

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

**Chariton, Iowa**

**FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA**

**October 31, 2011**

**(With Independent Auditor's Reports Thereon)**

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.

Chariton, Iowa

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## SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.

**Board of Directors and Officers****Officers**

Dennis Ryan  
 Jack Cooley  
 Ella McDermott  
 Marilyn Runnells  
 Susan McCleary

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

**Board Members**

<u>County</u>	<u>Representing Private Sector</u>	<u>Representing Public Officials</u>	<u>Representing Low-Income</u>
Clarke	April Cavitt	Jack Cooley	Anita Gilmore
Decatur	Ted Smith	Morris Boswell	Bonnie Fairchild
Lucas	Marilyn Runnells	Dan Kozak	Ella McDermott
Monroe	Jerry Durian	Dennis Ryan	Gail Wirtjes
Wayne	Sue Brock	Amy Sinclair	Cindy Kendall

**Management**

Jim Smith  
 Daniel Miller  
 Sandra Moeller  
 Nancy Schnurr  
 Linda Clark

Executive Director and Weatherization Director  
 Financial Director  
 Financial Assistant  
 Head Start Director  
 LIHEAP

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**CERTIFIED PUBLIC ACCOUNTANTS**

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**INDEPENDENT AUDITOR'S REPORT**

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

We have audited the accompanying Statement of Financial Position of South Central Iowa Community Action Program, Inc. (a nonprofit organization) as of October 31, 2011, and the related Statements of Activities and Cash Flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from the Organization's 2010 financial statements and, in our report dated March 29, 2011, we expressed an unqualified opinion on those financial statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of South Central Iowa Community Action Program, Inc. as of October 31, 2011, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report dated February 17, 2012, on our consideration of South Central Iowa Community Action Program, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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

*Meriwether Wilson and Company, PLLC*  
**MERIWETHER, WILSON AND COMPANY, PLLC**  
**Certified Public Accountants**

February 17, 2012  
West Des Moines, Iowa

## SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.

## Statement of Financial Position

October 31, 2011  
(With Comparative Totals for 2010)

	<u>2011</u>	<u>2010</u>
<b>Assets</b>		
<b>Current Assets</b>		
Cash and Cash Equivalents	\$ 165,452	122,744
Certificates of Deposit	334,309	330,267
Marketable Securities	22,274	23,190
Receivables		
Awards, Grants, and Contracts	290,915	624,087
Note Receivable - Current Portion	--	8,750
Other	25	9,815
Prepaid Expenses	15,820	12,246
Work in Process	48,985	17,676
Inventories	2,784	3,089
Total Current Assets	<u>880,564</u>	<u>1,151,864</u>
<b>Property and Equipment, at Cost</b>		
Land	69,399	69,399
Buildings	764,101	779,782
Vehicles	331,357	311,440
Equipment	376,019	583,164
	<u>1,540,876</u>	<u>1,743,785</u>
Accumulated Depreciation	(784,973)	(933,049)
Net Property and Equipment	<u>755,903</u>	<u>810,736</u>
Total Assets	<u>\$ 1,636,467</u>	<u>1,962,600</u>
<b>Liabilities and Net Assets</b>		
<b>Current Liabilities</b>		
Operating Note Payable	\$ --	70,000
Owed to Grantor Agencies	3,865	15,167
Accounts Payable	46,244	222,863
Accrued Annual Leave	35,145	38,044
Other Accrued Expenses	66,038	99,092
Deferred Revenue	4,138	14,341
Total Current Liabilities	<u>155,430</u>	<u>459,507</u>
<b>Net Assets</b>		
Unrestricted		
Invested in Property and Equipment	755,903	810,736
Designated for Programs	11,953	60,404
Undesignated	418,212	458,034
Temporarily Restricted	294,969	173,919
Total Net Assets	<u>1,481,037</u>	<u>1,503,093</u>
Total Liabilities and Net Assets	<u>\$ 1,636,467</u>	<u>1,962,600</u>

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

## SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.

## Statement of Activities

Year Ended October 31, 2011  
(With Comparative Totals 2010)

	2011			2010
	Unrestricted	Temporarily Restricted	Total	Total All Funds
<b>Support and Revenue</b>				
Grants and Contract Revenue	\$ 5,485,532	131,812	5,617,344	5,903,788
Program Income and Public Support	7,623	26,488	34,111	84,165
Investment Income	201	--	201	8,593
Unrealized Gain (Loss) on Marketable Securities	4,115	--	4,115	1,555
Other Income	52,773	--	52,773	44,424
In Kind Support	533,937	--	533,937	515,663
Temporarily Restricted Funds				
Released from Restrictions	37,250	(37,250)	--	--
<b>Total Support and Revenue</b>	<b>6,121,431</b>	<b>121,050</b>	<b>6,242,481</b>	<b>6,558,188</b>
<b>Expenses</b>				
Head Start Programs	2,246,606	--	2,246,606	2,267,510
Child and Adult Care Food Program	84,814	--	84,814	239,136
Child Development Grants	92,506	--	92,506	128,435
Wrap-Around Child Care Grant	63,464	--	63,464	48,767
Empowerment Area Grants	202,667	--	202,667	174,990
Community Services Block Grants	138,291	--	138,291	332,154
Low Income Home Energy Assistance Program	1,761,434	--	1,761,434	1,564,380
Family Development and Self-Sufficiency	160,290	--	160,290	154,279
Child Care Resource and Referral	58,627	--	58,627	133,157
Housing Preservation Grant	49,972	--	49,972	32,539
Homeless Prevention and Rapid Rehousing	75,342	--	75,342	99,067
Weatherization Assistance Programs	1,066,290	--	1,066,290	699,964
Emergency Assistance	22,899	--	22,899	19,861
Embrace Iowa	14,362	--	14,362	10,804
Local Programs	133,528	--	133,528	37,003
Depreciation and Disposals	93,445	--	93,445	60,975
<b>Total Expenses</b>	<b>6,264,537</b>	<b>--</b>	<b>6,264,537</b>	<b>6,003,021</b>
<b>Excess (Deficit) of Support and Revenue to Expenses</b>	<b>(143,106)</b>	<b>121,050</b>	<b>(22,056)</b>	<b>555,167</b>
<b>Net Assets - Beginning of Year</b>	<b>1,329,174</b>	<b>173,919</b>	<b>1,503,093</b>	<b>947,926</b>
<b>Net Assets - End of Year</b>	<b>\$ 1,186,068</b>	<b>294,969</b>	<b>1,481,037</b>	<b>1,503,093</b>

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

## SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.

**Statement of Cash Flows**

Year Ended October 31, 2011  
(With Comparative Totals 2010)

