

COMMUNITY ACTION AGENCY OF SIOUXLAND

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

SEPTEMBER 30, 2009

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COMMUNITY ACTION AGENCY OF SIOUXLAND

OFFICERS

Harlan Salvatori
Mark Monson
Sharese Manker
Tito Parker

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	Cindy Grimm
Westside			Vacant
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		Sally Hartley	
Welfare		Chris Jensen	
Health		Fran Sadden	
Education		Tom Cooper	
Business	Vacant		
Native			
American	Derek Albert		
Black	Lori Pierson		
Religion	Father Marvin Boes		
Labor	Harlan Salvatori		
Hispanic	Norma DeLaO		
Legal Counsel	Sharese Manker		

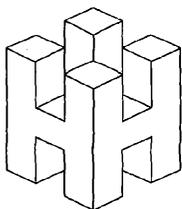
MANAGEMENT

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

Tammy Herbert

Joan O'Connor
Joe Miller

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/Money
Management Programs
Director, Child and Adult Care Food
Program
Director, Early Childhood Programs
Director, Weatherization/Infrastructure



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, 2009, 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, 2009, 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 9, 2010, 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 51 through 67 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 9, 2010

COMMUNITY ACTION AGENCY OF SIOUXLAND

STATEMENT OF FINANCIAL POSITION

SEPTEMBER 30, 2009

ASSETS

	<u>Current</u>	<u>Local</u>	<u>Total</u>
	<u>Fund</u>	<u>Property</u>	
		<u>and Equipment</u>	
<u>ASSETS</u>			
Cash	\$ 416,810		\$ 416,810
Restricted Cash - Note 10	204,689		204,689
Receivables			
Grant Awards and Contracts - Note 5..	416,782		416,782
Other	45,664		45,664
Notes Receivable - Note 6	315,377		315,377
Accrued Interest Receivable	36,058		36,058
Prepaid Expenses	<u>17,734</u>	<u> </u>	<u>17,734</u>
Total Assets	\$ 1,453,114	-	\$ 1,453,114
 <u>PROPERTY AND EQUIPMENT</u> - Note 2		\$ 543,366	543,366
	<u> </u>	<u> </u>	<u> </u>
 Total Assets	\$ <u>1,453,114</u>	\$ <u>543,366</u>	\$ <u>1,996,480</u>

LIABILITIES AND NET ASSETS

	<u>Current</u> <u>Fund</u>	<u>Local</u> <u>Property</u> <u>and Equipment</u>	<u>Total</u>
<u>LIABILITIES</u>			
Accounts Payable	\$ 165,623		\$ 165,623
Wages Payable	168,304		168,304
Payroll Taxes and Benefits Payable ...	328,734		328,734
Compensated Absences	106,202		106,202
Deferred Revenue - Note 7	164,650		164,650
Notes Payable - Note 8	315,377	\$ 226,872	542,249
Accrued Interest Payable	19,916		19,916
	<hr/>	<hr/>	<hr/>
Total Liabilities Revenue	\$ 1,268,806	\$ 226,872	\$ 1,495,678
<u>NET ASSETS</u>			
Unrestricted			
Designated for Programs	\$ 24,567		\$ 24,567
Undesignated	<u>159,741</u>	\$ <u>316,494</u>	<u>476,235</u>
	\$ <u>184,308</u>	\$ <u>316,494</u>	\$ <u>500,802</u>
Total Liabilities and Net Assets	\$ <u>1,453,114</u>	\$ <u>543,366</u>	\$ <u>1,996,480</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT B

<u>SUPPORT AND REVENUE</u>	<u>Current</u> <u>Fund</u>	<u>Property</u> <u>and Equipment</u>	<u>Total</u>
Government Funding Sources			
U.S. Department of HUD	\$ 147,449	\$	147,449
U.S. Department of Labor	496,810		496,810
U.S. Department of Energy	462,861		462,861
U.S. Department of Health and Human Services	6,996,951		6,996,951
U.S. Department of Agriculture...	905,914		905,914
Iowa Department of Education ...	263,476		263,476
FEMA	29,031		29,031
Iowa Workforce Development	64,468		64,468
In-Kind Contributions	1,265		1,265
Investment in Property and Equipment		\$ 89,868	89,868
Miscellaneous	<u>1,227,631</u>		<u>1,227,631</u>
 Total Support and Revenue...	 \$ 10,595,856	 \$ 89,868	 \$ 10,685,724

EXPENSES

Program Services

ARRA - Community Service Block Grant (CSBG)	\$ 85,887	\$	85,887
Low Income Home Energy Assistance Program (LIHEAP) .	2,736,857		2,736,857
Head Start	2,607,290		2,607,290
ARRA - Head Start	18,704		18,704
Early Head Start	730,951		730,951
ARRA - Early Head Start	4,451		4,451
SHIP/Early Head Start Home Visitor	51,075		51,075
Early Head Start Initiative ...	74,163		74,163
Weatherization Assistance Programs	837,500		837,500
ARRA - Weatherization Assistance Programs	128,927		128,927
Wrap Around Child Care Grants ...	144,661		144,661
Family Development and Self- Sufficiency Grant	174,608		174,608
Shared Vision Grants	283,147		283,147
Crossroads	152,710		152,710
I Care and Other Assistance ...	38,517		38,517
ARRA - I Care and Other Assistance	8,419		8,419
Preschool Initiative	497,476		497,476
Iowa Workforce Development Programs	152,873		152,873
ARRA - Iowa Workforce Development Programs	337		337

See Accompanying Notes to Financial Statements

COMMUNITY ACTION AGENCY OF SIOUXLAND
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT B
(Cont.)

	<u>Current</u> <u>Fund</u>	<u>Property</u> <u>and Equipment</u>	<u>Total</u>
<u>EXPENSES</u> (Continued)			
Program Services (Continued)			
General Relief	\$ 210,717	\$	210,717
Money Management Siouxland Aging Services	17,293		17,293
Senior Service of America, Inc. Administration	30,990		30,990
Senior Service of America, Inc. Enrollees	439,707		439,707
ARRA - Senior Services of America, Inc. Enrollees	51,627		51,627
Child & Adult Care Food Program	676,585		676,585
Transitional Housing	42,198		42,198
ARRA - Rural Homeless Program ...	309		309
Family Development	<u>22,550</u>		<u>22,550</u>
Total Program Services ...	\$ 10,220,529	-	\$ 10,220,529
Management and General			
Property and Equipment			
Depreciation		\$ 62,840	\$ 62,840
Property and Equipment Interest..		16,569	16,569
Undesignated Fund Expenses	<u>285,975</u>		<u>285,975</u>
Total Management and General	\$ <u>285,975</u>	\$ <u>79,409</u>	\$ <u>365,384</u>
Total Expenses	\$ <u>10,506,504</u>	\$ <u>79,409</u>	\$ <u>10,585,913</u>
Excess of Support and Revenue Over			
Expenses Before Transfers	\$ 89,352	\$ 10,459	\$ 99,811
 <u>TRANSFERS</u>			
Principal and Interest Payments on Note	(<u>32,454</u>)	<u>32,454</u>	
Change in Net Assets	\$ 56,898	\$ 42,913	\$ 99,811
Net Assets - Beginning of Year	<u>127,410</u>	<u>273,581</u>	<u>400,991</u>
Net Assets - End of Year	\$ <u>184,308</u>	\$ <u>316,494</u>	\$ <u>500,802</u>

See Accompanying Notes to Financial Statements

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED SEPTEMBER 30, 2009

<u>EXPENSES</u>	<u>Program Services</u>	<u>Management and General</u>	<u>Total</u>
Personnel	\$ 3,247,703	\$ 501,072	\$ 3,748,775
Fringe Benefits	976,330	151,594	1,127,924
Assistance to Individuals	4,037,913	57,512	4,095,425
Travel	96,219	15,253	111,472
Rent	183,790	35,662	219,452
Repairs and Maintenance	52,655	49,072	101,727
Weatherization Labor, Support and Administration	263,561		263,561
Utilities and Telephone	83,853	48,447	132,300
Supplies and Material	128,460	50,792	179,252
Equipment	93,063	12,017	105,080
Printing, Publications and Postage ...	28,796	19,044	47,840
Insurance	50,438	13,966	64,404
Depreciation		62,840	62,840
Interest		19,516	19,516
In-Kind	1,265		1,265
Miscellaneous	<u>225,100</u>	<u>79,980</u>	<u>305,080</u>
 Total Expenses Before			
Allocation of Indirect Costs.	\$ 9,469,146	\$ 1,116,767	\$ 10,585,913
 Allocation of Indirect Costs	<u>751,210</u>	(<u>751,210</u>)	<u> </u>
 Total Expenses	\$ <u>10,220,356</u>	\$ <u>365,557</u>	\$ <u>10,585,913</u>

