'s 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. Our audit does not provide a legal determination of South Central Iowa Community Action Program, Inc.'s compliance with those requirements.

In our opinion, South Central Iowa Community Action Program, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended October 31, 2008.

Internal Control over Compliance

The management of South Central Iowa Community Action Program, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered South Central Iowa Community Action Program, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 South Central Iowa Community Action Program, Inc.'s internal control over compliance.

Page Two

Report on Compliance with Requirements Applicable to Each Major Program and on
Internal Control over Compliance in Accordance with OMB Circular A-133

A control deficiency in an organization's 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the organization's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the organization's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program, will not be prevented or detected by the organization's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above.

This report is intended solely for the information of the Board of Directors, management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified entities.

Meriwether Wilson and Company, P.L.C.
MERIWETHER, WILSON AND COMPANY, P.L.C.
Certified Public Accountants

March 4, 2009
West Des Moines, Iowa

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.

Schedule of Findings and Questioned Costs

Year Ended October 31, 2008

Summary of Auditor's Results

1. We have issued an unqualified opinion in our report on the financial statements of South Central Iowa Community Action Program, Inc. as of and for the year ended October 31, 2008.
2. One material weakness (no. 2008-1) relating to the audit of the financial statements is reported in the auditor's report on internal control over financial reporting and on compliance and other matters.
3. No instances of noncompliance material to the financial statements of South Central Iowa Community Action Program, Inc. were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs are reported in the auditor's report on compliance with requirements applicable to each major program and internal control over compliance in accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major federal award programs for South Central Iowa Community Action Program, Inc. expresses an unqualified opinion on all major federal programs.
6. The results of our audit disclosed no audit findings which we are required to report under section 510(a) of OMB Circular A-133.
7. The dollar threshold used to distinguish between Type A and Type B programs was \$300,000.
8. South Central Iowa Community Action Program, Inc. received major federal awards as defined by OMB A-133 during the year ended October 31, 2008. The following were audited as major programs:

| <u>Federal Grant</u> | <u>CFDA Number</u> | <u>Expenditures</u> |
|---|------------------------|---------------------|
| Head Start | 93.600 | \$ 1,644,731 |
| Low Income Home Energy Assistance Program | 93.568 | 1,266,122 |
| | | <u>\$ 2,910,853</u> |

9. South Central Iowa Community Action Program, Inc. did not qualify as a low-risk auditee.

Findings Related to the Financial Statements

No. 2008-1: One objective of internal control is the preparation of reliable financial statements that are fairly presented in conformity with generally accepted accounting principles. Those responsible for the accounting and reporting function within the Organization do not have the specific education and continuing training necessary to apply generally accepted accounting principles in recording the entity's financial activity and preparing its financial statements, including required disclosures. The effect of this condition is that the entity's internal control might not prevent or detect a material misstatement of the financial statements.

Management's Response: Management of the Organization was aware of the situation, agrees with the finding, and has taken steps to address this issue in the upcoming fiscal year. The Board of Directors has approved a plan to retain a competent consultant to help close the books and records, review financial statements prepared in conformity with generally accepted accounting principles, and provide other services as needed.

Findings and Questioned Costs Related to Federal Awards

None

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.

Summary Schedule of Prior Audit Findings

Year Ended October 31, 2008

Prior Audit Finding:Findings Related to the Financial Statements

No. 2007-1: One objective of internal control is the preparation of reliable financial statements that are fairly presented in conformity with generally accepted accounting principles. Those responsible for the accounting and reporting function within the Organization do not have the specific education and continuing training necessary to apply generally accepted accounting principles in recording the entity's financial activity and preparing its financial statements, including required disclosures. The effect of this condition is that the entity's internal control might not prevent or detect a material misstatement of the financial statements.

Status of Finding

This finding remains valid as of October 31, 2008.

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.

Schedule of Expenditures of Federal Awards

Program Year Ended October 31, 2008

| Federal Grantor/ Pass-Through Grantor/ Program Title | Grant or Award Number |
|--|-----------------------------|
| U.S. Department of Health and Human Services | |
| Direct Programs | |
| Head Start and Early Head Start Program | 07CH6086/42 |
| Passed Through Iowa Department of Human Rights | |
| Community Services Block Grant | CSBG 07-13-CM |
| Community Services Block Grant | CSBG 08-13-CM |
| Community Services Block Grant | CSBG 09-13-CM |
| Low Income Home Energy Assistance Program | LIHEAP 08-13-M |
| Low Income Home Energy Assistance Program | LIHEAP 09-13-M |
| HEAP Weatherization Assistance Program | HEAP 07-13M |
| HEAP Weatherization Assistance Program | HEAP 08-13M |
| Family Development and Self-Sufficiency | FaDSS-08-13-FM |
| Family Development and Self-Sufficiency | FaDSS-09-13-FM |
| Passed Through West Central Development Corporation | |
| Child Care Resource and Referral Contract | |
| Child Care Resource and Referral Contract | 09-SCICAP |
| U.S. Department of Agriculture | |
| Direct Program | |
| Housing Preservation Program | |
| Housing Preservation Program | |
| Passed Through Iowa Department of Human Services | |
| Child and Adult Care Food Program - Centers | 27-8010 |
| Child and Adult Care Food Program - Homes | 27-8012 |
| Child and Adult Care Food Program - Homes | 27-8012 |
| U.S. Department of Energy | |
| Passed Through Iowa Department of Human Rights | |
| DOE Weatherization Assistance Program | DOE-07-13M |
| DOE Weatherization Assistance Program | DOE-08-13M |
| Federal Emergency Management Agency | |
| Emergency Food and Shelter Program | |
| Total Federal Awards | |

* Denotes a Major Program

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.

Schedule of Expenditures of Federal Awards

Program Year Ended October 31, 2008

| Federal CFDA Number | Grant Period | | Program or Award Amount | Federal Expenses |
|---------------------------|--------------|----------|-------------------------------|-----------------------|
| | From | To | | |
| 93.600 | 11/01/07 | 10/31/08 | \$ 1,652,488 | <u>\$ 1,644,731 *</u> |
| 93.569 | 10/01/06 | 12/31/07 | 160,000 | 24,894 |
| 93.569 | 10/01/07 | 12/31/08 | 160,000 | 160,000 |
| 93.569 | 10/01/08 | 12/31/09 | 160,000 | 1,976 |
| | | | | <u>186,870</u> |
| 93.568 | 10/01/07 | 09/30/08 | 1,202,835 | 1,171,726 * |
| 93.568 | 10/01/07 | 09/30/08 | 1,327,548 | 12,151 * |
| 93.568 | 04/01/07 | 12/31/07 | 135,523 | 10,329 * |
| 93.568 | 01/01/08 | 12/31/08 | 175,165 | 71,916 * |
| | | | | <u>1,266,122</u> |
| 93.558 | 07/01/07 | 09/30/08 | 163,995 | 63,650 |
| 93.558 | 07/01/08 | 06/30/09 | 154,283 | 14,864 |
| | | | | <u>78,514</u> |
| 93.596 | 07/01/07 | 06/30/08 | 109,513 | 81,551 |
| 93.596 | 07/01/08 | 06/30/09 | 111,513 | 33,887 |
| | | | | <u>115,438</u> |
| 10.433 | 10/01/06 | 09/30/08 | 70,344 | 52,033 |
| 10.433 | 10/01/07 | 10/31/09 | 57,078 | 2,453 |
| | | | | <u>54,486</u> |
| 10.558 | 11/01/07 | 10/31/08 | N/A | 93,000 |
| 10.558 | 10/01/07 | 09/30/08 | N/A | 166,451 |
| 10.558 | 10/01/08 | 09/30/09 | N/A | 14,167 |
| | | | | <u>273,618</u> |
| 81.042 | 04/01/07 | 03/31/08 | 102,408 | 32,672 |
| 81.042 | 04/01/08 | 03/31/09 | 107,251 | 63,373 |
| | | | | <u>96,045</u> |
| 97.024 | 11/01/07 | 10/31/08 | 12,114 | 14,689 |
| | | | | <u>\$ 3,730,513</u> |

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.**Notes to Schedule of Expenditures of Federal Awards**

Year Ended October 31, 2008

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of South Central Iowa Community Action Program, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations. Some amounts presented in this schedule may differ from amounts presented in, or used in, the preparation of the basic financial statements.

**SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.
Head Start and Early Head Start Program Grant 07CH6086/42**

Schedule of Revenue and Expenses

Program Year Ended October 31, 2008

| | Approved Budget | Actual | COB Balances Current Year |
|---|--------------------|-----------|------------------------------|
| Revenue | | | |
| Federal Funds | | | |
| Amount Awarded this Budget Year | \$ 1,652,488 | 1,644,731 | |
| Other Revenue | -- | 27,941 | |
| Reimbursements | | | |
| CACFP Food Service Program (Contra) | -- | 93,000 | |
| Grantee Contribution | 413,122 | 413,917 | |
| Total Revenue | \$ 2,065,610 | 2,179,589 | |
| Expenses | | | |
| Federal Share | | | |
| Full Year Head Start Part Day and Handicapped | | | |
| Direct Costs | | | |
| Personnel | \$ 962,174 | 940,223 | 21,951 |
| Fringe Benefits | 205,843 | 197,655 | 8,188 |
| Travel | 2,970 | 1,578 | 1,392 |
| Equipment | 15,000 | 14,340 | 660 |
| Supplies | 51,483 | 58,636 | (7,153) |
| Contractual | 53,510 | 75,924 | (22,414) |
| Consumable Supplies - Food - CACFP (Contra) | -- | 93,000 | N/A |
| Other | 165,067 | 195,632 | (30,565) |
| Total Direct Costs | 1,456,047 | 1,576,988 | (27,941) |
| Indirect Costs | 160,683 | 160,683 | -- |
| Total | 1,616,730 | 1,737,671 | (27,941) |
| T and TA | 35,758 | 28,001 | 7,757 |
| Total Federal Share | 1,652,488 | 1,765,672 | (20,184) |
| Grantee's Share | 413,122 | 413,917 | |
| Total Expenses | \$ 2,065,610 | 2,179,589 | |
| Excess Revenue over Expenses | | \$ -- | |

SEE INDEPENDENT AUDITOR'S REPORT

**SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.
Head Start and Early Head Start Program Grant 07CH6086/41**

Schedule of Revenue and Expenses

Program Year Ended October 31, 2008

| | Approved Budget | 11/1/2006 - 10/31/07 | Adjustments 11/1/07 - 10/31/08 | Grant Totals | COB Balances Final |
|-------------------------------------|---------------------|-------------------------|--------------------------------------|------------------|--------------------------|
| Revenue | | | | | |
| Federal Funds | | | | | |
| Amount Awarded this Budget Year | \$ 1,648,756 | 1,648,756 | -- | 1,648,756 | |
| Reimbursements | | | | | |
| CACFP Food Service Program | -- | 144,456 | (48,219) | 96,237 | |
| Grantee Contribution | 412,189 | 412,564 | -- | 412,564 | |
| Total Revenue | \$ 2,060,945 | 2,205,776 | (48,219) | 2,157,557 | |
| Expenses | | | | | |
| Federal Share | | | | | |
| Full Year Head Start | | | | | |
| Direct Costs | | | | | |
| Personnel | \$ 936,196 | 979,542 | 5,827 | 985,369 | (49,173) |
| Fringe Benefits | 179,450 | 151,044 | (927) | 150,117 | 29,333 |
| Travel | 3,000 | 1,809 | 1,334 | 3,143 | (143) |
| Equipment | 15,000 | 14,059 | -- | 14,059 | 941 |
| Supplies | 45,319 | 59,285 | (9,469) | 49,816 | (4,497) |
| Contractual | 70,610 | 58,858 | 273 | 59,131 | 11,479 |
| Consumable Supplies - | | | | | |
| Food - CACFP | -- | 144,456 | (48,219) | 96,237 | N/A |
| Other | 217,853 | 191,569 | 14,224 | 205,793 | 12,060 |
| Total Direct Costs | 1,467,428 | 1,600,622 | (36,957) | 1,563,665 | -- |
| Indirect Costs | | | | | |
| Total | 153,327 | 153,552 | (225) | 153,327 | -- |
| Total | 1,620,755 | 1,754,174 | (37,182) | 1,716,992 | -- |
| T and TA | 28,001 | 31,924 | (3,923) | 28,001 | -- |
| Total Federal Share | 1,648,756 | 1,786,098 | (41,105) | 1,744,993 | -- |
| Grantee's Share | | | | | |
| Total Expenses | 412,189 | 412,564 | -- | 412,564 | |
| Total Expenses | \$ 2,060,945 | 2,198,662 | (41,105) | 2,157,557 | |
| Excess Revenue over Expenses | | \$ 7,114 | (7,114) | -- | |

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.
Community Services Block Grant
 Contract No. CSBG 07-13CM

Schedule of Expenses Compared to Budget

Program Year Ended October 31, 2008

| <u>Cost Category</u> | <u>Grant Period</u> 10/1/06 - 12/31/07 | | <u>Less Expenses</u> <u>Reported in</u> <u>Previous Year</u> | <u>Expenses</u> <u>for Program</u> <u>Year</u> |
|-----------------------|---|----------------|--|--|
| | <u>Budget</u> | <u>Actual</u> | | |
| Personnel Costs | \$ 90,459 | 89,578 | 73,931 | 15,647 |
| Travel | 2,700 | 2,815 | 2,470 | 345 |
| Space Costs | 33,286 | 35,745 | 32,203 | 3,542 |
| Equipment Costs | 1,480 | 1,268 | 1,473 | (205) |
| Other Costs | 19,175 | 17,779 | 16,329 | 1,450 |
| Indirect Costs | 12,900 | 12,815 | 8,700 | 4,115 |
| Total CSGB | 160,000 | 160,000 | 135,106 | 24,894 |
| Youth Empowerment | -- | 10,074 | 3,403 | 6,671 |
| | <u>\$ 160,000</u> | <u>170,074</u> | <u>138,509</u> | <u>31,565</u> |

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.
Community Services Block Grant
 Contract No. CSBG 08-13CM

Schedule of Expenses Compared to Budget

Program Year Ended October 31, 2008

| <u>Cost Category</u> | <u>Grant Period</u> 10/1/07 - 12/31/08 | | <u>Less Expenses</u> <u>Reported in</u> <u>Previous Year</u> | <u>Expenses</u> <u>for Program</u> <u>Year</u> |
|-----------------------|---|--------------------|--|--|
| | <u>Budget</u> | <u>Actual</u> | | |
| Personnel Costs | \$ 76,024 | 82,003 | -- | 82,003 |
| Travel | 4,200 | 4,330 | -- | 4,330 |
| Space Costs | 33,926 | 33,697 | -- | 33,697 |
| Equipment Costs | 5,000 | 4,296 | -- | 4,296 |
| Other Costs | 30,078 | 23,685 | -- | 23,685 |
| Indirect Costs | <u>10,772</u> | <u>11,989</u> | <u>--</u> | <u>11,989</u> |
| Total CSBG | 160,000 | 160,000 | -- | 160,000 |
| Youth Empowerment | <u>--</u> | <u>16,421</u> | <u>--</u> | <u>16,421</u> |
| Total | <u>\$ 160,000</u> | <u>176,421</u> | <u>--</u> | <u>176,421</u> |

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.
Community Services Block Grant
 Contract No. CSBG 09-13CM

Schedule of Expenses Compared to Budget

Program Year Ended October 31, 2008

| <u>Cost Category</u> | <u>Grant Period 10/1/08 - 12/31/09</u> | | <u>Less Expenses Reported in Previous Year</u> | <u>Expenses for Program Year</u> |
|-----------------------|--|------------------|--|--|
| | <u>Budget</u> | <u>Actual</u> | | |
| Personnel Costs | \$ 88,050 | 1,966 | -- | 1,966 |
| Travel | 2,700 | -- | -- | -- |
| Space Costs | 36,940 | -- | -- | -- |
| Equipment Costs | 1,280 | -- | -- | -- |
| Other Costs | 18,463 | 10 | -- | 10 |
| Indirect Costs | 12,567 | -- | -- | -- |
| Total CSBG | 160,000 | 1,976 | -- | 1,976 |
| Youth Empowerment | -- | -- | -- | -- |
| Total | <u>\$ 160,000</u> | <u>1,976</u> | <u>--</u> | <u>1,976</u> |

