

COMMUNITY ACTION AGENCY OF SIOUXLAND

INDEPENDENT AUDITORS' REPORTS
FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SEPTEMBER 30, 2008

C O N T E N T S

	<u>Page</u>
Board of Directors and Management	1
Independent Auditors' Report	2 - 3
Statement of Financial Position	4 - 5
Statement of Activities	6 - 7
Statement of Functional Expenses	8
Statement of Cash Flows	9
Notes to Financial Statements	10 - 21
Supplementary Information:	
Schedule of Financial Position	22 - 27
Schedule of Activities	28 - 35
Schedule of Expenditures of Federal Awards	36 - 37
Note to Schedule of Expenditures of Federal Awards	38
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	39 - 40
Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance In Accordance with OMB Circular A-133	41 - 42
Schedule of Findings and Questioned Costs	43 - 45
Non-GAAP Supplementary Information	46 - 62

COMMUNITY ACTION AGENCY OF SIOUXLAND

OFFICERS

Chris Jensen
Richard Patterson
Mary Alice Shores
Harlan Salvatori

Chairperson
Vice-Chairperson
Secretary
Treasurer

BOARD MEMBERS

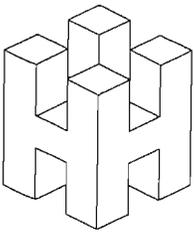
<u>Area</u>	<u>Representing Private</u>	<u>Representing Government</u>	<u>Representing Low-Income</u>
Northeast Rural		Mark Monson	Shelly Sorensen
Southwest Rural		Bob Knowler	Richard Patterson
Westside			Mary Alice Shores
Mid-City			Susan Barta
No. Morningside			Dan Jensen
Sioux City			
At-Large			Tina Young
Head Start			Tito Parker
Community			
Development		Bob Padmore	
Employment Early			
Childhood		Salley Hartley	
Welfare		Chris Jensen	
Health		Fran Sadden	
Education		Tom Cooper	
Business	Duane Benson		
Native			
American	Vacant		
Black	Lori Pierson		
Religion	Father Marvin Boes		
Labor	Harlan Salvatori		
Hispanic	Norma DeLaO		
Legal Counsel	Sharese Manker		

MANAGEMENT

Jean Logan
Mary Bertram
Vicky Hollingshead
Scot Orban
Caroline Gomez
Sandy Kluver
Sheila Cronin
Judy Dickinson
LaRae Lyons
Craig Franzen
Cindy Thomas
Tammy Herbert

Executive Director
Development Director
Fiscal Officer
Human Resource Director
Executive Secretary
Payroll Clerk
Accounting Specialist
Accounting Clerk, Computer Specialist
Community Services Director
Assistant Community Services Director
Director, Senior Employment Program
Director, Child and Adult Care Food
Program
Director, Early Childhood Programs
Director, Housing/Weatherization

Joan O'Connor
Dennis Krause



HENJES, CONNER &
WILLIAMS, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

800 FRANCES BUILDING
505 FIFTH STREET
P.O. BOX 1528
SIOUX CITY, IOWA 51102

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Community Action Agency of Siouxland
Sioux City, Iowa

We have audited the accompanying statement of financial position of COMMUNITY ACTION AGENCY OF SIOUXLAND, as of September 30, 2008, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of Community Action Agency of Siouxland's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit 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 Community Action Agency of Siouxland, as of September 30, 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 our report dated February 10, 2009, on our consideration of Community Action Agency of Siouxland's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. 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 financial statements of Community Action Agency of Siouxland taken as a whole. The supplementary information as listed in the table of contents, including the Schedule of Expenditures of Federal Awards required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

The accompanying non-GAAP supplementary information on pages 46 through 62 is presented for purposes of additional analysis and is not a required part of the basic financial statements. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the non-GAAP supplementary information. We did not audit the information and express no opinion on it.

Henjes, Comer, & Williams, PC
Certified Public Accountants

Sioux City, Iowa
February 10, 2009

COMMUNITY ACTION AGENCY OF SIOUXLAND

STATEMENT OF FINANCIAL POSITION

SEPTEMBER 30, 2008

ASSETS

	<u>Current</u>	Local Property <u>and Equipment</u>	<u>Total</u>
<u>CURRENT ASSETS</u>			
Cash	\$ 211,426		\$ 211,426
Restricted Cash - Note 10	226,641		226,641
Receivables			
Grant Awards and Contracts - Note 5 ..	559,131		559,131
Other	82,046		82,046
Notes Receivable - Note 6	395,377		395,377
Prepaid Expenses	<u>17,409</u>		<u>17,409</u>
Total Current Assets	\$ 1,492,030	-	\$ 1,492,030
 <u>PROPERTY AND EQUIPMENT - Note 2</u>			
Land		\$ 106,747	\$ 106,747
Building and Leasehold Improvements ...		744,325	744,325
Vehicles and Equipment		<u>494,267</u>	<u>494,267</u>
		- \$ 1,345,339	\$ 1,345,339
Accumulated Depreciation		<u>829,001</u>	<u>829,001</u>
Net Property and Equipment ...		- \$ <u>516,338</u>	\$ <u>516,338</u>
Total Assets	\$ <u>1,492,030</u>	\$ <u>516,338</u>	\$ <u>2,008,368</u>

LIABILITIES AND NET ASSETS

	<u>Current</u>	<u>Local Property and Equipment</u>	<u>Total</u>
<u>LIABILITIES AND DEFERRED REVENUE</u>			
Accounts Payable	\$ 169,931	\$	169,931
Wages Payable	281,728		281,728
Payroll Taxes and Benefits Payable ...	312,625		312,625
Compensated Absences	115,811		115,811
Notes Payable - Note 8	395,377	\$ 242,757	638,134
Deferred Revenue - Note 7	<u>89,148</u>	<u> </u>	<u>89,148</u>
 Total Liabilities and Deferred Revenue	 \$ 1,364,620	 \$ 242,757	 \$ 1,607,377
 <u>NET ASSETS</u>			
Unrestricted			
Designated for Programs	\$ 22,849	\$	22,849
Undesignated	<u>104,561</u>	\$ <u>273,581</u>	<u>378,142</u>
	\$ 127,410	\$ 273,581	\$ 400,991
 Total Liabilities, Deferred Revenue and Net Assets	 <u>\$ 1,492,030</u>	 <u>\$ 516,338</u>	 <u>\$ 2,008,368</u>

See Accompanying Notes to Financial Statements

COMMUNITY ACTION AGENCY OF SIOUXLAND
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2008

<u>SUPPORT AND REVENUE</u>	<u>Current</u>	<u>Local Property and Equipment</u>	<u>Total</u>
Government Funding Sources			
U.S. Department of HUD	\$ 142,715		\$ 142,715
U.S. Department of Labor	402,316		402,316
U.S. Department of Energy	182,416		182,416
U.S. Department of Health and Human Services	5,504,743		5,504,743
U.S. Department of Agriculture ..	864,459		864,459
Iowa Department of Education ..	347,552		347,552
FEMA	22,227		22,227
Iowa Workforce Development ...	129,818		129,818
In-Kind Contributions	2,640		2,640
Miscellaneous	1,026,247		1,026,247
CSBG Co-Funding	-		-
Total Support and Revenue ..	\$ 8,625,133	-	\$ 8,625,133
 <u>EXPENSES</u>			
Program Services			
Low Income Home Energy Assistance Program (LIHEAP)	\$ 1,651,186		\$ 1,651,186
Head Start	2,469,368		2,469,368
Early Head Start	668,486		668,486
SHIP/Early Head Start Home Visitor	59,499		59,499
Early Head Start Initiative ..	137,900		137,900
Weatherization Assistance Programs	672,023		672,023
Wrap Around Child Care Grants ..	176,282		176,282
Family Development and Self- Sufficiency Grant	157,266		157,266
Shared Vision Grants	267,337		267,337
Crossroads	144,614		144,614
I Care and Other Assistance ..	117,959		117,959
Preschool Initiative	245,532		245,532
Iowa Workforce Development Programs	125,147		125,147
General Relief	153,595		153,595
Senior Service of America, Inc. Administration	37,487		37,487
Senior Service of America, Inc. Enrollees	457,384		457,384
Children & Adult Care Food Program	638,757		638,757
Transitional Housing	48,298		48,298
Family Development	19,551		19,551
School Ready Funds	85,338		85,338
Management and General			
Cost Allocation Pools - Net of Internal Reimbursements	33,670		33,670
Undesignated Fund Expenses ...	199,527	\$ 99,294	298,821
Total Expenses	\$ 8,566,206	\$ 99,294	\$ 8,665,500
Excess (Deficiency) of Support and Revenue Over Expenses Before Transfers			
	\$ 58,927	\$(99,294)	\$(40,367)

See Accompanying Notes to Financial Statements

COMMUNITY ACTION AGENCY OF SIOUXLAND
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	<u>Current</u>	<u>Local Property and Equipment</u>	<u>Total</u>
<u>TRANSFERS</u>			
Capital Activity Transferred to Property and Equipment Fund and Retirements	\$(44,039)	\$ 44,039	-
Principal and Interest Payments on Note	\$(<u>29,957</u>)	\$ <u>29,957</u>	<u>-</u>
Decrease in Unrestricted Net Assets	\$(15,069)	\$(25,298)	\$(40,367)
Net Assets - Beginning of Year ...	<u>142,479</u>	<u>298,879</u>	<u>441,358</u>
Net Assets - End of Year	\$ <u>127,410</u>	\$ <u>273,581</u>	\$ <u>400,991</u>

See Accompanying Notes to Financial Statements

COMMUNITY ACTION AGENCY OF SIOUXLAND

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED SEPTEMBER 30, 2008

<u>EXPENSES</u>	<u>Program Services</u>	<u>Management and General</u>	<u>Total</u>
Personnel	\$ 2,989,285	\$ 498,296	\$ 3,487,581
Fringe Benefits	884,208	174,692	1,058,900
Assistance to Individuals	2,798,168		2,798,168
Travel	89,819	10,183	100,002
Rent	179,570	24,519	204,089
Repairs and Maintenance	68,543	31,645	100,188
Weatherization Labor, Support and Administration	171,964		171,964
Utilities and Telephone	86,291	50,910	137,201
Supplies and Material	171,676	47,462	219,138
Printing, Publications and Postage ...	23,549	15,824	39,373
Insurance	60,005	15,794	75,799
Depreciation		81,823	81,823
Interest		17,471	17,471
In-Kind	2,640		2,640
Miscellaneous	117,892	53,271	171,163
Indirect Costs	<u>689,399</u>	<u>(689,399)</u>	<u>-</u>
Total Expenses	\$ <u>8,333,009</u>	\$ <u>332,491</u>	\$ <u>8,665,500</u>

See Accompanying Notes to Financial Statements

COMMUNITY ACTION AGENCY OF SIOUXLAND

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED SEPTEMBER 30, 2008

INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

CASH FLOWS FROM OPERATING ACTIVITIES

(Decrease) in Unrestricted Net Assets	\$(40,367)
Adjustments to Reconcile (Decrease) in Unrestricted Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	\$ 81,823
Changes in Asset and Liability Accounts Affecting Cash:	
Receivables	(103,639)
Prepaid Expenses	(10,052)
Accounts Payable and Liability to Funding Sources	265,232
Deferred Revenue	(<u>28,048</u>)
Net Cash Provided by Operating Activities	\$ 164,949

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of Property and Equipment	\$(44,039)
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CASH FLOWS FROM FINANCING ACTIVITIES

Payments Made on Note Payable	\$(<u>12,486</u>)
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 Net Increase in Cash

	\$ 108,424
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Cash and Cash Equivalents - Beginning of Year	<u>103,002</u>
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Cash and Cash Equivalents - End of Year	\$ <u>211,426</u>
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COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2008

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity - The Community Action Agency of Siouxland, a not-for-profit corporation, is a community action agency that serves primarily Woodbury County in Iowa. Community Action Agency of Siouxland is exempt from income tax under Section 501(c)(3) of the Internal Revenue Code and a similar section of the Iowa income tax law which provide tax exemption for corporations organized and operated exclusively for religious, charitable or educational purposes.

