COMMUNITY ACTION AGENCY OF SIOUXLAND

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

SEPTEMBER 30, 2012

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COMMUNITY ACTION AGENCY OF SIOUXLAND

OFFICERS

Mark Monson	Chairperson
Harlan Salvatori	Vice-Chairperson
Kevin Grieme	Secretary
Shelly Sorensen	Treasurer

BOARD MEMBERS

Area	Representing Private	Representing Government	Representing Low-Income
District 1			Jennifer Mackey
District 2			Concepcion Flores
District 3			Cindy Grimm
District 4			Harlan Salvatori
District 5			Shelly Sorensen
Homeless			Tito Parker
Head Start			Lindzy Foster
Early Childhood		Sally Hartley	
Health		Kevin Grieme	
SW Rural		Bob Knowler	
Education		Tom Cooper	
NE Rural		Mark Monson	
Welfare		Katie Colling	
Community Development		Amy Tooley	
Labor	Rick Scott		
Religion	Pastor Sheryl Ashley		
Legal Counsel	David Dawson		
Business	Dr. Robert Dunker		
Native American	Derek Albert		
African American	Flora Lee		
Hispanic	Norma DeLaO		

MANAGEMENT

Jean Logan	Executive Director
Mary Bertram	Development Director
Vicky Hollingshead	Fiscal Officer
Scot Orban	Human Resource Director
Caroline Gomez	Executive Secretary
Andy Brown	Accounting Specialist
Sheila Cronin	Accounting Specialist
Judy Dickinson	Accounting Clerk/Computer Specialist
LaRae Lyons	Community Services Director
Craig Franzen	Assistant Community Services Director
Antoinette Green	Director, Senior Employment Program
Tammy Herbert	Director, Child and Adult Care Food Program
Joan O'Connor	Director, Early Childhood Programs
Joe Miller	Director, Weatherization/Infrastructure

HENJES, CONNER &
WILLIAMS, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

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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, 2012, 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, 2012, 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 4, 2013, 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, 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 financial statements taken as a whole. The supplementary information as listed in the table of contents, including the Schedule of Expenditures of Federal Awards, is presented for purposes of additional analysis as required by 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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting records and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

The accompanying non-GAAP supplementary information on pages 47 through 60 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, Lanner, & Williams, P.C.

Certified Public Accountants

Sioux City, Iowa
February 4, 2013

COMMUNITY ACTION AGENCY OF SIOUXLAND

STATEMENT OF FINANCIAL POSITION

SEPTEMBER 30, 2012

ASSETS

	Current Fund	Local Property and Equipment	Total
CURRENT ASSETS			
Cash	$ 447,035		$ 447,035
Restricted Cash - Note 10	508,945		508,945
Receivables			
Grant Awards and Contracts - Note 5	583,265		583,265
Other	26,279		26,279
Accrued Interest Receivable - Current Portion	2,183		2,183
Prepaid Expenses	15,734		15,734
Total Current Assets	$ 1,583,441	-	$ 1,583,441
PROPERTY AND EQUIPMENT - Note 2	-	$ 485,633	$ 485,633
OTHER ASSETS			
Note Receivable - Note 6	$ 315,377		$ 315,377
Accrued Interest Receivable - Net of Current Portion	36,694		36,694
Total Other Assets	$ 352,071	-	$ 352,071
Total Assets	$ 1,935,512	$ 485,633	$ 2,421,145

LIABILITIES AND NET ASSETS

	Current Fund	Local Property and Equipment	Total
CURRENT LIABILITIES			
Accounts Payable	$ 207,390		$ 207,390
Wages Payable	171,165		171,165
Payroll Taxes and Benefits Payable	82,604		82,604
Compensated Absences	113,555		113,555
Deferred Revenue - Note 7	181,210		181,210
Current Maturities of Notes Payable - Note 8		$ 21,523	21,523
Accrued Interest Payable - Current Portion	2,921		2,921
Total Current Liabilities	$ 758,845	$ 21,523	$ 780,368
LONG-TERM LIABILITIES			
Notes Payable - Net of Current Maturities - Note 8	$ 315,377	$ 155,511	$ 470,888
Accrued Interest Payable - Net of Current Portion	14,568		14,568
Total Long-Term Liabilities	$ 329,945	$ 155,511	$ 485,456
Total Liabilities	$ 1,088,790	$ 177,034	$ 1,265,824
NET ASSETS			
Unrestricted Net Assets:			
Designated for Programs	$ 103,154		$ 103,154
Undesignated	743,568	$ 308,599	1,052,167
Unrestricted Net Assets	$ 846,722	$ 308,599	$ 1,155,321
Total Liabilities and Net Assets	$ 1,935,512	$ 485,633	$ 2,421,145

See Accompanying Notes to Financial Statements

COMMUNITY ACTION AGENCY OF SIOUXLAND — EXHIBIT B

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2012

SUPPORT AND REVENUE	Current Fund	Property and Equipment	Total
Government Funding Sources:			
U.S. Department of HUD	$ 442,266		$ 442,266
U.S. Department of Labor	561,155		561,155
U.S. Department of Energy	1,058,423		1,058,423
U.S. Department of Health and Human Services	5,650,100		5,650,100
U.S. Department of Agriculture	858,339		858,339
Iowa Department of Education	154,147		154,147
Iowa Department of Human Rights	67,599		67,599
Iowa Workforce Development	34,313		34,313
Other Governments	888,697		888,697
Interest	5,074		5,074
Miscellaneous	495,176		495,176
Total Support and Revenue	$ 10,215,289	-	$ 10,215,289
EXPENSES			
Program Services:			
Low Income Home Energy Assistance Program (LIHEAP)	$ 1,999,754		$ 1,999,754
Head Start	2,555,925		2,555,925
Early Head Start	653,905		653,905
Maternal Infant Early Childhood Visitation Program	1,276		1,276
Weatherization Assistance Programs	402,351		402,351
ARRA - Weatherization Assistance Programs	835,231		835,231
Wrap Around Child Care Grants	143,827		143,827
Family Development and Self-Sufficiency Grant	150,483		150,483
Shared Vision Grants	377,128		377,128
Crossroads	158,903		158,903
Senior Service America, Inc. Administration	27,405		27,405
Senior Service America, Inc. Enrollees	369,692		369,692
Care and Other Assistance	32,438		32,438
Preschool Initiative	621,078		621,078

See Accompanying Notes to Financial Statements

COMMUNITY ACTION AGENCY OF SIOUXLAND

EXHIBIT B
(Cont.)

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Current Fund	Property and Equipment	Total
EXPENSES (Continued)			
Program Services (Continued):			
Iowa Workforce Development Programs	$ 49,975		$ 49,975
General Relief	125,176		125,176
Child & Adult Care Food Program	587,771		587,771
Transitional Housing	10,968		10,968
ARRA - City Homeless Program	207,812		207,812
ARRA - Rural Homeless Program	74,776		74,776
Family Development	1,341		1,341
John Morrell Center	209,384		209,384
Welcome Home	109,187		109,187
Total Program Services	$ 9,705,786	-	$ 9,705,786
Management and General:			
Property and Equipment Depreciation		$ 83,842	$ 83,842
Property and Equipment Interest		9,565	9,565
Undesignated Fund Expenses	$ 258,812		258,812
Total Management and General	$ 258,812	$ 93,407	$ 352,219
Total Expenses	$ 9,964,598	$ 93,407	$ 10,058,005
Excess (Deficit) of Support and Revenue Over Expenses Before Transfers	$ 250,691	$(93,407)	$ 157,284
TRANSFERS			
Transfers In (Out)	(117,559)	117,559	-
Change in Net Assets	$ 133,132	$ 24,152	$ 157,284
Net Assets - Beginning of Year	713,590	284,447	998,037
Net Assets - End of Year	$ 846,722	$ 308,599	$ 1,155,321