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.
Child Care Resource and Referral Contract
Schedule of Expenses Compared to Budget
Program Year Ended October 31, 2008

| Cost Category | Grant Period 7/1/07 - 6/30/08 | | Less Expenses Reported In Previous Year | Expenses for Program Year |
|--|-------------------------------|----------------|---|---------------------------------|
| | Budget | Actual | | |
| Core Services | | | | |
| Salaries and Wages | \$ 45,136 | 42,969 | 11,982 | 30,987 |
| Fringe Benefits | 6,432 | 6,689 | 2,284 | 4,405 |
| Travel - In Area | 3,000 | 3,149 | -- | 3,149 |
| Travel - Out of Area | 2,500 | 2,633 | 240 | 2,393 |
| Office Supplies | 1,500 | 6,096 | 410 | 5,686 |
| Photocopy/Printing | 1,000 | 1,465 | 333 | 1,132 |
| Space/Rent | 600 | 625 | 225 | 400 |
| Equipment | -- | -- | 60 | (60) |
| Postage | 1,200 | 991 | 182 | 809 |
| Resource Materials | 819 | 45 | -- | 45 |
| Telephone | 1,400 | 759 | 297 | 462 |
| Insurance | 90 | 135 | -- | 135 |
| Advertising | 731 | 95 | -- | 95 |
| Staff Development/Registrations | 2,200 | 1,680 | 496 | 1,184 |
| Subscriptions/Publications | 300 | -- | -- | -- |
| Administration | 7,538 | 7,176 | 1,877 | 5,299 |
| Total Core Services | 74,446 | 74,507 | 18,386 | 56,121 |
| Provider Childnet Training | | | | |
| Consultant/Facilitator Fees | 4,000 | 2,000 | -- | 2,000 |
| Travel | 3,000 | 5,880 | 426 | 5,454 |
| Materials/Supplies | 500 | 89 | -- | 89 |
| Telephone | 500 | 34 | 23 | 11 |
| Total Childnet Provider Training | 8,000 | 8,003 | 449 | 7,554 |
| Provider Training | | | | |
| Every Child Reads | 2,000 | 1,040 | 391 | 649 |
| Welcome to Child Care | 1,000 | 8 | -- | 8 |
| Welcome to School-Age Child Care | 2,000 | 2,052 | 970 | -- |
| Conference (Other DHS Approved Training) | 3,000 | 4,153 | 565 | 3,588 |
| Total Provider Training | 8,000 | 7,253 | 1,926 | 4,245 |
| Grant Total | 90,446 | 89,763 | 20,761 | 67,920 |
| Non-Federal Match - In Kind | | | | |
| Private Donations | 15,000 | 16,000 | -- | 16,000 |
| Donated Salaries | -- | -- | -- | -- |
| Fringe Benefits | -- | -- | -- | -- |
| Resource Materials | -- | -- | 1,142 | (1,142) |
| Rent/Utilities | -- | 1,254 | 418 | 836 |
| Mileage | -- | -- | -- | -- |
| Public Funding Sources | 5,111 | 3,210 | -- | 3,210 |
| Other | -- | -- | -- | -- |
| Total Non-Federal Match | 20,111 | 20,464 | 1,560 | 18,904 |
| Business Kits | 2,400 | 2,400 | 4 | 2,396 |
| Parent Services | | | | |
| Salaries | 10,181 | 8,173 | 1,611 | 6,562 |
| Fringe | 1,425 | 1,155 | 242 | 913 |
| Travel out of Area | 200 | -- | -- | -- |
| Travel in Area | 100 | 50 | 50 | -- |
| Office Supplies | 200 | 101 | 10 | 91 |
| Printing/Newsletter | 50 | -- | -- | -- |
| Photocopy | 100 | 37 | -- | 37 |
| Postage | 250 | 64 | 28 | 36 |
| Resource Materials | 200 | -- | 90 | (90) |
| Telephone | 1,203 | 1,620 | 529 | 1,091 |
| Insurance | 90 | 18 | -- | 18 |
| Advertising | 500 | 1,431 | 280 | 1,151 |
| Dues/Fees | 167 | 135 | 45 | 90 |
| Rent | 300 | 300 | 100 | 200 |
| Administration | 1,701 | 1,365 | 229 | 1,136 |
| | 16,667 | 14,449 | 3,214 | 11,235 |
| Total | \$ 129,624 | 127,076 | 25,539 | 100,455 |

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.
Child Care Resource and Referral Contract

Schedule of Expenses Compared to Budget

Program Year Ended October 31, 2008

| Cost Category | Grant Period 7/1/08 - 6/30/09 | |
|--|-------------------------------|---------------|
| | Budget | Actual |
| Core Services | | |
| Salaries and Wages | \$ 46,674 | 13,115 |
| Fringe Benefits | 7,125 | 2,920 |
| Travel - In Area | 3,500 | 1,132 |
| Travel - Out of Area | 2,731 | 404 |
| Office Supplies | 1,500 | 1,114 |
| Photocopy/Printing | 1,500 | 521 |
| Space/Rent | 1,200 | 400 |
| Equipment | -- | -- |
| Postage | 1,200 | 383 |
| Resource Materials | 100 | -- |
| Telephone | 1,100 | 307 |
| Insurance | 90 | -- |
| Advertising | 731 | 175 |
| Staff Development/Registrations | 1,100 | 100 |
| Subscriptions/Publications | 300 | 63 |
| Training/Employee Development | -- | 20 |
| Administration | 7,795 | 2,198 |
| Total Core Services | 76,646 | 22,852 |
| Provider Childnet Education | | |
| Consultant/Facilitator Fees | 2,000 | 2,057 |
| Training Aids, Materials, and Supplies | 5,000 | 946 |
| Travel | 500 | 292 |
| Telephone | 500 | 6 |
| Total Childnet Provider Training | 8,000 | 3,301 |
| Provider Training | | |
| Every Child Reads | 1,300 | 364 |
| Welcome to Child Care | 1,000 | -- |
| Welcome to School-Age Child Care | 2,000 | -- |
| Conference (Other DHS Approved Training) | 3,500 | 1,286 |
| Total Provider Training | 7,800 | 1,650 |
| Grand Total | 92,446 | 27,803 |
| Non-Federal Match - In Kind | | |
| Private Donations | 20,000 | -- |
| Training Sites/Meeting Room | 500 | -- |
| Discounts/Free Freight | 500 | -- |
| Supply Contributions | 518 | -- |
| Public Funding Source | 5,111 | -- |
| Other | 1,251 | -- |
| Total Non-Federal Match | 27,878 | -- |
| Business Kits | 2,400 | 342 |
| Parent Services | | |
| Salaries | 10,400 | 2,971 |
| Fringe | 1,487 | 500 |
| Travel out of Area | 100 | 302 |
| Travel in Area | 100 | -- |
| Office Supplies | 200 | 268 |
| Printing/Photocopy | 50 | -- |
| Postage | 75 | -- |
| Telephone | 1,276 | 571 |
| Insurance | 90 | -- |
| Advertising | 700 | 143 |
| Dues/Fees | 161 | 60 |
| Rent | 600 | 200 |
| Training/Employee Development | -- | 248 |
| Administration | 1,428 | 479 |
| Total Parent Services | 16,667 | 5,742 |
| Total | \$ 139,391 | 33,887 |

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.
Crisis Child Care - DECAT

Schedule of Expenses Compared to Budget

Program Year Ended October 31, 2008

| Cost Category | Grant Period 7/1/08-6/30/09 | |
|---------------------------------------|-----------------------------|--------------|
| | Budget | Actual |
| Salaries | \$ 6,300 | 3,316 |
| Fringe | 882 | 503 |
| Contract Services | 1,827 | 53 |
| Telephone | 700 | 375 |
| Postage | 20 | 6 |
| Supplies | 25 | 129 |
| Photocopy | 25 | 9 |
| Space | 150 | 150 |
| Travel | 400 | 582 |
| Miscellaneous for Client and Provider | 50 | -- |
| Administrative | 623 | 296 |
| Total | \$ 11,002 | 5,419 |

| Cost Category | Grant Period 7/1/07-6/30/08 | | Less Expenses Reported in Previous Year | Expenses for Program Year |
|---------------------------------------|-----------------------------|---------------|---|---------------------------------|
| | Budget | Actual | | |
| Salaries | \$ 13,194 | 8,360 | 1,906 | 6,454 |
| Fringe | 1,230 | 809 | 175 | 634 |
| Contract Services | 5,500 | 1,364 | 34 | 1,330 |
| Telephone | 1,400 | 840 | 108 | 732 |
| Postage | 40 | 21 | -- | 21 |
| Supplies | 200 | 153 | 14 | 139 |
| Photocopy | 50 | 22 | -- | 22 |
| Advertising/Publications | 200 | 367 | -- | 367 |
| Registrations/Dues | 200 | 110 | 110 | -- |
| Space | 300 | 225 | 50 | 175 |
| Travel | 1,200 | 363 | 107 | 256 |
| Miscellaneous for Client and Provider | 500 | -- | -- | -- |
| Administrative | 976 | 794 | 100 | 694 |
| | \$ 24,990 | 13,428 | 2,604 | 10,824 |