Community Action Agency of Siouxland administers various programs funded by federal, state and local governmental bodies. Each program is accounted for as a separate fund.

Fund Accounting - The accounts of the Agency are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, net assets, revenues and expenses. The various funds are summarized as follows in the financial statements:

Current Fund - The Current Fund represents funds derived from local sources such as donations, rents and miscellaneous activities. The Agency's overall management and administrative expenses are charged to this fund and then allowable indirect costs are allocated to the various programs which the Agency administers. The Current Fund is also used to account for the revenues and expenses that are contractually restricted by the funding source for specific purposes.

Local Property and Equipment Fund - The Local Property and Equipment Fund is used to accumulate the net investment in fixed assets for the Agency.

Basis of Accounting - Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2008

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Cont.)

Basis of Accounting (Continued) - The accompanying financial statements have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America. Revenues are recognized when earned and expenses are recorded when the liability is incurred. Purchase of fixed assets providing future benefits are recorded as expenses in the program at the time of purchase and capitalized in the Local Property and Equipment fund.

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

Unrestricted Net Assets - Net assets that are not subject to donor-imposed stipulations.

Revenues are reported as increases in unrestricted net assets unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in unrestricted net assets. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulation or by law.

Assets, Liabilities and Net Assets - The following accounting policies are followed in preparing the statement of financial position:

Cash and Cash Equivalents - The Agency considers demand deposits and all other highly liquid investments with original maturities of three months or less when purchased to be cash equivalents.

Several programs may share a common checking account and accordingly programs may utilize cash attributable to other programs on a short-term basis. The Agency accounts for this by netting the accounts on the statement of financial position.

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2008

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Cont.)

Receivables from Grantor Agencies - Reimbursement procedures used for grants and contracts may result in timing differences between program reimbursements and expenses as of the beginning and end of the year. Receivables from Grantor Agencies represent an excess of expenses over cash basis reimbursements at year end.

Receivables/Payables from Other Funds - During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. To the extent that certain transactions between funds had not been paid or received as of September 30, 2008, balances of interfund amounts receivable or payable have been recorded.

Property and Equipment - Property and equipment are valued at historical cost or estimated cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date of donation.

Property and equipment purchased are recorded as expenses in the fund purchasing the asset. The purchases are then capitalized in the local property and equipment fund accumulating the net investment in fixed assets. Depreciation has been provided in the local property and equipment fund using the straight-line method over the estimated useful lives of the respective assets, generally three to forty years. The depreciated cost of the property and equipment does not purport to be either a realizable value or a replacement value.

Expenses for maintenance, repairs and minor replacements are charged to the current year, while the cost for major replacements and betterments are capitalized. The cost of disposed assets is removed from the books. No interest costs were capitalized since there were no qualifying assets.

Deferred Revenue - Deferred revenue represents an excess of cash advances by the funding source over accrued expenses at year end.

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2008

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(Cont.)

Compensated Absences - Employees of the Agency accumulate a limited amount of earned but unused vacation payable to employees. Amounts representing the cost of compensated absences are recorded as liabilities of the Current Fund. This liability has been computed based on rates of pay in effect at September 30, 2008.

In-Kind Contributions - The Agency recognizes donated professional services, materials and rent-free usage of facilities and equipment as in-kind revenues at the time the services and materials are received. These in-kind contributions and the corresponding expense are valued at their estimated fair market value and recognized in the financial statements in accordance with grant requirements.

Cost Allocation - The Agency utilizes cost allocation methods to distribute certain direct and indirect costs to its various programs. Costs which are common to more than one program have been identified and classified into cost pools. These cost pools have been allocated to the programs based on formulas developed by the Agency for each pool.

Total Column - The total column on the statement of financial position and the statement of activities is presented to facilitate financial analysis. Data in these column does not present financial position or results of operations in conformity with accounting principles generally accepted in the United States of America. Neither is such data comparable to a consolidation.

Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Note 2 - PROPERTY AND EQUIPMENT

A summary of property and equipment comprising the local property and equipment fund is as follows at September 30, 2008:

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2008

Note 2 - PROPERTY AND EQUIPMENT
(Cont.)

	Balance October 1, <u>2007</u>	Addi- tions	Retire- ments	Balance September 30, <u>2008</u>
Land	\$ 106,747			\$ 106,747
Buildings	744,325			744,325
Office Furnishings & Equipment	170,111			170,111
Vehicles	<u>299,505</u>	\$ <u>44,039</u>	\$ <u>19,388</u>	<u>324,156</u>
	\$ 1,320,688	\$ 44,039	\$ 19,388	\$ 1,345,339
Less: Accumulated Depreciation	<u>766,566</u>	<u>81,823</u>	<u>19,388</u>	<u>829,001</u>
Net	\$ <u>554,122</u>	\$ <u>(37,784)</u>	<u>-</u>	\$ <u>516,338</u>

Note 3 - PENSION AND RETIREMENT BENEFITS

Community Action Agency of Siouxland 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. The report may be obtained by writing to IPERS, P. O. Box 9117, Des Moines, Iowa 50303-9117.

Prior to July 1, 2008, plan members contributed 3.70% of their annual salary and Community Action Agency of Siouxland was required to contribute 5.75% of annual covered payroll. After July 1, 2008 the contribution rates changed to 4.10% and 6.35%, respectively. Contribution requirements are established by state statute. The Agency's contribution to IPERS for the years ended September 30, 2008, and 2007, were \$189,899 and \$160,245, respectively, equal to the required contribution for each year.

Note 4 - PRINCIPAL PROGRAMS

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

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2008

Note 4 - PRINCIPAL PROGRAMS
(Cont.)

Community Services Block Grant (CSBG) - is funded by the U.S. Department of Health and Human Services. These funds are passed through the Iowa Department of Human Rights on an annual basis. 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.

Head Start and Early Head Start - are funded by the U.S. Department of Health and Human Services through an annual grant. Head Start and Early Head Start provide comprehensive developmental programs for children from birth through preschool, primarily all of whom come from low income families.

Low Income Home Energy Assistance Program (LIHEAP) - is funded by the U.S. Department of Health and Human Services. These funds are passed through the Iowa Department of Human Rights on an annual basis. The program provides assistance to low income households in paying their heating bills.

Weatherization Assistance Program - is funded through grants from both the U.S. Department of Energy and the U.S. Department of Health and Human Services through the Iowa Department of Human Rights. Other funding is also received from local utility companies under varying contracts. The programs provide resources to weatherize the homes of qualifying low income households and to provide assistance for various utilities.

Wrap Around Child Care - is funded by the U.S. Department of Health and Human Services. These funds are passed through the Iowa Department of Human Services under annual grants. Wrap Around Child Care is a program which serves children who are enrolled in core head start programs. Wrap Around Child Care provides basic care for enrolled children before and after the core head start program, including summers and other breaks in the core program schedule.

Transitional Housing - is a program established to provide transitional housing and assistance to low income families. The ultimate goal is to assist and educate the families in becoming self-sufficient.

Senior Service of America, Inc. - is funded by the U.S. Department of Labor. Funding is passed through annual grants from the Senior Service Center of America, Inc. The program provides employment activities for senior citizens.

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2008

Note 4 - PRINCIPAL PROGRAMS

(Cont.)

Child and Adult Care Food Program - is funded by the U.S. Department of Agriculture. These funds are passed through the Iowa Department of Education under annual contracts. The contracts provide assistance for food and nutritional needs of low income children enrolled in Head Start centers and day care homes.

Family Development and Self Sufficiency Grant - is partially funded by U.S. Department of Health and Human Services and passed through to Iowa Department of Human Rights. The program provides family development and self-sufficiency counseling assistance to low income households.

Emergency Shelter/Homeless Services Program - is funded by the U.S. Department of Housing and Urban Development and the City of Sioux City. These funds are passed through the Iowa Department of Economic Development under annual contracts. The program provides self-sufficiency development services to homeless persons.

Shared Visions - is funded by the Iowa Child Development Coordinating Council to develop and implement programs serving at-risk 3 and 4 year old children.

Note 5 - RECEIVABLES

Receivables from grantor agencies resulting from program activities are summarized as follows:

U.S. Department of Health and Human Services	
Head Start	\$ 173,165
Early Head Start	<u>44,600</u>
	\$ 217,765
Iowa Department of Education	
Child and Adult Care Food Program	\$ 83,505
Early Head Start Initiative	<u>1,775</u>
	\$ 85,280
Iowa Department of Human Rights	
Community Service Block Grant	\$ 66,018
LIHEAP	5,350
Family Development and Self Sufficiency	3,455
Weatherization Assistance Programs	<u>41,852</u>
	\$ 116,675

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2008

Note 5 - RECEIVABLES

(Cont.)

Iowa Department of Human Services	
Wrap Around Child Care	\$ 12,279
U.S. Department of Labor	
Senior Service of America, Inc.	\$ 35,537
U.S. Department of Housing and Urban Development	
Transitional Housing	\$ 5,893
Crossroads	<u>12,044</u>
	\$ 17,937
Siouxland Human Investment Partnership (SHIP)	
Early Head Start Home Visitor	\$ 5,641
Preschool Initiative	46,896
School Ready Funds	<u>67</u>
	\$ 52,604
Shared Visions	\$ 7,269
Iowa Workforce Development	\$ 8,622
I Care and Other Assistance	\$ 1,306
Family Development	\$ 357
New Iowan Center	\$ 462
Undesignated	\$ <u>3,038</u>
Total	\$ <u>559,131</u>

Note 6 - NOTES RECEIVABLE

Promissory notes receivable as of September 30, 2008, are comprised of:

A Promissory Note Receivable from Carnegie Place, L.P., Sioux City, Iowa, Calling for Annual Payments of \$2,034 Commencing February 10, 2001, Including Interest at the Per Annum Rate of 1% Until July 31, 2016. The Note is Secured by a Mortgage on Certain Residential Real Estate Located in Sioux City, Iowa. The Rights of Community Action Agency of Siouxland Under this Mortgage Have Been Assigned to the City of Sioux City, Iowa as Collateral for a Promissory Note Payable in the Same Amount \$ 80,000

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2008

Note 6 - NOTES RECEIVABLE
(Cont.)