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED SEPTEMBER 30, 2009

INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Received from Grants, Contributions and Programs	.....	\$ 10,827,132
Cash Paid for Program Expenses	.....	(10,499,426)
Interest Paid	.....	( 16,569)
Net Cash Provided by Operating Activities	.....	\$ 311,137

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of Property and Equipment	\$(89,868)
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CASH FLOWS FROM FINANCING ACTIVITIES

Payments Made on Note Payable	\$(15,885)
Net Increase in Cash	\$ 205,384

Cash and Cash Equivalents - Beginning of Year	<u>211,426</u>
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Cash and Cash Equivalents - End of Year	<u>\$ 416,810</u>
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RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH

PROVIDED BY OPERATING ACTIVITIES

Change in Net Assets	.....	\$ 99,811
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	.....	\$ 62,840
In-Kind Contributions	.....	( 1,265)
In-Kind Expenses	.....	1,265
Decrease in Grant Receivable	.....	142,349
Decrease in Other Receivable	.....	36,382
(Increase) in Interest Receivable	.....	( 36,058)
(Increase) in Prepaid Expense	.....	( 325)
(Decrease) in Accounts Payable	.....	( 4,308)
(Decrease) in Wages Payable	.....	( 113,424)
Increase in Payroll Taxes and Benefits Payable, Net of Insurance Reserve	.....	38,061
Increase in Deferred Revenue	.....	75,502
(Decrease) in Compensated Absences	.....	( 9,609)
Decrease in Accrued Interest Payable	.....	<u>19,916</u>
Total Adjustments	.....	\$ <u>211,326</u>
Net Cash Provided by Operating Activities	.....	\$ <u>311,137</u>

See Accompanying Notes to Financial Statements

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2009

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 funds 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, 2009

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.

Purchases of property and equipment 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.

The Agency follows accounting standards set by the Financial Accounting Standards Board, commonly referred to as the FASB. The FASB sets generally accepted accounting principles (GAAP) that the Agency follows to ensure we consistently report our financial condition, results of operations, and cash flows. References to GAAP issued by the FASB in these footnotes are to the FASB *Accounting Standards Codification*, sometimes referred to as the Codification or ASC.

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 a maturity of three months or less when purchased to be cash equivalents.

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2009

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

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.

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, 2009, 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 property and equipment. 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 assets disposed of is deleted. 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 and expenditures at year end.

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2009

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(Cont.)

Compensated Absences - Employees of the Agency accumulate a limited amount of earned by 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, 2009.

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 columns on the combining statement of financial position and the combining statement of activities are 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 plant fund, categorized by acquiring program/source, is as follows at September 30, 2009:

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2009

Note 2 - PROPERTY AND EQUIPMENT
(Cont.)

<u>Acquiring Program/Source</u>	<u>Land</u>	<u>Buildings</u>	<u>Vehicles</u>	<u>Equipment</u>	<u>Total</u>
Crossroads	\$ 1	\$ 41,794			\$ 41,795
Early Head Start		37,090	\$ 238,798		275,888
Head Start	24,600	219,145	99,805	\$ 39,755	383,305
Transitional Housing ...	3,146	75,202			78,348
Weatherization					
Assistance for Low-					
Income Persons			69,373	9,025	78,398
General Agency	<u>79,000</u>	<u>371,094</u>		<u>127,379</u>	<u>577,473</u>
Total Cost	\$ 106,747	\$ 744,325	\$ 407,976	\$ 176,159	\$ 1,435,207
Less: Accumulated					
Depreciation ...	<u>-</u>	<u>446,577</u>	<u>290,146</u>	<u>155,118</u>	<u>891,841</u>
Net	\$ <u>106,747</u>	\$ <u>297,748</u>	\$ <u>117,830</u>	\$ <u>21,041</u>	\$ <u>543,366</u>

The components of the Agency's accumulated depreciation at September 30, 2009, are as follows:

<u>Acquiring Program/Source</u>	<u>Buildings</u>	<u>Vehicles</u>	<u>Equipment</u>	<u>Total</u>
Balance Beginning of Year	\$ 416,102	\$ 265,562	\$ 147,337	\$ 829,001
Current Year Depreciation	<u>30,475</u>	<u>24,584</u>	<u>7,781</u>	<u>62,840</u>
Balance End of Year	\$ <u>446,577</u>	\$ <u>290,146</u>	\$ <u>155,118</u>	\$ <u>891,841</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.

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2009

Note 3 - PENSION AND RETIREMENT BENEFITS
(Cont.)

Prior to July 1, 2009, plan members contributed 4.10% of their annual salary and Community Action Agency of Siouxland was required to contribute 6.35% of annual covered payroll. After July 1, 2009, the contribution rates changed to 4.30% and 6.65%, respectively. Contribution requirements are established by state statute. The Agency's contribution to IPERS for the years ended September 30, 2009, and 2008, were \$215,126 and \$189,899, 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 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 - 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 serving children who 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 utility costs.

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2009

Note 4 - PRINCIPAL PROGRAMS

(Cont.)

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.

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.

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2009

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	\$ 137,177
Early Head Start	<u>31,513</u>
	\$ 168,690
Iowa Department of Education	
Child and Adult Care Food Program	\$ 83,391
Iowa Department of Human Rights	
Community Service Block Grant	\$ 16,572
LIHEAP	13,318
Family Development and Self Sufficiency	2,249
Weatherization Assistance Programs	<u>28,572</u>
	\$ 60,711
Iowa Department of Human Services	
Wrap Around Child Care	\$ 12,359
U.S. Department of Labor	
Senior Service of America, Inc.	\$ 8,954
U.S. Department of Housing and Urban Development	
Transitional Housing	\$ 5,832
Crossroads	<u>11,453</u>
	\$ 17,285
Siouxland Human Investment Partnership (SHIP)	
Early Head Start Home Visitor	\$ 3,874
Preschool Initiative	<u>33,388</u>
	\$ 37,262
Shared Visions	\$ 7,799
Iowa Workforce Development	\$ 18,987
I Care and Other Assistance	\$ 1,033
Rural Homeless Program	\$ 309
Family Development	\$ <u>2</u>
Total	\$ <u>416,782</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2009

Note 6 - NOTES RECEIVABLE

Promissory notes receivable as of September 30, 2009, are comprised of:

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

\$ 315,377

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:

CSBG	\$ 10,600
Head Start	12
Weatherization Assistance Grants	62,838
Wrap Around Child Care Grants	2,357
Shared Vision Grants	14,586
I Care and Other Assistance	29,136
Child & Adult Care Food Program	(74)
GIF/Various One Time Grants/Donations	<u>45,195</u>
Total Deferred Revenue	\$ <u>164,650</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2009

Note 8 - NOTES PAYABLE

Notes payable consists of the following:

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>226,872</u>
		<u>\$ 542,249</u>

The first two 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 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 .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, 2009

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; for the years ended September 30:

2010	.....	\$ 226,872
2011	.....	-
2012	.....	-
2013	.....	-
2014	.....	-
Thereafter	.....	<u>315,377</u>
		\$ <u>542,249</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, 2010 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:

2010	.....	\$ 56,010
2011	.....	\$ 36,000
2012	.....	\$ 36,000
2013	.....	\$ 36,000
2014	.....	\$ 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, 2009

Note 10 - GROUP HEALTH INSURANCE

(Cont.)

At September 30, 2009, management estimated the reserve for insurance claims to be \$223,007. 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 \$204,689 in cash it had restricted for claims as of September 30, 2009.

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, 2009.

Note 12 - OFF-BALANCE SHEET RISK

The Agency maintains its accounts primarily at three financial institutions. At times throughout the year, the Agency's cash and equivalents balances may exceed amounts insured by the Federal Deposit Insurance Corporation. However, the banks with deposits in excess of the insured amounts have pledged securities they were holding as collateral for the deposits.

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2009

Note 13 - INCOME TAXES

The Agency is exempt from Federal and State income taxes under Section 501(c)(3) of the Internal Revenue Code. As such, income earned in the performance of its exempt purpose is not subject to income tax and accordingly, the financial statements do not reflect a provision for income taxes.

The Agency reports accrued interest related to unrecognized tax benefits as interest expense and penalties as income tax expense. There are no material uncertain tax positions reported on the Agency's financial statements. The Agency is no longer subject to examination by the federal government or state of Iowa for years prior to 2006.

Note 14 - SUBSEQUENT EVENTS

In preparing the financial statements, the Agency has evaluated all subsequent events, for potential recognition or disclosure, through February 9, 2010, the date the financial statements were available to be issued.