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.
IRCCC Crisis Child Care Services Contract

Schedule of Revenue and Expenses

Program Year Ended October 31, 2008

| Cost Category | Grant Period 1/1/08-9/30/08 | | Less Expenses Reported in Previous Year | Expenses for Program Year |
|---------------------------------------|--------------------------------|--------------|---|---------------------------------|
| | Budget | Actual | | |
| Salary | \$ 3,203 | 1,058 | -- | 1,058 |
| Fringe | 217 | 89 | -- | 89 |
| Contract Services | 2,725 | 542 | -- | 542 |
| Telephone | 600 | 302 | -- | 302 |
| Postage | 50 | 25 | -- | 25 |
| Photocopy/Printing | 10 | 9 | -- | 9 |
| Insurance | 45 | -- | -- | -- |
| Registration/Dues | 250 | 250 | -- | 250 |
| Space | -- | 75 | -- | 75 |
| Travel | 500 | 309 | -- | 309 |
| Miscellaneous for Client and Provider | -- | 25 | -- | 25 |
| Administrative | -- | 161 | -- | 161 |
| Total | \$ 7,600 | 2,845 | -- | 2,845 |

| Cost Category | Grant Period 10/1/06-11/30/07 | | Less Expenses Reported in Previous Year | Expenses for Program Year |
|---------------------------------------|----------------------------------|--------------|---|---------------------------------|
| | Budget | Actual | | |
| Salary | \$ 3,203 | 3,099 | 2,982 | 117 |
| Fringe | 217 | 294 | 410 | (116) |
| Contract Services | 2,725 | 2,329 | 2,167 | 162 |
| Telephone | 500 | 445 | 267 | 178 |
| Postage | 50 | 1 | 1 | -- |
| Photocopy/Printing | 10 | 6 | 7 | (1) |
| Insurance | 45 | -- | -- | -- |
| Advertising | -- | 683 | 683 | -- |
| Registration/Dues | 250 | 30 | 30 | -- |
| Space | -- | 25 | 25 | -- |
| Travel | 500 | 378 | 275 | 103 |
| Miscellaneous for Client and Provider | -- | 390 | 390 | -- |
| Administrative | -- | 445 | 445 | -- |
| Additional Grant | 625 | -- | -- | -- |
| Total | \$ 8,125 | 8,125 | 7,682 | 443 |

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.
Decatur County Empowerment Area Grant

Schedule of Expenses Compared to Budget

Program Year Ended October 31, 2008

| <u>Cost Category</u> | <u>Grant Period 7/1/08 - 6/30/09</u> | | | |
|----------------------|--------------------------------------|---------------|--|-----------|
| | <u>Budget</u> | <u>Actual</u> | | |
| Salaries | | | | -- |
| Fringe | | | | -- |
| Total | <u>\$ 5,700</u> | | | <u>--</u> |

| <u>Cost Category</u> | <u>Grant Period 7/1/07-6/30/08</u> | | <u>Less Expenses Reported in Previous Year</u> | <u>Expenses for Program Year</u> |
|----------------------|--|---------------|--|--|
| | <u>Budget</u> | <u>Actual</u> | | |
| Salaries | \$ 12,105 | 11,529 | 2,079 | 9,450 |
| Fringe | 1,881 | 2,457 | 804 | 1,653 |
| Total | <u>\$ 13,986</u> | <u>13,986</u> | <u>2,883</u> | <u>11,103</u> |

SEE INDEPENDENT AUDITOR'S REPORT

**SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.
Decatur County Empowerment Area Grant**

Schedule of Expenses Compared to Budget

Program Year Ended October 31, 2008

| <u>Cost Category</u> | <u>Grant Period 7/1/08 - 6/30/09</u> | |
|----------------------|--------------------------------------|---------------|
| | <u>Budget</u> | <u>Actual</u> |
| Salaries | \$ 3,054 | 962 |
| Fringe | 473 | 255 |
| Indirect | 473 | 163 |
| Total | <u>\$ 4,000</u> | <u>1,380</u> |
| Non Federal In-Kind | <u>\$ 1,000</u> | <u>--</u> |

| <u>Cost Category</u> | <u>Grant Period 7/1/07-6/30/08</u> | | <u>Less Expenses Reported in Previous Year</u> | <u>Expenses for Program Year</u> |
|----------------------|--|---------------|--|--|
| | <u>Budget</u> | <u>Actual</u> | | |
| Salaries | \$7,458 | 6,542 | -- | 6,542 |
| Fringe | -- | 916 | -- | 916 |
| Total | <u>\$7,458</u> | <u>7,458</u> | <u>--</u> | <u>7,458</u> |

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.
Wayne County Empowerment Area Grant

Schedule of Expenses Compared to Budget

Program Year Ended October 31, 2008

| <u>Cost Category</u> | <u>Grant Period 7/1/08 - 6/30/09</u> | |
|----------------------|--------------------------------------|---------------|
| | <u>Budget</u> | <u>Actual</u> |
| Salaries | | 3,864 |
| Fringe | | 1,027 |
| Indirect | | 607 |
| Transportation | | 400 |
| Total | <u>\$ 12,416</u> | <u>5,898</u> |

| <u>Cost Category</u> | <u>Grant Period 7/1/07-6/30/08</u> | | <u>Less Expenses Reported in Previous Year</u> | <u>Expenses for Program Year</u> |
|----------------------|--|---------------|--|--|
| | <u>Budget</u> | <u>Actual</u> | | |
| Salaries | \$ 16,015 | 13,948 | 1,241 | 12,707 |
| Fringe | 2,484 | 2,378 | 256 | 2,122 |
| Indirect | 2,673 | 2,328 | -- | 2,328 |
| Equipment | 500 | 498 | 498 | -- |
| Transportation | 828 | 939 | 422 | 517 |
| Total | <u>\$ 22,500</u> | <u>20,091</u> | <u>2,417</u> | <u>17,674</u> |

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.
Parents as Teachers - ADLM Grant

Schedule of Expenses Compared to Budget

Program Year Ended October 31, 2008

| <u>Cost Category</u> | <u>Grant Period 7/1/08 - 6/30/09</u> | |
|----------------------|--------------------------------------|---------------|
| | <u>Budget</u> | <u>Actual</u> |
| Personnel | \$ 69,161 | 23,195 |
| Travel | 3,840 | 1,049 |
| Other | 8,179 | 2,791 |
| Total | <u>\$ 81,180</u> | <u>27,035</u> |

| <u>Cost Category</u> | <u>Grant Period 7/1/07 - 6/30/08</u> | | <u>Less Expenses Reported In Previous Year</u> | <u>Expenses for Program Year</u> |
|----------------------|--------------------------------------|---------------|--|----------------------------------|
| | <u>Budget</u> | <u>Actual</u> | | |
| Personnel | \$ 80,513 | 71,597 | 22,329 | 49,268 |
| Travel | 3,840 | 4,762 | 1,204 | 3,558 |
| Lending Library | 4,000 | 18,672 | -- | 18,672 |
| Other | 10,285 | 3,558 | 3,389 | 169 |
| Total | <u>\$ 98,638</u> | <u>98,589</u> | <u>26,922</u> | <u>71,667</u> |

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.
Wrap-Around Child Care Grant (Lucas County)

Schedule of Expenses Compared to Budget

Program Year Ended October 31, 2008

| <u>Cost Category</u> | <u>Grant Period 9/1/08 - 8/31/09</u> | |
|----------------------|--------------------------------------|---------------|
| | <u>Budget</u> | <u>Actual</u> |
| Salaries | \$ -- | 5,495 |
| Fringe Benefits | -- | 1,144 |
| Indirect | -- | 854 |
| Transportation | -- | -- |
| Supplies | -- | -- |
| Total | \$ -- | 7,493 |

| <u>Cost Category</u> | <u>Grant Period 9/1/07 - 8/31/08</u> | | <u>Less Expenses Reported In Previous Year</u> | <u>Expenses for Program Year</u> |
|----------------------|--|---------------|--|--|
| | <u>Budget</u> | <u>Actual</u> | | |
| Salaries | \$ 37,659 | 37,128 | 4,393 | 32,735 |
| Fringe Benefits | 5,498 | 6,025 | 929 | 5,096 |
| Indirect | 4,800 | 4,800 | 576 | 4,224 |
| Transportation | -- | -- | -- | -- |
| Supplies | 43 | 47 | -- | 47 |
| Total | \$ 48,000 | 48,000 | 5,898 | 42,102 |