	<u>2011</u>	<u>2010</u>
<b>Cash Flows from Operating Activities</b>		
Excess (Deficit) of Support and Revenue to Expenses	\$ (22,056)	555,167
Noncash Items Included in Expenses		
Unrealized (Gain) Loss on Marketable Securities	916	(1,555)
Depreciation	91,165	60,975
(Gain) Loss on Sale of Property and Equipment	524	(30,809)
(Increase) Decrease in		
Receivables	351,712	(171,395)
Prepaid Expenses	(3,574)	(10,992)
Work in Process	(31,309)	9,070
Inventories	305	(164)
Increase (Decrease) in		
Owed to Grantor Agencies	(11,302)	11,971
Accounts Payable	(176,619)	41,027
Accrued Annual Leave	(2,899)	3,546
Other Accrued Expenses	(33,054)	22,431
Deferred Revenue	(10,203)	(49,259)
Net Cash Flows from Operating Activities	<u>153,606</u>	<u>440,013</u>
<b>Cash Flows from Investing Activities</b>		
(Increase) Decrease in Certificates of Deposit	(4,042)	98,125
Proceeds from the Sale of Property and Equipment	1,756	30,809
Property and Equipment Acquisitions	(38,612)	(596,095)
Net Cash Flows from Investing Activities	<u>(40,898)</u>	<u>(467,161)</u>
<b>Cash Flows from Financing Activities</b>		
Change in Operating Note Payable	(70,000)	70,000
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	42,708	42,852
<b>Cash and Cash Equivalents - Beginning of Year</b>	<u>122,744</u>	<u>79,892</u>
<b>Cash and Cash Equivalents - End of Year</b>	<u>\$ 165,452</u>	<u>122,744</u>
<b>Supplemental Cash Flow Disclosures</b>		
Interest Paid	<u>\$ 1,435</u>	<u>--</u>

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

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

## SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.

**Notes to Financial Statements**

October 31, 2011

**1. Nature of Activities****Reporting Entity**

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

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

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

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

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

**Financial Statement Presentation and Contributions**

The Organization reports information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted net assets. The Organization records contributions received as unrestricted, temporarily restricted, or permanently restricted revenue depending on the existence or nature of any donor restrictions. When a donor purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities and Changes in Net Assets as net assets released from restrictions. However, if a restriction is fulfilled in the same time period in which the donation is received, the Organization reports the support as unrestricted.

Revenues from grant awards or contract reimbursements are considered unrestricted since the revenue is earned as allowable program expenses are incurred.

**Revenue Recognition**

Revenue from awards or grants is recognized when reimbursable expenses are incurred in conducting program activities.

Program service revenues are generally recorded when earned.

Donations and public support are generally recognized when an unconditional pledge is received, except for small donations, which are recorded when received.

**In Kind Donations**

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

**Cash and Cash Equivalents**

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

### **Marketable Securities**

Investments in marketable securities with readily determinable fair values are valued at their fair values in the Statement of Financial Position. The change in fair value during the fiscal period is included in revenue as unrealized gain (loss) on marketable securities. The cost of securities is determined using the specific identification method.

### **Receivables**

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

### **Deferred Revenue**

Deferred revenue primarily represents funds received under grant awards or contracts for which program expenses have not yet been incurred.

### **Weatherization Work in Process**

Weatherization projects are comprised of homes being weatherized and not yet completed at the year-end date. Materials and labor on these projects are recorded at cost and will be charged to the program grants upon completion.

### **Inventories**

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

### **Property and Equipment**

Use of unrestricted funds for property and equipment acquisitions is accounted for as transfers to the property and equipment fund. Proceeds from the sale of property and equipment assets, if unrestricted, are transferred to unrestricted net assets, or, if restricted, to restricted or temporarily restricted net assets for use as directed by the associated grant program.

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

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

### **Advertising and Promotion Activities**

Advertising and promotion costs are expensed as incurred on the Statement of Activities and Changes in Net Assets.

### **Income Taxes**

South Central Iowa Community Action Program, Inc. annually evaluates of the impact of uncertain tax positions taken or expected to be taken in a tax return, which may require recognition of a liability related to those tax positions. At October 31, 2011, the Organization had no uncertain tax positions requiring recognition in the financial statements.

The Organization is no longer subject to federal and state income tax examinations by tax authorities for years ending before October 31, 2008.

### **Concentration of Credit Risks**

South Central Iowa Community Action Program, Inc. received approximately 90% of its support and revenue from governmental grants. A significant reduction in the level of government participation would have a major effect on Organization's program activities.

The Organization maintains its cash balances at three banks and one credit union. These accounts are insured up to \$250,000 at each financial institution. Cash in these accounts at times exceeds \$250,000. The Organization had no excess deposits subject to credit risk at October 31, 2011.

### **Allocation of Expenses**

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

### **Fair Value of Financial Instruments**

The Organization records financial assets and liabilities using a fair value hierarchy, which prioritizes the inputs used in measuring fair value into three broad levels as follows:

Level 1 – Quoted prices (unadjusted) are available in active markets for identical assets or liabilities as of the reporting date.

Level 2 – Pricing inputs are quoted prices for similar assets and liabilities in active markets or inputs that are observable for the asset or liability, either directly or indirectly through market corroboration, for substantially the full term of the financial instrument.

Level 3 – Significant inputs to pricing have little or no observability as of the reporting date. The types of assets or liabilities included in Level 3 are those with inputs requiring significant management judgment or estimation, such as complex and subjective models and forecasts used to determine fair value.

The financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The Organization's assessment of significance to a particular input to the fair value measurement requires judgment and may affect the valuation of fair value assets and liabilities and their placement within the fair value hierarchy levels.

The following methods and assumptions were used by the Organization in estimating the fair value of its financial instruments.

Marketable securities and cash equivalents are measured at fair value based on quoted prices in active markets and as such are categorized as Level 1.

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

### **Estimates**

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

### **Prior Year Summarized Financial Information**

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended October 31, 2010, from which the summarized information was derived. Certain reclassifications to the 2010 comparative totals have been made to conform to the 2011 presentation.

## **3. Principal Programs**

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

### **Head Start**

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

### Weatherization Assistance Programs

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

### Low Income Home Energy Assistance Program (LIHEAP)

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

#### 4. Certificates of Deposit

South Central Iowa Community Action Program, Inc. held the following certificates of deposit at October 31, 2011:

	<u>Interest Rate</u>	<u>Balance</u>	<u>Maturity Date</u>
SCICAP Credit Union	0.70%	\$ 104,890	3/13/2012
Peoples State Bank	0.85%	112,016	3/10/2012
First Iowa State Bank	1.00%	117,403	9/10/2012
		<u>\$ 334,309</u>	

#### 5. Fair Value of Financial Instruments

The Organization's assets and liabilities that are measured at fair value on a recurring basis as of October 31, 2011 are presented below based on the fair value hierarchy levels:

	<u>Total</u>	<u>Quoted Price in Active Markets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Unobservable Inputs (Level 3)</u>
Marketable Securities	<u>\$ 22,274</u>	<u>22,274</u>	<u>--</u>	<u>--</u>

#### 6. Inventories

The Organization has entered into a contract which provides funding for weatherization materials inventory. This funding in the amount of \$15,280 is treated as a temporarily restricted net asset and is used to provide materials for the various ongoing weatherization programs.

As of October 31, 2011, the inventory totaled \$2,784.

#### 7. Receivables

Awards, grants, or contract funds receivable at October 31, 2011, are summarized as follows:

Head Start & Early Head Start	\$ 36,377
Family Development and Self Sufficiency	15,317
Child and Adult Care Food Program	17,749
Wrap Around Child Care	14,800
Empowerment Area Grants	23,016
Community Services Block Grant	30,696
Housing Preservation	31,164
Homeless Prevention and Rapid Rehousing	6,188
Low Income Energy Assistance Program	26,965
Weatherization Assistance Programs	84,704
Local Programs and Other	3,939
	<u>\$ 290,915</u>

## 8. Property and Equipment

Property and equipment are summarized as follows at October 31, 2011:

	Cost	Depreciation		Undepreciated Cost
		Current Period	Accumulated	
Head Start Program - Land	\$ 69,399	--	--	69,399
Head Start Program	911,079	60,593	443,617	467,462
Early Head Start	331,635	8,367	217,980	113,655
Resource and Referral	3,027	530	2,613	414
Weatherization Programs	115,896	15,572	52,568	63,328
CACFP	1,889	--	1,889	--
Low Income Home Energy Assistance Program	3,100	--	3,100	--
FaDSS	14,241	426	13,586	655
Parents as Teachers	1,738	--	1,738	--
Local Programs	88,872	5,677	47,882	40,990
	<u>\$ 1,540,876</u>	<u>91,165</u>	<u>784,973</u>	<u>755,903</u>

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

## 9. Operating Note Payable

On October 14, 2010 the Organization entered into a short-term operating loan agreement with First Iowa State Bank in the amount of \$70,000. This loan was repaid in full on December 10, 2010 and carried a fixed interest rate of 4.75%. Total interest incurred and charged to expense during the year ended October 31, 2011 was \$1,435.