COMMUNITY ACTION AGENCY OF SIOUXLAND
COMBINING STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2009

	<u>TOTAL</u>	<u>CSBG</u>	<u>LIHEAP</u>
<u>ASSETS</u>			
Cash	\$ 416,810	\$ (2,133)	\$ (8,976)
Restricted Cash	204,689		
Receivables:			
Grant Awards and Contracts	416,782	16,572	13,318
Other	45,664		
Notes Receivable	315,377		
Accrued Interest Receivable	36,058		
Due from Other Funds	261,816	1,136	3,290
Prepaid Expenses	17,734	270	1,348
Property and equipment at cost, less accumulated depreciation (Note 2)	543,366		
Total Assets	<u>\$ 2,258,296</u>	<u>\$ 15,845</u>	<u>\$ 8,980</u>
 <u>LIABILITIES AND NET ASSETS</u>			
<u>LIABILITIES</u>			
Accounts Payable	\$ 165,623	\$ 4,187	\$ 6,319
Wages Payable	168,304		1,333
Payroll Taxes and Benefits Payable	328,734	1,058	1,328
Compensated Absences	106,202		
Due to Other Funds	261,816		
Deferred Revenue	164,650	10,600	
Notes Payable	542,249		
Accrued Interest Payable	19,916		
Total Liabilities	<u>\$ 1,757,494</u>	<u>\$ 15,845</u>	<u>\$ 8,980</u>
 <u>NET ASSETS</u>			
Invested in Capital Assets, net of Related Debt	\$ 316,494		
Unrestricted			
Designated for Programs	24,567		
Undesignated	159,741		
Total Net Assets	<u>\$ 500,802</u>	<u>-</u>	<u>-</u>
Total Liabilities, Deferred Revenue and Net Assets	<u>\$ 2,258,296</u>	<u>\$ 15,845</u>	<u>\$ 8,980</u>

Head Start	Early Head Start	SHIP/Early Head Start Home Visitor	Early Head Start Initiative	Weather-ization Assistance Programs	Weather-ization Assistance Administration
\$ (113,682)	\$ (30,369)	\$ (3,613)	\$ (166)	\$ 22,599	\$ 15,031
137,177 118	31,513 (57)	3,874		14	28,558
84,075 2,496	21,008 56	1,085		6,750	1,266
<u>\$ 110,184</u>	<u>\$ 22,151</u>	<u>\$ 1,346</u>	<u>\$ (166)</u>	<u>\$ 29,363</u>	<u>\$ 44,855</u>
\$ 21,798 58,726 28,078	\$ 1,356 14,558 6,237	\$ 123 1,223	\$ (166)	\$ 2,720 3,809 2,955	\$ 179 1,203 514
12				19,879	42,959
<u>\$ 108,614</u>	<u>\$ 22,151</u>	<u>\$ 1,346</u>	<u>\$ (166)</u>	<u>\$ 29,363</u>	<u>\$ 44,855</u>
<u>\$ 1,570</u>					
<u>\$ 1,570</u>	-	-	-	-	-
<u>\$ 110,184</u>	<u>\$ 22,151</u>	<u>\$ 1,346</u>	<u>\$ (166)</u>	<u>\$ 29,363</u>	<u>\$ 44,855</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND
COMBINING STATEMENT OF FINANCIAL POSITION (Continued)
SEPTEMBER 30, 2009

	Wrap Around Child Care Grants	Family Development & Self Sufficiency (FaDSS)	Shared Vision Grants
<u>ASSETS</u>			
Cash	\$ (13,023)	\$ (1,818)	\$ 9,744
Restricted Cash			
Receivables:			
Grant Awards and Contracts	12,359	2,249	7,799
Other			
Notes Receivable			
Accrued Interest Receivable			
Due from Other Funds	3,700	4,182	6,926
Prepaid Expenses			500
Property and equipment at cost, less accumulated depreciation (Note 2)			
Total Assets	\$ 3,036	\$ 4,613	\$ 24,969
 <u>LIABILITIES AND NET ASSETS</u>			
<u>LIABILITIES</u>			
Accounts Payable	\$ (1,244)	\$ 709	\$ 3,084
Wages Payable			
Payroll Taxes and Benefits Payable	1,923	3,904	7,299
Compensated Absences			
Due to Other Funds			
Deferred Revenue	2,357		14,586
Notes Payable			
Accrued Interest Payable			
Total Liabilities	\$ 3,036	\$ 4,613	\$ 24,969
 <u>NET ASSETS</u>			
Invested in Capital Assets, net of Related Debt			
Unrestricted			
Designated for Programs			
Undesignated			
Total Net Assets	-	-	-
Total Liabilities, Deferred Revenue and Net Assets	\$ 3,036	\$ 4,613	\$ 24,969

<u>Crossroads</u>	<u>I Care and Other Assistance</u>	<u>Preschool Initiative</u>	<u>Iowa Workforce Development Programs</u>	<u>General Relief</u>	<u>Money Management Siouxland Aging Services</u>
\$ (7,664)	\$ 30,012	\$ (24,341)	\$ (11,469)	\$ (39,781)	\$ (432)
11,453	1,033	33,388	18,987	40,157	608
3,638		28,068 3,001			394
<u>\$ 7,427</u>	<u>\$ 31,045</u>	<u>\$ 40,116</u>	<u>\$ 7,518</u>	<u>\$ 376</u>	<u>\$ 570</u>
\$ 398 85 6,944	\$ 959	\$ 10,214 20,792 9,110	\$ 7,518	\$ 376	\$ 95 475
	29,136				
<u>\$ 7,427</u>	<u>\$ 30,095</u>	<u>\$ 40,116</u>	<u>\$ 7,518</u>	<u>\$ 376</u>	<u>\$ 570</u>
	\$ 950				
-	\$ 950	-	-	-	-
<u>\$ 7,427</u>	<u>\$ 31,045</u>	<u>\$ 40,116</u>	<u>\$ 7,518</u>	<u>\$ 376</u>	<u>\$ 570</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND
COMBINING STATEMENT OF FINANCIAL POSITION (Continued)
SEPTEMBER 30, 2009

	Senior Service of America, Inc.		Child & Adult Care Food Program	Transitional Housing
	Administration	Enrollees		
ASSETS				
Cash	\$ (750)	\$ (7,215)	\$ (35,839)	\$ 21,335
Restricted Cash				
Receivables:				
Grant Awards and Contracts		8,954	83,391	5,832
Other	1,386			
Notes Receivable				
Accrued Interest Receivable				
Due from Other Funds		49,729	2,558	874
Prepaid Expenses		103		288
Property and equipment at cost, less accumulated depreciation (Note 2)				
Total Assets	\$ 636	\$ 51,571	\$ 50,110	\$ 28,329
LIABILITIES AND NET ASSETS				
LIABILITIES				
Accounts Payable	\$ 480	\$ 349	\$ 47,677	\$ 113
Wages Payable		42,364	2,558	129
Payroll Taxes and Benefits Payable	156	8,792	(125)	3,520
Compensated Absences				
Due to Other Funds				
Deferred Revenue			(74)	
Notes Payable				
Accrued Interest Payable				
Total Liabilities	\$ 636	\$ 51,505	\$ 50,036	\$ 3,762
NET ASSETS				
Invested in Capital Assets, net of Related Debt				
Unrestricted				
Designated for Programs				\$ 24,567
Undesignated		\$ 66	\$ 74	
Total Net Assets	-	\$ 66	\$ 74	\$ 24,567
Total Liabilities, Deferred Revenue and Net Assets	\$ 636	\$ 51,571	\$ 50,110	\$ 28,329

<u>Rural Homeless Program</u>	<u>Family Development</u>	<u>GIF/Various One Time Grants/Donations</u>	<u>Indirect Cost Allocation Pool</u>	<u>Property and Equipment</u>	<u>Undesignated</u>
	\$ 30	\$ 44,688	\$117,591		\$ 457,051 204,689
\$ 309	2		3,438		14 315,377 36,058
	580	500	5,979 7,826		36,578 1,346
				\$543,366	
<u>\$ 309</u>	<u>\$ 612</u>	<u>\$ 45,188</u>	<u>\$134,834</u>	<u>\$543,366</u>	<u>\$ 1,051,113</u>
\$ 309			\$ 33,788 21,715 3,679		\$ 24,116 1,032 241,225 106,202 186,164
	\$ 612	\$ (7)	75,652		315,377 19,916
		45,195		\$226,872	
<u>\$ 309</u>	<u>\$ 612</u>	<u>\$ 45,188</u>	<u>\$134,834</u>	<u>\$226,872</u>	<u>\$ 894,032</u>
				\$316,494	
					\$ 157,081
-	-	-	-	\$316,494	\$ 157,081
<u>\$ 309</u>	<u>\$ 612</u>	<u>\$ 45,188</u>	<u>\$134,834</u>	<u>\$543,366</u>	<u>\$ 1,051,113</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND
COMBINING STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	TOTAL	CSBG		ARRA
		08-18CR	09-18CR	
REVENUES				
Government Funding Sources				
U.S. Department of HUD	\$ 147,449			
U.S. Department of Labor	496,810			
U.S. Department of Energy	462,861			
U.S. Department of Health and Human Services	6,996,951	\$ 127,224	\$ 300,194	\$ 155,227
U.S. Department of Agriculture	905,914			
Iowa Department of Education	263,476			
FEMA	29,031			
Iowa Workforce Development	64,468			
In-Kind Contributions	1,265			
Investment in Property and Equipment	89,868			
Miscellaneous	1,227,631			
CACFP Co-Funding	-			
CSBG Co-Funding	-	(127,224)	(300,194)	(69,340)
Total Support and Revenue	\$10,685,724	-	-	\$ 85,887
EXPENSES				
Personnel	\$ 3,748,775			\$ 5,092
Fringe Benefits and Payroll Taxes	1,127,924			2,053
Assistance to Individuals	4,095,425			60,973
Travel	111,472			
Rent	219,452			
Repairs and Maintenance	101,727			
Weatherization Labor, Support and Administration	263,561			
Utilities and Telephone	132,300			130
Supplies and Material	179,252			728
Equipment	105,080			
Printing, Publications and Postage	47,840			41
Insurance	64,404			
Depreciation	62,840			
Interest	19,516			
In-Kind	1,265			
Miscellaneous	305,080			15,897
Indirect Costs	-			973
Total Expenses	\$10,585,913	-	-	\$ 85,887
Excess (Deficiency) of Support and Revenue Over Expenses Before Transfers	\$ 99,811	-	-	-
TRANSFERS				
Principal and Interest Payments on Note				
Interfund Transfers				
Change in Net Assets	\$ 99,811	-	-	-
Net Assets - Beginning of Year	400,991			
Net Assets - End of Year	\$ 500,802	-	-	-