See Accompanying Notes to Financial Statements

COMMUNITY ACTION AGENCY OF SIOUXLAND — EXHIBIT C

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Program Services	Management and General	Total
SALARIES AND BENEFITS			
Personnel	$ 3,368,384	$ 539,973	$ 3,908,357
Fringe Benefits and Payroll Taxes	978,621	213,478	1,192,099
Total Salaries and Benefits	$ 4,347,005	$ 753,451	$ 5,100,456
OTHER EXPENSES			
Assistance to Individuals	$ 3,498,731	$ 21,616	$ 3,520,347
Travel	77,947	7,337	85,284
Rent	109,466		109,466
Repairs and Maintenance	37,572	30,684	68,256
Weatherization Labor, Support and Administration	323,180		323,180
Utilities and Telephone	70,654	44,024	114,678
Supplies and Material	346,694	42,816	389,510
Equipment	2,212		2,212
Printing, Publications and Postage	7,422	14,597	22,019
Insurance	53,014	15,858	68,872
Depreciation		83,842	83,842
Interest		11,555	11,555
Miscellaneous	99,044	59,284	158,328
Total Other Expenses	$ 4,625,936	$ 331,613	$ 4,957,549
Total Expenses Before Allocation of Indirect Costs	$ 8,972,941	$ 1,085,064	$ 10,058,005
Allocation of Indirect Costs	732,845	(732,845)	-
Total Expenses	$ 9,705,786	$ 352,219	$ 10,058,005

See Accompanying Notes to Financial Statements

COMMUNITY ACTION AGENCY OF SIOUXLAND — EXHIBIT D

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED SEPTEMBER 30, 2012

INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received from Grants, Contributions and Programs	$	10,313,305
Cash Paid for Program Expenses	(	10,140,321)
Interest Received		6,583
Interest Paid	(	14,701)
Net Cash Provided by Operating Activities	$	164,866
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property and Equipment	$(	87,559)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments Made on Note Payable	$(	20,435)
Net Increase in Cash	$	56,872
Cash and Cash Equivalents - Beginning of Year		390,163
Cash and Cash Equivalents - End of Year	$	447,035
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Change in Net Assets	$	157,284
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	$	83,842
Decrease in Grant Awards and Contracts Receivable		301,818
(Increase) in Other Receivable	(	3,292)
Decrease in Accrued Interest Receivable		1,509
Decrease in Prepaid Expense		13,341
(Decrease) in Accounts Payable	(	32,324)
(Decrease) in Wages Payable	(	29,494)
(Decrease) in Payroll Taxes and Benefits Payable, Net of Insurance Reserve	(	109,621)
(Decrease) in Deferred Revenue	(	195,436)
(Decrease) in Compensated Absences	(	19,615)
(Decrease) in Accrued Interest Payable	(	3,146)
Total Adjustments	$	7,582
Net Cash Provided by Operating Activities	$	164,866

See Accompanying Notes to Financial Statements

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.

The Agency 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 Presentation - 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.

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.

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 program expenditures at the time of purchase and capitalized in the Local Property and Equipment fund.

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

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.

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, 2012, 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 property and equipment 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.

Compensated Absences - Employees of the Agency accumulate a limited amount of earned but unused vacation payable to employees. Amounts representing the cost of compensated absences are recorded as liabilities of the Current Fund. This liability has been computed based on rates of pay in effect at September 30, 2012.

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

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.

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.

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.

Combining Statements - The combining statements of financial position and activities included in the supplementary information are presented based upon program financial reporting requirements and are not presented in accordance with accounting principles generally accepted in the United States of America. Accordingly, the "GAAP Adjustments" column on those combining statements includes adjustments necessary to adjust the amounts to conformity with accounting principles generally accepted in the United States of America.

Program 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 columns 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.

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, 2012:

Acquiring Program/Source	Land	Buildings	Vehicles	Equipment	Total
Crossroads	$ 1	$ 41,794			$ 41,795
Early Head Start		51,328	$ 187,122		238,450
Head Start	24,600	270,579	109,043	$ 39,953	444,175
Transitional Housing	3,146	93,945			97,091
Weatherization Assistance for Low-Income Persons			69,373	9,025	78,398
General Agency	79,000	371,094		163,523	613,617
Total Cost	$ 106,747	$ 828,740	$ 365,538	$ 212,501	$ 1,513,526
Less: Accumulated Depreciation		545,249	292,391	190,253	1,027,893
Net	$ 106,747	$ 283,491	$ 73,147	$ 22,248	$ 485,633

The components of the Agency's accumulated depreciation at September 30, 2012, are as follows:

Acquiring Program/Source	Buildings	Vehicles	Equipment	Total
Balance Beginning of Year	$ 510,980	$ 308,457	$ 177,471	$ 996,908
Current Year Depreciation	34,269	36,791	12,782	83,842
Current Year Disposals	-	(52,857)	-	(52,857)
Balance End of Year	$ 545,249	$ 292,391	$ 190,253	$ 1,027,893

Note 3 - PENSION AND RETIREMENT BENEFITS

The Agency 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.

Note 3 - PENSION AND RETIREMENT BENEFITS
(Cont.)

Prior to July 1, 2012, plan members contributed 5.38% of their annual salary and the Agency was required to contribute 8.07% of annual covered payroll. After July 1, 2012, the contribution rates changed to 5.78% and 8.67%, respectively. Contribution requirements are established by state statute. The Agency's contribution to IPERS for the year ended September 30, 2012 was $289,488, equal to the required contribution for the 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 Start - are funded by the U.S. Department of Health and Human Services through an annual grant. Head Start and Early Head Start provide comprehensive developmental programs for children from birth through preschool, primarily 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 the U.S. Department of Energy. 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.

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 primarily funded by the U.S. Department of Housing and Urban Development. The program is 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.

Note 4 - PRINCIPAL PROGRAMS
(Cont.)

Senior Service America, Inc. - is funded by the U.S. Department of Labor. Funding is passed through annual grants from Senior Service 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.

City and Rural Homeless Programs - are funded by the U.S. Department of Housing and Urban Development. These funds are passed through the City of Sioux City under annual contracts. The programs provide support to prevent homelessness.

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.

John Morrell Center - is funded by the U.S. Department of Labor. These funds are passed through Iowa Workforce Development for the purpose of training displaced workers due to the closing of the local plant.

Welcome Home - is funded by the U.S. Department of Housing and Urban Development and private donations. The federal funding is passed through the city of Sioux City and the Iowa Institute for Community Alliances. The program provides support and self-sufficiency services to homeless families.

Note 5 - RECEIVABLES - GRANT AWARDS AND CONTRACTS

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

U.S. Department of Health and Human Services	
Head Start	$ 135,383
Early Head Start	35,346
Maternal Infant Early Childhood Visitation Program	1,280
	$ 172,009
Iowa Department of Education	
Child and Adult Care Food Program	$ 70,968

Note 5 - RECEIVABLES - GRANT AWARDS AND CONTRACTS
(Cont.)

Iowa Department of Human Rights	
Community Service Block Grant	$ 26,939
Family Development and Self Sufficiency	5,426
Weatherization Assistance Programs	204,407
	$ 236,772
Iowa Department of Human Services	
Wrap Around Child Care	$ 10,059
U.S. Department of Labor	
Senior Service America, Inc.	$ 24,749
U.S. Department of Housing and Urban Development	
Transitional Housing	$ 3,504
Crossroads	10,781
Welcome Home	5,128
	$ 19,413
Siouxland Human Investment Partnership (SHIP)	
Preschool Initiative	$ 28,339
General Relief	$ 20,956
Total	$ 583,265

Note 6 - NOTES RECEIVABLE

Promissory notes receivable as of September 30, 2012, 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 The Agency under this mortgage has been assigned to the Iowa Department of Economic Development as collateral for a promissory note payable in the same amount.	$ 265,377

Note 6 - NOTES RECEIVABLE
(Cont.)