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.
Wrap-Around Child Care Grant (Clarke County)

Schedule of Expenses Compared to Budget

Program Year Ended October 31, 2008

| <u>Cost Category</u> | <u>Grant Period 9/1/08 - 8/31/09</u> | | | |
|----------------------|--------------------------------------|---------------|--|--|
| | <u>Budget</u> | <u>Actual</u> | | |
| Salaries and Fringe | \$ -- | 237 | | |
| Contracted Services | -- | 3,113 | | |
| Transportation | -- | -- | | |
| Supplies | -- | -- | | |
| Administrative | -- | 30 | | |
| Total | \$ -- | 3,380 | | |

| <u>Cost Category</u> | <u>Grant Period 9/1/07 - 8/31/08</u> | | <u>Less Expenses Reported In Previous Year</u> | <u>Expenses for Program Year</u> |
|----------------------|--|---------------|--|--|
| | <u>Budget</u> | <u>Actual</u> | | |
| Salaries and Fringe | \$ 1,084 | 1,327 | 44 | 1,283 |
| Contracted Services | 44,356 | 44,441 | 3,266 | 41,175 |
| Transportation | 358 | -- | -- | -- |
| Supplies | -- | -- | -- | -- |
| Administrative | 1,242 | 1,272 | 6 | 1,266 |
| | \$ 47,040 | 47,040 | 3,316 | 43,724 |

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.
Wrap-Around Child Care Grant (Decatur County)

Schedule of Expenses Compared to Budget

Program Year Ended October 31, 2008

| <u>Cost Category</u> | <u>Grant Period 9/1/08 - 8/31/09</u> | |
|----------------------|--------------------------------------|---------------|
| | <u>Budget</u> | <u>Actual</u> |
| Salaries | \$ -- | 4,101 |
| Indirect | -- | 632 |
| Fringe Benefits | -- | 820 |
| Supplies | -- | -- |
| Nutrition | -- | -- |
| Transportation | -- | -- |
| Total | \$ -- | 5,553 |

| <u>Cost Category</u> | <u>Grant Period 9/1/07 - 8/31/08</u> | | <u>Less Expenses Reported In Previous Year</u> | <u>Expenses for Program Year</u> |
|----------------------|--------------------------------------|---------------|--|----------------------------------|
| | <u>Budget</u> | <u>Actual</u> | | |
| Salaries | \$ 21,028 | 22,228 | 1,623 | 20,605 |
| Indirect | 3,000 | 3,000 | 185 | 2,815 |
| Fringe Benefits | 3,049 | 3,648 | 318 | 3,330 |
| Supplies | 2,805 | 1,084 | -- | 1,084 |
| Nutrition | 118 | 40 | -- | 40 |
| Transportation | -- | -- | -- | -- |
| | \$ 30,000 | 30,000 | 2,126 | 27,874 |

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.
Child and Adult Care Food Program
 Contract No. 27-8012

Schedule of Expenses Compared to Budget

Program Year Ended October 31, 2008

| Cost Category | Grant Period 10/1/07 - 9/30/08 | | Less Expenses Reported in Previous Year | Expenses for Program Year |
|-------------------------------|-----------------------------------|----------------|---|---------------------------------|
| | Budget | Actual | | |
| Home Provider Reimbursement | \$ N/A | 141,363 | 10,513 | 130,850 |
| Salaries and Benefits | 33,300 | 25,737 | 1,715 | 24,022 |
| Travel/Transportation | 1,216 | 2,102 | 138 | 1,964 |
| Conferences | 2,383 | -- | -- | -- |
| Equipment | 2,500 | -- | -- | -- |
| Office Supplies | 1,500 | 957 | -- | 957 |
| Photocopy/Printing | 2,707 | 1,346 | 19 | 1,327 |
| Postage | 2,100 | 1,306 | 67 | 1,239 |
| Nutrition Education Materials | 1,125 | 263 | -- | 263 |
| Telephone | 2,100 | 715 | 127 | 588 |
| Provider Workshops | 550 | 70 | -- | 70 |
| Staff Training | -- | 60 | 100 | (40) |
| Rent/Space | 1,200 | 1,400 | -- | 1,400 |
| Dues/Fees | 70 | 65 | -- | 65 |
| Advertising | 254 | -- | -- | -- |
| Subscriptions/Publications | 127 | -- | -- | -- |
| Contracted Services | 800 | -- | -- | -- |
| Other | 115 | 117 | -- | 117 |
| Indirect | 5,561 | 3,765 | 136 | 3,629 |
| Total | \$ 57,608 | 179,266 | 12,815 | 166,451 |

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.
Child and Adult Care Food Program
 Contract No. 27-8012

Schedule of Expenses Compared to Budget

Program Year Ended October 31, 2008

| <u>Cost Category</u> | <u>Grant Period 10/1/08 - 9/30/09</u> | |
|-------------------------------|---------------------------------------|---------------|
| | <u>Budget</u> | <u>Actual</u> |
| Home Provider Reimbursement | \$ N/A | 11,005 |
| Salaries and Benefits | 33,300 | 2,220 |
| Travel/Transportation | 2,201 | 117 |
| Conferences | 1,398 | -- |
| Equipment | 2,500 | -- |
| Office Supplies | 1,500 | 36 |
| Photocopy/Printing | 2,707 | 23 |
| Postage | 2,100 | 69 |
| Nutrition Education Materials | 1,125 | 137 |
| Telephone | 2,100 | 53 |
| Provider Workshops | 550 | 61 |
| Rent/Space | 1,200 | 200 |
| Dues/Fees | 70 | -- |
| Advertising | 254 | -- |
| Subscriptions/Publications | 127 | -- |
| Contracted Services | 800 | -- |
| Other | 115 | -- |
| Indirect | 5,561 | 246 |
| Total | <u>\$ 57,608</u> | <u>14,167</u> |

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.
Low Income Home Energy Assistance Program
 Contract No. LIHEAP 08-13-M

Schedule of Expenses Compared to Budget

Program Year Ended October 31, 2008

| <u>Cost Category</u> | <u>Grant Period 10/1/07 - 9/30/08</u> | | <u>Less Expenses Reported in Previous Year</u> | <u>Expenses for Program Year</u> |
|----------------------|---|------------------|--|--|
| | <u>Budget</u> | <u>Actual</u> | | |
| Assistance | | | | |
| Regular | \$ 802,867 | 797,381 | -- | 797,381 |
| ECIP | 53,131 | 41,827 | -- | 41,827 |
| Client Services A&R | 19,974 | 19,974 | 313 | 19,661 |
| DARP | 10,800 | 3,400 | 400 | 3,000 |
| Summer Delivery Fuel | 243,657 | 243,657 | -- | 243,657 |
| Administration Costs | <u>72,406</u> | <u>72,406</u> | <u>6,206</u> | <u>66,200</u> |
| Total | <u>\$ 1,202,835</u> | <u>1,178,645</u> | <u>6,919</u> | <u>1,171,726</u> |

SEE INDEPENDENT AUDITOR'S REPORT.

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.
Low Income Home Energy Assistance Program
 Contract No. LIHEAP 09-13-M

Schedule of Expenses Compared to Budget

Program Year Ended October 31, 2008

| <u>Cost Category</u> | <u>Grant Period 10/1/08 - 9/30/09</u> | |
|----------------------|---------------------------------------|---------------|
| | <u>Budget</u> | <u>Actual</u> |
| Assistance | | |
| Regular | \$ 1,173,001 | -- |
| ECIP | 64,663 | -- |
| Client Services A&R | 17,460 | 933 |
| DARP | -- | -- |
| Administration Costs | <u>72,424</u> | <u>11,218</u> |
| Total | <u>\$ 1,327,548</u> | <u>12,151</u> |

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.
DOE Weatherization Assistance Program
 Contract No. DOE-07-13M

Schedule of Expenses Compared to Budget

Program Year Ended October 31, 2008

| <u>Cost Category</u> | Grant Period 4/1/07 - 3/31/08 | | <u>Less Expenses Reported in Previous Year</u> | <u>Expenses for Program Year</u> |
|----------------------|----------------------------------|--------------------|--|--|
| | <u>Budget</u> | <u>Actual</u> | | |
| Administration | \$ 15,802 | 15,802 | 10,763 | 5,039 |
| Health and Safety | 17,321 | 13,742 | 9,344 | 4,398 |
| Support | 22,453 | 19,005 | 14,043 | 4,962 |
| Labor | 23,416 | 29,470 | 19,979 | 9,491 |
| Materials | 23,416 | 24,389 | 15,607 | 8,782 |
| Total | <u>\$ 102,408</u> | <u>102,408</u> | <u>69,736</u> | <u>32,672</u> |