## 10. Grant and Contract Revenue Unearned

Grant and contract revenue received, which was not yet expended or earned at the year-end date, is summarized as follows:

Funding Source	Program	Amount
Iowa Department of Education	Shared Visions	<u>\$ 4,138</u>

## 11. Temporarily Restricted Net Assets

Contributions received from the public and program income or grant awards to be used for specific assistance to eligible low-income families are classified as temporarily restricted net assets. A description of these net assets is as follows:

Weatherization Inventory Grant	\$ 15,280
Weatherization Cost Pools	268,529
Embrace Iowa	193
Utility Funds	10,967
	<u>\$ 294,969</u>

## 12. Iowa Public Employees Retirement System

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

Plan members are required to contribute 5.38% (4.50% through June 2011) of their annual covered salary and the Organization is required to contribute 8.07% (6.95% through June 2011) of annual covered payroll. Contribution requirements are established by state statute. The Organization's contribution to IPERS for the year ended October 31, 2011, was \$122,793 equal to the required contribution for the year.

### 13. Rent and Leases

The Organization leases facilities for outreach centers and head start centers under operating leases on an annual basis. Management expects that in most cases, these leases will be renewed or replaced by other leases in the normal course of business. The Organization has also entered into a long-term operating lease for office space which expires on July 31, 2015. This lease features increasing monthly rental payments over the life of the lease, with the future annual minimum lease obligations at October 31, 2011 summarized as follows:

<u>Fiscal Year Ending</u>	<u>Amount</u>
October 31, 2012	\$ 32,485
October 31, 2013	28,944
October 31, 2014	30,258
October 31, 2015	22,860
October 31, 2016	-
Thereafter	-
Total	<u>\$ 114,547</u>

Total rent expense for the year ended October 31, 2011, was \$60,824.

### 14. Subsequent Events

The Organization has evaluated events and transactions occurring after October 31, 2011 for potential items required to be recognized or disclosed in the financial statements. Subsequent events were evaluated through February 17, 2012, the date the financial statements were available for issuance.

**MERIWETHER, WILSON AND COMPANY, PLLC**  
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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited the financial statements of South Central Iowa Community Action Program, Inc. (a nonprofit organization) as of and for the year ended October 31, 2011, and have issued our report thereon dated February 17, 2012. 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**

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

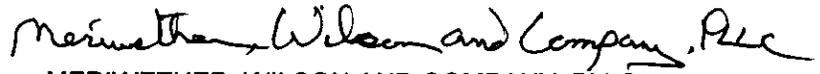
A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be 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 South Central Iowa Community Action Program, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

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

  
MERIWETHER, WILSON AND COMPANY, PLLC  
Certified Public Accountants

February 17, 2012  
West Des Moines, Iowa

**MERIWETHER, WILSON AND COMPANY, PLLC**  
CERTIFIED PUBLIC ACCOUNTANTS

14

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**REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

**INDEPENDENT AUDITOR'S REPORT**

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

**Compliance**

We have audited South Central Iowa Community Action Program, Inc.'s (a nonprofit organization) compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on each of South Central Iowa Community Action Program, Inc.'s major federal programs for the year ended October 31, 2011. South Central Iowa Community Action Program, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of South Central Iowa Community Action Program, Inc.'s management. Our responsibility is to express an opinion on South Central Iowa Community Action Program, Inc.'s compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133. 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 South Central Iowa Community Action Program, Inc.'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 of South Central Iowa Community Action Program, Inc.'s compliance with those requirements.

In our opinion, South Central Iowa Community Action Program, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended October 31, 2011.

Page Two

Internal Control over Compliance

The management of South Central Iowa Community Action Program, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered South Central Iowa Community Action Program, Inc.'s internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of South Central Iowa Community Action Program, Inc.'s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be 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 and use of the Board of Directors, management, federal awarding agencies, and pass-through entities and is not intended to be, and should not be, used by anyone other than these specified parties.

  
MERIWETHER, WILSON AND COMPANY, PLLC  
Certified Public Accountants

February 17, 2012  
West Des Moines, Iowa

## SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.

**Schedule of Findings and Questioned Costs**

Year Ended October 31, 2011

Summary of Auditor's Results

1. The auditor's report expresses an unqualified opinion on the financial statements of South Central Iowa Community Action Program, Inc..
2. Internal Control Over Financial Reporting
  - No material weaknesses were identified.
  - No significant deficiencies were reported.
3. No instances of noncompliance material to the financial statements of South Central Iowa Community Action Program, Inc. were noted during the audit.
4. Internal Control Over Major Programs
  - No material weaknesses were identified.
  - No significant deficiencies were reported.
5. The auditor's report on compliance for the major federal award programs for South Central Iowa Community Action Program, Inc. expresses an unqualified opinion on all major federal programs.
6. The results of our audit disclosed no audit findings, which we are required to report in accordance with Section 510(a) of OMB Circular A-133.
7. South Central Iowa Community Action Program, Inc. received major federal awards as defined by OMB A-133 during the year ended October 31, 2011. The following programs were audited as major programs:

Federal Grant	CFDA Number	Expenditures
ARRA - Weatherization Assistance for Low-Income Persons	81.042	\$ 878,703
Low-Income Home Energy Assistance	93.568	1,829,339
Community Services Block Grant	93.569	136,981
		<u>\$ 2,845,023</u>

8. The dollar threshold used to distinguish between Type A and Type B programs was \$300,000.
9. South Central Iowa Community Action Program, Inc. qualified as a low-risk auditee.

Findings Related to the Financial Statements

None

Findings and Questioned Costs Related to Federal Awards

None

Summary Schedule of Prior Audit Findings

No Prior Audit Findings

## SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.

## Schedule of Expenditures of Federal Awards

Program Year Ended October 31, 2011

Federal Grantor/ Pass-Through Grantor/ Program Title	Grant or Award Number
U.S. Department of Health and Human Services	
Direct Programs	
Head Start and Early Head Start Program	07CH6086/45
Passed Through Iowa Department of Human Rights	
Community Services Block Grant	CSBG-10-13
Community Services Block Grant	CSBG-11-13
Total CFDA #93.569	
Low Income Home Energy Assistance Program	LIHEAP-12-13
Low Income Home Energy Assistance Program	LIHEAP-11-13
HEAP Weatherization Assistance Program	HEAP-11-13
HEAP Weatherization Assistance Program	HEAP-10-13M
Total CFDA #93.568	
Family Development and Self-Sufficiency	FaDSS-12-13
Family Development and Self-Sufficiency	FaDSS-11-13
Passed Through State of Iowa Department of Human Services	
Passed Through 4 Counties For Kids Empowerment Area	
Home Consultant	11-15-EC
Parents as Teachers - Educator	12-40-EC
Total CFDA #93.558	
Wraparound Child Care	DCFS 09-089-27
Wraparound Child Care	DCFS 09-089-27
Passed Through West Central Community Action	
Child Care Resource and Referral Contract	11-SCICAP
Total CFDA Cluster #93.575 and #93.596	
U.S. Department of Agriculture	
Direct Program	
Housing Preservation Grant	
Housing Preservation Grant	
Total CFDA #10.433	
Passed Through Iowa Department of Human Services	
Child and Adult Care Food Program - Centers	27-8010
Child and Adult Care Food Program - Homes	27-8012
Total CFDA #10.558	
U.S. Department of Energy	
Passed Through Iowa Department of Human Rights	
ARRA - DOE Weatherization Assistance Program	DOE-ARRA-09-13M
Department of Homeland Security	
Emergency Food and Shelter National Board Program	28-2988-00

## SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.

## Schedule of Expenditures of Federal Awards

Program Year Ended October 31, 2011

Federal CFDA Number	Grant Period		Program or Award Amount		Federal Expenses
	From	To			
93.600	11/01/10	10/31/11	\$ 1,727,129		<u>\$ 1,727,129</u>
93.569	10/01/09	12/31/10	160,000		494 *
93.569	10/01/10	12/31/11	160,000		136,487 *
					<u>136,981</u>
93.568	10/01/11	09/30/12	739,253		15,814 *
93.568	10/01/10	09/30/11	1,798,683		1,745,620 *
93.568	01/01/11	12/31/11	222,559		60,986 *
93.568	01/01/10	12/31/10	200,645		6,919 *
					<u>1,829,339</u>
93.558	07/01/11	06/30/12	148,176	54% Federal	25,253
93.558	07/01/10	06/30/11	148,176	54% Federal	59,846
93.558	07/01/10	06/30/11	3,500		3,221
93.558	07/01/11	06/30/12	37,842		14,811
					<u>103,131</u>
93.575	09/01/10	08/31/11	66,000		48,681
93.575	09/01/11	08/31/12	66,000		14,800
93.596	07/01/10	06/30/11	81,952	85% Federal	28,662
					<u>92,143</u>
10.433	10/01/09	10/31/11	56,812		22,849
10.433	10/01/10	09/30/12	61,185		27,123
					<u>49,972</u>
10.558	11/01/10	10/31/11	N/A		82,163
10.558	10/01/10	09/30/11	N/A		1,051
					<u>83,214</u>
81.042	04/01/09	03/31/12	1,605,974		<u>878,703 *</u>
97.024	01/01/10	12/31/10	2,872		<u>264</u>

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.

**Schedule of Expenditures of Federal Awards**

Program Year Ended October 31, 2011

Federal Grantor/ Pass-Through Grantor/ Program Title	Grant or Award Number
U.S. Department of Housing and Urban Development Passed Through Iowa Finance Authority ARRA - Homeless Prevention and Rapid Re-Housing Program	
Total Federal Awards	

\* Denotes a Major Program

## SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.

**Schedule of Expenditures of Federal Awards**

Program Year Ended October 31, 2011

<u>Federal CFDA Number</u>	<u>Grant Period</u>		<u>Program or Award Amount</u>	<u>Federal Expenses</u>
	<u>From</u>	<u>To</u>		
14.257	07/14/09	07/13/12	173,410	<u>75,342</u>
				<u><u>\$ 4,976,218</u></u>

SEE INDEPENDENT AUDITOR'S REPORT

## SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.

**Notes to Schedule of Expenditures of Federal Awards**

Year Ended October 31, 2011

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

## SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.

**Combining Statement of Activities and Changes in Net Assets**

Year Ended October 31, 2011

	Total	Eliminations	Administrative and Indirect	Property and Equipment	Local Programs
<b>Revenue</b>					
Grants and Contracts	\$ 5,617,344	--	--	--	--
Program Income and Public Support	34,111	--	--	--	17,736
Rental Income	201	--	201	--	--
Investment Income	4,115	--	--	--	4,115
Other Income	52,773	--	--	--	28,290
In Kind	533,937	--	--	--	--
Interagency Transfers	--	(472,173)	270,689	--	--
<b>Total Revenue</b>	<b>6,242,481</b>	<b>(472,173)</b>	<b>270,890</b>	<b>--</b>	<b>50,141</b>
<b>Expenses</b>					
Salaries and Fringe Benefits	2,143,477	--	161,230	--	12,843
Indirect and Administrative Costs	6,654	(342,069)	--	--	1,805
Direct Client Assistance	2,556,066	(130,104)	--	--	36,382
Program Expense	123,383	--	--	--	8,750
Supplies and Materials	76,851	--	6,277	--	1,579
Printing and Publication	23,397	--	878	--	833
Postage and Shipping	9,324	--	2,417	--	1,365
Contractual	328,013	--	103,161	--	23,461
Insurance	34,177	--	7,932	--	55
Interest	1,435	--	--	--	1,435
Telephone and Communications	34,251	--	9,368	--	485
Space	89,606	--	5,096	--	1,985
Equipment Maintenance and Rental	47,345	--	5,078	--	263
Dues and Subscriptions	16,222	--	606	--	250
Facilities and Equipment	3,207	--	--	(25,362)	--
Conferences and Meetings	644	--	--	--	--
Training and Staff Development	67,756	--	--	--	100
Travel	63,622	--	5,765	--	833
Depreciation	91,165	--	--	91,165	--
Other Expenses	14,005	--	--	2,280	3,985
In Kind	533,937	--	--	--	--
Interagency Transfers	--	--	--	--	--
<b>Total Expenses</b>	<b>6,264,537</b>	<b>(472,173)</b>	<b>307,808</b>	<b>68,083</b>	<b>96,409</b>
<b>Increase (Decrease) in Net Assets</b>	<b>(22,056)</b>	<b>--</b>	<b>(36,918)</b>	<b>(68,083)</b>	<b>(46,268)</b>
<b>Net Assets at Beginning of Year</b>	<b>1,503,093</b>	<b>--</b>	<b>6,498</b>	<b>810,736</b>	<b>685,859</b>
<b>Transfers</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>13,250</b>	<b>(13,250)</b>
<b>Net Assets at End of Year</b>	<b>\$ 1,481,037</b>	<b>--</b>	<b>(30,420)</b>	<b>755,903</b>	<b>626,341</b>

## SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended October 31, 2011

Total Program Activity	2011 Head Start / Early Head Start	2011 CACFP Centers	2011 CACFP Homes	2011 Wayne Shared Visions/ First Step	2012 Wayne Shared Visions/ First Step	2011 Monroe Shared Visions/ First Step	2012 Monroe Shared Visions/ First Step
5,617,344	1,727,129	82,163	1,051	33,962	9,884	34,045	14,615
16,375	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
24,483	10,240	--	--	--	--	--	--
533,937	509,237	--	--	--	--	--	--
201,484	--	--	--	--	--	--	--
<u>6,393,623</u>	<u>2,246,606</u>	<u>82,163</u>	<u>1,051</u>	<u>33,962</u>	<u>9,884</u>	<u>34,045</u>	<u>14,615</u>
1,969,404	1,198,542	--	2,039	30,790	8,232	30,906	12,721
346,918	167,095	--	287	3,110	1,616	3,077	1,815
2,649,788	--	--	--	--	--	--	--
114,633	24,204	82,163	246	--	--	--	--
68,995	56,104	--	--	--	36	--	79
21,686	16,548	--	1	--	--	--	--
5,542	2,326	--	33	--	--	--	--
201,391	97,141	--	--	--	--	--	--
26,190	15,811	--	--	--	--	--	--
--	--	--	--	--	--	--	--
24,398	13,270	--	--	--	--	--	--
82,525	53,486	--	45	62	--	62	--
42,004	23,115	--	--	--	--	--	--
15,366	11,589	--	--	--	--	--	--
28,569	2,334	--	--	--	--	--	--
644	--	--	--	--	--	--	--
67,656	23,782	--	--	--	--	--	--
57,024	30,105	--	--	--	--	--	--
--	--	--	--	--	--	--	--
7,740	1,917	--	--	--	--	--	--
533,937	509,237	--	--	--	--	--	--
--	--	--	--	--	--	--	--
<u>6,264,410</u>	<u>2,246,606</u>	<u>82,163</u>	<u>2,651</u>	<u>33,962</u>	<u>9,884</u>	<u>34,045</u>	<u>14,615</u>
129,213	--	--	(1,600)	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
<u>129,213</u>	<u>--</u>	<u>--</u>	<u>(1,600)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>

## SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.

## Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2011

	2011 Clarke Wrap- Around Child Care	2012 Clarke Wrap- Around Child Care	2011 Decatur Wrap- Around Child Care	2012 Decatur Wrap- Around Child Care	2011 Lucas Wrap- Around Child Care
<b>Revenue</b>					
Grants and Contracts	\$ 24,000	790	12,209	5,420	12,472
Program Income and Public Support	--	--	--	--	--
Rental Income	--	--	--	--	--
Investment Income	--	--	--	--	--
Other Income	--	--	--	--	--
In Kind	--	--	--	--	--
Interagency Transfers	--	--	--	--	--
<b>Total Revenue</b>	<u>24,000</u>	<u>790</u>	<u>12,209</u>	<u>5,420</u>	<u>12,472</u>
<b>Expenses</b>					
Salaries and Fringe Benefits	5,221	691	10,699	4,718	10,743
Indirect and Administrative Costs	779	99	1,510	685	1,729
Direct Client Assistance	--	--	--	--	--
Program Expense	--	--	--	--	--
Supplies and Materials	--	--	--	--	--
Printing and Publication	--	--	--	--	--
Postage and Shipping	--	--	--	--	--
Contractual	18,000	--	--	--	--
Insurance	--	--	--	--	--
Interest	--	--	--	--	--
Telephone and Communications	--	--	--	--	--
Space	--	--	--	--	--
Equipment Maintenance and Rental	--	--	--	--	--
Dues and Subscriptions	--	--	--	--	--
Facilities and Equipment	--	--	--	--	--
Conferences and Meetings	--	--	--	--	--
Training and Staff Development	--	--	--	--	--
Travel	--	--	--	--	--
Depreciation	--	--	--	--	--
Other Expenses	--	--	--	--	--
In Kind	--	--	--	--	--
Interagency Transfers	--	--	--	--	--
<b>Total Expenses</b>	<u>24,000</u>	<u>790</u>	<u>12,209</u>	<u>5,403</u>	<u>12,472</u>
Increase (Decrease) in Net Assets	--	--	--	17	--
Net Assets at Beginning of Year	--	--	--	--	--
Transfers	--	--	--	--	--
<b>Net Assets at End of Year</b>	<u>\$ --</u>	<u>--</u>	<u>--</u>	<u>17</u>	<u>--</u>

## SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.

## Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2011

2012 Lucas Wrap- Around Child Care	2011 4 Counties For Kids Empowerment Area	2012 4 Counties For Kids Empowerment Area	2011 Wayne Empowerment Area	2012 Wayne Empowerment Area	2011 Decatur Empowerment Area	2012 Decatur Empowerment Area
8,590	24,378	10,609	3,617	--	18,513	3,992
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	12,433	--	--	--
--	--	--	--	--	--	--
<u>8,590</u>	<u>24,378</u>	<u>10,609</u>	<u>16,050</u>	<u>--</u>	<u>18,513</u>	<u>3,992</u>
7,545	8,147	3,132	6,374	202	4,751	764
1,045	1,159	446	827	26	653	106
--	--	--	--	--	--	--
--	--	--	--	--	2,502	257
--	--	--	3,634	--	35	--
--	--	--	--	--	--	--
--	15,072	7,031	5,215	--	10,500	2,865
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	72	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
<u>8,590</u>	<u>24,378</u>	<u>10,609</u>	<u>16,050</u>	<u>228</u>	<u>18,513</u>	<u>3,992</u>
--	--	--	--	(228)	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(228)</u>	<u>--</u>	<u>--</u>

## SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.

## Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2011

	2011 4 Counties For Kids P.R.I.D.E.	2011 Parents as Teachers Educator	2012 Parents as Teachers Educator	2011 Parents as Teachers	2012 Parents as Teachers
<b>Revenue</b>					
Grants and Contracts	\$ 3,221	26,306	14,811	53,177	30,987
Program Income and Public Support	--	160	--	160	--
Rental Income	--	--	--	--	--
Investment Income	--	--	--	--	--
Other Income	--	--	--	--	--
In Kind	--	--	--	--	--
Interagency Transfers	--	--	--	--	--
<b>Total Revenue</b>	<b>3,221</b>	<b>26,466</b>	<b>14,811</b>	<b>53,337</b>	<b>30,987</b>
<b>Expenses</b>					
Salaries and Fringe Benefits	--	18,650	10,661	42,817	24,787
Indirect and Administrative Costs	297	2,569	1,501	5,893	3,541
Direct Client Assistance	--	--	--	--	--
Program Expense	2,795	--	--	--	--
Supplies and Materials	--	1,331	588	567	302
Printing and Publication	--	129	58	58	28
Postage and Shipping	--	--	--	2	5
Contractual	--	270	108	70	108
Insurance	33	51	26	54	27
Interest	--	--	--	--	--
Telephone and Communications	--	252	245	452	245
Space	(64)	982	484	1,653	684
Equipment Maintenance and Rental	--	--	--	--	--
Dues and Subscriptions	--	--	75	--	150
Facilities and Equipment	--	--	--	--	--
Conferences and Meetings	--	--	--	--	--
Training and Staff Development	160	20	100	40	--
Travel	--	2,287	965	1,731	1,110
Depreciation	--	--	--	--	--
Other Expenses	--	--	--	--	--
In Kind	--	--	--	--	--
Interagency Transfers	--	--	--	--	--
<b>Total Expenses</b>	<b>3,221</b>	<b>26,541</b>	<b>14,811</b>	<b>53,337</b>	<b>30,987</b>
Increase (Decrease) in Net Assets	--	(75)	--	--	--
Net Assets at Beginning of Year	--	--	--	--	--
Transfers	--	--	--	--	--
<b>Net Assets at End of Year</b>	<b>\$ --</b>	<b>(75)</b>	<b>--</b>	<b>--</b>	<b>--</b>

## SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.

## Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2011

2010 Community Services Block Grant	2011 Community Services Block Grant	2011 LIHEAP	2012 LIHEAP	2011 FaDDS	2012 FaDDS	2011 Child Care Resource and Referral	2011 Housing Preservation	2012 Housing Preservation
494	136,487	1,745,620	15,814	110,826	46,764	33,721	22,849	27,123
--	--	--	--	1,500	--	--	--	--
--	--	--	--	--	--	--	--	--
--	1,310	--	--	500	--	--	--	--
--	--	--	--	362	338	24,000	--	--
--	--	--	--	--	--	--	--	--
<u>494</u>	<u>137,797</u>	<u>1,745,620</u>	<u>15,814</u>	<u>113,188</u>	<u>47,102</u>	<u>57,721</u>	<u>22,849</u>	<u>27,123</u>
--	72,514	76,612	10,922	85,542	35,343	21,172	4,089	843
--	10,056	12,044	1,497	12,744	4,862	2,600	687	62
--	--	1,651,456	--	--	--	--	--	--
--	2,466	--	--	--	--	--	--	--
--	1,531	824	--	440	887	2,342	90	--
--	1,194	460	170	119	84	2,488	60	3
--	1,169	617	151	268	77	491	27	2
--	1,060	--	--	--	--	--	17,743	26,208
--	9,925	23	5	99	33	103	--	--
--	--	--	--	--	--	--	--	--
--	3,384	2,022	432	2,451	799	723	1	5
494	19,122	940	--	3,119	508	948	--	--
--	2,525	345	2,445	--	--	--	--	--
--	3,367	--	--	50	75	--	--	--
--	--	--	--	--	--	200	--	--
--	644	--	--	--	--	--	--	--
--	--	--	--	(14)	40	225	--	--
--	3,017	277	192	8,008	4,056	3,335	152	--
--	--	--	--	--	--	--	--	--
--	5,823	--	--	--	--	--	--	--
--	--	--	--	362	338	24,000	--	--
--	--	--	--	--	--	--	--	--
<u>494</u>	<u>137,797</u>	<u>1,745,620</u>	<u>15,814</u>	<u>113,188</u>	<u>47,102</u>	<u>58,627</u>	<u>22,849</u>	<u>27,123</u>
--	--	--	--	--	--	(906)	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	(906)	--	--

## SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.

## Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2011

	2011 Homeless Prevention & Rapid Rehousing - ARRA	Weatherization Assistance				2011 DOE ARRA
		Payroll Pool	Support Pool	2010 HEAP	2011 HEAP	
<b>Revenue</b>						
Grants and Contracts	\$ 75,342	--	--	6,919	60,986	878,703
Program Income and Public Support	--	--	--	--	--	--
Rental Income	--	--	--	--	--	--
Investment Income	--	--	--	--	--	--
Other Income	--	--	--	--	--	--
In Kind	--	--	--	--	--	--
Interagency Transfers	--	60,259	141,225	--	--	--
<b>Total Revenue</b>	<b>75,342</b>	<b>60,259</b>	<b>141,225</b>	<b>6,919</b>	<b>60,986</b>	<b>878,703</b>
<b>Expenses</b>						
Salaries and Fringe Benefits	17,906	52,747	141,797	--	--	--
Indirect and Administrative Costs	2,533	7,512	19,649	74	2,080	54,631
Direct Client Assistance	53,299	--	(164,606)	6,845	35,300	790,607
Program Expense	--	--	--	--	--	--
Supplies and Materials	--	--	--	--	--	--
Printing and Publication	226	--	58	--	--	--
Postage and Shipping	186	--	188	--	--	--
Contractual	--	--	--	--	--	--
Insurance	--	--	--	--	--	--
Interest	--	--	--	--	--	--
Telephone and Communications	90	--	--	--	--	--
Space	--	--	--	--	--	--
Equipment Maintenance and Rental	--	--	--	--	--	--
Dues and Subscriptions	--	--	60	--	--	--
Facilities and Equipment	--	--	--	--	23,606	2,429
Conferences and Meetings	--	--	--	--	--	--
Training and Staff Development	--	--	12,267	--	--	31,036
Travel	1,102	--	--	--	--	--
Depreciation	--	--	--	--	--	--
Other Expenses	--	--	--	--	--	--
In Kind	--	--	--	--	--	--
Interagency Transfers	--	--	--	--	--	--
<b>Total Expenses</b>	<b>75,342</b>	<b>60,259</b>	<b>9,413</b>	<b>6,919</b>	<b>60,986</b>	<b>878,703</b>
Increase (Decrease) in Net Assets	--	--	131,812	--	--	--
Net Assets at Beginning of Year	--	--	--	--	--	--
Transfers	--	--	--	--	--	--
<b>Net Assets at End of Year</b>	<b>\$ --</b>	<b>--</b>	<b>131,812</b>	<b>--</b>	<b>--</b>	<b>--</b>

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.

Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2011

Programs				Flood	lowans	lowans	lowans	2010	Embrace
2010	2011	2010	2011	Disaster	Helping	Helping	Helping	Monroe	Iowa
IPL	IPL	MEC	MEC	Recovery	lowans	lowans	lowans	County	
					Decatur	Monroe	Lucas	FEMA	
13,297	256,148	732	6,679	8,383	4,075	1,466	8,711	264	--
--	--	--	--	--	--	--	--	--	14,555
--	--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--	--
<u>13,297</u>	<u>256,148</u>	<u>732</u>	<u>6,679</u>	<u>8,383</u>	<u>4,075</u>	<u>1,466</u>	<u>8,711</u>	<u>264</u>	<u>14,555</u>
--	--	--	--	6,785	--	--	--	--	--
--	14,233	26	336	947	144	5	331	--	--
13,297	241,915	706	6,343	--	--	--	--	264	14,362
--	--	--	--	--	--	--	--	--	--
--	--	--	--	97	36	36	36	--	--
--	--	--	--	1	--	--	1	--	--
--	--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--	--
--	--	--	--	23	2	1	1	--	--
--	--	--	--	--	--	--	--	--	--
--	--	--	--	--	3,881	1,397	8,296	--	--
--	--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--	--
--	--	--	--	530	12	27	46	--	--
--	--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--	--
<u>13,297</u>	<u>256,148</u>	<u>732</u>	<u>6,679</u>	<u>8,383</u>	<u>4,075</u>	<u>1,466</u>	<u>8,711</u>	<u>264</u>	<u>14,362</u>
--	--	--	--	--	--	--	--	--	193
--	--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>193</u>

SEE INDEPENDENT AUDITOR'S REPORT

**SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.  
Head Start and Early Head Start Program Grant 07CH6086/45**

**Schedule of Revenue and Expenses**

Program Year Ended October 31, 2011

	Approved Budget	Actual	COB Balances Current Year
<b>Revenue</b>			
Federal Funds	\$ 1,727,129	1,727,129	
Program Income	--	10,240	
Grantee Contribution	435,532	509,237	
Total Revenue	\$ 2,162,661	2,246,606	
<b>Expenses</b>			
Federal Share			
Full Year Head Start Part Day and Handicapped			
Direct Costs			
Personnel	\$ 966,355	984,938	(18,583)
Fringe Benefits	220,353	213,604	6,749
Travel	80	--	80
Equipment	25,000	--	25,000
Supplies	34,909	56,102	(21,193)
Contractual	179,898	97,141	82,757
Other	143,984	218,489	(74,505)
Total Direct Costs	1,570,579	1,570,274	305
Indirect Costs	156,550	167,095	(10,545)
Total Federal Share	1,727,129	1,737,369	(10,240)
Grantee's Share	435,532	509,237	
Total Expenses	\$ 2,162,661	2,246,606	

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.  
Community Services Block Grant

**Schedule of Expenses Compared to Budget**

Program Year Ended October 31, 2011

Cost Category	Contract No. CSBG 12-13		Less Expenses Reported in Previous Year	Expenses for Program Year
	Grant Period 10/1/11 - 12/31/12			
	Budget	Actual		
Personnel Costs	\$ 93,529	--	--	--
Travel	1,950	--	--	--
Space Costs	32,085	--	--	--
Equipment Costs	2,200	--	--	--
Other Costs	18,108	--	--	--
Indirect Costs	12,128	--	--	--
<b>Total CSBG</b>	<b>\$ 160,000</b>	<b>--</b>	<b>--</b>	<b>--</b>