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 the Agency under this mortgage must be returned to the Federal Home Loan Bank of Des Moines.	$ 50,000
Total Notes Receivable	$ 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 shown as deferred revenue follows:

Community Service Block Grant	$ 46,368
Weatherization Assistance Grants	58,052
Family Development and Self Sufficiency	5,260
Shared Vision Grants	30,286
Preschool Initiative	4,107
Crossroads	168
Senior Service America, Inc.	13,193
Undesignated	23,776
Total Deferred Revenue	$ 181,210

Note 8 - NOTES PAYABLE

Notes payable consist of the following:

Note to Federal Home Loan Bank, Des Moines	$ 50,000
Note to Iowa Finance Authority, 1% Interest, $5,000 Payment Due Annually Through December 31, 2016. Note Matures December 31, 2017	265,377
Note to Liberty National Bank, 5.0% Interest, Due in Monthly Installments of $2,500. Note Matures October 1, 2019	177,034
	$ 492,411

Note 8 - NOTES PAYABLE
(Cont.)

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

The Agency entered into a limited partnership agreement with Carnegie Place, Limited Partnership, as of November 8, 1995. The Agency 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.

The note to Liberty National Bank 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:

2013	$ 21,523
2014	22,640
2015	23,814
2016	25,035
2017	26,349
Thereafter	373,050
	$ 492,411

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 January 2012 through May 2018. The total amount of rent expense reported under these leases for the current fiscal year was $108,511.

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

2013	$ 47,120
2014	$ 36,000
2015	$ 36,000
2016	$ 36,000
2017	$ 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 $25,000 annually per individual with an overall maximum of $2,000,000. A contract with an insurance company is maintained to provide coverage in excess of the Agency's liability.

At September 30, 2012, management estimated the reserve for insurance claims to be $50,000. 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 $508,945 in cash it had restricted for claims as of September 30, 2012.

Note 11 - RISK MANAGEMENT AND CONTINGENCIES

The Agency 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, 2012.

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.

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.

Management has concluded that any uncertain tax positions would be immaterial to the financial statements taken as a whole. Accordingly, the accompanying financial statements do not include any provision for uncertain tax positions, and no related interest or penalties have been recorded in the statement of activities or accrued in the statement of financial position. Federal and state tax returns of the entity are generally open to examination by the relevant taxing authorities for a period of three years from the date the returns are filed.

Note 14 - CONCENTRATION OF GRANTS

Approximately 55% of the Agency's funding is provided by grants from the U.S. Department of Health and Human Services and approximately 10% is provided by grants from the U.S. Department of Energy, and an additional 21% is provided by grants from the various other Federal and State agencies. The Agency's ability to continue operating in its current state in the absence of one or more of these funding sources has not been determined.

Note 15 - SUBSEQUENT EVENTS

In preparing the financial statements, the Agency has evaluated all subsequent events, for potential recognition or disclosure, through February 4, 2013, the date the financial statements were available to be issued.

Subsequent to year-end a loan payable to the Iowa Finance Authority in the amount of $265,377 was forgiven by the Iowa Finance Authority.

COMMUNITY ACTION AGENCY OF SIOUXLAND
COMBINING STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2012

	REPORT TOTAL	GAAP ADJUSTMENTS	PROGRAM TOTAL
ASSETS			
Cash	$ 447,035		$ 447,035
Restricted Cash	508,945		508,945
Receivables:			
Grant Awards and Contracts	583,265		583,265
Other	26,279		26,279
Notes Receivable	315,377		315,377
Accrued Interest Receivable	38,877		38,877
Prepaid Expenses	15,734		15,734
Property and Equipment	485,633		485,633
Total Assets	$ 2,421,145	-	$ 2,421,145
LIABILITIES AND NET ASSETS			
LIABILITIES			
Accounts Payable	$ 207,390		$ 207,390
Wages Payable	171,165		171,165
Payroll Taxes and Benefits Payable	82,604		82,604
Compensated Absences	113,555		113,555
Deferred Revenue	181,210		181,210
Notes Payable	492,411		492,411
Accrued Interest Payable	17,489		17,489
Total Liabilities	$ 1,265,824	$ -	$ 1,265,824
NET ASSETS			
Invested in Capital Assets, Net of Related Debt	$ 308,599		$ 308,599
Unrestricted Net Assets:			
Designated for Programs	103,154		103,154
Undesignated	743,568		743,568
Total Net Assets	$ 1,155,321	-	$ 1,155,321
Total Liabilities, Deferred Revenue and Net Assets	$ 2,421,145	$ -	$ 2,421,145

CSBG	LIHEAP	Head Start	Early Head Start	Maternal Infant Early Childhood Visitation Pgrm	Early Head Start Home Visitor	Weather-ization Assistance Programs	Weather-ization Assistance Adminis-tration	Wrap Around Child Care Grants
$ 19,429	$ 2,892	$ (46,912)	$ (17,020)	$ (141)	$ (47)	$(123,766)	$ (2,679)	$ (6,082)
26,939		135,383	35,346	1,280		194,236	10,171	10,059
	3,981		5					
		2,219	57				12	
$ 46,368	$ 6,873	$ 90,690	$ 18,388	$ 1,139	$ (47)	$ 70,470	$ 7,504	$ 3,977
	$ 4,240	$ 23,923	$ 1,317	$ 638		$ 14,046	$ 390	
	2,134	54,985	13,910	406			4,930	$ 3,149
	369	11,782	3,161	95	$ (47)		556	828
$ 46,368						56,424	1,628	
$ 46,368	$ 6,743	$ 90,690	$ 18,388	$ 1,139	$ (47)	$ 70,470	$ 7,504	$ 3,977
$ -	$ 130							
-	$ 130	-	-	-	-	-	-	-
$ 46,368	$ 6,873	$ 90,690	$ 18,388	$ 1,139	$ (47)	$ 70,470	$ 7,504	$ 3,977

COMMUNITY ACTION AGENCY OF SIOUXLAND
COMBINING STATEMENT OF FINANCIAL POSITION (Continued)
SEPTEMBER 30, 2012

	Family Development & Self Sufficiency (FaDSS)	Shared Vision Grants	Crossroads	I Care and Other Assistance	Preschool Initiative
ASSETS					
Cash	$ 3,783	$ 46,228	$ (6,852)	$ 8,051	$ 9,565
Restricted Cash					
Receivables:					
Grant Awards and Contracts	5,426		10,781		28,339
Other				842	
Notes Receivable					
Accrued Interest Receivable					
Prepaid Expenses	14	583	282		2,557
Property and Equipment - Note 2					
Total Assets	$ 9,223	$ 46,811	$ 4,211	$ 8,893	$ 40,461
LIABILITIES AND NET ASSETS					
LIABILITIES					
Accounts Payable	$ 1,145	$ 4,752	$ 609	$ 1,576	$ 10,921
Wages Payable	2,395	9,577	3,235		20,898
Payroll Taxes and Benefits Payable	423	2,196	199		4,535
Compensated Absences					
Deferred Revenue	5,260	30,286	168		4,107
Notes Payable					
Accrued Interest Payable					
Total Liabilities	$ 9,223	$ 46,811	$ 4,211	$ 1,576	$ 40,461
NET ASSETS					
Invested in Capital Assets, Net of Related Debt					
Unrestricted Net Assets:					
Designated for Programs				$ 7,317	
Undesignated					
Total Net Assets	-	-	-	$ 7,317	-
Total Liabilities, Deferred Revenue and Net Assets	$ 9,223	$ 46,811	$ 4,211	$ 8,893	$ 40,461

Senior Service of America, Inc.		Iowa Workforce Development Programs	General Relief	Child & Adult Care Food Program	Transitional Housing	City Homeless Program
Administration	Enrollees					
$ (843)	$ 9,742		$ (19,926)	$ (35,301)	$ 11,125	
	24,749		20,956	70,968	3,504	
850				720		
388				7	311	
$ 395	$ 34,491	-	$ 1,030	$ 36,394	$ 14,940	-
$ 102			$ 1,030	$ 34,481	$ 1,200	
	19,291			1,600	86	
(27)	2,261			313	18	
320	12,873					
$ 395	$ 34,425	-	$ 1,030	$ 36,394	$ 1,304	-
	$ 66				$ 13,636	
-	$ 66	-	-	-	$ 13,636	-
$ 395	$ 34,491	-	$ 1,030	$ 36,394	$ 14,940	-