A Promissory Note Receivable from Carnegie Place, L.P., Sioux City, Iowa, Calling for Annual Payments of \$5,000 Commencing December 1, 1998, Including Interest at the Per Annum Rate of 1 Percent Until December 31, 2017, When the Entire Principal and Any Unpaid Interest Become Due and Payable. The Note is Secured by a Mortgage on Certain Residential Real Estate Located in Sioux City, Iowa. The Rights of Community Action of Siouxland Under this Mortgage Have Been Assigned to the Iowa Department of Economic Development as Collateral for a Promissory Note Payable in the Same Amount.. \$ 265,377

A Promissory Note Receivable from Carnegie Place, L.P., Sioux City Iowa, Having No Set Terms of Repayment. The Note is Secured by a Mortgage on Certain Residential Real Estate Located in Sioux City, Iowa. Any Payments Received by Community Action Agency of Siouxland Under this Mortgage Must be Returned to the Federal Home Loan Bank of Des Moines 50,000

\$ 395,377

Payments on these notes receivable are contingent upon the maker having sufficient cash flow. If cash flow is insufficient to pay the annual payment, the unpaid amount accrues. Any subsequent surplus cash flow must be used to make up any prior deficiencies.

Note 7 - DEFERRED REVENUES

A summary of grant/contract advances follows:

Head Start	\$ 12
Early Head Start Initiative	20,063
GIF/Various One-Time Grants	47,039
Weatherization Assistance Grants	3,056
Shared Vision Grants	1,376
I Care and Other Assistance	<u>17,602</u>

Total Deferred Revenue \$ 89,148

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2008

Note 8 - NOTES PAYABLE

Notes payable consists of the following:

Note to the City of Sioux City, 1% Interest, Matures July 31, 2016	\$ 80,000
Note to Federal Home Loan Bank, Des Moines	50,000
Note to Iowa Department of Economic Development, 1% Interest, \$5,000 Interest Payment Due Annually Through December 31, 2016. Note Matures December 31, 2017	265,377
Note to I.L.L., Inc., 7.0% Interest, Due in Monthly Installments of \$2,496, with a Balloon Payment Due September 1, 2010	<u>242,757</u>
	\$ <u>638,134</u>

The first three notes above financed Carnegie Place, a low income housing development. Funds were obtained by Community Action Agency of Siouxland and passed through to Carnegie Place, Limited Partnership. Community Action Agency of Siouxland is the primary obligor on the notes and repayment terms from Carnegie are the same terms as indicated in Note 6.

Community Action Agency of Siouxland entered into a limited partnership agreement with Carnegie Place, Limited Partnership, as of November 8, 1995. Community Action Agency of Siouxland and Community Housing Initiatives, Inc. are general partners having a .5 percent capital ownership and profit-sharing interests and Carnegie Place, Limited Partnership and Housing Outreach, Limited Partnership, as limited partners having 99.5 percent of capital ownership and profit-sharing interests.

The note to Federal Home Loan Bank is a grant awarded for the Carnegie Place Apartments project through the Bank's Affordable Housing Program (AHP). Repayment is conditional upon the use of Carnegie Place Apartments for housing to elderly and low income individuals or families. Commencing upon the project's completion date, September 1997, there is a 30-year retention period after which, no obligation for repayment remains.

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2008

Note 8 - NOTES PAYABLE

(Cont.)

The note to I.L.L., Inc. relates to the purchase of the Isabelle Sloan School building located on South Helen Street in Sioux City, Iowa, which is used mainly to house the Early Head Start Program. The note is secured by the property purchased.

The future maturities for the next five years and afterwards are as follows:

2009	.....	\$ 13,389
2010	.....	229,368
2011	.....	-
2012	.....	-
2013	.....	-
Thereafter	.....	<u>395,377</u>
		\$ <u>638,134</u>

Note 9 - LEASE OBLIGATIONS

The Agency leases various office equipment and administrative and program space under operating leases. The leases are for various terms, expiring May, 2009 through May 2018. The total amount of rent expense reported under these leases for the current fiscal year was \$40,360.

The following are the future minimum lease payments required for the next five years:

2009	.....	\$ 39,760
2010	.....	\$ 36,010
2011	.....	\$ 36,010
2012	.....	\$ 36,000
2013	.....	\$ 36,000

Note 10 - GROUP HEALTH INSURANCE

The Agency sponsors a partially self-insured group health insurance program on behalf of its employees and their dependents. Under the plan, the Agency pays for claims up to \$15,000 annually per individual with two employees whose limits have been increased to \$30,000 and \$75,000. In addition, there is an overall maximum of \$1,000,000. A contract with an insurance company is maintained to provide coverage in excess of the Agency's liability.

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2008

Note 10 - GROUP HEALTH INSURANCE

(Cont.)

At September 30, 2008, management estimated the reserve for insurance claims to be \$199,769. The reserve represents individual case estimates for reported claims, estimates of expenses for investigating and settling claims, and estimates for incurred but not reported (IBNR) claims based on actual historical claims' costs for medical claims adjusted for current events. This liability is included in payroll taxes and benefits payable on the statement of financial position. The Agency held \$226,641 in cash it had restricted for claims as of September 30, 2008.

Note 11 - RISK MANAGEMENT AND CONTINGENCIES

Community Action Agency of Siouxland is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. The Agency assumes liability for any deductibles and claims in excess of coverage limitations. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

As a general partner in the Carnegie Place, L.P. limited partnership, Community Action Agency of Siouxland can be held jointly and severally liable, along with other general partners, for claims of creditors, recourse indebtedness, and litigation involving the partnerships.

In addition, the general partners have agreed to advance funds to the partnerships as needed to eliminate operating cash deficits. No advances are outstanding as of September 30, 2008.

Note 12 - CONCENTRATION OF CREDIT RISK

Community Action Agency of Siouxland maintains its cash balances in two local area banks. The accounts are insured up to \$250,000 per each banking institution. At the end of the year, the Agency had \$636,264 of cash deposits in banks, of which \$188,581 was over the insured limits. However, the banks with deposits in excess of the insured amounts have pledged securities they were holding as collateral for the deposits.

SUPPLEMENTARY INFORMATION

COMMUNITY ACTION AGENCY OF SIOUXLAND

SCHEDULE OF FINANCIAL POSITION

SEPTEMBER 30, 2008

<u>ASSETS</u>	<u>Total</u>	<u>CSBG</u>	<u>LIHEAP</u>
<u>CURRENT ASSETS</u>			
Cash	\$ 211,426	\$(66,018)	\$ 2,464
Restricted Cash	226,641		
Receivables			
Grant Awards and Contracts	559,131	66,018	5,350
Other	82,046		9
Notes Receivable	395,377		
Due from Other Funds			506
Prepaid Expenses	<u>17,409</u>		<u>752</u>
Total Current Assets	\$ 1,492,030	-	\$ 9,081
<u>PROPERTY AND EQUIPMENT</u>			
Land	\$ 106,747		
Building and Leasehold Improvements ...	744,325		
Vehicles and Equipment	<u>494,267</u>		
	\$ 1,345,339	-	-
Accumulated Depreciation	<u>829,001</u>		
Net Property and Equipment ...	\$ <u>516,338</u>	-	-
Total Assets	\$ <u>2,008,368</u>	<u>-</u>	\$ <u>9,081</u>
<u>LIABILITIES AND NET ASSETS</u>			
<u>LIABILITIES AND DEFERRED REVENUE</u>			
Accounts Payable	\$ 169,931		\$ 554
Wages Payable	281,728		4,493
Payroll Taxes and Benefits Payable ...	312,625		4,034
Accrued Vacation	115,811		
Due to Other Funds			
Notes Payable	638,134		
Deferred Revenue	<u>89,148</u>		
Total Liabilities and Deferred Revenue	\$ 1,607,377	-	\$ 9,081
<u>NET ASSETS</u>			
Invested in Capital Assets, Net of Related Debt	\$ 273,581		
Unrestricted			
Designated for Programs	22,849		
Undesignated	<u>104,561</u>		
Total Net Assets	\$ <u>400,991</u>	-	-
Total Liabilities, Deferred Revenue and Net Assets	\$ <u>2,008,368</u>	<u>-</u>	\$ <u>9,081</u>

<u>Head Start</u>	<u>Early Head Start</u>	<u>SHIP/Early Head Start Home Visitor</u>	<u>Early Head Start Initiative</u>	<u>Weather-ization Assistance Programs</u>	<u>Weather-ization Assistance Administration</u>	<u>Wrap Around Child Care Grants</u>
\$ (89,600)	\$ (23,314)	\$ (3,684)	\$ 22,224	\$ 4,236	\$ (38,274)	\$ (8,739)
173,165	44,600	5,641	1,775	2,969	38,883	12,279
1,754	1,170	18	34	370		107
20,537	814	3	671	135		1,326
<u>3,905</u>	<u>976</u>	<u>47</u>	<u>100</u>	<u>363</u>		<u>1,429</u>
\$ 109,761	\$ 24,246	\$ 2,025	\$ 24,804	\$ 8,073	\$ 609	\$ 6,402
\$ 24,600						
219,145	\$ 37,090					
<u>139,560</u>	<u>198,958</u>				\$ <u>34,418</u>	
\$ 383,305	\$ 236,048	-	-	-	\$ 34,418	-
<u>246,457</u>	<u>206,019</u>				<u>14,104</u>	
\$ <u>136,848</u>	\$ <u>30,029</u>	-	-	-	\$ <u>20,314</u>	-
\$ <u>246,609</u>	\$ <u>54,275</u>	\$ <u>2,025</u>	\$ <u>24,804</u>	\$ <u>8,073</u>	\$ <u>20,923</u>	\$ <u>6,402</u>
\$ 19,976	\$ 1,330	\$ 234	\$ 604	\$ 208	\$ 609	\$ 895
47,890	12,237	962	2,061	3,446		2,805
41,883	10,679	829	2,076	1,363		2,702
<u>12</u>			<u>20,063</u>	<u>3,056</u>		
\$ 109,761	\$ 24,246	\$ 2,025	\$ 24,804	\$ 8,073	\$ 609	\$ 6,402
\$ 136,848	\$ 30,029				\$ 20,314	
<u>136,848</u>	<u>30,029</u>	-	-	-	\$ <u>20,314</u>	-
\$ <u>246,609</u>	\$ <u>54,275</u>	\$ <u>2,025</u>	\$ <u>24,804</u>	\$ <u>8,073</u>	\$ <u>20,923</u>	\$ <u>6,402</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND
SCHEDULE OF FINANCIAL POSITION (Continued)
SEPTEMBER 30, 2008