LIHEAP 09-18R	Head Start			Early Head Start		
	07CH-7018 37	07CH-7018 38	ARRA	07CH-7018 37	07CH-7018 38	ARRA
\$ 2,717,817	\$ 1,039,093	\$ 1,329,367	\$ 18,178	\$ 291,493	\$ 410,286	\$ 4,388
		1,100				
19,040	66,220	70,056				
\$ 2,736,857	\$ 1,168,799	\$ 1,440,061	\$ 18,704	\$ 309,668	\$ 421,283	\$ 4,451
\$ 123,849	\$ 628,938	\$ 757,148	\$ 4,744	\$ 145,142	\$ 214,500	\$ 1,714
44,844	194,255	250,708	1,674	49,199	82,741	656
2,531,408	87,149	66,293		3,629	2,343	
1,106	(2,364)	25,735		6,179	13,951	
1,892	34,911	53,180		9,400	16,100	
	16,233	13,834		3,459	2,756	
134	9,431	10,202		2,104	2,773	
5,387	(8,436)	34,117		3,933	9,442	
				39,840		
1,546	1,339	3,898		(415)	(6)	
555		15,482			10,623	
		1,100				
	52,753	9,038	10,766	9,449	9,591	1,651
26,136	154,590	197,756	1,520	37,749	56,469	430
\$ 2,736,857	\$ 1,168,799	\$ 1,438,491	\$ 18,704	\$ 309,668	\$ 421,283	\$ 4,451
-	-	\$ 1,570	-	-	-	-
-	-	\$ 1,570	-	-	-	-
-	-	\$ 1,570	-	-	-	-

COMMUNITY ACTION AGENCY OF SIOUXLAND
COMBINING STATEMENT OF ACTIVITIES (Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	<u>SHIP/Early Head Start Home Visitor 08-09</u>	<u>Early Head Start Initiative 08-09</u>
<u>REVENUES</u>		
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		
U.S. Department of Agriculture		
Iowa Department of Education		\$ 70,063
FEMA		
Iowa Workforce Development		
In-Kind Contributions		
Investment in Property and Equipment		
Miscellaneous	\$ 49,461	
CACFP Co-Funding		
CSBG Co-Funding	1,614	4,100
Total Support and Revenue	\$ 51,075	\$ 74,163
<u>EXPENSES</u>		
Personnel	\$ 27,045	\$ 39,607
Fringe Benefits and Payroll Taxes	9,065	16,322
Assistance to Individuals		413
Travel	1,340	176
Rent	4,053	3,412
Repairs and Maintenance		980
Weatherization Labor, Support and Administration		
Utilities and Telephone	532	714
Supplies and Material	339	897
Equipment		
Printing, Publications and Postage	164	197
Insurance	544	
Depreciation		
Interest		
In-Kind		
Miscellaneous	2,396	6,081
Indirect Costs	5,597	5,364
Total Expenses	\$ 51,075	\$ 74,163
Excess (Deficiency) of Support and Revenue Over Expenses Before Transfers	-	-
<u>TRANSFERS</u>		
Principal and Interest Payments on Note		
Interfund Transfers		
Change in Net Assets	-	-
Net Assets - Beginning of Year		
Net Assets - End of Year		

Weatherization Assistance Programs

<u>DOE-08-18R</u>	<u>DOE-09-18R</u>	<u>DOE - ARRA</u>	<u>HEAP-08-18R</u>	<u>HEAP-09-18R</u>	<u>AQU-08-18R</u> <u>MEC-07-18R</u>	<u>Admin- istration</u>
\$ 73,936	\$ 259,998	\$ 128,927				
			\$ 94,703	\$ 200,700		
					\$ 208,163	
<u>\$ 73,936</u>	<u>\$ 259,998</u>	<u>\$ 128,927</u>	<u>\$ 94,703</u>	<u>\$ 200,700</u>	<u>\$ 208,163</u>	<u>-</u>
		\$ 28,339				\$ 112,597
		8,052				40,971
\$ 31,747	\$ 97,310	3,753	\$ 44,666	\$ 97,907	\$ 90,323	5,728
		3,396				6,083
		361				160
		26				
85,745	28,231	40	117,716	(57,412)	89,194	
		162				652
		33,809				1,064
		43,980				2,670
		218				1,012
	2,394			9,844		1,907
		1,858				3,200
		4,933				23,791
<u>\$ 117,492</u>	<u>\$ 127,935</u>	<u>\$ 128,927</u>	<u>\$ 162,382</u>	<u>\$ 50,339</u>	<u>\$ 179,517</u>	<u>\$ 199,835</u>
\$ (43,556)	\$ 132,063	-	\$ (67,679)	\$ 150,361	\$ 28,646	\$ (199,835)
<u>43,556</u>	<u>(132,063)</u>	<u>-</u>	<u>67,679</u>	<u>(150,361)</u>	<u>(28,646)</u>	<u>199,835</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-

COMMUNITY ACTION AGENCY OF SIOUXLAND
COMBINING STATEMENT OF ACTIVITIES (Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	<u>Wrap Around Child Care Grants</u>				
	<u>WRA 1-08</u>	<u>WRA 2-08</u>	<u>WRA 3-08</u>	<u>WRA-08</u>	<u>WRA-09</u>
<u>REVENUES</u>					
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	\$ 9,972	\$10,665	\$ 9,666	\$78,625	\$12,359
U.S. Department of Agriculture					
Iowa Department of Education					
FEMA					
Iowa Workforce Development					
In-Kind Contributions					
Investment in Property and Equipment					
Miscellaneous					
CACFP Co-Funding	296	286	286	10,322	856
CSBG Co-Funding		357		10,971	
Total Support and Revenue	<u>\$10,268</u>	<u>\$11,308</u>	<u>\$ 9,952</u>	<u>\$99,918</u>	<u>\$13,215</u>
<u>EXPENSES</u>					
Personnel	\$ 5,617	\$ 6,764	\$ 5,586	\$54,602	\$ 7,487
Fringe Benefits and Payroll Taxes	1,846	2,074	2,042	15,552	2,665
Assistance to Individuals	525	527	557	7,961	1,195
Travel					
Rent	875	254	188	3,254	
Repairs and Maintenance					
Weatherization Labor, Support and Administration					
Utilities and Telephone	1	24	35	172	
Supplies and Material	179	244	313	1,300	182
Equipment					
Printing, Publications and Postage	32	15	13	54	5
Insurance	36	36	36	46	107
Depreciation					
Interest					
In-Kind					
Miscellaneous				5,602	
Indirect Costs	1,157	1,370	1,182	11,375	1,574
Total Expenses	<u>\$10,268</u>	<u>\$11,308</u>	<u>\$ 9,952</u>	<u>\$99,918</u>	<u>\$13,215</u>
Excess (Deficiency) of Support and Revenue Over Expenses Before Transfers	-	-	-	-	-
<u>TRANSFERS</u>					
Principal and Interest Payments on Note					
Interfund Transfers					
Change in Net Assets	-	-	-	-	-
Net Assets - Beginning of Year					
Net Assets - End of Year	-	-	-	-	-