COMMUNITY ACTION AGENCY OF SIOUXLAND
COMBINING STATEMENT OF FINANCIAL POSITION (Continued)
SEPTEMBER 30, 2012

	Rural Homeless Program	Family Develop-ment	John Morrell Center	Welcome Home
ASSETS				
Cash		$ (3)		$ 73,685
Restricted Cash				
Receivables:				
Grant Awards and Contracts				5,128
Other				
Notes Receivable				
Accrued Interest Receivable				
Prepaid Expenses				4,693
Property and Equipment - Note 2				
Total Assets	-	$ (3)	-	$ 83,506
LIABILITIES AND NET ASSETS				
LIABILITIES				
Accounts Payable				$ 198
Wages Payable				989
Payroll Taxes and Benefits Payable		$ (3)		314
Compensated Absences				
Deferred Revenue				
Notes Payable				
Accrued Interest Payable				
Total Liabilities	-	$ (3)	-	$ 1,501
NET ASSETS				
Invested in Capital Assets, Net of Related Debt				
Unrestricted Net Assets:				
Designated for Programs				$ 82,005
Undesignated				
Total Net Assets	-	-	-	$ 82,005
Total Liabilities, Deferred Revenue and Net Assets	-	$ (3)	-	$ 83,506

GIF/Various One Time Grants/ Donations	Indirect Cost Allocation Pool	Property and Equipment	Undesignated
$ 64,133	$ 68,804		$ 389,170
			508,945
40	2,992		16,849
			315,377
			38,877
	1,627		2,984
		$ 485,633	
$ 64,173	$ 73,423	$ 485,633	$ 1,272,202
	$ 46,121		$ 60,701
	21,924		11,656
	5,378		50,253
			113,555
			23,776
		$ 177,034	315,377
			17,489
-	$ 73,423	$ 177,034	$ 592,807
		$ 308,599	
$ 64,173			$ 679,395
$ 64,173	-	$ 308,599	$ 679,395
$ 64,173	$ 73,423	$ 485,633	$ 1,272,202

COMMUNITY ACTION AGENCY OF SIOUXLAND
COMBINING STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	REPORT TOTAL	GAAP ADJUSTMENTS	PROGRAM TOTAL
REVENUES			
Government Funding Sources:			
U.S. Department of HUD	$ 442,266		$ 442,266
U.S. Department of Labor	561,155		561,155
U.S. Department of Energy	1,058,423		1,058,423
U.S. Department of Health and Human Services	5,650,100		5,650,100
U.S. Department of Agriculture	858,339		858,339
Iowa Department of Education	154,147		154,147
Iowa Department of Human Rights	67,599		67,599
Iowa Workforce Development	34,313		34,313
Other Governments	888,697		888,697
In-Kind Contributions	-	$ (1,800,176)	1,800,176
Investment in Property and Equipment	-	(87,559)	87,559
Interest	5,074		5,074
Miscellaneous	495,176	(511,625)	1,006,801
CACFP Co-Funding	-		-
CSBG Co-Funding	-		-
Total Support and Revenue	$ 10,215,289	$ (2,399,360)	$ 12,614,649
EXPENSES			
Personnel	$ 3,908,357		$ 3,908,357
Fringe Benefits and Payroll Taxes	1,192,099	$ (285,290)	1,477,389
Assistance to Individuals	3,520,347	(7,900)	3,528,247
Travel	85,284		85,284
Rent	109,466	(186,454)	295,920
Repairs and Maintenance	68,256	(17,910)	86,166
Weatherization Labor, Support and Administration	323,180		323,180
Utilities and Telephone	114,678		114,678
Supplies and Material	389,510	(5,349)	394,859
Equipment	2,212	(53,100)	55,312
Printing, Publications and Postage	22,019	(14,943)	36,962
Insurance	68,872		68,872
Depreciation	83,842		83,842
Interest	11,555		11,555
In-Kind	-	(1,800,176)	1,800,176
Miscellaneous	158,328	(28,238)	186,566
Indirect Costs	-		-
Total Expenses	$ 10,058,005	$ (2,399,360)	$ 12,457,365
Excess (Deficit) of Support and Revenue Over (Under) Expenses Before Transfers	$ 157,284	-	$ 157,284
TRANSFERS			
Interfund Transfers	-		-
Change in Net Assets	$ 157,284	-	$ 157,284
Net Assets - Beginning of Year	998,037		998,037
Net Assets - End of Year	$ 1,155,321	-	$ 1,155,321

CSBG		LIHEAP	Head Start		Early Head Start		Maternal Infant Early Childhood Visitation Program	Early Head Start Home Visitor
11-18	12-18	12-18R	07CH-7018 40	07CH-7018 41	07CH-7018 40	07CH-7018 41	5883CH12	
$ 47,383	$ 196,261	$ 1,998,990	$ 1,296,991	$ 1,187,952	$ 284,848	$ 404,766	$ 1,280	
			777,048	482,716	166,231	119,259		
			80,893	76,204				
(47,383)	(196,261)	5,597	30,326	39,432	8,979	11,788		
-	-	$ 2,004,587	$ 2,185,258	$ 1,786,304	$ 460,058	$ 535,813	$ 1,280	-
		$ 125,050	$ 669,567	$ 696,789	$ 150,476	$ 219,391	$ 430	
		46,350	178,658	194,219	49,937	76,506	126	
		1,794,341	88,812	68,583	629	2,487		
		1,316	10,897	10,153	7,989	16,707		
		1,973	46,982	53,977	14,985	17,257		
			17,168	13,529	2,111	1,043		
		146	7,388	15,161	2,128	2,971		
		6,104	177,354	48,914	7,566	7,364		
			35,400		17,700			
		1,770	8,110	693	(132)	1,427		
		979		15,068		8,484		
			777,048	482,716	166,231	119,259		
			7,227	9,575	1,044	5,306	638	
		26,558	160,647	176,927	39,394	57,611	86	
-	-	$ 2,004,587	$ 2,185,258	$ 1,786,304	$ 460,058	$ 535,813	$ 1,280	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
		130						
-	-	$ 130	-	-	-	-	-	-

COMMUNITY ACTION AGENCY OF SIOUXLAND
COMBINING STATEMENT OF ACTIVITIES (Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Weatherization Assistance Programs					
	DOE-12-18R	DOE - ARRA	HEAP-11-18	HEAP-12-18R	BHE-11-18R BHE-12-18 MEC-12-18R	Admin-istration
REVENUES						
Government Funding Sources:						
U.S. Department of HUD						
U.S. Department of Labor						
U.S. Department of Energy	$ 215,446	$ 842,977				
U.S. Department of Health and Human Services			$ 19,316	$ 14,758		
U.S. Department of Agriculture						
Iowa Department of Education						
Iowa Department of Human Rights						
Iowa Workforce Development						
Other Governments						
In-Kind Contributions						
Investment in Property and Equipment						
Interest						
Miscellaneous					$ 158,890	
CACFP Co-Funding						
CSBG Co-Funding						
Total Support and Revenue	$ 215,446	$ 842,977	$ 19,316	$ 14,758	$ 158,890	-
EXPENSES						
Personnel		$ 127,679				$ 65,835
Fringe Benefits and Payroll Taxes		46,386				26,323
Assistance to Individuals	$ 90,504	372,081	$ 16,027	$ 8,878	$ 78,175	
Travel		10,895				3,151
Rent		5,766				4,711
Repairs and Maintenance		472				411
Weatherization Labor, Support and Administration	31,755	240,085	1,077	(8,682)	58,945	
Utilities and Telephone		1,375				595
Supplies and Material		4,115				446
Equipment			2,212			
Printing, Publications and Postage		766				641
Insurance	$ 2,134			5,553		5,021
Depreciation						
Interest						
In-Kind						
Miscellaneous		6,377				471
Indirect Costs		26,980				14,227
Total Expenses	$ 124,393	$ 842,977	$ 19,316	$ 5,749	$ 137,120	$ 121,832
Excess (Deficit) of Support and Revenue Over (Under) Expenses Before Transfers	$ 91,053	-	-	$ 9,009	$ 21,770	$ (121,832)
TRANSFERS						
Interfund Transfers	(91,053)			(9,009)	(21,770)	121,832
Change in Net Assets	-	-	-	-	-	-
Net Assets - Beginning of Year						
Net Assets - End of Year	-	-	-	-	-	-