Cost Category	Contract No. CSBG 11-13		Less Expenses Reported in Previous Year	Expenses for Program Year
	Grant Period 10/1/10 - 12/31/11			
	Budget	Actual		
Personnel Costs	\$ 89,160	71,204	--	71,204
Travel	3,600	3,661	--	3,661
Space Costs	33,550	29,047	--	29,047
Equipment Costs	2,300	2,525	--	2,525
Other Costs	18,766	19,994	--	19,994
Indirect Costs	12,624	10,056	--	10,056
<b>Total</b>	<b>\$ 160,000</b>	<b>136,487</b>	<b>--</b>	<b>136,487</b>

Cost Category	Contract No. CSBG 10-13		Less Expenses Reported in Previous Year	Expenses for Program Year
	Grant Period 10/1/09 - 12/31/10			
	Budget	Actual		
Personnel Costs	\$ 78,805	78,805	78,805	--
Travel	1,152	1,151	1,151	--
Space Costs	34,956	34,138	33,644	494
Equipment Costs	3,778	3,936	3,936	--
Consultants	20,218	20,879	20,879	--
Other Costs	8,275	8,275	8,275	--
Indirect Costs	12,816	12,816	12,816	--
<b>Total</b>	<b>\$ 160,000</b>	<b>160,000</b>	<b>159,506</b>	<b>494</b>

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.  
**Low Income Home Energy Assistance Program**

**Schedule of Expenses Compared to Budget**

Program Year Ended October 31, 2011

**Contract No. LIHEAP 12-13**

Cost Category	Grant Period 10/1/11 - 9/30/12		Less Expenses Reported in Previous Year	Expenses for Program Year
	Budget	Actual		
Assistance				
Regular	\$ 618,518	--	--	--
ECIP	34,142	--	--	--
Client Services A&R	7,422	1,530	--	1,530
Administration Costs	79,171	14,284	--	14,284
<b>Total</b>	<b>\$ 739,253</b>	<b>15,814</b>	<b>--</b>	<b>15,814</b>

**Contract No. LIHEAP 11-13**

Cost Category	Grant Period 10/1/10 - 9/30/11		Less Expenses Reported in Previous Year	Expenses for Program Year
	Budget	Actual		
Assistance				
Regular	\$ 1,291,896	1,287,792	215	1,287,577
ECIP	72,508	69,369	4,330	65,039
Client Services A&R	40,000	15,775	--	15,775
Summer Deliverable Fuel	298,840	298,840	--	298,840
Administration Costs	95,439	95,439	17,050	78,389
<b>Total</b>	<b>\$ 1,798,683</b>	<b>1,767,215</b>	<b>21,595</b>	<b>1,745,620</b>

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.  
Family Development and Self-Sufficiency

**Schedule of Expenses Compared to Budget**

Program Year Ended October 31, 2011

**Contract No. FaDDS-12-13**

Cost Category	Grant Period 7/1/11 - 6/30/12		Less Expenses Reported in Previous Year	Expenses for Program Year
	Budget	Actual		
Administration	\$ 14,421	4,862	--	4,862
Salaries	89,020	28,598	--	28,598
Fringe Benefits	26,963	6,745	--	6,745
Travel	8,900	4,056	--	4,056
Space/Utilities	2,982	508	--	508
Telephone	2,520	799	--	799
Postage	225	77	--	77
Publications/Dues	--	75	--	75
Bonding	145	33	--	33
Supplies/Printing	3,000	971	--	971
Other	--	40	--	40
	<u>148,176</u>	<u>46,764</u>	--	<u>46,764</u>
Local Funds - Third-Party Payments	<u>500</u>	<u>338</u>	--	<u>338</u>
Total	<u>\$ 148,676</u>	<u>47,102</u>	--	<u>47,102</u>

**Contract No. FaDDS-11-13**

Cost Category	Grant Period 7/1/10 - 6/30/11		Less Expenses Reported in Previous Year	Expenses for Program Year
	Budget	Actual		
Administration	\$ 14,086	14,912	2,168	12,744
Salaries	86,419	91,704	26,748	64,956
Fringe Benefits	23,044	23,747	5,582	18,165
Travel	9,865	9,177	1,379	7,798
Space/Utilities	4,618	4,029	293	3,736
Telephone	5,441	2,817	366	2,451
Postage	400	270	2	268
Publications/Dues	650	171	52	119
Supplies/Printing	2,000	966	526	440
Other	1,653	383	234	149
	<u>148,176</u>	<u>148,176</u>	<u>37,350</u>	<u>110,826</u>
Local Funds - Third-Party Payments	<u>500</u>	<u>3,473</u>	<u>1,111</u>	<u>2,362</u>
Total	<u>\$ 148,676</u>	<u>151,649</u>	<u>38,461</u>	<u>113,188</u>

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.  
HEAP Weatherization Assistance Program

**Schedule of Expenses Compared to Budget**

Program Year Ended October 31, 2011

**Contract No. HEAP 11-13**

<u>Cost Category</u>	Grant Period 1/1/11 - 12/31/11		Less Expenses Reported in Previous Year	Expenses for Program Year
	<u>Budget</u>	<u>Actual</u>		
Administration	\$ 10,464	2,081	--	2,081
Health and Safety	37,347	19,563	--	19,563
Support	48,412	4,074	--	4,074
Labor	50,487	3,232	--	3,232
Materials	50,487	8,430	--	8,430
Equipment/Training	25,362	23,606	--	23,606
<b>Total</b>	<b>\$ 222,559</b>	<b>60,986</b>	<b>--</b>	<b>60,986</b>

**Contract No. HEAP 10-13M**

<u>Cost Category</u>	Grant Period 1/1/10 - 12/31/10		Less Expenses Reported in Previous Year	Expenses for Program Year
	<u>Budget</u>	<u>Actual</u>		
Administration	\$ 7,933	2,520	2,446	74
Health and Safety	26,142	33,264	26,419	6,845
Support	33,888	4,319	4,319	--
Labor	35,341	4,307	4,307	--
Materials	35,341	6,464	6,464	--
Equipment/Training	62,000	51,440	51,440	--
<b>Total</b>	<b>\$ 200,645</b>	<b>102,314</b>	<b>95,395</b>	<b>6,919</b>

SEE INDEPENDENT AUDITOR'S REPORT

SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.  
DOE Weatherization Assistance Program

**Schedule of Expenses Compared to Budget**

Program Year Ended October 31, 2011

**Contract No. DOE-ARRA-09-13M**

Cost Category	Grant Period 4/1/09 - 3/31/12		Less Expenses Reported in Previous Year	Expenses for Program Year
	Budget	Actual		
Administration	\$ 97,008	83,585	28,954	54,631
Health and Safety	280,624	277,695	98,232	179,463
Support	361,813	416,745	144,940	271,805
Labor	380,320	259,168	87,914	171,254
Materials	380,320	256,015	87,930	168,085
Administration - Equipment	24,000	23,766	21,337	2,429
T & TA	81,889	72,345	41,309	31,036
<b>Total</b>	<b>\$ 1,605,974</b>	<b>1,389,319</b>	<b>510,616</b>	<b>878,703</b>

**Contract No. DOE-11-13**

Cost Category	Grant Period 7/1/11 - 3/31/12		Less Expenses Reported in Previous Year	Expenses for Program Year
	Budget	Actual		
Administration	\$ 3,943	--	--	--
Health and Safety	11,161	--	--	--
Support	14,468	--	--	--
Labor	15,088	--	--	--
Materials	15,088	--	--	--
<b>Total</b>	<b>\$ 59,748</b>	<b>--</b>	<b>--</b>	<b>--</b>