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.
DOE Weatherization Assistance Program
 Contract No. DOE-08-13M

Schedule of Expenses Compared to Budget

Program Year Ended October 31, 2008

| <u>Cost Category</u> | <u>Grant Period 4/1/08 - 3/31/09</u> | |
|----------------------|--------------------------------------|---------------|
| | <u>Budget</u> | <u>Actual</u> |
| Administration | \$ 16,035 | 9,475 |
| Health and Safety | 18,243 | 10,282 |
| Support | 23,649 | 14,601 |
| Labor | 24,662 | 15,314 |
| Materials | 24,662 | 13,701 |
| Total | <u>\$ 107,251</u> | <u>63,373</u> |

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.
HEAP Weatherization Assistance Program
 Contract No. HEAP 07-13M

Schedule of Expenses Compared to Budget

Program Year Ended October 31, 2008

| <u>Cost Category</u> | <u>Grant Period 4/1/07 - 12/31/07</u> | | <u>Less Expenses Reported in Previous Year</u> | <u>Expenses for Program Year</u> |
|----------------------|---|---------------|--|--|
| | <u>Budget</u> | <u>Actual</u> | | |
| Administration | \$ 6,411 | 115 | 60 | 55 |
| Health and Safety | 21,063 | 5,994 | 2,744 | 3,250 |
| Support | 27,303 | 20,986 | 15,154 | 5,832 |
| Labor | 28,474 | 1,347 | 892 | 455 |
| Materials | 28,474 | 1,557 | 820 | 737 |
| Equipment/Training | 23,798 | -- | -- | -- |
| Total | <u>\$ 135,523</u> | <u>29,999</u> | <u>19,670</u> | <u>10,329</u> |

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.
HEAP Weatherization Assistance Program
Contract No. HEAP 08-13M

Schedule of Expenses Compared to Budget

Program Year Ended October 31, 2008

| <u>Cost Category</u> | <u>Grant Period 1/1/08 - 12/31/08</u> | |
|----------------------|---------------------------------------|---------------|
| | <u>Budget</u> | <u>Actual</u> |
| Administration | \$ 8,086 | 2,357 |
| Health and Safety | 27,416 | 15,912 |
| Support | 35,539 | 31,393 |
| Labor | 37,062 | 12,375 |
| Materials | 37,062 | 9,879 |
| Equipment/Training | 30,000 | -- |
| Total | <u>\$ 175,165</u> | <u>71,916</u> |

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.
MEC Weatherization Assistance Program
 Contract No. MEC-07-13M

Schedule of Expenses Compared to Budget

Program Year Ended October 31, 2008

| <u>Cost Category</u> | <u>Grant Period</u> <u>1/1/07 - 12/31/07</u> | | <u>Less Expenses</u> <u>Reported in</u> <u>Previous Year</u> | <u>Expenses</u> <u>for Program</u> <u>Year</u> |
|----------------------|---|---------------|--|--|
| | <u>Budget</u> | <u>Actual</u> | | |
| Administration | \$ 134 | -- | -- | -- |
| Support | 267 | -- | -- | -- |
| Labor | 1,135 | -- | -- | -- |
| Materials | 1,135 | -- | -- | -- |
| Total | <u>\$ 2,671</u> | <u>--</u> | <u>--</u> | <u>--</u> |

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.
MEC Weatherization Assistance Program
Contract No. MEC-08-13M

Schedule of Expenses Compared to Budget

Program Year Ended October 31, 2008

| <u>Cost Category</u> | <u>Grant Period 1/1/08 - 12/31/08</u> | |
|----------------------|---------------------------------------|---------------|
| | <u>Budget</u> | <u>Actual</u> |
| Administration | \$ 134 | 134 |
| Health and Safety | -- | 600 |
| Support | 267 | -- |
| Labor | 1,135 | 876 |
| Materials | 1,135 | 1,061 |
| Total | <u>\$ 2,671</u> | <u>2,671</u> |

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.
Weatherization Assistance
 Contract No. IPL 07-13M

Schedule of Expenses Compared to Budget

Program Year Ended October 31, 2008

| <u>Cost Category</u> | <u>Grant Period 1/1/07 - 12/31/07</u> | | <u>Less Expenses Reported in Previous Year</u> | <u>Expenses for Program Year</u> |
|----------------------|---|---------------|--|--|
| | <u>Budget</u> | <u>Actual</u> | | |
| Administration | \$ 7,613 | 2,330 | 1,264 | 1,066 |
| Support | 15,226 | 4,519 | 3,230 | 1,289 |
| Labor | 64,709 | 16,327 | 12,422 | 3,905 |
| Materials | 64,709 | 14,839 | 10,145 | 4,694 |
| Total | <u>\$ 152,257</u> | <u>38,015</u> | <u>27,061</u> | <u>10,954</u> |

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.
Weatherization Assistance
Contract No. IPL-08-13M

Schedule of Expenses Compared to Budget

Program Year Ended October 31, 2008

| <u>Cost Category</u> | <u>Grant Period 1/1/08 - 12/31/08</u> | |
|----------------------|---------------------------------------|---------------|
| | <u>Budget</u> | <u>Actual</u> |
| Administration | \$ 4,113 | 2,784 |
| Health and Safety | -- | 4,261 |
| Support | 8,226 | 4,481 |
| Labor | 34,959 | 17,781 |
| Materials | <u>34,959</u> | <u>20,077</u> |
| Total | <u>\$ 82,257</u> | <u>49,384</u> |

SEE INDEPENDENT AUDITOR'S REPORT.

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.
Emergency Food and Shelter Program

Schedule of Expenses Compared to Budget

Program Year Ended October 31, 2008

| <u>Cost Category</u> | <u>Grant Period 11/1/07 - 10/31/08</u> | |
|----------------------|--|---------------|
| | <u>Budget</u> | <u>Actual</u> |
| Decatur County | | |
| Food | \$ -- | 118 |
| Rent/Mortgage | -- | 1,000 |
| Energy Assistance | -- | 1,847 |
| Administration | -- | 61 |
| Total | <u>\$ 3,026</u> | <u>3,026</u> |
| Clarke County | | |
| Rent/Mortgage | \$ -- | 745 |
| Energy Assistance | -- | 1,572 |
| Administration | -- | 47 |
| Total | <u>\$ 2,364</u> | <u>2,364</u> |
| Lucas County | | |
| Rent/Mortgage | \$ -- | 250 |
| Energy Assistance | -- | 2,668 |
| Administration | -- | 60 |
| Total | <u>\$ 2,978</u> | <u>2,978</u> |
| Monroe County | | |
| Rent/Mortgage | \$ -- | 400 |
| Energy Assistance | -- | 1,802 |
| Administration | -- | 44 |
| Total | <u>\$ 2,246</u> | <u>2,246</u> |
| Wayne County | | |
| Rent/Mortgage | \$ -- | 400 |
| Energy Assistance | -- | 1,060 |
| Administration | -- | 40 |
| Total | <u>\$ 1,500</u> | <u>1,500</u> |

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.
Child Development Grant
 Contract No. SC-08-3490-102 (Monroe)

Schedule of Expenses Compared to Budget

Program Year Ended October 31, 2008

| <u>Cost Category</u> | <u>Grant Period 7/1/07 - 6/30/08</u> | | <u>Less Expenses Reported in Previous Year</u> | <u>Expenses for Program Year</u> |
|----------------------|--|--------------------------|--|--|
| | <u>Budget</u> | <u>Actual</u> | | |
| Salaries | \$ 49,005 | 48,848 | 16,094 | 32,754 |
| Fringe Benefits | 3,803 | 4,740 | 3,754 | 986 |
| Administration | 4,092 | 4,092 | 2,302 | 1,790 |
| Transportation | 180 | -- | -- | -- |
| Staff Physicals | 120 | -- | -- | -- |
| Supplies | 200 | 227 | -- | 227 |
| Rent | 797 | 648 | 247 | 401 |
| Insurance | 108 | -- | -- | -- |
| Parent Fund | 250 | -- | -- | -- |
| Total | <u>\$ 58,555</u> | <u>58,555</u> | <u>22,397</u> | <u>36,158</u> |
| Grantee's Share | <u>\$ 13,249</u> | <u>13,519</u> | <u>1,795</u> | <u>11,724</u> |