Wrap Around Child Care Grants		Family Development & Self Sufficiency		Shared Vision Grants		Crossroads	
WRA-11	WRA-12	FaDDS 12-18	FaDDS 13-18	11-12	12-13	11-12	12-13
						$ 62,285	$ 65,991
$ 101,989	$ 10,059	$ 61,233	$ 18,124				
				$ 137,752	$ 16,395		
		52,160	15,439				
				164,761	40,780		
		3,000		173,063	23,846		
					368	15,427	16,316
1,893				33,545	5,660		
30,895		4,348	4,649		1,300		
$ 134,777	$ 10,059	$ 120,741	$ 38,212	$ 509,121	$ 88,349	$ 77,712	$ 82,307
$ 89,893	$ 6,705	$ 64,234	$ 21,180	$ 165,873	$ 33,936	$ 42,327	$ 45,568
22,331	1,959	26,544	8,830	44,916	9,667	17,557	18,496
4,213				30,050	5,341	1,442	1,702
		5,424	1,573			140	66
		3,555	751	22,113	4,940		
						4,492	836
		693	234	485	162	1,989	2,478
520		1,264	350	31,050	3,378	766	2,054
9		107	81	51	29	122	164
417	52	1,002		3,284	238		1,315
		3,000		173,063	23,846		
		848	561	1,367	81		24
17,394	1,343	14,070	4,652	36,869	6,731	8,877	9,604
$ 134,777	$ 10,059	$ 120,741	$ 38,212	$ 509,121	$ 88,349	$ 77,712	$ 82,307
-	-	-	-	-	-	-	-
1,149							
$ 1,149	-	-	-	-	-	-	-
$ (1,149)							
-	-	-	-	-	-	-	-

COMMUNITY ACTION AGENCY OF SIOUXLAND
COMBINING STATEMENT OF ACTIVITIES (Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Senior Service America, Inc.			
	Administration		Enrollees	
	11-12	12-13	11-12	12-13
REVENUES				
Government Funding Sources:				
U.S. Department of HUD				
U.S. Department of Labor			$ 247,396	$ 79,840
U.S. Department of Energy				
U.S. Department of Health and Human Services				
U.S. Department of Agriculture				
Iowa Department of Education				
Iowa Department of Human Rights				
Iowa Workforce Development				
Other Governments	$ 7,685	$ 2,618		
In-Kind Contributions	35,905	11,018		
Investment in Property and Equipment				
Interest				
Miscellaneous	4,492	1,491		
CACFP Co-Funding				
CSBG Co-Funding	14,724	1,403	34,001	10,848
Total Support and Revenue	$ 62,806	$ 16,530	$ 281,397	$ 90,688
EXPENSES				
Personnel	$ 8,689	$ 143	$ 220,202	$ 69,609
Fringe Benefits and Payroll Taxes	3,476	53	24,951	9,932
Assistance to Individuals				
Travel	576	355	1,314	206
Rent	2,295	485		
Repairs and Maintenance	288	105		
Weatherization Labor, Support and Administration				
Utilities and Telephone	387	130		
Supplies and Material	438	134		
Equipment				
Printing, Publications and Postage	666	260	664	
Insurance	1,002			
Depreciation				
Interest				
In-Kind	35,905	11,018		
Miscellaneous	147	571	266	93
Indirect Costs	8,937	3,276	34,000	10,848
Total Expenses	$ 62,806	$ 16,530	$ 281,397	$ 90,688
Excess (Deficit) of Support and Revenue Over (Under) Expenses Before Transfers	-	-	-	-
TRANSFERS				
Interfund Transfers			(66)	66
Change in Net Assets	-	-	$ (66)	$ 66
Net Assets - Beginning of Year			66	
Net Assets - End of Year	-	-	-	$ 66

I Care and Other Assistance 11-12	Preschool Initiative	Iowa Workforce Development Programs 11-12	General Relief	CACFP Daycare 11-12	CACFP Classrooms 11-12	Transitional Housing
						$ 11,990
		$ 25,712				
		6,150				
				$ 561,491	$ 296,848	
		14,454				
	$ 520,727		$ 125,176			
						5,590
$ 34,805		3,746				3,331
	98,653				(296,848)	
4,000	5,291			31,613		3,105
$ 38,805	$ 624,671	$ 50,062	$ 125,176	$ 593,104	-	$ 24,016
	$ 332,883			$ 64,714		$ 4,249
	85,008			29,318		149
$ 30,601	74,968		$ 98,226	470,693		
139	790			2,349		49
	16,140			2,780		
		$ 2,256				6,548
	866	19,756		590		4,687
	44,960	6,546		1,537		636
31	39	467		5,335		131
	1,571			990		1,624
						5,590
1,667	1,187	21,037	26,950	223		280
	66,259			14,575		682
$ 32,438	$ 624,671	$ 50,062	$ 125,176	$ 593,104	-	$ 24,625
$ 6,367	-	-	-	-	-	$ (609)
$ 6,367	-	-	-	-	-	$ (609)
950						14,245
$ 7,317	-	-	-	-	-	$ 13,636

COMMUNITY ACTION AGENCY OF SIOUXLAND
COMBINING STATEMENT OF ACTIVITIES (Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	City Homeless Program ARRA	Rural Homeless Program ARRA	Family Develop-ment 11-12	John Morrell Center
REVENUES				
Government Funding Sources:				
U.S. Department of HUD	$ 208,346	$ 75,026		
U.S. Department of Labor				$ 208,207
U.S. Department of Energy				
U.S. Department of Health and Human Services				
U.S. Department of Agriculture				
Iowa Department of Education				
Iowa Department of Human Rights				
Iowa Workforce Development				2,214
Other Governments				
In-Kind Contributions				
Investment in Property and Equipment				
Interest				
Miscellaneous				
CACFP Co-Funding				
CSBG Co-Funding			$ 1,345	
Total Support and Revenue	$ 208,346	$ 75,026	$ 1,345	$ 210,421
EXPENSES				
Personnel	$ 24,207	$ 14,546	$ 265	$ 76,983
Fringe Benefits and Payroll Taxes	11,844	6,236	60	24,463
Assistance to Individuals	166,168	47,893		205
Travel	5	1,724		3
Rent				60,066
Repairs and Maintenance				6,223
Weatherization Labor, Support and Administration				
Utilities and Telephone	111	848		6,994
Supplies and Material	38	96		3,913
Equipment				
Printing, Publications and Postage	284	112	2	199
Insurance	978	979	967	
Depreciation				
Interest				
In-Kind				
Miscellaneous		8		15,655
Indirect Costs	4,711	2,584	51	15,717
Total Expenses	$ 208,346	$ 75,026	$ 1,345	$ 210,421
E Excess (Deficit) of Support and Revenue Over (Under) Expenses Before Transfers	-	-	-	-
TRANSFERS				
Interfund Transfers				
Change in Net Assets	-	-	-	-
Net Assets - Beginning of Year				
Net Assets - End of Year	-	-	-	-