Family Development & Self Sufficiency		Shared Vision Grants		Crossroads	I Care and Other Assistance	
FaDDS 08-18FR	FaDDS 09-18FR	08-09	09-10	08-09	08-09	ARRA
				\$122,448		
\$ 117,551	\$ 36,660					
		152,398	41,015		\$ 20,612	\$ 8,419
			165			
		\$ 16,817	\$ 3,283	30,262	18,855	
15,356	5,041	66,527	2,942			
\$ 132,907	\$ 41,701	\$ 235,742	\$ 47,405	\$152,710	\$ 39,467	\$ 8,419
\$ 67,470	\$ 23,884	\$ 109,506	\$ 22,276	\$ 88,305		
26,764	8,761	24,434	5,201	33,041		
		17,766	3,776	2,714	\$ 37,348	\$ 8,419
7,848	2,427	109	49	283	290	
6,633	1,113	13,685	7,935			
				1,187		
1,058	332	500	109	5,295		
2,688	332	1,624	2,005	1,899		
				399		
368	131	55	33	281	15	
581		1,958	115	869		
			165			
4,925	(320)	38,945		375	864	
14,572	5,041	27,160	5,741	18,062		
\$ 132,907	\$ 41,701	\$ 235,742	\$ 47,405	\$152,710	\$ 38,517	\$ 8,419
-	-	-	-	-	\$ 950	-
-	-	-	-	-	\$ 950	-
-	-	-	-	-	\$ 950	-

COMMUNITY ACTION AGENCY OF SIOUXLAND
COMBINING STATEMENT OF ACTIVITIES (Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Preschool Initiative	Iowa Workforce Development Programs 08-09	ARRA	General Relief
REVENUES				
Government Funding Sources				
U.S. Department of HUD				
U.S. Department of Labor		\$ 63,711	\$ 337	
U.S. Department of Energy				
U.S. Department of Health and Human Services		32,783		
U.S. Department of Agriculture				
Iowa Department of Education				
FEMA				
Iowa Workforce Development		64,468		
In-Kind Contributions				
Investment in Property and Equipment				
Miscellaneous	321,435			\$ 238,217
CACFP Co-Funding	\$ 70,889			
CSBG Co-Funding	105,152			
Total Support and Revenue	\$ 497,476	\$ 160,962	\$ 337	\$ 238,217
EXPENSES				
Personnel	\$ 280,742			
Fringe Benefits and Payroll Taxes	68,016			
Assistance to Individuals	68,190			\$ 210,717
Travel	781	\$ 22,549		
Rent	15,115			
Repairs and Maintenance		4,776	\$ 337	
Weatherization Labor, Support and Administration				
Utilities and Telephone	1,108	41,268		
Supplies and Material	8,440	24,307		
Equipment		6,174		
Printing, Publications and Postage	(152)	9,719		
Insurance	1,434			
Depreciation				
Interest				
In-Kind				
Miscellaneous	3,414	44,080		
Indirect Costs	50,388			
Total Expenses	\$ 497,476	\$ 152,873	\$ 337	\$ 210,717
Excess (Deficiency) of Support and Revenue Over Expenses Before Transfers	-	\$ 8,089	-	\$ 27,500
TRANSFERS				
Principal and Interest Payments on Note				
Interfund Transfers		(8,089)		(27,500)
Change in Net Assets	-	-	-	-
Net Assets - Beginning of Year				
Net Assets - End of Year	-	-	-	-

Money Management
Siouxland
Aging Services
08-09

Senior Service of America, Inc.

	Administration		Enrollees		
	08-09	09-10	08-09	09-10	ARRA
			\$ 300,825	\$ 85,945	\$ 45,992
\$ 6,016	\$ 13,299	\$ 4,616	65		
11,277	9,407	3,668	40,840	12,098	5,635
\$ 17,293	\$ 22,706	\$ 8,284	\$ 341,730	\$ 98,043	\$ 51,627
\$ 9,744	\$ 2,570	\$ 322	\$ 265,488	\$ 77,053	\$ 40,381
3,113	472	130	31,920	8,628	5,387
447	627	418	370		
	2,187	486			
	218	29			
116	429	136			
660	1,360	436			48
683	1,219	720	836	264	
555	572				
71	(3,105)	3,630	2,211		178
1,904	16,157	1,977	40,839	12,098	5,633
\$ 17,293	\$ 22,706	\$ 8,284	\$ 341,664	\$ 98,043	\$ 51,627
-	-	-	\$ 66	-	-
-	-	-	\$ 66	-	-
-	-	-	\$ 66	-	-

COMMUNITY ACTION AGENCY OF SIOUXLAND
COMBINING STATEMENT OF ACTIVITIES (Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	<u>Child & Adult Care Food Program Daycare 08-09</u>	<u>Child & Adult Care Food Program Classrooms 08-09</u>	<u>Transitional Housing 08-09</u>
<u>REVENUES</u>			
Government Funding Sources			
U.S. Department of HUD			\$ 24,692
U.S. Department of Labor			
U.S. Department of Energy			
U.S. Department of Health and Human Services			
U.S. Department of Agriculture	\$ 666,603	239,311	
Iowa Department of Education			
FEMA			
Iowa Workforce Development			
In-Kind Contributions			
Investment in Property and Equipment			
Miscellaneous			1,882
CACFP Co-Funding		(239,311)	
CSBG Co-Funding	10,056		17,342
Total Support and Revenue	<u>\$ 676,659</u>	<u>-</u>	<u>\$ 43,916</u>
<u>EXPENSES</u>			
Personnel	\$ 59,782		\$ 18,419
Fringe Benefits and Payroll Taxes	26,421		4,327
Assistance to Individuals	560,304		
Travel	4,151		334
Rent	2,673		
Repairs and Maintenance			8,660
Weatherization Labor, Support and Administration			
Utilities and Telephone	577		5,052
Supplies and Material	1,008		18
Equipment			
Printing, Publications and Postage	6,368		143
Insurance	563		1,635
Depreciation			
Interest			
In-Kind			
Miscellaneous	1,377		84
Indirect Costs	13,361		3,526
Total Expenses	<u>\$ 676,585</u>	<u>-</u>	<u>\$ 42,198</u>
Excess (Deficiency) of Support and Revenue Over Expenses Before Transfers	\$ 74	-	\$ 1,718
<u>TRANSFERS</u>			
Principal and Interest Payments on Note			
Interfund Transfers			
Change in Net Assets	\$ 74	-	\$ 1,718
Net Assets - Beginning of Year			22,849
Net Assets - End of Year	<u>\$ 74</u>	<u>-</u>	<u>\$ 24,567</u>

Rural Homeless Program ARRA	Family Development 08-09	Indirect Cost Allocation Pool	Property and Equipment	Undesignated
\$ 309				
			\$ 89,868	\$ 335,360
	\$ 22,550			
\$ 309	\$ 22,550	-	\$ 89,868	\$ 335,360
	\$ 12,990	\$ 468,667		\$ 32,405
	4,996	147,791		3,803
				57,512
	289	13,356		1,897
		35,662		
		298		48,774
\$ 47				
	807	7,941		40,506
	137	31,392		19,400
				12,017
		5,986		13,058
	546	1,560		12,406
			\$ 62,840	
			16,569	2,947
262		38,554		41,253
	2,785	(751,207)		(3)
\$ 309	\$ 22,550	-	\$ 79,409	\$ 285,975
-	-	-	\$ 10,459	\$ 49,385
			32,454	(32,454)
				35,589
-	-	-	\$ 42,913	\$ 52,520
			273,581	104,561
-	-	-	\$ 316,494	\$ 157,081

COMMUNITY ACTION AGENCY OF SIOUXLAND

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2009

<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>	<u>CFDA #</u>	<u>Agency or Pass-Through Number</u>	<u>Federal Expenditures</u>
Direct Federal Awards:			
Head Start Cluster:			
Head Start/Early Head Start	93.600	07CH-7018 37	\$ 1,330,586
Head Start/Early Head Start	93.600	07CH-7018 38	1,739,653
ARRA - Head Start/Early Head Start	93.708	7-1-09/9-30-10	4,388
ARRA - Head Start/Early Head Start	93.708	7-1-09/9-30-10	18,178
			<u>\$ 3,092,805</u>
Indirect Federal Awards:			
Passed Through Iowa Department of Human Rights:			
CSBG Cluster:			
Community Service Block Grant	93.569	CSBG-08-18CR	\$ 127,224
Community Service Block Grant	93.569	CSBG-09-18CR	300,194
ARRA - Community Service Block Grant	93.710	CSBG-R9-18	155,227
			<u>\$ 582,645</u>
Home Energy Assistance Program	93.568	HEAP-08-18R	\$ 94,703
Home Energy Assistance Program	93.568	HEAP-09-18R	200,700
Low Income Home Energy Assistance	93.568	09-18R	2,717,817
			<u>\$ 3,013,220</u>
Passed Through Iowa Department of Human Services:			
Family Development & Self-Sufficiency Program	93.558	FaDSS-09-18FR	\$ 117,551
Family Development & Self-Sufficiency Program	93.558	FaDSS-10-18FR	36,660
IWD-Promise Jobs-Basic/GF (PJS)	93.558	7-1-08/6-30-09	21,366
IWD-Promise Jobs-Basic/GF (PJS)	93.558	7-1-09/6-30-10	6,831
IWD-Promise Jobs-Administration (PJJ)	93.558	7-1-08/6-30-09	422
IWD-Promise Jobs-Administration (PJJ)	93.558	7-1-09/6-30-10	81
IWD-Promise Jobs-Disability (PJD)	93.558	7-1-08/6-30-09	3,188
IWD-Promise Jobs-Disability (PJD)	93.558	7-1-09/6-30-10	895
			<u>\$ 186,994</u>
Child Care & Development Block Grant	93.575	9-1-08/12-16-08	\$ 30,303
Child Care & Development Block Grant	93.575	12-17-08/8-31-09	78,625
Child Care & Development Block Grant	93.575	9-1-09/8-30-10	12,359
			<u>\$ 121,287</u>
Total U.S. Department of Health and Human Services			<u>\$ 6,996,951</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2009