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.
Child Development Grant
 Contract No. SC-09-3490-102 (Monroe)

Schedule of Expenses Compared to Budget

Program Year Ended October 31, 2008

| <u>Cost Category</u> | <u>Grant Period 7/1/08 - 6/30/09</u> | |
|----------------------|--------------------------------------|---------------|
| | <u>Budget</u> | <u>Actual</u> |
| Salaries | \$ 44,196 | 12,084 |
| Fringe Benefits | 6,850 | 2,510 |
| Administration | 5,856 | 1,452 |
| Transportation | 220 | 60 |
| Staff Physicals | 120 | 20 |
| Supplies | 208 | -- |
| Rent | 747 | 247 |
| Insurance | 108 | -- |
| Parent Fund | 250 | -- |
| Total | \$ 58,555 | 16,373 |
| | | |
| Grantee's Share | <u>\$ 14,639</u> | <u>1,407</u> |

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.
Child Development Grant
 Contract No. SC-08-3489-103 (Wayne)

Schedule of Expenses Compared to Budget

Program Year Ended October 31, 2008

| <u>Cost Category</u> | <u>Grant Period 7/1/07 - 6/30/08</u> | | <u>Less Expenses Reported in Previous Year</u> | <u>Expenses for Program Year</u> |
|----------------------|--|-------------------|--|--|
| | <u>Budget</u> | <u>Actual</u> | | |
| Salaries | \$ 52,437 | 51,337 | 10,650 | 40,687 |
| Fringe Benefits | 4,070 | 6,007 | 2,034 | 3,973 |
| Administration | 4,378 | 4,378 | 1,560 | 2,818 |
| Transportation | 1,404 | 1,355 | 750 | 605 |
| Staff Physicals | 180 | -- | -- | -- |
| Supplies | 250 | -- | -- | -- |
| Utility Cost | 422 | 422 | 248 | 174 |
| Insurance | 108 | -- | -- | -- |
| Parent Fund | 250 | -- | -- | -- |
| Total | <u>\$ 63,499</u> | <u>63,499</u> | <u>15,242</u> | <u>48,257</u> |
| Grantee's Share | <u>\$ 14,249</u> | <u>15,116</u> | <u>1,387</u> | <u>13,729</u> |

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.
Child Development Grant
 Contract No. SC-09-3489-103 (Wayne)

Schedule of Expenses Compared to Budget

Program Year Ended October 31, 2008

| <u>Cost Category</u> | <u>Grant Period 7/1/08 - 6/30/09</u> | |
|----------------------|--------------------------------------|---------------|
| | <u>Budget</u> | <u>Actual</u> |
| Salaries | \$ 47,639 | 14,927 |
| Fringe Benefits | 7,384 | 2,016 |
| Administration | 6,350 | 1,720 |
| Transportation | 1,020 | 255 |
| Staff Physicals | 120 | 85 |
| Supplies | 205 | -- |
| Utility Cost | 422 | 247 |
| Insurance | 108 | -- |
| Parent Fund | 250 | 65 |
| Total | \$ 63,498 | 19,315 |
| | | |
| Grantee's Share | <u>\$ 15,874</u> | <u>2,927</u> |

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.
Family Development and Self-Sufficiency
 Contract No. FaDDS-08-13-FM

Schedule of Expenses Compared to Budget

Program Year Ended October 31, 2008

| Cost Category | Grant Period 7/1/07 - 9/30/08 | | Less Expenses Reported in Previous Year | Expenses for Program Year |
|------------------------------------|----------------------------------|----------------|---|---------------------------------|
| | Budget | Actual | | |
| Administration | \$ 14,765 | 15,057 | 3,878 | 11,179 |
| Salaries | 88,410 | 90,164 | 26,398 | 63,766 |
| Fringe Benefits | 22,570 | 20,661 | 5,739 | 14,922 |
| Travel | 8,500 | 8,503 | 2,640 | 5,863 |
| Space/Utilities | 5,500 | 5,475 | 1,842 | 3,633 |
| Equipment | -- | -- | -- | -- |
| Consultants | 8,050 | 8,055 | 173 | 7,882 |
| Telephone | 4,200 | 4,183 | 1,482 | 2,701 |
| Postage | 400 | 359 | 97 | 262 |
| Publications/Dues | 900 | 1,779 | 923 | 856 |
| Supplies/Printing | 8,200 | 8,181 | 689 | 7,492 |
| Other | 1,400 | 488 | 40 | 448 |
| Third Party Payments | 1,100 | 1,090 | -- | 1,090 |
| | <u>163,995</u> | <u>163,995</u> | <u>43,901</u> | <u>120,094</u> |
| Local Funds - Third-Party Payments | 500 | -- | -- | -- |
| Total | <u>\$ 164,495</u> | <u>163,995</u> | <u>43,901</u> | <u>120,094</u> |

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.
Family Development and Self-Sufficiency
 Contract No. FaDDS-09-13-FM

Schedule of Expenses Compared to Budget

Program Year Ended October 31, 2008

| <u>Cost Category</u> | <u>Grant Period 7/1/08 - 6/30/09</u> | |
|----------------------|--------------------------------------|---------------|
| | <u>Budget</u> | <u>Actual</u> |
| Administration | \$ 13,446 | 1,622 |
| Salaries | 80,517 | 10,743 |
| Fringe Benefits | 21,685 | 4,512 |
| Travel | 14,436 | 4,462 |
| Space/Utilities | 6,000 | 2,042 |
| Equipment | -- | -- |
| Consultants | 5,760 | 2,168 |
| Telephone | 5,760 | 1,367 |
| Postage | 940 | 129 |
| Publications/Dues | 575 | 736 |
| Supplies/Printing | 2,464 | 118 |
| Other | 2,700 | 147 |
| Third Party Payments | -- | -- |
| | <u>154,283</u> | <u>28,045</u> |
| Local Funds - Other | 500 | -- |
| | <u>154,783</u> | <u>28,045</u> |
| Total | <u>\$ 154,783</u> | <u>28,045</u> |

SEE INDEPENDENT AUDITOR'S REPORT

**SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.
ADLM Empowerment Childcare Consultant**

Schedule of Expenses Compared to Budget

Program Year Ended October 31, 2008

| <u>Cost Category</u> | <u>Grant Period 7/1/07 - 6/30/08</u> | | <u>Less Expenses Reported in Previous Year</u> | <u>Expenses for Program Year</u> |
|----------------------|--|---------------|--|--|
| | <u>Budget</u> | <u>Actual</u> | | |
| Personnel | \$ 16,712 | 14,314 | 2,323 | 11,991 |
| Travel | 2,400 | 1,602 | 603 | 999 |
| Other | 2,264 | 5,460 | 1,544 | 3,916 |
| Total | <u>\$ 21,376</u> | <u>21,376</u> | <u>4,470</u> | <u>16,906</u> |

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.
ADLM Empowerment Childcare Consultant

Schedule of Expenses Compared to Budget

Program Year Ended October 31, 2008

| <u>Cost Category</u> | <u>Grant Period 7/1/08 - 6/30/09</u> | |
|----------------------|--------------------------------------|---------------|
| | <u>Budget</u> | <u>Actual</u> |
| Personnel | \$ 15,122 | 4,892 |
| Travel | 1,400 | 268 |
| Other | 4,363 | 1,373 |
| Total | <u>\$ 20,885</u> | <u>6,533</u> |

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.
PAT Child Care Educator - ADLM Grant

Schedule of Expenses Compared to Budget

Program Year Ended October 31, 2008

| <u>Cost Category</u> | <u>Grant Period 7/1/07 - 6/30/08</u> | |
|----------------------|--------------------------------------|---------------|
| | <u>Budget</u> | <u>Actual</u> |
| Personnel | \$ 29,973 | 10,360 |
| Travel | 3,000 | 838 |
| Other | 6,676 | 1,167 |
| Total | <u>\$ 39,649</u> | <u>12,365</u> |

| <u>Cost Category</u> | <u>Grant Period 7/1/08 - 6/30/09</u> | | <u>Less Expenses Reported In Previous Year</u> | <u>Expenses for Program Year</u> |
|----------------------|--|---------------|--|--|
| | <u>Budget</u> | <u>Actual</u> | | |
| Personnel | \$ 34,964 | 26,961 | 5,272 | 21,689 |
| Travel | 1,920 | 2,306 | 136 | 2,170 |
| Other | 8,292 | 15,906 | 5,013 | 10,893 |
| Lending Library | 3,000 | 3,003 | -- | 3,003 |
| Total | <u>\$ 48,176</u> | <u>48,176</u> | <u>10,421</u> | <u>37,755</u> |

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.