Welcome Home	GIF/Various One Time Grants/ Donations	Indirect Cost Allocation Pool	Property and Equipment	Undesignated
$ 18,628				
		$ 24		$ 17,621
				26,950
2,500				
			$ 87,559	
176				4,898
74,249	$ 74,450	1,238		617,998
$ 95,553	$ 74,450	$ 1,262	$ 87,559	$ 667,467
$ 26,961		$ 490,977		$ 48,996
14,326		157,704		341,064
54,612	$ 21,616			
2,126		6,075		1,262
		37,144		
		980		29,704
480		4,411		39,613
2,500	6,000	27,717		9,099
337		6,844		7,753
1,356		2,433		13,425
			$ 83,842	
			9,565	1,990
2,500				
741	36,111	36,966		11,145
6,379		(769,989)		
$ 112,318	$ 63,727	$ 1,262	$ 93,407	$ 504,051
$ (16,765)	$ 10,723	-	$ (5,848)	$ 163,416
			30,000	(31,149)
$ (16,765)	$ 10,723	-	$ 24,152	$ 132,267
98,770	53,450		284,447	547,128
$ 82,005	$ 64,173	-	$ 308,599	$ 679,395

COMMUNITY ACTION AGENCY OF SIOUXLAND

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2012

	CFDA #	Agency or Pass-Through Number	Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Direct Federal Awards:			
Head Start Cluster:			
Head Start	93.600	07CH-7018 40	$ 1,581,839
Head Start	93.600	07CH-7018 41	1,592,718
Total Head Start Cluster			$ 3,174,557
Indirect Federal Awards:			
Passed Through Iowa Department of Human Rights:			
Community Service Block Grant	93.569	CSBG-11-18	$ 47,383
Community Service Block Grant	93.569	CSBG-12-18	196,261
Total Community Service Block Grant			$ 243,644
Low-Income Home Energy Assistance	93.568	HEAP-12-18R	$ 14,758
Low-Income Home Energy Assistance	93.568	HEAP-11-18	19,316
Low-Income Home Energy Assistance	93.568	LIHEAP-12-18	1,998,990
Total Low-Income Home Energy Assistance			$ 2,033,064
Passed Through Iowa Department of Human Services:			
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	5883CH12	$ 1,280
Temporary Assistance for Needy Families	93.558	FaDSS-12-18	$ 61,233
Temporary Assistance for Needy Families	93.558	FaDSS-13-18	18,124
Temporary Assistance for Needy Families	93.558	7-1-11/6-30-12	6,032
Temporary Assistance for Needy Families	93.558	7-1-11/6-30-12	118
Total Temporary Assistance for Needy Families			$ 85,507
Child Care and Development Block Grant	93.575	DCFS 09-089-6	$ 101,989
Child Care and Development Block Grant	93.575	DCFS 09-089-6	10,059
Total Child Care and Development Block Grant			$ 112,048
Total U.S. Department of Health and Human Services			$ 5,650,100
U.S. DEPARTMENT OF AGRICULTURE			
Indirect Federal Awards:			
Passed Through Iowa Department of Education:			
Child and Adult Care Food Program	10.558	978029	$ 561,491
Child and Adult Care Food Program	10.558	978010	296,848
Total U.S. Department of Agriculture			$ 858,339
U.S. DEPARTMENT OF ENERGY			
Indirect Federal Awards:			
Passed Through Iowa Department of Human Rights:			
Weatherization Assistance for Low-Income Persons	81.042	DOE-12-18R	$ 215,446
ARRA - Weatherization Assistance for Low-Income Persons	81.042	DOE-ARRA-09-18R	842,977
Total U.S. Department of Energy			$ 1,058,423

COMMUNITY ACTION AGENCY OF SIOUXLAND

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2012

	CFDA #	Agency or Pass-Through Number	Federal Expenditures
U.S. DEPARTMENT OF LABOR			
Indirect Federal Awards:			
Passed Through Senior Service America, Inc.:			
Senior Community Service Employment Program	17.235	7-1-11/6-30-12	$ 247,396
Senior Community Service Employment Program	17.235	7-1-12/6-30-13	79,840
Total Senior Service America, Inc.			$ 327,236
Passed Through Iowa Workforce Development:			
Employment Service Cluster:			
Employment Service/Wagner Peyser Funded Activities	17.207	7-1-11/6-30-12	$ 8,274
Disabled Veterans' Outreach Program (DVOP)	17.801	7-1-11/6-30-12	1,878
Local Veteran's Employment Representative Program	17.804	7-1-11/6-30-12	3,104
Total Employment Service Cluster			$ 13,256
Unemployment Insurance	17.225	7-1-11/6-30-12	$ 12,456
Workforce Investment Act (WIA) National Emergency Grant	17.277	10-W-FR-P9-1-06	$ 208,207
Total U.S. Department of Labor			$ 561,155
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Direct Federal Awards:			
Supportive Housing Program	14.235	IA0002B7D001003	$ 62,285
Supportive Housing Program	14.235	IA0002B7D001104	65,991
Total Supportive Housing Program			$ 128,276
Indirect Federal Awards:			
Passed Through Iowa Department of Economic Development and the City of Sioux City:			
Emergency Shelter Grants Program	14.231	E-11-MC-19-0002	$ 7,249
Passed Through Iowa Finance Authority:			
Emergency Shelter Grants Program	14.231	1-1-12/12-31-12	23,369
Total Emergency Shelter Grants Program			$ 30,618
ARRA - Homelessness Prevention and Rapid Re-Housing Program	14.257	S09-DY-19-0001	$ 75,026
Passed Through the City of Sioux City:			
ARRA - Homelessness Prevention and Rapid Re-Housing Program	14.257	S09-MY-19-0002	208,346
Total ARRA - Homelessness Prevention and Rapid Re-Housing Program			$ 283,372
Total U.S. Department of Housing and Urban Development			$ 442,266
Total Expenditures of Federal Awards			$ 8,570,283

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

SEPTEMBER 30, 2012

Note 1 - BASIS OF ACCOUNTING

The above Schedule of Expenditures of Federal Awards includes the Federal grant activity of Community Action Agency of Siouxland and is presented on the modified 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.

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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, (a nonprofit organization) as of and for the year ended September 30, 2012, and have issued our report thereon dated February 4, 2013. 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 Community Action Agency of Siouxland is responsible for establishing and maintaining effective 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the proceeding paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies, or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

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 misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs to be a material weakness: 2012-2.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance . We consider the deficiency 2012-1 described in the accompanying schedule of finding and questioned costs to be a significant deficiency.

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*.

We noted certain other matters that we reported to management of Community Action Agency of Siouxland in a separate letter dated February 4, 2013.

The Agency's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the Agency's response and, accordingly, we express no opinion on it.

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.

Henjes, Conner, & Williams, P.C.
Certified Public Accountants

Sioux City, Iowa
February 4, 2013

HENJES, CONNER &
WILLIAMS, P.C.
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INDEPENDENT AUDITORS' 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

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

We have audited COMMUNITY ACTION AGENCY OF SIOUXLAND's 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 Community Action Agency of Siouxland's major federal programs for the year ended September 30, 2012. 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 Community Action Agency of Siouxland's compliance with those requirements.

In our opinion, Community Action Agency of Siouxland 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 September 30, 2012.

Internal Control Over Compliance

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 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 Community Action Agency of Siouxland's 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 *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 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 that might be deficiencies, 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 and should not be used by anyone other than these specified parties.

Heijes, Conner, & Williams, P.C.
Certified Public Accountants

Sioux City, Iowa
February 4, 2013

COMMUNITY ACTION AGENCY OF SIOUXLAND

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED SEPTEMBER 30, 2012

PART I: SUMMARY OF INDEPENDENT AUDITORS' RESULTS

a. An unqualified opinion was issued on the financial statements.

b. A significant deficiency in internal control over financial reporting was disclosed by the audit of the financial statements.

c. A material weakness in internal control over financial reporting was disclosed by the audit of the financial statements.

d. No instances of non-compliance material to the financial statements were disclosed during the audit.

e. No significant deficiencies relating to the audit of the major federal award programs are reported in the audit.

f. An unqualified opinion was issued on compliance with requirements applicable to each major program.

g. The audit did not disclose audit findings which were required to be reported in accordance with Office of Management and Budget Circular A-133, Section 510(a).

h. The programs tested as major programs include:

CFDA Numbers	Name of Federal Program
• 93.600	Head Start
• 81.042	Weatherization Assistance for Low-Income Persons ARRA - Weatherization Assistance Program
• 14.257	ARRA - Homelessness Prevention and Rapid Re-Housing Program
• 93.568	Low Income Home Energy Assistance

i. The dollar threshold used to distinguish between Type A and Type B programs was $300,000.

j. Community Action Agency of Siouxland did not qualify as a low-risk auditee.