<u>ASSETS</u>	<u>Family Development & Self Sufficiency (FaDSS)</u>	<u>Shared Vision Grants</u>	<u>Crossroads</u>	<u>I Care and Other Assistance</u>
<u>CURRENT ASSETS</u>				
Cash	\$ 426	\$ 7,081	\$(10,998)	\$ 17,246
Restricted Cash				
Receivables				
Grant Awards and Contracts ..	3,455	7,269	12,044	1,306
Other	87	56	120	
Notes Receivable				
Due from Other Funds	196	2,937	882	
Prepaid Expenses	<u>440</u>	<u>662</u>	<u>1,143</u>	
Total Current Assets ..	\$ 4,604	\$ 18,005	\$ 3,191	\$ 18,552
<u>PROPERTY AND EQUIPMENT</u>				
Land			\$ 1	
Building and Leasehold Improvements			41,794	
Vehicles and Equipment	—	—	—	—
Accumulated Depreciation	—	—	\$ 41,795	—
Net Property and Equipment	—	—	<u>28,440</u>	—
Total Assets	\$ <u>4,604</u>	\$ <u>18,005</u>	\$ <u>16,546</u>	\$ <u>18,552</u>
<u>LIABILITIES AND NET ASSETS</u>				
<u>LIABILITIES AND DEFERRED REVENUE</u>				
Accounts Payable	\$ 185	\$ 2,969	\$ 484	
Wages Payable	2,420	7,152	2,707	
Payroll Taxes and Benefits Payable	1,999	6,508		
Accrued Vacation				
Due to Other Funds				\$ 950
Notes Payable				
Deferred Revenue	—	<u>1,376</u>	—	<u>17,602</u>
Total Liabilities and Deferred Revenue	\$ 4,604	\$ 18,005	\$ 3,191	\$ 18,552
<u>NET ASSETS</u>				
Invested in Capital Assets ...			\$ 13,355	
Unrestricted				
Designated for Programs				
Undesignated	—	—	—	—
Total Net Assets	—	—	\$ <u>13,355</u>	—
Total Liabilities, Deferred Revenue and Net Assets	\$ <u>4,604</u>	\$ <u>18,005</u>	\$ <u>16,546</u>	\$ <u>18,552</u>

<u>Preschool Initiative</u>	<u>Iowa Workforce Development Programs</u>	<u>General Relief</u>	<u>Senior Service of America, Inc.</u>		<u>Child & Adult Care Food Program</u>
			<u>Administration</u>	<u>Enrollees</u>	
\$ (11,975)	\$ 503	\$ (15,837)	\$ (647)	\$ (17,745)	\$ (36,082)
46,896	8,622			35,537	83,505
83	907	15,837	1,911		
5,045					433
<u>1,540</u>	<u> </u>	<u> </u>	<u>240</u>	<u>2,602</u>	<u>312</u>
\$ 41,589	\$ 10,032	-	\$ 1,504	\$ 20,394	\$ 48,168
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ <u>41,589</u>	\$ <u>10,032</u>	<u>-</u>	\$ <u>1,504</u>	\$ <u>20,394</u>	\$ <u>48,168</u>
\$ 9,427	\$ 10,032		\$ 9	\$ 73	\$ 44,654
16,011			1,055	12,427	1,957
16,151			440	7,829	1,557
				65	
\$ 41,589	\$ 10,032	-	\$ 1,504	\$ 20,394	\$ 48,168
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ <u>41,589</u>	\$ <u>10,032</u>	<u>-</u>	\$ <u>1,504</u>	\$ <u>20,394</u>	\$ <u>48,168</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND
SCHEDULE OF FINANCIAL POSITION (Continued)
SEPTEMBER 30, 2008

<u>ASSETS</u>	<u>Transitional Housing</u>	<u>Family Develop ment</u>	<u>School Ready Funds</u>	<u>New Iowan Center</u>
<u>CURRENT ASSETS</u>				
Cash	\$ 18,306	\$ 264	\$(59)	\$(267)
Restricted Cash				
Receivables				
Grant Awards and Contracts ..	5,893	357	67	462
Other				76
Notes Receivable				
Due from Other Funds	74	53		
Prepaid Expenses	_____	_____	_____	_____
Total Current Assets ..	\$ 24,273	\$ 674	\$ 8	\$ 271
<u>PROPERTY AND EQUIPMENT</u>				
Land	\$ 3,146			
Building and Leasehold Improvements	75,202			
Vehicles and Equipment	_____	_____	_____	_____
	\$ 78,348	-	-	-
Accumulated Depreciation	68,398	_____	_____	_____
Net Property and Equipment	\$ 9,950	-	-	-
Total Assets	\$ 34,223	\$ 674	\$ 8	\$ 271
<u>LIABILITIES AND NET ASSETS</u>				
<u>LIABILITIES AND DEFERRED REVENUE</u>				
Accounts Payable	\$ 131	\$ 37		\$ 271
Wages Payable	873	413		
Payroll Taxes and Benefits Payable	420	224	\$ 8	
Accrued Vacation				
Due to Other Funds				
Notes Payable				
Deferred Revenue	_____	_____	_____	_____
Total Liabilities and Deferred Revenue	\$ 1,424	\$ 674	\$ 8	\$ 271
<u>NET ASSETS</u>				
Invested in Capital Assets ...	\$ 9,950			
Unrestricted				
Designated for Programs	22,849			
Undesignated	_____	_____	_____	_____
Total Net Assets	\$ 32,799	-	-	-
Total Liabilities, Deferred Revenue and Net Assets	\$ 34,223	\$ 674	\$ 8	\$ 271

<u>GIF/Various One Time Grants/Donations</u>	<u>Indirect Cost Allocation Pool</u>	<u>Property and Equipment</u>	<u>Undesignated</u>
\$ 41,813	\$ 188,569		\$ 231,533 226,641
6,505	47,515		3,038 5,487 395,377 (33,612)
<u> </u>	<u>2,575</u>	<u> </u>	<u>323</u>
\$ 48,318	\$ 238,659	-	\$ 828,787
		\$ 79,000	
		371,094	
<u> </u>	<u> </u>	<u>121,331</u>	<u> </u>
-	-	\$ 571,425	-
<u> </u>	<u> </u>	<u>265,583</u>	<u> </u>
-	-	\$ 305,842	-
\$ <u>48,318</u>	\$ <u>238,659</u>	\$ <u>305,842</u>	\$ <u>828,787</u>
\$ 1,279	\$ 36,460		\$ 39,510
	158,112		4,707
	10,160		3,038
	33,927		200,725 115,811 (34,942)
<u>47,039</u>	<u> </u>	\$ 242,757	395,377
\$ 48,318	\$ 238,659	\$ 242,757	\$ 724,226
		\$ 63,085	
<u> </u>	<u> </u>	<u> </u>	\$ <u>104,561</u>
-	-	\$ 63,085	\$ 104,561
\$ <u>48,318</u>	\$ <u>238,659</u>	\$ <u>305,842</u>	\$ <u>828,787</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND
SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2008

<u>SUPPORT AND REVENUE</u>	<u>Total</u>	<u>CSBG</u> <u>07-18CR</u>	<u>CSBG</u> <u>08-18CR</u>	<u>LIHEAP</u> <u>08-18-R</u>
Government Funding Sources				
U.S. Department of HUD	\$ 142,715			
U.S. Department of Labor	402,316			
U.S. Department of Energy	182,416			
U.S. Department of Health and Human Services	5,504,743	\$ 152,724	\$ 157,355	\$ 1,633,122
U.S. Department of Agriculture ..	864,459			
Iowa Department of Education ..	347,552			
FEMA	22,227			
Iowa Workforce Development ...	129,818			
In-Kind Contributions	2,640			
Miscellaneous	1,026,247			
CSBG Co-Funding	-	(152,724)	(157,355)	18,064
Total Support and Revenue ..	\$ 8,625,133	-	-	\$ 1,651,186
 <u>EXPENSES</u>				
Personnel	\$ 3,487,581			\$ 94,169
Fringe Benefits and Payroll Taxes .	1,058,900			33,903
Assistance to Individuals	2,798,168			1,493,437
Travel	100,002			1,436
Rent	204,089			1,666
Repairs and Maintenance	100,188			
Weatherization Labor, Support and Administration	171,964			
Utilities and Telephone	137,201			138
Supplies and Material	219,138			4,487
Equipment				
Printing, Publications and Postage	39,373			1,399
Insurance	75,799			710
Depreciation	81,823			
Interest	17,471			
In-Kind	2,640			
Miscellaneous	171,163			
Indirect Costs	-			19,841
Total Expenses	\$ 8,665,500	-	-	\$ 1,651,186
Excess (Deficiency) of Support and Revenue Over Expenses Before Transfers	\$(40,367)	-	-	-
 <u>TRANSFERS</u>				
Capital Activity Transferred to Property and Equipment Fund and Retirements	-			
Principal and Interest Payments on Note	-			
Interfund Transfers	-			
Increase (Decrease) in Unrestricted Net Assets .	\$(40,367)	-	-	-
Net Assets - Beginning of Year ...	441,358			
Net Assets - End of Year	\$ 400,991	-	-	-

<u>Head Start</u>		<u>Early Head Start</u>		<u>SHIP/Early Head Start Home Visitor</u>	<u>Early Head Start Initiative</u>
<u>07CH-7018 36</u>	<u>07CH-7018 37</u>	<u>07CH-7018 36</u>	<u>07CH-7018 37</u>	<u>07-08</u>	<u>07-08</u>
\$ 1,087,405	\$ 1,166,370	\$ 296,751	\$ 371,514		
72,908	75,416				\$ 125,900
2,504					
				\$ 57,379	
<u>28,318</u>	<u>36,447</u>	<u>5,519</u>	<u>13,348</u>	<u>2,120</u>	<u>12,000</u>
\$ 1,191,135	\$ 1,278,233	\$ 302,270	\$ 384,862	\$ 59,499	\$ 137,900
\$ 645,491	\$ 670,593	\$ 137,205	\$ 196,091	\$ 31,429	\$ 62,235
195,995	217,171	46,407	69,738	12,460	24,837
97,831	64,915	1,726	1,781		1,316
7,201	13,262	16,648	13,399	2,825	8,886
41,458	49,531	14,440	18,104	1,490	2,424
6,432	6,261	3,467	3,303		2,033
13,455	10,960	2,249	2,900	454	902
16,572	45,018	16,415	7,297	1,112	3,056
263	3,030	(859)	619	205	338
	11,555	(38)	12,398	1,977	255
2,504					
14,322	12,179	9,668	7,275	754	18,146
<u>149,611</u>	<u>173,758</u>	<u>36,296</u>	<u>51,957</u>	<u>6,793</u>	<u>13,472</u>
\$ 1,191,135	\$ 1,278,233	\$ 283,624	\$ 384,862	\$ 59,499	\$ 137,900
-	-	\$ 18,646	-	-	-
		(18,646)			
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

COMMUNITY ACTION AGENCY OF SIOUXLAND
SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2008