**Contract No. DOE-09-13M**

Cost Category	Grant Period 4/1/09 - 3/31/11		Less Expenses Reported in Previous Year	Expenses for Program Year
	Budget	Actual		
Administration	\$ 12,997	8,922	8,922	--
Health and Safety	39,937	22,592	22,592	--
Support	51,771	49,990	49,990	--
Labor	53,990	23,063	23,063	--
Materials	53,990	32,773	32,773	--
<b>Total</b>	<b>\$ 212,685</b>	<b>137,340</b>	<b>137,340</b>	<b>--</b>

SEE INDEPENDENT AUDITOR'S REPORT

**SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.**  
**IPL Weatherization Assistance**

**Schedule of Expenses Compared to Budget**

Program Year Ended October 31, 2011

**Contract No. IPL 11-13**

<u>Cost Category</u>	<u>Grant Period</u> 1/1/11 - 12/30/11		<u>Less Expenses</u> <u>Reported in</u> <u>Previous Year</u>	<u>Expenses</u> <u>for Program</u> <u>Year</u>
	<u>Budget</u>	<u>Actual</u>		
Administration	\$ 13,762	14,233	--	14,233
Support	27,524	24,060	--	24,060
Labor	116,975	104,106	--	104,106
Materials	116,975	113,749	--	113,749
<b>Total</b>	<b>\$275,236</b>	<b>256,148</b>	<b>--</b>	<b>256,148</b>

**Contract No. IPL 10-13M**

<u>Cost Category</u>	<u>Grant Period</u> 1/1/10 - 12/30/10		<u>Less Expenses</u> <u>Reported in</u> <u>Previous Year</u>	<u>Expenses</u> <u>for Program</u> <u>Year</u>
	<u>Budget</u>	<u>Actual</u>		
Administration	\$ 6,862	7,102	7,102	--
Health and Safety	--	800	--	800
Support	13,724	12,062	11,485	577
Labor	58,325	50,616	45,678	4,938
Materials	58,325	66,630	59,648	6,982
<b>Total</b>	<b>\$137,236</b>	<b>137,210</b>	<b>123,913</b>	<b>13,297</b>

SEE INDEPENDENT AUDITOR'S REPORT

**SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.  
MEC Weatherization Assistance Program**

**Schedule of Expenses Compared to Budget**

Program Year Ended October 31, 2011

**Contract No. MEC-11-13**

<u>Cost Category</u>	<u>Grant Period 1/1/11 - 12/30/11</u>		<u>Less Expenses Reported in Previous Year</u>	<u>Expenses for Program Year</u>
	<u>Budget</u>	<u>Actual</u>		
Administration	\$ 336	336	--	336
Support	672	629	--	629
Labor	2,852	1,877	--	1,877
Materials	2,852	3,837	--	3,837
<b>Total</b>	<b>\$ 6,712</b>	<b>6,679</b>	<b>--</b>	<b>6,679</b>

**Contract No. MEC-10-13M**

<u>Cost Category</u>	<u>Grant Period 1/1/10 - 12/30/10</u>		<u>Less Expenses Reported in Previous Year</u>	<u>Expenses for Program Year</u>
	<u>Budget</u>	<u>Actual</u>		
Administration	\$ 162	162	136	26
Support	325	295	225	70
Labor	1,380	1,486	1,067	419
Materials	1,380	1,197	980	217
<b>Total</b>	<b>\$ 3,247</b>	<b>3,140</b>	<b>2,408</b>	<b>732</b>

SEE INDEPENDENT AUDITOR'S REPORT

## SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.

## Revenue and Expenses of Local Programs

Program Year Ended October 31, 2011

	<u>Total</u>	<u>IDA Iowans Save</u>	<u>Outreach Centers</u>	<u>Food Pantry</u>	<u>Utility Funds</u>
<b>Revenue</b>					
Program Income and Public Support	\$ 17,736	--	--	50	11,933
Investment Income	4,115	--	--	--	--
Other Income	28,290	--	--	--	--
Total Revenue	<u>50,141</u>	<u>--</u>	<u>--</u>	<u>50</u>	<u>11,933</u>
<b>Expenses</b>					
Salaries and Fringe Benefits	12,843	--	--	--	--
Indirect and Administrative Costs	1,805	--	--	--	--
Direct Client Assistance	36,382	--	--	400	22,888
Program Expense	8,750	--	--	--	--
Supplies and Materials	1,579	--	--	--	--
Printing and Publication	833	--	--	--	--
Postage and Shipping	1,365	--	--	--	--
Contractual	23,461	--	--	--	--
Insurance	55	--	--	--	--
Interest	1,435	--	--	--	--
Telephone and Communication	485	--	--	--	--
Space	1,985	--	--	--	--
Equipment Maintenance and Repairs	263	--	--	--	--
Dues and Subscriptions	250	--	--	--	--
Training and Staff Development	100	--	--	--	--
Travel	833	--	--	--	--
Other	3,985	--	--	--	--
Total Expenses	<u>96,409</u>	<u>--</u>	<u>--</u>	<u>400</u>	<u>22,888</u>
Excess (Deficit) of Revenue over Expenses	(46,268)	--	--	(350)	(10,955)
Net Assets - Beginning of Year	685,859	7,693	6,384	16,109	21,922
Transfers	<u>(13,250)</u>	<u>--</u>	<u>(4,920)</u>	<u>(16,109)</u>	<u>--</u>
Net Assets - End of Year	<u>\$ 626,341</u>	<u>7,693</u>	<u>1,464</u>	<u>(350)</u>	<u>10,967</u>

## SOUTH CENTRAL IOWA COMMUNITY ACTION PROGRAM, INC.

## Revenue and Expenses of Local Programs

Program Year Ended October 31, 2011

County Funds	Head Start Local	Child Care R&R Local	LIHEAP Local	Emergency Family Loan Fund	Weatherization Support	Credit Union	Unrestricted General Fund
5,438	--	--	--	--	--	--	315
--	--	--	--	--	--	--	4,115
--	--	--	--	--	--	19,686	8,604
<u>5,438</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>19,686</u>	<u>13,034</u>
--	--	--	--	--	--	12,843	--
--	--	--	--	--	--	1,805	--
2,554	--	--	--	--	--	--	10,540
--	8,750	--	--	--	--	--	--
--	--	--	--	--	--	446	1,133
--	--	--	--	--	--	126	707
--	--	--	--	--	--	1,365	--
--	--	--	--	--	--	--	23,461
--	--	--	--	--	--	55	--
--	--	--	--	--	--	--	1,435
--	--	--	--	--	--	485	--
--	--	--	--	--	--	1,712	273
110	--	--	--	--	--	--	153
--	--	--	--	--	--	--	250
--	--	--	--	--	--	--	100
--	--	--	--	--	--	787	46
--	--	--	--	--	--	--	3,985
<u>2,664</u>	<u>8,750</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>19,624</u>	<u>42,083</u>
2,774	(8,750)	--	--	--	--	62	(29,049)
1,295	8,886	5,562	7,840	137	151,997	--	458,034
<u>(1,489)</u>	<u>(136)</u>	<u>(5,581)</u>	<u>(7,840)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>22,825</u>
<u>2,580</u>	<u>--</u>	<u>(19)</u>	<u>--</u>	<u>137</u>	<u>151,997</u>	<u>62</u>	<u>451,810</u>

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