COMMUNITY ACTION AGENCY OF SIOUXLAND

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED SEPTEMBER 30, 2012

PART II: FINDINGS RELATED TO THE FINANCIAL STATEMENTS IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Instances of Non-Compliance - None Reported.

Significant Deficiency

2012-1 Schedule of Expenditures of Federal Awards (SEFA) - The SEFA provided to the auditors required adjustments in order to completely and accurately reflect Federal expenditures for the audit period.

Criteria - Auditees are required to track Federal expenditures so that a complete and accurate accounting of Federal expenditures can be prepared.

Cause - The Agency had not properly adjusted for prior and current period grant receivables and payables when preparing the SEFA.

Effect - The Agency was required to revise the SEFA numerous times in order to provide a complete and accurate schedule for audit.

Recommendation - The Agency should take care in order to properly account for expenditures in order to provide a complete and accurate accounting of Federal expenditures for audit.

Response - Individual Federal expenditures were accurately accounted for by their individual awards. The error occurred on the Schedule of Expenditures to Federal Awards. Changes were made this year in the fiscal year end procedures as a result of last year's audit recommendation that adjusting entries not be posted until after the audit was completed. This change required a different method to compile the Schedule of Expenditures of Federal Awards, which did result in some human error. From this point forward, the procedure used to compile the information for the Schedule of Expenditures of Federal Awards will incorporate redundancy in the form of multiple staff review to insure that type of error will not occur again.

Conclusion - Response accepted.

Material Weakness

2012-2 Financial Reporting - During the audit we identified material adjustments in non-federal programs made during the prior year's audit that were not recorded. The failure to record these adjustments caused the fund balance and current year change in Net Assets to be materially misstated.

Recommendation - The Agency should review their procedures to ensure all year-end adjustments are recorded.

Response -The prior year's books were closed prior to the completion of last year's audit which prevented the agency from recording the adjustments in last year. This should not happen in the future. The accounting records for current and future years will not be closed until all audit adjustments are recorded.

Conclusion - Response accepted.

COMMUNITY ACTION AGENCY OF SIOUXLAND

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED SEPTEMBER 30, 2012

PART III: FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS

None Reported

PART IV: SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

2011-1 Financial Reporting - During the audit we identified material revenue adjustments in non-federal programs that were not recorded in accordance with generally accepted accounting principles in the Agency's financial statements. Adjustments were subsequently made by the Agency to properly record these items in the financial statements.

Recommendation - The Agency should review their procedures to ensure all financial transactions are recorded in accordance with GAAP and appropriately included in the Agency's financial statements.

Response - Due to the accounting software used by the Agency, adjustments at the end of the fiscal year are necessary to avoid all revenues and all expenditures closing into one lump sum for each. At the close of this fiscal year, these adjustments were made prior to the review by the auditors. In the future, adjustments will be done after the financial statements have been audited, in accordance with GAAP.

Conclusion - This finding was resolved during 2012.

COMMUNITY ACTION AGENCY OF SIOUXLAND

CORRECTIVE ACTION PLAN FOR FEDERAL AUDIT FINDINGS

YEAR ENDED SEPTEMBER 30, 2012

Comment Number	Comment Title	Corrective Action Plan	Contact Person, Title Phone Number	Anticipated Date of Completion

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, 2012

Comment Reference	Comment Title	Status	If not Corrected, Provide Planned Corrective Action or Other Explanation

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-11-18

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM OCTOBER 1, 2010 TO DECEMBER 31, 2011

	Budget	Actual
Co-Funded Programs		
Family Development and Self-Sufficiency	$ 17,700	$ 16,219
Housing	8,000	3,040
Head Start/Early Head Start	110,000	126,114
LIHEAP	10,000	11,258
Senior Community Service Employment Program	69,000	87,250
Shared Visions	6,000	1,035
Wrap Arounds	18,000	18,094
Child and Adult Care Food Program	28,000	32,808
Preschool Classroom	29,570	452
Total Expenditures	$ 296,270	$ 296,270

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS

LOW INCOME HOME ENERGY ASSISTANCE PROGRAM CONTRACT LIHEAP-12-18

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM OCTOBER 1, 2011 TO SEPTEMBER 30, 2012

	Budget	Actual
EXPENSES		
Regular Assistance	$ 1,634,572	$ 1,611,075
Energy Crisis Assistance	97,050	97,050
Client Services	27,427	27,427
Summer Fuel Delivery	86,217	86,217
Administration	177,221	177,221
Community Service Block Grant Co-Funded Expenses	-	5,597
Total	$ 2,022,487	$ 2,004,587

COMMUNITY ACTION AGENCY OF SIOUXLAND

US DEPARTMENT OF HUMAN RIGHTS

HEAD START GRANT NO. 07CH 7018/40

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM MARCH 1, 2011 TO FEBRUARY 29, 2012

	Budget	Actual
REVENUES		
Grant Revenue	$ 2,406,120	$ 2,406,120
Other Revenue		147,771
CSBG Support Revenue		70,147
Grantee's Contribution - In Kind	601,530	1,183,330
Total Revenue	$ 3,007,650	$ 3,807,368
EXPENSES - GRANTOR'S SHARE		
P/A 20 T/TA	$ 32,991	$ 32,976
P/A 22	2,035,144	2,109,040
P/A 22 Administrative	337,985	264,104
Total Grantor's Share	$ 2,406,120	$ 2,406,120
Expenses - CACFP		$ 147,770
Expenses - CSBG Co-Funded (Indirect)		70,147
Expenses - Grantee's Share (In-Kind) - P/A 22	$ 601,530	1,183,331
Total Expenses	$ 3,007,650	$ 3,807,368

EARLY HEAD START GRANT NO. 07CH 7018/40

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM MARCH 1, 2011 TO FEBRUARY 29, 2012

	Budget	Actual
REVENUES		
Grant Revenue	$ 695,576	$ 695,576
Grantee's Contribution - In Kind	173,894	381,166
CSBG Support Revenue	-	20,719
Total Revenue	$ 869,470	$ 1,097,461
EXPENSES – GRANTOR'S SHARE		
P/A 11 T/TA	$ 16,965	$ 13,321
P/A 25	583,149	590,240
P/A 25 - Administrative	95,462	92,015
Total Grantor's Share	$ 695,576	$ 695,576
Expenses - CSBG Co-Funded	-	20,719
Expenses - Grantee's Share (In-Kind) - P/A 25	173,894	381,166
Total Expenses	$ 869,470	$ 1,097,461

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS

WEATHERIZATION ASSISTANCE PROGRAMS
CONTRACT HEAP - 11-18R

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JANUARY 1, 2011 TO DECEMBER 31, 2011

	Budget	Actual
EXPENSES		
Administration	$ 21,129	$ 3,903
Support	100,399	-
Health and Safety	77,450	54,032
Labor	104,701	4,000
Materials	104,701	13,446
Liability Insurance	7,546	7,546
Training/Equipment	26,600	2,322
Total Expenses	$ 442,526	$ 85,249

WEATHERIZATION ASSISTANCE PROGRAMS
CONTRACT MEC-11-18R

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JANUARY 1, 2011 TO DECEMBER 31, 2011

	Budget	Actual
EXPENSES		
Administration	$ 21,308	$ 17,038
Support	42,618	36,860
Labor	181,124	191,016
Materials	181,124	181,260
Total Expenses	$ 426,174	$ 426,174