Weatherization Assistance Programs

<u>SUPPORT AND REVENUE</u>	<u>DOE-07-18R</u>	<u>DOE-08-18R</u>	<u>HEAP-07-18R</u>	<u>HEAP-08-18R</u>
Government Funding Sources				
U.S. Department of HUD				
U.S. Department of Labor				
U.S. Department of Energy ...	\$ 1,571	\$ 180,845		
U.S. Department of Health and Human Services			\$ 106,687	\$ 235,811
U.S. Department of Agriculture .				
Iowa Department of Education .				
FEMA				
Iowa Workforce Development ..				
In-Kind Contributions				
Miscellaneous				
CSBG Co-Funding				
Total Support and Revenue .	\$ 1,571	\$ 180,845	\$ 106,687	\$ 235,811
 <u>EXPENSES</u>				
Personnel				
Fringe Benefits and Payroll Taxes				
Assistance to Individuals	\$ 1,571	\$ 92,834	\$ 32,256	\$ 86,854
Travel				
Rent				
Repairs and Maintenance				
Weatherization Labor, Support and Administration	(2,564)	41,730	23,651	64,840
Utilities and Telephone				
Supplies and Material				
Equipment				
Printing, Publications and Postage				
Insurance	2,564	2,725		13,080
Depreciation				
Interest				
In-Kind				
Miscellaneous				3,358
Indirect Costs				
Total Expenses	\$ 1,571	\$ 137,289	\$ 55,907	\$ 168,132
Excess (Deficiency) of Support and Revenue Over Expenses Before Transfers	-	\$ 43,556	\$ 50,780	\$ 67,679
 <u>TRANSFERS</u>				
Capital Activity Transferred to Property and Equipment Fund and Retirements			(25,393)	
Principal and Interest Payments on Note				
Interfund Transfers		(43,556)	(25,387)	(67,679)
Increase (Decrease) in Unrestricted Net Assets	-	-	-	-
Net Assets - Beginning of Year ..				
Net Assets - End of Year	-	-	-	-

Weatherization Assistance Programs

Wrap Around Child Care Grants

AQU-07-18R & Admin-
MEC-07-18R istration

WRA 1-07 WRA 1-08 WRA 2-07 WRA 2-08 WRA 3-07 WRA 3-08

		\$ 45,935	\$ 3,423	\$ 46,073	\$ 3,335	\$ 45,856	\$ 3,101
		4,215	289	3,184	274	3,517	252
\$ 172,502		<u>7,947</u>	<u>311</u>	<u>3,396</u>	<u>294</u>	<u>4,603</u>	<u>277</u>
\$ 172,502	-	\$ 58,097	\$ 4,023	\$ 52,653	\$ 3,903	\$ 53,976	\$ 3,630
	\$ 104,402	\$ 34,103	\$ 2,487	\$ 31,325	\$ 2,200	\$ 33,703	\$ 2,215
	37,557	8,862	746	10,540	913	11,978	663
\$ 81,949		4,894	264	2,060	282	1,943	281
	5,485						
	5,347	1,836		900		600	
	205						
44,307							
	1,014	54		60		60	
	2,289	556	23	481	23	417	23
	487	30	2	31	2	29	2
	2,217	709		767		719	
	1,743						
	<u>22,122</u>	<u>7,053</u>	<u>501</u>	<u>6,489</u>	<u>483</u>	<u>4,527</u>	<u>446</u>
\$ <u>126,256</u>	\$ <u>182,868</u>	\$ <u>58,097</u>	\$ <u>4,023</u>	\$ <u>52,653</u>	\$ <u>3,903</u>	\$ <u>53,976</u>	\$ <u>3,630</u>

\$ 46,246 \$(182,868) - - - - -

(<u>46,246</u>)	<u>182,868</u>	_____	_____	_____	_____	_____	_____
-	-	-	-	-	-	-	-
_____	_____	_____	_____	_____	_____	_____	_____
=====	=====	=====	=====	=====	=====	=====	=====

COMMUNITY ACTION AGENCY OF SIOUXLAND
SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2008

<u>SUPPORT AND REVENUE</u>	Family Development and Self Sufficiency		Shared Vision Grants	
	FaDDS 07-18FR	FaDDS 08-18FR	07-08	08-09
Government Funding Sources				
U.S. Department of HUD .				
U.S. Department of Labor .				
U.S. Department of Energy .				
U.S. Department of Health and Human Services ...	\$ 115,154	\$ 33,927		
U.S. Department of Agriculture			\$ 16,404	\$ 3,121
Iowa Department of Education			172,055	49,597
FEMA				
Iowa Workforce Development				
In-Kind Contributions			136	
Miscellaneous				
CSBG Co-Funding	<u>3,863</u>	<u>4,322</u>	<u>15,026</u>	<u>10,998</u>
Total Support and Revenue	\$ 119,017	\$ 38,249	\$ 203,621	\$ 63,716
<u>EXPENSES</u>				
Personnel	\$ 62,283	\$ 20,529	\$ 110,877	\$ 30,047
Fringe Benefits and Payroll				
Taxes	22,940	7,355	26,109	7,111
Assistance to Individuals ..			15,102	3,493
Travel	8,080	2,654	155	48
Rent	6,867	1,559	13,766	6,036
Repairs and Maintenance ..				
Weatherization Labor, Support and Administration				
Utilities and Telephone ..	1,629	413	138	231
Supplies and Material	1,424	520	4,433	5,895
Equipment				
Printing, Publications and Postage	511	194	100	102
Insurance	747		2,436	115
Depreciation				
Interest				
In-Kind			136	
Miscellaneous	1,348	703	1,610	1,950
Indirect Costs	<u>13,188</u>	<u>4,322</u>	<u>28,759</u>	<u>8,688</u>
Total Expenses	\$ <u>119,017</u>	\$ <u>38,249</u>	\$ <u>203,621</u>	\$ <u>63,716</u>
Excess (Deficiency) of Support and Revenue Over Expenses				
Before Transfers	-	-	-	-
<u>TRANSFERS</u>				
Capital Activity Transferred to Property and Equipment Fund and Retirements ...				
Principal and Interest Payments on Note				
Interfund Transfers	_____	_____	_____	_____
Increase (Decrease) in Unrestricted Net Assets	-	-	-	-
Net Assets - Beginning of Year	_____	_____	_____	_____
Net Assets - End of Year ...	=====	=====	=====	=====

<u>Crossroads</u> <u>07-08</u>	<u>I Care and Other</u> <u>Assistance</u> <u>07-08</u>	<u>Preschool</u> <u>Initiative</u>	<u>Iowa</u> <u>Workforce</u> <u>Development</u> <u>Programs</u>	<u>General</u> <u>Relief</u>
\$ 116,148				
	\$ 200			
		\$ 37,653		
	22,227			
			\$ 125,147	
28,466	96,482	177,508		\$ 153,595
<u> </u>	<u> </u>	<u>30,371</u>	<u> </u>	<u> </u>
\$ 144,614	\$ 118,909	\$ 245,532	\$ 125,147	\$ 153,595
\$ 84,482		\$ 132,973		
30,610		31,916		
2,568	\$ 71,558	38,431		\$ 153,595
508	290	123		
1,205	4,906	4,448		
			\$ 30,397	
4,562		491	40,128	
1,455	15,689	10,805	28,448	
526	620	90	9,631	
1,057		1,642		
392	24,198	40	16,543	
<u>17,249</u>	<u>698</u>	<u>24,573</u>	<u> </u>	<u> </u>
\$ <u>144,614</u>	\$ <u>117,959</u>	\$ <u>245,532</u>	\$ <u>125,147</u>	\$ <u>153,595</u>
-	\$ 950	-	-	-
	(<u>950</u>)			
-	-	-	-	-
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

COMMUNITY ACTION AGENCY OF SIOUXLAND
SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2008

<u>SUPPORT AND REVENUE</u>	<u>Senior Service of America, Inc.</u>				<u>Child & Adult Care Food Program</u>
	<u>Administration</u>		<u>Enrollees</u>		<u>Program</u>
	<u>07-08</u>	<u>08-09</u>	<u>07-08</u>	<u>08-09</u>	<u>07-08</u>
Government Funding Sources					
U.S. Department of HUD ..					
U.S. Department of Labor ..			\$ 316,753	\$ 85,563	
U.S. Department of Energy ..					
U.S. Department of Health and Human Services					
U.S. Department of Agriculture					\$ 638,757
Iowa Department of Education					
FEMA					
Iowa Workforce Development .					
In-Kind Contributions					
Miscellaneous	\$ 13,243	\$ 6,002		65	
CSBG Co-Funding	<u>10,265</u>	<u>6,664</u>	<u>42,884</u>	<u>12,184</u>	
Total Support and Revenue .	\$ 23,508	\$ 12,666	\$ 359,637	\$ 97,812	\$ 638,757
<u>EXPENSES</u>					
Personnel	\$ 7,495	\$ 5,291	\$ 278,118	\$ 76,937	\$ 53,238
Fringe Benefits and Payroll					
Taxes	2,889	1,846	31,191	7,775	20,077
Assistance to Individuals ...			100		538,436
Travel	831	57	1,370	206	4,708
Rent	1,881	471			2,352
Repairs and Maintenance ...	204	35			
Weatherization Labor, Support and Administration .					
Utilities and Telephone ...	279	84			377
Supplies and Material	862	272			3,121
Equipment					
Printing, Publications and Postage	977	317	792	264	3,181
Insurance	725				717
Depreciation					
Interest					
In-Kind					
Miscellaneous	1,300	75	600	381	1,196
Indirect Costs	<u>7,378</u>	<u>4,218</u>	<u>47,466</u>	<u>12,184</u>	<u>11,354</u>
Total Expenses	\$ 24,821	\$ 12,666	\$ 359,637	\$ 97,747	\$ 638,757
Excess (Deficiency) of Support and Revenue Over Expenses					
Before Transfers	\$(1,313)	-	-	\$ 65	-
<u>TRANSFERS</u>					
Capital Activity Transferred to Property and Equipment Fund and Retirements					
Principal and Interest Payments on Note				(65)	
Interfund Transfers	_____	_____	_____	(65)	_____
Increase (Decrease) In Unrestricted Net Assets	\$(1,313)	-	-	-	-
Net Assets - Beginning of Year	<u>1,313</u>	_____	_____	_____	_____
Net Assets - End of Year	_____	_____	_____	_____	_____