	<u>CFDA #</u>	<u>Agency or Pass-Through Number</u>	<u>Federal Expenditures</u>
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Indirect Federal Awards:			
Passed Through Iowa Department of Education:			
Child/Adult Care Food Program	10.558	10-1-08/9-30-09	\$ 666,604
Child/Adult Care Food Program	10.558	10-1-08/9-30-09	<u>239,310</u>
Total U.S. Department of Agriculture			\$ 905,914
<u>U.S. DEPARTMENT OF LABOR</u>			
Direct Federal Awards:			
Senior Community Service Employment Program	17.235	7-1-08/6-30-09	\$ 300,825
Senior Community Service Employment Program	17.235	7-1-09/6-30-10	85,945
ARRA - Senior Community Service Employment Program	17.235	2-17-09/6-30-10	<u>45,992</u>
			\$ 432,762
Indirect Federal Awards:			
Passed Through Iowa Workforce Development:			
Employment Service Cluster:			
IWD-Wagner Peyser (WGP)	17.207	7-1-08/6-30-09	\$ 21,045
IWD-Wagner Peyser (WGP)	17.207	7-1-09/6-30-10	2,810
IWD-New Iowans Center (NIW)	17.207	7-1-08/6-30-09	5,389
IWD-New Iowans Center (NIW)	17.207	7-1-09/6-30-10	1,962
IWD-DVOP (DVP)	17.801	7-1-08/6-30-09	2,930
IWD-DVOP (DVP)	17.801	7-1-09/6-30-10	858
IWD-LVER (RES)	17.804	7-1-08/6-30-09	3,771
IWD-LVER (LVR)	17.804	7-1-09/6-30-10	200
ARRA - IWD-RE-EMPLOYMENT (RES)	17.207	6-1-10/6-30-11	<u>337</u>
			\$ 39,302
IWD-Unemployment Insurance (UII)	17.225	7-1-08/6-30-09	\$ 17,229
IWD-Unemployment Insurance (UII)	17.225	7-1-09/6-30-10	<u>7,461</u>
			\$ 24,690
IWD-Trade Adjustment Assistance (TAA)	17.245	7-1-08/6-30-09	\$ 42
IWD-Trade Adjustment Assistance (TAA)	17.245	7-1-09/6-30-10	<u>14</u>
			\$ 56
Total U.S. Department of Labor			\$ 496,810

COMMUNITY ACTION AGENCY OF SIOUXLAND

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2009

	<u>CFDA #</u>	<u>Agency or Pass-Through Number</u>	<u>Federal Expenditures</u>
<u>U.S. DEPARTMENT OF ENERGY</u>			
Indirect Federal Awards:			
Passed Through Iowa Department of Human Rights:			
Weatherization Assistance for Low Income Persons	81.042	DOE-08-18R	\$ 73,936
Weatherization Assistance for Low Income Persons	81.042	DOE-09-18R	259,998
ARRA - Weatherization Assistance for Low Income Persons	81.042	DOE-ARRA-09-18R	<u>128,927</u>
Total U.S. Department of Energy			\$ 462,861
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Direct Federal Awards:			
Emergency Shelter Grants Program	14.231	4-1-08/3-31-09	\$ 59,084
Emergency Shelter Grants Program	14.231	4-1-09/3-31-10	63,364
Indirect Federal Awards:			
Passed Through Iowa Department of Economic Development and the City of Sioux City:			
Emergency Shelter Grants Program	14.231	7-1-07/6-30-08	18,860
Emergency Shelter Grants Program	14.231	7-1-08/6-30-09	<u>5,832</u>
			\$ 147,140
ARRA - Homelessness Prevention & Rapid Re-Housing Program			
	14.257	7-14-09/7-13-12	<u>\$ 309</u>
Total U.S. Department of Housing and Urban Development			\$ 147,449
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u>			
Direct Federal Awards			
Emergency Food & Shelter National Bd.	83.523	12-1-07/11-30-08	\$ 22
Emergency Food & Shelter National Bd.	83.523	12-1-08/11-30-09	<u>20,590</u>
			\$ 20,612
ARRA - Emergency Food & Shelter National Board Progr			
	97.114	4-1-09/11-30-09	<u>\$ 8,419</u>
Total Federal Emergency Management Agency			<u>\$ 29,031</u>
Total Expenditures of Federal Awards			<u><u>\$ 9,039,016</u></u>

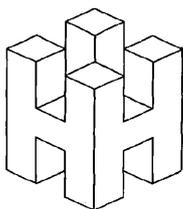
COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

SEPTEMBER 30, 2009

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, 2009, as listed in the table of contents and have issued our report thereon dated February 9, 2010. 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

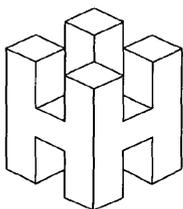
As part of obtaining reasonable assurance about whether Community Action Agency of Siouxland's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have 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.

Honja, Conner, & Williams PC
Certified Public Accountants

Sioux City, Iowa
February 9, 2010



HENJES, CONNER &
WILLIAMS, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

800 FRANCES BUILDING
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SIOUX CITY, IOWA 51102

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

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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, 2009. 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, 2009.

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.

Henzes, Conner, & Williams, PC

Certified Public Accountants

Sioux City, Iowa
February 9, 2010

COMMUNITY ACTION AGENCY OF SIOUXLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

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

COMMUNITY ACTION AGENCY OF SIOUXLAND

CORRECTIVE ACTION PLAN FOR FEDERAL AUDIT FINDINGS

YEAR ENDED SEPTEMBER 30, 2009

<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>
---------------------------------	----------------------	---	---	---

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, 2009

<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.

COMMUNITY ACTION AGENCY OF SIOUXLAND
IOWA DEPARTMENT OF HUMAN RIGHTS

COMMUNITY SERVICE BLOCK GRANT NO. CSBG-08-18CR
SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM OCTOBER 1, 2007 TO MARCH 31, 2009

	<u>Budget</u>	<u>Actual</u>
Co-Funded Programs		
Family Development and Self-Sufficiency	\$ 23,000	\$ 25,794
Housing	20,000	21,146
Head Start/Early Head Start	80,799	77,519
LIHEAP	19,000	16,898
Senior Aides	56,000	55,697
Shared Visions	26,000	29,102
Wrap Arounds	14,500	14,675
Early Head Start Home	2,600	1,600
Early Head Start Initiative	10,000	8,100
Preschool Classroom	30,680	30,372
Money Management	<u>2,000</u>	<u>3,676</u>
 Total Expenditures	 \$ <u>284,579</u>	 \$ <u>284,579</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND
IOWA DEPARTMENT OF HUMAN RIGHTS

LOW INCOME HOME ENERGY ASSISTANCE PROGRAM CONTRACT LIHEAP-09-18-R
SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM OCTOBER 1, 2008 TO SEPTEMBER 30, 2009

	<u>Budget</u>	<u>Actual</u>
<u>EXPENSES</u>		
Regular Assistance	\$ 2,279,558	\$ 2,266,489
Energy Crisis Assistance	133,085	116,903
Client Services	30,788	30,788
Summer Fuel Delivery	148,016	148,016
Administration	<u>155,621</u>	<u>155,621</u>
Total	\$ <u>2,747,068</u>	\$ <u>2,717,817</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND
IOWA DEPARTMENT OF HUMAN RIGHTS

HEAD START GRANT NO. 07CH 7018(37)
SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM MARCH 1, 2008 TO FEBRUARY 29, 2009