Schedule of Expenses Compared to Budget

Program Year Ended October 31, 2008

Clarke HS Collaboration

| Cost Category | Grant Period 7/1/08 - 6/30/09 | |
|-----------------------------------|-------------------------------|--------------|
| | Budget | Actual |
| Salaries | \$ -- | 2 |
| Fringe Benefits | -- | 32 |
| Indirect | -- | -- |
| Classroom Supplies | -- | 845 |
| Repairs and Maintenance | -- | 95 |
| Contracted Services | -- | 333 |
| Utilities | -- | 236 |
| Training and Employee Development | -- | 195 |
| Parent Activities | -- | 13 |
| Office Supplies | -- | 428 |
| Total | <u>\$ --</u> | <u>2,179</u> |
| Grantee's Share | <u>\$ --</u> | <u>--</u> |

Decatur HS Collaboration

| Cost Category | Grant Period 7/1/08 - 6/30/09 | |
|---------------------|-------------------------------|--------------|
| | Budget | Actual |
| Contracted Services | \$ -- | 960 |
| Travel In-Area | -- | 50 |
| Total | <u>\$ --</u> | <u>1,010</u> |
| Grantee's Share | <u>\$ --</u> | <u>--</u> |

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.
Clarke HS Collaboration

Schedule of Expenses Compared to Budget

Program Year Ended October 31, 2008

| <u>Cost Category</u> | <u>Grant Period 7/1/07 - 6/30/08</u> | | <u>Less Expenses Reported in Previous Year</u> | <u>Expenses for Program Year</u> |
|----------------------|--------------------------------------|---------------|--|--|
| | <u>Budget</u> | <u>Actual</u> | | |
| Salaries | \$ 33,568 | 44,219 | 2,181 | 42,038 |
| Fringe Benefits | 5,210 | 6,891 | 286 | 6,605 |
| Administrative | 5,606 | 6,969 | 240 | 6,729 |
| Total | \$ 44,384 | 58,079 | 2,707 | 55,372 |
| Grantee's Share | \$ 11,096 | -- | -- | -- |

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.
Housing Preservation Grant

Schedule of Expenses Compared to Budget

Program Year Ended October 31, 2008

| Cost Category | Grant Period 10/1/07-10/31/09 | | Less Expenses Reported in Previous Year | Expenses for Program Year |
|---------------------------|-------------------------------|--------------|---|---------------------------------|
| | Budget | Actual | | |
| Labor/Materials | | | | |
| HPG Funds | \$ 48,517 | 1,826 | -- | 1,826 |
| Administration | | | | |
| Personnel | 5,250 | 472 | -- | 472 |
| Fringe | 1,312 | 65 | -- | 65 |
| Travel | 350 | -- | -- | -- |
| Indirect | 1,095 | 76 | -- | 76 |
| Supplies | 204 | -- | -- | -- |
| Telephone | 100 | 7 | -- | 7 |
| Printing/Pictures/Postage | 250 | 7 | -- | 7 |
| Total | <u>\$ 57,078</u> | <u>2,453</u> | <u>--</u> | <u>2,453</u> |

| Cost Category | Grant Period 10/1/06-9/30/08 | | Less Expenses Reported in Previous Year | Expenses for Program Year |
|---------------------------|------------------------------|---------------|---|---------------------------------|
| | Budget | Actual | | |
| Labor/Materials | | | | |
| HPG Funds | \$ 59,784 | 59,784 | 14,917 | 44,867 |
| Administration | | | | |
| Personnel | 7,500 | 7,601 | 3,089 | 4,512 |
| Fringe | 1,050 | 1,051 | -- | 1,051 |
| Travel | 300 | 356 | 140 | 216 |
| Indirect | 1,316 | 1,255 | 37 | 1,218 |
| Supplies | 234 | 87 | 23 | 64 |
| Telephone | 75 | 42 | 16 | 26 |
| Printing/Pictures/Postage | 75 | 158 | 79 | 79 |
| Total | <u>\$ 70,334</u> | <u>70,334</u> | <u>18,301</u> | <u>52,033</u> |

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.
Wayne County Empowerment - Home Consultant

Schedule of Expenses Compared to Budget

Program Year Ended October 31, 2008

| <u>Cost Category</u> | <u>Grant Period 7/1/08 - 6/30/09</u> | |
|------------------------------|--------------------------------------|---------------|
| | <u>Budget</u> | <u>Actual</u> |
| Salaries | \$ 3,700 | 241 |
| Fringe | 555 | 36 |
| Travel | 450 | -- |
| Provider Supplies | 700 | -- |
| Office Supplies and Printing | 100 | -- |
| Postage | 100 | -- |
| Copies | 100 | -- |
| Administration | 220 | 11 |
| Total | <u>\$ 5,925</u> | <u>288</u> |

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.

Revenue and Expenses of Local Programs

Program Year Ended October 31, 2008

| | <u>Total</u> | <u>Volunteer Services</u> | <u>Volunteer Program</u> | <u>Food Pantry</u> |
|---|-------------------|-------------------------------|------------------------------|------------------------|
| Revenue | | | | |
| Funding | \$ 146,952 | 5,953 | 250 | -- |
| Investment Income | (24,414) | -- | -- | -- |
| Donations | 35,236 | -- | -- | 2,839 |
| Other | 49,526 | -- | -- | -- |
| Total Revenue | <u>207,300</u> | <u>5,953</u> | <u>250</u> | <u>2,839</u> |
| Expenses | | | | |
| Program/Assistance | 98,385 | -- | -- | 2,385 |
| Supplies | 67,440 | -- | -- | -- |
| Dues | 2,994 | -- | -- | -- |
| Salaries and Fringe | 39,804 | 5,849 | -- | -- |
| Equipment | 696 | -- | -- | -- |
| Other | 57,362 | 104 | 500 | 10 |
| Total Expenses | <u>266,681</u> | <u>5,953</u> | <u>500</u> | <u>2,395</u> |
| Excess (Deficit) of Revenue over Expenses | (59,381) | -- | (250) | 444 |
| Net Assets - Beginning of Year | <u>679,768</u> | <u>--</u> | <u>2,877</u> | <u>4,217</u> |
| Net Assets - End of Year | <u>\$ 620,387</u> | <u>--</u> | <u>2,627</u> | <u>4,661</u> |

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.

Revenue and Expenses of Local Programs

Program Year Ended October 31, 2008

| <u>Project Assistance</u> | <u>Head Start Empowerment</u> | <u>Head Start Local</u> | <u>LIHEAP Local</u> | <u>Emergency Family Loan Fund</u> | <u>Weatherization Support</u> | <u>Unrestricted General Fund</u> |
|---------------------------|-------------------------------|-------------------------|---------------------|-----------------------------------|-------------------------------|----------------------------------|
| -- | 140,749 | -- | -- | -- | -- | -- |
| -- | -- | -- | 248 | 8 | -- | (24,670) |
| 29,621 | -- | 2,491 | -- | -- | -- | 285 |
| -- | 11,413 | 1,875 | 950 | -- | -- | 35,288 |
| <u>29,621</u> | <u>152,162</u> | <u>4,366</u> | <u>1,198</u> | <u>8</u> | <u>--</u> | <u>10,903</u> |
| 32,932 | -- | 16,048 | -- | -- | 46,975 | 45 |
| -- | 65,930 | 257 | -- | -- | -- | 1,253 |
| -- | -- | -- | -- | -- | -- | 2,994 |
| -- | 31,921 | -- | -- | -- | -- | 2,034 |
| -- | 696 | -- | -- | -- | -- | -- |
| -- | 45,311 | 4,126 | 4,441 | 500 | -- | 2,370 |
| <u>32,932</u> | <u>143,858</u> | <u>20,431</u> | <u>4,441</u> | <u>500</u> | <u>46,975</u> | <u>8,696</u> |
| (3,311) | 8,304 | (16,065) | (3,243) | (492) | (46,975) | 2,207 |
| <u>17,222</u> | <u>(2,623)</u> | <u>62,831</u> | <u>8,355</u> | <u>777</u> | <u>126,283</u> | <u>459,829</u> |
| <u>13,911</u> | <u>5,681</u> | <u>46,766</u> | <u>5,112</u> | <u>285</u> | <u>79,308</u> | <u>462,036</u> |

SEE INDEPENDENT AUDITOR'S REPORT