<u>Transitional Housing 07-08</u>	<u>Family Development 07-08</u>	<u>School Ready Funds 06-07</u>	<u>Indirect Cost Allocation Pools</u>	<u>Property and Equipment</u>	<u>Undesignated</u>
\$ 26,567					
		\$ 8,469			
			\$ 4,671		
3,593		76,869	26,611		\$ 213,932
<u>21,307</u>	\$ <u>19,551</u>				<u>-</u>
\$ 51,467	\$ 19,551	\$ 85,338	\$ 31,282	-	\$ 213,932
\$ 18,489	\$ 11,081	\$ 49,797	\$ 471,561		\$ 26,735
6,822	4,386	11,411	147,723		26,969
		8,691			
1,007	591	49	9,856		327
		4,394	24,519		
10,095			306		31,339
5,670	56	(13)	5,427		45,483
194	337	452	31,094		16,368
631		35	6,147		9,677
1,356	703	869	1,834		13,960
				\$ 81,823	
				17,471	
111			24,602		28,669
<u>3,923</u>	<u>2,397</u>	<u>9,653</u>	<u>(689,399)</u>		
\$ <u>48,298</u>	\$ <u>19,551</u>	\$ <u>85,338</u>	\$ <u>33,670</u>	\$ <u>99,294</u>	\$ <u>199,527</u>
\$ 3,169	-	-	\$ (2,388)	\$ (99,294)	\$ 14,405
				44,039	
				29,957	(29,957)
			<u>2,388</u>		<u>(1,373)</u>
\$ 3,169	-	-	-	\$ (25,298)	\$ (16,925)
<u>19,680</u>				<u>298,879</u>	<u>121,486</u>
\$ <u>22,849</u>	<u>-</u>	<u>-</u>	<u>-</u>	\$ <u>273,581</u>	\$ <u>104,561</u>

OMB CIRCULAR A-133 COMPLIANCE SECTION

COMMUNITY ACTION AGENCY OF SIOUXLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	<u>CFDA#</u>	<u>Grant Period</u>	<u>Federal Expenditures</u>
Federal Grantor/Pass-Through Grantor/ Program Title			
Direct Federal Awards			
U.S. Department of Health and Human Services			
Direct Program			
Head Start/Early Head Start	93.600	3/1/07- 2/28/08	\$ 1,384,156
Head Start/Early Head Start	93.600	3/1/08- 2/28/09	1,537,884
Indirect Federal Awards			
U.S. Department of Health and Human Services			
Passed Through Iowa Department of Human Rights			
Community Service Block Grant	93.569	10/1/06- 9/30/07	152,724
Community Service Block Grant	93.569	10/1/07- 9/30/08	157,355
Low Income Home Energy Assistance Program	93.568	10/1/07- 9/30/08	1,633,122
Low Income Home Energy Assistance Program	93.568	4/1/07- 3/31/08	106,687
Low Income Home Energy Assistance Program	93.568	4/1/08- 3/31/09	235,811
Passed Through Iowa Department of Human Services			
Child Care and Development Block Grant	93.575	9/1/07- 8/31/08	137,864
Child Care and Development Block Grant	93.575	9/1/08- 8/31/09	9,859
Family Development and Self- Sufficiency Program	93.558	7/1/07- 6/30/08	115,154
Family Development and Self- Sufficiency Program	93.558	7/1/08- 6/30/09	33,927
I Care and Other Assistance			<u>200</u>
Total U.S. Department of Health and Human Services			\$ 5,504,743
U.S. Department of Agriculture			
Passed Through Iowa Department of Education			
Child/Adult Care Food Program	10.558	10/1/07- 9/30/08	\$ 638,757
Child/Adult Care Food Program	10.558	10/1/07- 9/30/08	<u>225,702</u>
Total U.S. Department of Agriculture			\$ 864,459

COMMUNITY ACTION AGENCY OF SIOUXLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	<u>CFDA#</u>	<u>Grant Period</u>	<u>Federal Expenditures</u>
U.S. Department of Labor			
Senior Service of America, Inc.			
Senior Community Service Employment Program	17.235	8/1/07- 6/30/08	\$ 316,753
Senior Community Service Employment Program	17.235	7/1/08- 6/30/09	<u>85,563</u>
Total U.S. Department of Labor			\$ 402,316
U.S. Department of Energy			
Passed Through Iowa Department of Human Rights			
Weatherization Assistance for Low-Income Persons	81.042	4/1/07- 3/31/08	\$ 1,571
Weatherization Assistance for Low-Income Persons	81.042	4/1/08- 3/31/09	<u>180,845</u>
Total U.S. Department of Energy			\$ 182,416
U.S. Department of Housing and Urban Development			
Direct Program			
Continuum of Care Grant	14.231	4/1/07- 3/31/08	\$ 57,514
Continuum of Care Grant	14.231	4/1/08- 3/31/09	58,634
Passed Through the Iowa Department of Economic Development and the City of Sioux City			
Emergency Shelter Grants Program	14.231	7/1/07- 6/30/08	6,038
Emergency Shelter Grants Program	14.231	7/1/07- 6/30/08	15,389
Emergency Shelter Grants Program	14.231	7/1/07- 6/30/08	<u>5,140</u>
Total U.S. Department of Housing and Urban Development			\$ 142,715
Federal Emergency Management Agency			
Emergency Food and Shelter National Board Program	83.523		\$ <u>22,227</u>
Total Expenditures of Federal Awards			\$ <u>7,118,876</u>

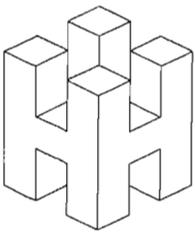
COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

SEPTEMBER 30, 2008

Note 1 - BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Community Action Agency of Siouxland 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 Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.



HENJES, CONNER &
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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Community Action Agency of Siouxland
Sioux City, Iowa

We have audited the accompanying financial statements of COMMUNITY ACTION AGENCY OF SIOUXLAND, as of and for the year ended September 30, 2008, as listed in the table of contents and have issued our report thereon dated February 10, 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 Community Action Agency of Siouxland'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 the Community Action Agency of Siouxland's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Community Action Agency of Siouxland'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 Community Action Agency of Siouxland'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 Community Action Agency of Siouxland's financial statements that is more than inconsequential will not be prevented or detected by Community Action Agency of Siouxland'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 Community Action Agency of Siouxland's internal control.

Our consideration of 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 that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Community Action Agency of Siouxland'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.

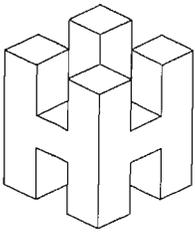
This report is intended solely for the information and use of the audit committee, management, the Department of Health and Human Services, federal awarding agencies, and pass-through entities and is not intended to be, and should not be, used by anyone other than these specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of Community Action Agency of Siouxland during the course of our audit. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.

Henjes, Camer, & Williams, PC

Certified Public Accountants

Sioux City, Iowa
February 10, 2009



HENJES, CONNER &
WILLIAMS, P.C.

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OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of Directors
Community Action Agency of Siouxland
Sioux City, Iowa

We have audited the compliance of COMMUNITY ACTION AGENCY OF SIOUXLAND, 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 September 30, 2008. Community Action Agency of Siouxland's major federal programs are identified in the summary of auditors' 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 programs is the responsibility of Community Action Agency of Siouxland's management. Our responsibility is to express an opinion on the Agency'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 Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Community Action Agency of Siouxland's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Agency's compliance with those requirements.

In our opinion, Community Action Agency of Siouxland 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 September 30, 2008.

Internal Control Over Compliance

The management of Community Action Agency of Siouxland 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 Community Action Agency of Siouxland'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 Community Action Agency of Siouxland's internal control over compliance.

A *control deficiency* in an entity'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 entity'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 entity'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 entity'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 audit committee, management, Department of Human Services, federal awarding agencies, and pass-through entities and is not intended to be used by anyone other than these specified parties.

Henjes, Cramer, & Williams, PC

Certified Public Accountants

Sioux City, Iowa
February 10, 2009

COMMUNITY ACTION AGENCY OF SIOUXLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

PART I: SUMMARY OF INDEPENDENT AUDITORS' RESULTS

- (a) An unqualified opinion was issued on the financial statements.
- (b) No significant deficiencies in internal control over financial reporting and its operation were noted.
- (c) The audit did not disclose any noncompliance which is material to the financial statements.
- (d) No significant deficiencies in internal control over major programs were disclosed by the audit of the financial statements.
- (e) An unqualified opinion was issued on compliance with requirements applicable to each major program.
- (f) The audit did not disclose any audit findings which were required to be reported in accordance with Office of Management and Budget Circular A-133, Section .510(a).
- (g) Major programs were as follows:
 - CFDA Number 93.600 Head Start/Early Head Start
 - CFDA Number 93.568 Low Income Home Energy Assistance Program
 - CFDA Number 10.558 Child/Adult Care Food Program
 - CFDA Number 17.235 Senior Community Service Employment Program
- (h) The dollar threshold used to distinguish between Type A and Type B programs was \$300,000.
- (i) Community Action Agency of Siouxland did not qualify as a low-risk auditee.

COMMUNITY ACTION AGENCY OF SIOUXLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

PART II: FINDINGS RELATED TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

None Reported

PART III: FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None Reported

PART IV: OTHER FINDINGS RELATED TO REQUIRED STATUTORY REPORTING

None Reported

NON-GAAP SUPPLEMENTARY INFORMATION

COMMUNITY ACTION AGENCY OF SIOUXLAND
IOWA DEPARTMENT OF HUMAN RIGHTS

COMMUNITY SERVICE BLOCK GRANT NO. CSBG-07-18CR
SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM OCTOBER 1, 2006 TO JUNE 30, 2008

	<u>Budget</u>	<u>Actual</u>
Co-Funded Programs		
Family Development and Self-Sufficiency	\$ 22,848	\$ 32,252
Housing	6,500	14,936
Head Start/Early Head Start	132,051	97,914
LIHEAP	23,000	8,008
Senior Aides	48,000	71,732
Shared Visions	18,000	13,774
Wrap Arounds	18,000	14,016
School Ready	2,000	
Early Head Start Home	2,000	2,120
Early Head Start Initiative	2,000	8,075
Preschool Classroom	-	<u>11,572</u>
 Total Expenditures	 \$ <u>274,399</u>	 \$ <u>274,399</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND
IOWA DEPARTMENT OF HUMAN RIGHTS

LOW INCOME HOME ENERGY ASSISTANCE PROGRAM CONTRACT LIHEAP-08-18-R
SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM OCTOBER 1, 2007 TO SEPTEMBER 30, 2008

	<u>Budget</u>	<u>Actual</u>
<u>EXPENSES</u>		
Regular Assistance	\$ 1,313,445	\$ 1,312,370
Energy Crisis Assistance	79,963	79,963
Client Services	30,061	30,061
DARP	19,200	1,400
Summer Fuel Delivery	101,104	101,104
Administration	<u>108,224</u>	<u>108,224</u>
Total	\$ <u>1,651,997</u>	\$ <u>1,633,122</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND
IOWA DEPARTMENT OF HUMAN RIGHTS

HEAD START GRANT NO. 07CH 7018(36)
SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PEIROD FROM MARCH 1, 2007 TO FEBRUARY 29, 2008