	<u>Budget</u>	<u>Actual</u>
<u>REVENUES</u>		
Grant Revenue	\$ 2,205,463	
Other Revenue		
CSBG Support Revenue		
Grantee's Contribution - In Kind	<u>551,366</u>	
Total Revenue	\$ <u>2,756,829</u>	
<u>EXPENSES - GRANTOR'S SHARE</u>		
P/A 20 T/TA		
Travel	\$ 6,340	\$ 9,148
Supplies and Materials	5,514	3,538
Other	<u>16,623</u>	<u>16,004</u>
Total P/A 20 T/TA	\$ 28,477	\$ 28,690
P/A 22		
Salaries and Employee Benefits	\$ 1,617,810	\$ 1,616,505
Participant and Client Assistance	14,640	7,095
Travel	7,622	13,394
Rent	65,580	77,986
Repairs and Maintenance	3,600	19,717
Utilities and Telephone	16,150	17,955
Supplies and Materials	17,497	29,806
Printing, Publications and Postage	5,105	6,078
Insurance	11,270	11,261
Other	3,700	9,301
Indirect	<u>61,812</u>	<u>61,689</u>
Total P/A 22	\$ 1,824,786	\$ 1,870,787
P/A 22 Administrative		
Salaries and Employee Benefits	\$ 114,967	\$ 72,117
Travel	397	595
Rent	6,420	6,456
Utilities and Telephone	200	192
Supplies and Materials	360	91
Printing, Publications and Postage	50	285
Insurance	350	294
Other	700	420
Indirect	<u>208,971</u>	<u>202,348</u>
Total P/A 22 Administrative	\$ 332,415	\$ 282,798

COMMUNITY ACTION AGENCY OF SIOUXLAND
IOWA DEPARTMENT OF HUMAN RIGHTS

HEAD START GRANT NO. 07CH 7018(37) (CONTINUED)
SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM MARCH 1, 2008 TO FEBRUARY 29, 2009

<u>EXPENSES - GRANTOR'S SHARE (Continued)</u>	<u>Budget</u>	<u>Actual</u>
P/A 26		
Salaries and Employee Benefits	\$ 18,864	\$ 22,335
Supplies and Materials	200	
Indirect	<u>721</u>	<u>853</u>
Total P/A 26	\$ <u>19,785</u>	\$ <u>23,188</u>
Total Grantor's Share	\$ 2,205,463	\$ 2,205,463
Expenses - CACFP		141,636
Expenses - CSBG Co-Funded (Indirect)		99,934
Expenses - Grantee's Share (In-Kind) - P/A 22 .	\$ <u>551,366</u>	<u>715,602</u>
Total Expenses	\$ <u>2,756,829</u>	\$ <u>3,162,635</u>

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

EARLY HEAD START GRANT NO. 07CH 7018(37)
SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM MARCH 1, 2008 TO FEBRUARY 29, 2009

	<u>Budget</u>	<u>Actual</u>
<u>REVENUES</u>		
Grant Revenue	\$ 663,007	\$ 663,007
Grantee's Contribution - In Kind	165,752	358,637
CSBG Support Revenue	<u> </u>	<u>31,524</u>
Total Revenue	\$ <u>828,759</u>	\$ <u>1,053,168</u>
<u>EXPENSES - GRANTOR'S SHARE</u>		
P/A 11 T/TA		
Travel	\$ 8,714	\$ 8,394
Supplies and Materials	1,832	2,189
Tuition/Conference Registration	<u>5,549</u>	<u>6,071</u>
Total P/A 11 T/TA	\$ 16,095	\$ 16,654
P/A 25		
Salaries and Employee Benefits	\$ 454,438	\$ 435,858
Participant and Client Assistance	3,119	5,410
Travel	22,712	16,940
Rent	28,105	24,511
Utilities and Telephone	4,903	5,004
Supplies and Materials	5,815	7,864
Equipment	<u> </u>	39,840
Printing, Publications and Postage	2,365	501
Insurance	12,676	12,104
Other	1,263	1,378
Indirect	<u>17,322</u>	<u>16,424</u>
Total P/A 25	\$ 552,718	\$ 565,834
P/A 25 - Administrative		
Salaries and Employee Benefits	\$ 31,928	\$ 24,312
Travel	570	670
Rent	1,895	938
Utilities and Telephone	304	<u> </u>
Supplies and Materials	700	22
Printing, Publications and Postage	252	23
Insurance	289	294
Other	<u> </u>	337
Indirect	<u>58,256</u>	<u>53,923</u>
Total P/A 25 - Administrative	\$ <u>94,194</u>	\$ <u>80,519</u>
Total Grantor's Share	\$ 663,007	\$ 663,007
Expenses - CSBG Co-Funded	<u> </u>	31,524
Expenses - Grantee's Share (In-Kind) - P/A 25 ...	<u>165,752</u>	<u>358,637</u>
Total Expenses	\$ <u>828,759</u>	\$ <u>1,053,168</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND
IOWA DEPARTMENT OF HUMAN RIGHTS

WEATHERIZATION ASSISTANCE PROGRAMS
CONTRACT DOE-08-18R

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM APRIL 1, 2008 TO MARCH 31, 2009

	<u>Budget</u>	<u>Actual</u>
<u>EXPENSES</u>		
Administration	\$ 24,936	\$ 24,936
Support	58,883	23,747
Health and Safety	45,424	46,471
Labor	61,406	78,791
Materials	61,407	78,111
Insurance	<u>2,725</u>	<u>2,725</u>
 Total Expenses	 \$ <u>254,781</u>	 \$ <u>254,781</u>

WEATHERIZATION ASSISTANCE PROGRAMS
CONTRACT HEAP 08-18R

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JANUARY 1, 2008 TO DECEMBER 31, 2009

	<u>Budget</u>	<u>Actual</u>
<u>EXPENSES</u>		
Administration	\$ 16,733	\$ 16,733
Support	76,397	111,942
Health and Safety	58,935	97,961
Labor	79,671	51,210
Materials	79,671	33,560
Liability Insurance	13,079	13,079
Training/Equipment	<u>14,002</u>	<u>6,029</u>
 Total Expenses	 \$ <u>338,488</u>	 \$ <u>330,514</u>

WEATHERIZATION ASSISTANCE PROGRAMS
CONTRACT MEC-08-18R

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JANUARY 1, 2008 TO DECEMBER 31, 2008

	<u>Budget</u>	<u>Actual</u>
<u>EXPENSES</u>		
Administration	\$ 8,478	\$ 8,478
Support	16,955	7,943
Labor	72,060	72,439
Materials	<u>72,060</u>	<u>80,693</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-08-18R

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JANUARY 1, 2008 TO DECEMBER 31, 2008

	<u>Budget</u>	<u>Actual</u>
<u>EXPENSES</u>		
Administration	\$ 375	\$ 375
Support	748	748
Labor	3,180	3,290
Materials	<u>3,180</u>	<u>3,070</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, 2008 TO AUGUST 31, 2009

<u>EXPENSES</u>	<u>Budget</u>	<u>Actual</u>
Iowa Department of Human Services		
Personnel and Fringe Benefits	\$ 14,000	\$ 10,695
Facility Costs		875
Utilities and Telephone		2
Supplies and Materials		202
Printing, Publications and Postage		34
Insurance		36
Net Food Costs		204
Other		584
Indirect		<u>1,658</u>
Total	<u>\$ 14,000</u>	<u>\$ 14,290</u>
Less: CACFP	-	585
CSBG Co-Funded - Indirect	<u>-</u>	<u>311</u>
Total Expenses	<u>\$ 14,000</u>	<u>\$ 13,394</u>

WRAP AROUND CHILD CARE GRANT
SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM SEPTEMBER 1, 2008 TO AUGUST 31, 2009

<u>EXPENSES</u>	<u>Budget</u>	<u>Actual</u>
Iowa Department of Human Services		
Personnel and Fringe Benefits	\$ 14,000	\$ 11,951
Facility Costs		254
Supplies and Materials		266
Utilities and Telephone		24
Printing, Publications and Postage		17
Insurance		36
Net Food Costs		250
Other		560
Indirect		<u>1,852</u>
Total	<u>\$ 14,000</u>	<u>\$ 15,210</u>
Less: CACFP	-	560
CSBG Co-Funded - Indirect	<u>-</u>	<u>650</u>
Total Expenses	<u>\$ 14,000</u>	<u>\$ 14,000</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, 2008 TO AUGUST 31, 2009

<u>EXPENSES</u>	<u>Budget</u>	<u>Actual</u>
Iowa Department of Human Services		
Personnel and Fringe Benefits	\$ 14,000	\$ 10,505
Facility Costs		188
Utilities and Telephone		35
Supplies and Materials		336
Printing, Publications and Postage		16
Insurance		36
Net Food Costs		300
Other		538
Indirect		<u>1,628</u>
Total	<u>\$ 14,000</u>	<u>\$ 13,582</u>
Less: CACFP	-	538
CSBG Co-Funded - Indirect	<u>-</u>	<u>276</u>
Total Expenses	<u>\$ 14,000</u>	<u>\$ 12,768</u>