	<u>Budget</u>	<u>Actual</u>
<u>REVENUES</u>		
Grant Revenue	\$ 2,205,463	\$ 2,205,463
Other Revenue		145,319
CSBG Support Revenue		69,115
Grantee's Contribution - In Kind	<u>551,366</u>	<u>620,757</u>
Total Revenue	\$ <u>2,756,829</u>	\$ <u>3,040,654</u>
<u>EXPENSES - GRANTOR'S SHARE</u>		
P/A 20 T/TA		
Travel	\$ 7,995	\$ 13,443
Supplies and Materials	2,034	3,521
Other	<u>18,448</u>	<u>13,072</u>
Total P/A 20 T/TA	\$ 28,477	\$ 30,036
P/A 22		
Salaries and Employee Benefits	\$ 1,600,866	\$ 1,588,878
Participant and Client Assistance	25,130	25,209
Travel	6,127	7,317
Rent	81,613	75,330
Repairs and Maintenance	7,680	13,137
Utilities and Telephone	21,460	21,347
Supplies and Materials	18,107	32,038
Equipment and Renovations	-	-
Printing, Publications and Postage	6,950	5,046
Insurance	14,544	11,350
Other	5,555	10,544
Indirect	<u>54,884</u>	<u>53,118</u>
Total P/A 22	\$ 1,842,916	\$ 1,843,314
P/A 22 Administrative		
Salaries and Employee Benefits	\$ 94,212	\$ 99,185
Travel	830	354
Rent	6,552	5,927
Utilities and Telephone	300	189
Supplies and Materials	250	184
Printing, Publications and Postage	93	253
Insurance	232	301
Other	936	494
Indirect	<u>208,397</u>	<u>203,044</u>
Total P/A 22 Administrative	\$ 311,802	\$ 309,931

COMMUNITY ACTION AGENCY OF SIOUXLAND
IOWA DEPARTMENT OF HUMAN RIGHTS

HEAD START GRANT NO. 07CH 7018(36) (CONTINUED)
SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM MARCH 1, 2007 TO FEBRUARY 29, 2008

<u>EXPENSES - GRANTOR'S SHARE</u> (Continued)	<u>Budget</u>	<u>Actual</u>
P/A 26		
Salaries and Employee Benefits	\$ 21,287	\$ 21,438
Participant and Client Assistance	-	-
Travel	-	-
Supplies and Materials	250	-
Other	-	-
Indirect	<u>731</u>	<u>744</u>
 Total P/A 26	 \$ 22,268	 \$ 22,182
 Total Grantor's Share	 \$ 2,205,463	 \$ 2,205,463
 Expenses - CACFP	 -	 \$ 145,320
Expenses - CSBG Co-Funded (Indirect)	-	69,115
Expenses - Grantee's Share (In-Kind) - P/A 22 ..	\$ <u>551,366</u>	<u>620,756</u>
 Total Expenses	 \$ <u>2,756,829</u>	 \$ <u>3,040,654</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

EARLY HEAD START GRANT NO. 07CH 7018(36)
SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM MARCH 1, 2007 TO FEBRUARY 29, 2008

	<u>Budget</u>	<u>Actual</u>
<u>REVENUES</u>		
Grant Revenue	\$ 663,007	\$ 658,172
Grantee's Contribution - In Kind	165,752	264,335
CSBG Support Revenue	<u> -</u>	<u>18,876</u>
Total Revenue	\$ <u>828,759</u>	\$ <u>941,383</u>
<u>EXPENSES - GRANTOR'S SHARE</u>		
P/A 11 T/TA		
Travel	\$ 8,714	\$ 13,710
Supplies and Materials	1,832	1,316
Tuition/Conference Registration	5,549	5,708
Rent	<u> -</u>	<u>28</u>
Total P/A 11 T/TA	\$ 16,095	\$ 20,762
P/A 25		
Salaries and Employee Benefits	\$ 437,476	\$ 420,649
Participant and Client Assistance	14,100	6,634
Travel	7,400	13,841
Rent	34,405	33,211
Repairs and Maintenance	5,000	8,838
Utilities and Telephone	3,900	5,180
Supplies and Materials	8,745	20,510
Equipment	16,000	18,646
Printing, Publications and Postage	3,041	924
Insurance	11,303	12,018
Other	3,300	6,996
Indirect	<u>14,991</u>	<u>14,284</u>
Total P/A 25	\$ 559,661	\$ 561,731
P/A 25 - Administrative		
Salaries and Employee Benefits	\$ 27,731	\$ 20,446
Travel	652	282
Rent	1,895	1,404
Utilities and Telephone	250	145
Supplies and Materials	50	71
Printing, Publications and Postage	89	40
Insurance	50	301
Other	-	61
Indirect	<u>56,534</u>	<u>52,929</u>
Total P/A 25 - Administrative	\$ 87,251	\$ 75,679
Total Grantor's Share	\$ 663,007	\$ 658,172
Expenses - CSBG Co-Funded		\$ 18,876
Expenses - Grantee's Share (In-Kind) - P/A 25	\$ <u>165,752</u>	<u>264,335</u>
Total Expenses	\$ <u>828,759</u>	\$ <u>941,383</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND
IOWA DEPARTMENT OF HUMAN RIGHTS

WEATHERIZATION ASSISTANCE PROGRAMS
CONTRACT DOE-07-18R
SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM APRIL 1, 2007 TO MARCH 31, 2008

	<u>Budget</u>	<u>Actual</u>
<u>EXPENSES</u>		
Administration	\$ 16,776	\$ 16,776
Support	37,548	38,859
Health and Safety	28,966	30,381
Labor	39,158	36,450
Materials	39,158	39,140
Insurance	<u>2,564</u>	<u>2,564</u>
 Total Expenses	 \$ <u>164,170</u>	 \$ <u>164,170</u>

WEATHERIZATION ASSISTANCE PROGRAMS
CONTRACT HEAP 07-18R
SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM APRIL 1, 2007 TO MARCH 31, 2008

	<u>Budget</u>	<u>Actual</u>
<u>EXPENSES</u>		
Administration	\$ 13,948	\$ 13,576
Support	63,697	76,957
Health and Safety	49,328	68,030
Labor	64,432	47,342
Materials	64,432	40,287
Pollution Occurrence Insurance	13,079	13,079
Liability Insurance	-	-
Training/Equipment	<u>28,724</u>	<u>24,722</u>
 Total Expenses	 \$ <u>297,640</u>	 \$ <u>283,993</u>

WEATHERIZATION ASSISTANCE PROGRAMS
CONTRACT MEC-07-18R
SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JANUARY 1, 2007 TO DECEMBER 31, 2007

	<u>Budget</u>	<u>Actual</u>
<u>EXPENSES</u>		
Administration	\$ 8,478	\$ 8,478
Support	16,955	10,886
Labor	72,060	72,398
Materials	<u>72,060</u>	<u>77,791</u>
 Total Expenses	 \$ <u>169,553</u>	 \$ <u>169,553</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND
IOWA DEPARTMENT OF HUMAN RIGHTS

WEATHERIZATION ASSISTANCE PROGRAMS
CONTRACT AOU-07-18R

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JANUARY 1, 2007 TO DECEMBER 31, 2007

	<u>Budget</u>	<u>Actual</u>
<u>EXPENSES</u>		
Administration	\$ 375	\$ 375
Support	748	680
Labor	3,180	2,869
Materials	<u>3,180</u>	<u>3,559</u>
Total Expenses	\$ <u>7,483</u>	\$ <u>7,483</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND
IOWA DEPARTMENT OF HUMAN SERVICES

WRAP AROUND CHILD CARE GRANT
SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM SEPTEMBER 1, 2007 TO AUGUST 31, 2008

<u>EXPENSES</u>	<u>Budget</u>	<u>Actual</u>
Iowa Department of Human Services		
Personnel and Fringe Benefits	\$ 40,652	\$ 41,023
Facility Costs	2,381	1,836
Utilities and Telephone	-	54
Supplies and Materials	1,020	578
Printing, Publications and Postage	-	31
Insurance	-	531
Net Food Costs	500	2,403
Other	50	6,822
Indirect	<u>3,397</u>	<u>7,380</u>
Total	48,000	60,658
Less: CACFP	-	4,386
CSBG Co-Funded - Indirect	<u>-</u>	<u>8,272</u>
Total Expenses	\$ <u>48,000</u>	\$ <u>48,000</u>

WRAP AROUND CHILD CARE GRANT
SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM SEPTEMBER 1, 2007 TO AUGUST 31, 2008

<u>EXPENSES</u>	<u>Budget</u>	<u>Actual</u>
Iowa Department of Human Services		
Personnel and Fringe Benefits	\$ 40,857	\$ 41,893
Facility Costs	1,445	900
Utilities and Telephone	-	60
Supplies and Materials	1,020	504
Printing, Publications and Postage	-	35
Insurance	-	489
Net Food Costs	500	2,134
Other	50	2,047
Indirect	<u>4,128</u>	<u>6,760</u>
Total	48,000	54,822
Less: CACFP	-	3,331
CSBG Co-Funded - Indirect	<u>-</u>	<u>3,491</u>
Total Expenses	\$ <u>48,000</u>	\$ <u>48,000</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND
IOWA DEPARTMENT OF HUMAN SERVICES

WRAP AROUND CHILD CARE GRANT
SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM SEPTEMBER 1, 2007 TO AUGUST 31, 2008

<u>EXPENSES</u>	<u>Budget</u>	<u>Actual</u>
Iowa Department of Human Services		
Personnel and Fringe Benefits	\$ 45,591	\$ 45,654
Facility Costs	1,145	600
Supplies and Materials	670	437
Utilities and Telephone	-	60
Printing, Publications and Postage	-	30
Insurance	-	600
Net Food Costs	500	2,017
Other	50	2,352
Indirect	<u>44</u>	<u>4,861</u>
Total	\$ 48,000	\$ 56,611
Less: CACFP	-	3,677
CSBG Co-Funded - Indirect	<u>-</u>	<u>4,934</u>
Total Expenses	\$ <u>48,000</u>	\$ <u>48,000</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND
IOWA DEPARTMENT OF HUMAN RIGHTS
DIVISION OF COMMUNITY ACTION AGENCIES

FAMILY DEVELOPMENT AND SELF-SUFFICIENCY GRANT CONTRACT FADSS-08-18-FR
SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JULY 1, 2007 TO JUNE 30, 2008

<u>EXPENSES</u>	<u>Budget</u>	<u>Actual</u>
Indirect Costs - Administrative	\$ 9,100	\$ 9,324
Indirect Costs - CSBG	8,616	8,616
Personnel Wages	83,500	84,274
Benefits	33,266	32,380
Travel	10,450	10,085
Space Costs/Utilities/Telephone	11,280	11,211
Supplies/Printing	1,400	1,485
Postage	150	171
Insurance	735	746
Other Costs	<u>1,597</u>	<u>1,802</u>
Total	\$ 160,094	\$ 160,094
Less: CSBG Co-Funded	<u>8,616</u>	<u>8,616</u>
Total Expenses	\$ <u>151,478</u>	\$ <u>151,478</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND
IOWA DEPARTMENT OF EDUCATION

CHILD DEVELOPMENT SHARED VISION GRANT WO-08-0495-123
SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JULY 1, 2007 TO JUNE 30, 2008

<u>EXPENSES</u>	<u>Budget</u>	<u>Actual</u>
Iowa Department of Education		
Personnel and Fringe Benefits	\$ 51,662	\$ 50,180
Travel and Training	150	71
Supplies	900	1,064
Other	8,616	7,972
Program Evaluation	320	520
Administrative Costs	2,397	4,238
 In-Kind	 <u>12,809</u>	 <u>64,846</u>
 Total Expenses	 \$ <u>76,854</u>	 \$ <u>128,891</u>

CHILD DEVELOPMENT SHARED VISION GRANT WO-08-0497-122
SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JULY 1, 2007 TO JUNE 30, 2008

<u>EXPENSES</u>	<u>Budget</u>	<u>Actual</u>
Iowa Department of Education		
Personnel and Fringe Benefits	\$ 54,244	\$ 52,305
Travel and Training	150	15
Supplies	900	790
Other	7,967	6,342
Program Evaluation	320	520
Administrative Costs	464	4,074
 In-Kind	 <u>12,809</u>	 <u>58,927</u>
 Total Expenses	 \$ <u>76,854</u>	 \$ <u>122,973</u>

CHILD DEVELOPMENT SHARED VISION GRANT WO-08-0496-124
SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JULY 1, 2007 TO JUNE 30, 2008

<u>EXPENSES</u>	<u>Budget</u>	<u>Actual</u>
Iowa Department of Education		
Personnel and Fringe Benefits	\$ 51,958	\$ 49,698
Travel and Training	150	161
Supplies	850	671
Other	7,330	6,590
Program Evaluation	320	520
Administrative Costs	3,437	6,405
 In-Kind	 <u>12,809</u>	 <u>42,929</u>
 Total Expenses	 \$ <u>76,854</u>	 \$ <u>106,974</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

EMERGENCY FOOD AND SHELTER PROGRAM
SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM DECEMBER 1, 2006 TO NOVEMBER 30, 2007

	<u>Budget</u>	<u>Actual</u>
<u>REVENUE</u>		
FEMA Grant	\$ <u>25,081</u>	\$ <u>25,081</u>
 <u>EXPENSES</u>		
Participant and Client Assistance	\$ <u>25,081</u>	\$ <u>25,081</u>

EMERGENCY SHELTER GRANTS PROGRAM CONTRACT 08-HES-001
SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JULY 1, 2007 TO JUNE 30, 2008

	<u>Budget</u>	<u>Actual</u>
<u>EXPENSES</u>		
Iowa Department of Economic Development and the City of Sioux City		
ESG Fairmount Expenses	\$ 3,989	\$ 3,989
ESG South Helen Expenses	12,214	12,214
Salaries and Benefits	<u>7,297</u>	<u>7,297</u>
	23,500	23,500
In-Kind	<u>23,500</u>	<u>23,500</u>
 Total Expenses	 \$ <u>47,000</u>	 \$ <u>47,000</u>

EMERGENCY SHELTER GRANTS PROGRAM CONTRACT 07-MC-19-0002
SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JULY 1, 2007 TO JUNE 30, 2008

	<u>Budget</u>	<u>Actual</u>
<u>EXPENSES</u>		
Iowa Department of Economic Development and the City of Sioux City		
ESG Fairmount Expenses	\$ 909	\$ 909
ESG South Helen Expenses	2,282	2,282
Salaries and Benefits	<u>2,847</u>	<u>2,847</u>
	6,038	6,038
In-Kind	<u>6,038</u>	<u>6,335</u>
 Total Expenses	 \$ <u>12,076</u>	 \$ <u>12,373</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND
WOODBURY COUNTY BOARD OF SUPERVISORS

GENERAL RELIEF

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JULY 1, 2007 TO JUNE 30, 2008

	<u>Budget</u>	<u>Actual</u>
<u>REVENUE</u>		
Board of Supervisors	\$ <u>225,625</u>	\$ <u>211,001</u>
 <u>EXPENSES</u>		
Client Burials	\$ 10,000	\$ 8,623
Client Incidentals	1,000	103
Client Medical	2,000	3,450
Client Transportation	6,000	5,027
Client Utilities	90,500	61,964
Client Shelter	90,500	106,209
Administration	<u>25,625</u>	<u>25,625</u>
	\$ <u>225,625</u>	\$ <u>211,001</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND
U.S. DEPARTMENT OF LABOR

SENIOR SERVICE OF AMERICA, INC.
SENIOR AIDES (TITLE V) PROGRAM - PROJECT 77
SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM OCTOBER 1, 2007 TO JULY 17, 2008

<u>EXPENSES</u>	<u>Budget</u>	<u>Actual</u>
Personnel		
Wages and Employee Benefits	\$ 300,582	\$ 300,273
Fringe Benefits		
FICA	22,995	22,971
Workers' Compensation	4,237	4,311
Physical Exams	75	-
Transportation	-	-
Training	-	-
Incidentals	-	-
Program - Other		
Sponsor Staff Cost	12,705	12,705
Transportation	1,708	1,708
Training	1,025	1,025
Incidentals	100	100
Project Administration		
Sponsor Staff Cost	28,543	28,543
Incidentals	-	-
Other Admin Costs	<u>968</u>	<u>968</u>
Total Federal Share	\$ <u>372,938</u>	\$ <u>372,604</u>
 <u>NON-FEDERAL SHARE</u>		
Cash	\$ 9,797	\$ 9,797
In-Kind	<u>38,946</u>	<u>47,427</u>
Total	\$ <u>48,743</u>	\$ <u>57,224</u>

U.S. DEPARTMENT OF AGRICULTURE

**Certification Regarding Debarment, Suspension, Ineligibility
and Voluntary Exclusion - Lower Tier Covered Transactions**

This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, 7 CFR part 3017, Section 3017.510, Participants' responsibilities. The regulations were published as Part IV of the January 30, 1989, Federal Register (pages 4722-4733). Copies of the regulations may be obtained by contacting the Department of Agriculture agency with which this transaction originated.

(BEFORE COMPLETING CERTIFICATION, READ INSTRUCTIONS ON REVERSE)

- (1) The prospective lower tier participant certifies, by submission of this proposal, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.
- (2) Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

COMMUNITY ACTION AGENCY OF
STIOUXLAND

Organization Name

CACFP (CHILD AND ADULT CARE
FOOD PROGRAM)

PR/Award Number or Project Name

Vicky Hollingshead, Fiscal Officer
Name(s) and Title(s) of Authorized Representative(s)

Vicky Hollingshead
Signature(s)

2-10-09
Date

COMMUNITY ACTION AGENCY OF SIOUXLAND

SCHEDULE OF REVENUE AND EXPENSES

INDIRECT COST ALLOCATION POOLS

FOR THE YEAR ENDED SEPTEMBER 30, 2008

	<u>Administration</u>	<u>Neighborhood Services</u>	<u>Total</u>
<u>REVENUE</u>			
Reimbursed by Programs	\$ 499,312	\$ 197,147	\$ 696,459
Miscellaneous	<u>26,611</u>	<u> </u>	<u>26,611</u>
Total Revenue	\$ 525,923	\$ 197,147	\$ 723,070
<u>EXPENSES</u>			
Personnel	\$ 343,409	\$ 128,153	\$ 471,562
Fringe Benefits and Payroll Taxes ..	99,132	48,591	147,723
Travel	8,506	1,350	9,856
Rent	13,687	10,832	24,519
Telephone	4,331	1,096	5,427
Supplies	26,596	4,498	31,044
Insurance	1,080	754	1,834
Audit and Legal	17,495	-	17,495
Photocopy/Postage	5,326	821	6,147
Miscellaneous	<u>6,361</u>	<u>1,052</u>	<u>7,413</u>
Total Expenses	\$ 525,923	\$ 197,147	\$ 723,070
(Deficiency) of Revenues Over Expenditures	<u> </u>	<u> </u>	<u> </u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

SCHEDULE OF REVENUE AND EXPENSES

INDIRECT REIMBURSEMENT FROM PROGRAMS

FOR THE YEAR ENDED SEPTEMBER 30, 2008

<u>PROGRAM</u>	<u>Wages and Fringe Benefits</u>	<u>Indirect Cost</u>
Low Income Home Energy Assistance Program ...	\$ 128,072	\$ 19,841
Head Start - Wages and Benefits	\$ 1,729,250	
- In-Kind Wages and Benefits	<u>387,250</u>	\$ <u>323,369</u>
Total	\$ 2,116,500	\$ 323,369
Early Head Start - Wages and Benefits	\$ 449,441	
- In-Kind Wages and Benefits ..	<u>126,525</u>	\$ <u>88,253</u>
Total	\$ 575,966	\$ 88,253
Head Start Wrap Around Child Care Grant	\$ 139,735	19,497
SHIP/Early Head Start Home Visitor	\$ 43,889	6,793
Early Head Start Initiative	\$ 87,072	13,472
School-Ready Funds	\$ 61,208	9,653
Weatherization Assistance	\$ 141,959	22,122
Crossroads	\$ 115,092	17,249
Preschool Initiative	\$ 164,889	24,573
Child and Adult Care Food Program	\$ 73,315	11,354
I Care and Other Assistance	-	697
Shared Visions - Wages and Benefits	\$ 174,144	
- In-Kind Wages and Benefits ..	<u>46,865</u>	\$ <u>37,446</u>
Total	\$ 221,009	\$ 37,446
Family Development and Self-Sufficiency Grant - Wages and Benefits	\$ 113,107	\$ 17,510
Senior Service of America, Inc.	\$ 394,021	\$ 59,650
Senior Service of America, Inc. - Administration		
- Wages and Benefits	17,521	3,672
- Administration - In-Kind Wages and Benefits	<u>51,121</u>	<u>7,924</u>
Total	\$ 462,663	\$ 71,246
Iowa Workforce Development Programs	-	-
Transitional Housing - Wages and Benefits ...	\$ 25,311	\$ 3,923
Family Development	<u>15,467</u>	<u>2,397</u>
Totals	\$ 4,485,254	\$ 689,395
Wages and Benefits		\$ 4,485,254
Non-Allocable Benefits		<u>3,991</u>
Total Wages and Benefits		\$ 4,481,263
Indirect Cost Percentage		<u>15.5</u> %
Total Indirect Reimbursement Available for Programs		\$ <u>694,596</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

CORRECTIVE ACTION PLAN FOR FEDERAL AUDIT FINDINGS

YEAR ENDED SEPTEMBER 30, 2008

<u>Comment</u> <u>Number</u>	<u>Comment Title</u>	<u>Corrective</u> <u>Action Plan</u>	<u>Contact Person,</u> <u>Title</u> <u>Phone Number</u>	<u>Anticipated</u> <u>Date of</u> <u>Completion</u>
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There were no instances of noncompliance or reportable conditions relating to federal awards reported. Thus, no corrective actions need to be taken.

COMMUNITY ACTION AGENCY OF SIOUXLAND

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

YEAR ENDED SEPTEMBER 30, 2008

<u>Comment</u>			<u>If not Corrected, Provide</u>
<u>Reference</u>	<u>Comment Title</u>	<u>Status</u>	<u>Planned Corrective Action</u>
			<u>or Other Explanation</u>

No instances of noncompliance or reportable conditions relating to federal awards were reported in the prior year.