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

FAMILY DEVELOPMENT AND SELF-SUFFICIENCY GRANT CONTRACT FADSS-09-18-FR
SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JULY 1, 2008 TO JUNE 30, 2009

<u>EXPENSES</u>	<u>Budget</u>	<u>Actual</u>
Indirect Costs - Administrative	\$ 243	\$ 264
Indirect Costs - CSBG	-	18,471
Personnel Wages	85,927	87,999
Benefits	34,475	33,902
Travel	10,595	10,502
Space Costs/Utilities/Telephone	11,082	9,663
Supplies/Printing	4,675	3,555
Postage	200	216
Insurance	740	581
Other Costs	<u>3,541</u>	<u>6,003</u>
Total	\$ 151,478	\$ 171,156
Less: CSBG Co-Funded	<u> </u>	<u>19,678</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-09-0495-123
SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JULY 1, 2008 TO JUNE 30, 2009

<u>EXPENSES</u>	<u>Budget</u>	<u>Actual</u>
Iowa Department of Education		
Personnel and Fringe Benefits	\$ 52,664	\$ 54,136
Travel and Training	150	92
Supplies	1,234	904
Other	12,380	46,644
Program Evaluation		334
Administrative Costs	904	
 In-Kind	 <u>13,363</u>	 <u>59,688</u>
 Total Expenses	 \$ <u>80,695</u>	 \$ <u>161,798</u>

CHILD DEVELOPMENT SHARED VISION GRANT WO-09-0497-122
SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JULY 1, 2008 TO JUNE 30, 2009

<u>EXPENSES</u>	<u>Budget</u>	<u>Actual</u>
Iowa Department of Education		
Personnel and Fringe Benefits	\$ 52,772	\$ 58,942
Travel and Training	150	
Supplies	1,234	917
Other	12,371	32,717
Program Evaluation		650
Administrative Costs	805	
 In-Kind	 <u>13,363</u>	 <u>33,560</u>
 Total Expenses	 \$ <u>80,695</u>	 \$ <u>126,786</u>

CHILD DEVELOPMENT SHARED VISION GRANT WO-09-0496-124
SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JULY 1, 2008 TO JUNE 30, 2009

<u>EXPENSES</u>	<u>Budget</u>	<u>Actual</u>
Iowa Department of Education		
Personnel and Fringe Benefits	\$ 57,080	\$ 58,019
Travel and Training	150	66
Supplies	1,234	880
Other	7,950	44,508
Program Evaluation		650
Administrative Costs	918	
 In-Kind	 _____	 <u>38,307</u>
 Total Expenses	 \$ <u>67,332</u>	 \$ <u>142,430</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, 2007 TO NOVEMBER 30, 2008

	<u>Budget</u>	<u>Actual</u>
<u>REVENUE</u>		
FEMA Grant	\$ <u>21,984</u>	\$ <u>21,984</u>
 <u>EXPENSES</u>		
Participant and Client Assistance	\$ <u>21,984</u>	\$ <u>21,984</u>

EMERGENCY SHELTER GRANTS PROGRAM CONTRACT 09-HES-001
SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JULY 1, 2008 TO JUNE 30, 2009

	<u>Budget</u>	<u>Actual</u>
<u>EXPENSES</u>		
Iowa Department of Economic Development and Iowa Institute for Community Alliances		
ESG Fairmount Expenses	\$ 5,949	\$ 5,949
ESG South Helen Expenses	8,148	8,148
Salaries and Benefits	<u>9,903</u>	<u>9,903</u>
	\$ 24,000	\$ 24,000
In-Kind	<u>24,000</u>	<u>24,000</u>
 Total Expenses	 \$ <u>48,000</u>	 \$ <u>48,000</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND
WOODBURY COUNTY BOARD OF SUPERVISORS

GENERAL RELIEF
SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JULY 1, 2008 TO JUNE 30, 2009

	<u>Budget</u>	<u>Actual</u>
<u>REVENUE</u>		
Board of Supervisors	\$ <u>211,700</u>	\$ <u>163,597</u>
 <u>EXPENSES</u>		
Client Burials	\$ 8,500	\$ 12,131
Client Incidentals	200	119
Client Medical	3,500	1,321
Client Transportation	4,500	3,278
Client Utilities	60,000	18,116
Client Shelter	<u>135,000</u>	<u>128,632</u>
	\$ <u>211,700</u>	\$ <u>163,597</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 JULY 1, 2008 TO JUNE 30, 2009

<u>EXPENSES</u>	<u>Budget</u>	<u>Actual</u>
Personnel		
Wages and Employee Benefits	\$ 326,000	\$ 314,086
Fringe Benefits		
FICA	24,939	24,028
Workers' Compensation	5,132	3,975
Incidentals	192	75
Program - Other		
Sponsor Staff Cost	39,554	38,711
Transportation	1,772	1,910
Training	1,600	2,504
Project Administration		
Incidentals	100	-
Other Admin Costs	<u>1,100</u>	<u>1,100</u>
Total Federal Share	\$ <u>400,389</u>	\$ <u>386,389</u>

US 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 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 SIOUXLAND

CACFP (CHILD AND ADULT CARE FOOD PROGRAM)

Organization Name

PR/Award Number or Project Name

VICKY HOLLINGSHEAD, FISCAL OFFICER

Name and Title of Authorized Representative


Signature

2-9-10
Date

COMMUNITY ACTION AGENCY OF SIOUXLAND

SCHEDULE OF REVENUE AND EXPENSES

INDIRECT COST ALLOCATION POOLS

FOR THE YEAR ENDED SEPTEMBER 30, 2009

	<u>Administration</u>	<u>Neighborhood Services</u>	<u>Total</u>
<u>REVENUE</u>			
Reimbursed by Programs	\$ <u>573,994</u>	\$ <u>177,213</u>	\$ <u>751,207</u>
Total Revenue	\$ 573,994	\$ 177,213	\$ 751,207
<u>EXPENSES</u>			
Personnel	\$ 366,770	\$ 101,897	\$ 468,667
Fringe Benefits and Payroll Taxes ...	105,925	41,866	147,791
Travel	11,159	2,197	13,356
Rent	15,565	20,097	35,662
Repair and Maintenance		298	298
Utilities and Telephone	5,510	2,431	7,941
Supplies and Materials	26,029	5,363	31,392
Printing, Publications and Postage ..	5,191	795	5,986
Insurance	953	607	1,560
Miscellaneous	<u>36,892</u>	<u>1,662</u>	<u>38,554</u>
Total Expenses	\$ <u>573,994</u>	\$ <u>177,213</u>	\$ <u>751,207</u>
(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, 2009

<u>PROGRAM</u>	<u>Wages and Fringe Benefits</u>	<u>Indirect Cost</u>
CSBG	\$ 7,145	\$ 973
Low Income Home Energy Assistance Program ...	\$ 168,693	\$ 26,136
Head Start - Wages and Benefits	\$ 1,837,467	
- In-Kind Wages and Benefits	<u>419,450</u>	<u>\$ 353,866</u>
Total	\$ 2,256,917	\$ 353,866
Early Head Start - Wages and Benefits	\$ 493,952	
- In-Kind Wages and Benefits ..	<u>123,000</u>	<u>\$ 94,648</u>
Total	\$ 616,952	\$ 94,648
Head Start Wrap Around Child Care Grant	\$ 104,235	\$ 16,658
SHIP/Early Head Start Home Visitor	\$ 36,110	\$ 5,597
Early Head Start Initiative	\$ 55,929	\$ 5,364
Weatherization Assistance	\$ 189,959	\$ 28,724
Crossroads	\$ 121,346	\$ 18,062
Preschool Initiative	\$ 348,758	\$ 50,388
Child and Adult Care Food Program	\$ 86,203	\$ 13,361
Money Management Siouxland Aging Services ...	\$ 12,857	\$ 1,904
Shared Visions - Wages and Benefits	\$ 161,417	
- In-Kind Wages and Benefits ..	<u>31,308</u>	<u>\$ 32,901</u>
Total	\$ 192,725	\$ 32,901
Family Development and Self-Sufficiency Grant - Wages and Benefits	\$ 126,879	\$ 19,613
Senior Service of America, Inc.	\$ 428,857	\$ 58,570
Senior Service of America, Inc. - Administration - Wages and Benefits	3,494	
- Administration - In-Kind Wages and Benefits	<u>65,308</u>	<u>18,134</u>
Total	\$ 497,659	\$ 76,704
Transitional Housing - Wages and Benefits ...	\$ 22,746	\$ 3,526
Family Development	<u>17,986</u>	<u>\$ 2,785</u>
Totals	\$ 4,863,099	\$ 751,210
Wages and Benefits		\$ 4,863,099
Non-Allocable Benefits		<u>8,002</u>
Total Wages and Benefits		\$ 4,855,097
Indirect Cost Percentage		<u>15.5 %</u>
Total Indirect Reimbursement Available for Programs		<u>\$ 752,540</u>