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS

WEATHERIZATION ASSISTANCE PROGRAMS
CONTRACT BHE-11-18R

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JANUARY 1, 2011 TO DECEMBER 31, 2011

	Budget	Actual
EXPENSES		
Administration	$ 455	$ 455
Support	911	827
Labor	3,873	4,832
Materials	3,873	2,998
Total Expenses	$ 9,112	$ 9,112

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN SERVICES

WRAP AROUND CHILD CARE GRANT
CONTRACT DCFS09-1610

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM SEPTEMBER 1, 2011 TO AUGUST 31, 2012

EXPENSES	Budget	Actual
Iowa Department of Human Services		
Personnel and Fringe Benefits	$ 111,000	$ 111,000
Assistance to Individuals	-	1,893
Other	-	12,815
Indirect	-	18,080
Total Expenses	$ 111,000	$ 143,788
Less: CACFP	-	1,893
CSBG	-	30,895
Total Expenses	$ 111,000	$ 111,000

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS
DIVISION OF COMMUNITY ACTION AGENCIES

FAMILY DEVELOPMENT AND SELF-SUFFICIENCY GRANT CONTRACT FADSS-12-18

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JULY 1, 2011 TO JUNE 30, 2012

	Budget	Actual
EXPENSES		
Indirect Costs - Administrative	$ 8,981	$ 9,723
Indirect Costs - CSBG	-	8,870
Personnel Wages	78,997	84,991
Benefits	36,168	35,303
Travel	7,780	6,737
Space Costs/Utilities/Telephone	5,676	5,541
Supplies/Printing	3,050	1,563
Postage	500	81
Other Costs	4,330	1,543
Total	$ 145,482	$ 154,352
Less: CSBG Co-Funded	-	8,870
Total Expenses	$ 145,482	$ 145,482

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF EDUCATION

CHILD DEVELOPMENT SHARED VISION GRANT WO-12-0495-123

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JULY 1, 2011 TO JUNE 30, 2012

EXPENSES	Budget	Actual
Iowa Department of Education		
Personnel and Fringe Benefits	$ 55,068	$ 54,677
Other	5,684	6,075
In-Kind	12,150	62,866
Total Expenses	$ 72,902	$ 123,618

CHILD DEVELOPMENT SHARED VISION GRANT WO-12-0497-122
SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JULY 1, 2011 TO JUNE 30, 2012

EXPENSES	Budget	Actual
Iowa Department of Education		
Personnel and Fringe Benefits	$ 55,068	$ 54,677
Administrative Costs	5,684	6,075
In-Kind	12,150	71,642
Total Expenses	$ 72,902	$ 132,394

CHILD DEVELOPMENT SHARED VISION GRANT WO-12-0496-124
SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JULY 1, 2011 TO JUNE 30, 2012

EXPENSES	Budget	Actual
Iowa Department of Education		
Personnel and Fringe Benefits	$ 53,215	$ 53,215
Supplies	1,462	1,462
Administrative Costs	6,075	6,075
In-Kind	12,150	64,260
Total Expenses	$ 72,902	$ 125,012

COMMUNITY ACTION AGENCY OF SIOUXLAND

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

CITY OF SIOUX CITY GRANT

WELCOME HOME PROJECT #E-11-MC-19-0002

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JULY 1, 2011 TO JUNE 30, 2012

	Budget	Actual
EXPENSES		
Rent	$ 12,000	$ 12,000
Program Match	12,000	12,134
Total Expenses	$ 24,000	$ 24,134

CITY OF SIOUX CITY GRANT

HOMELESS PREVENTION AND RAPID REHOUSING GRANT PROGRAM - CONTRACT - 96999

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM SEPTEMBER 1, 2009 TO JUNE 30, 2012

	Budget	Actual
EXPENSES		
Financial Assistance/Homeless Prevention	$ 499,993	$ 499,993
Financial Assistance/Rapid Rehousing	108,556	108,556
Housing Relocation and Stabilization/Homeless Prevention	91,704	91,704
Housing Relocation & Stabilization/Rapid Rehousing	24,680	24,680
Administration	19,487	19,487
Total Expenses	$ 744,420	$ 744,420

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA FINANCE AUTHORITY EMERGENCY SOLUTIONS GRANT - WELCOME HOME PROJECT

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JANUARY 1, 2012 TO SEPTEMBER 30, 2012

	Budget	Actual
EXPENSES		
Shelter	$ 14,500	$ 14,500
Program Match	14,500	14,500
Total Expenses	$ 29,000	$ 29,000

IOWA FINANCE AUTHORITY HPRP PROGRAM

HOMELESS PREVENTION AND RAPID REHOUSING GRANT PROGRAM
SCHEDULE OF GRANT/CONTRACT ACTIVITY

FOR THE PERIOD FROM JULY 14, 2009 TO JULY 13, 2012

	Budget	Actual
EXPENSES		
Financial Assistance/Homeless Prevention	$ 131,489	$ 131,489
Financial Assistance/Rapid Rehousing	35,860	35,860
Housing Relocation and Stabilization/Homeless Prevention	92,889	92,889
Housing Relocation & Stabilization/Rapid Rehousing	26,034	26,034
Administration	11,185	11,185
Total Expenses	$ 297,457	$ 297,457

WOODBURY COUNTY BOARD OF SUPERVISORS

GENERAL RELIEF

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JULY 1, 2011 TO JUNE 30, 2012

	Budget	Actual
REVENUE		
Board of Supervisors	$ 238,650	$ 144,666
EXPENSES		
Client Burials	$ 8,500	$ 20,159
Client Incidentals	200	97
Client Medical	3,500	4,235
Client Transportation	4,500	4,808
Client Utilities	60,000	39,823
Client Shelter	135,000	48,594
Other	26,950	26,950
	$ 238,650	$ 144,666

COMMUNITY ACTION AGENCY OF SIOUXLAND

SENIOR SERVICE AMERICA, INC.

SENIOR COMMUNITY SERVICE EMPLOYMENT (TITLE V) PROGRAM
PROJECT 77-GRANT NO. AD-21862-11-55-A-24

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JULY 1, 2011 TO JUNE 30, 2012

EXPENSES	Budget	Actual
Personnel:		
Wages and Employee Benefits	$ 282,645	$ 282,376
Fringe Benefits		
FICA	21,646	21,602
Workers' Compensation	1,102	2,261
Physical Exams	75	-
Program – Other:		
Sponsor Staff Cost	9,851	9,859
Supplies	100	-
Transportation	1,400	1,587
Training	1,200	1,105
Project Administration:		
Other Admin Costs	28,054	28,054
Total Federal Share	$ 346,073	$ 346,844

COMMUNITY ACTION AGENCY OF SIOUXLAND

DEPARTMENT OF ENERGY

WEATHERIZATION ASSISTANCE PROGRAMS CONTRACT DOE-11-18R

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD JULY 1, 2011 TO MARCH 31, 2012

	Budget	Actual
EXPENSES		
Administration	$ 13,159	-
Health and Safety	41,244	-
Support	55,197	-
Labor	57,489	-
Materials	57,489	-
Total Expenses	$ 224,578	-

WEATHERIZATION ASSISTANCE PROGRAMS CONTRACT DOE-RA-18R

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD APRIL 30, 2009 TO APRIL 30, 2012

	Budget	Actual
EXPENSES		
Administration	$ 205,974	$ 158,450
Health and Safety	644,782	785,000
Support	836,478	679,779
Labor	876,468	1,033,495
Materials	876,468	808,162
Administration Equipment	88,050	86,549
T & TA	244,082	210,795
Total Expenses	$ 3,772,302	$ 3,762,230

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 are 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
Organization Name

CACFP(Child and Adult Care Food Program)
PR/Award Number or Project Name

Jean Logan, Executive Director
Name and Title of Authorized Representative

Jean Logan
Signature

2-4-13
Date

COMMUNITY ACTION AGENCY OF SIOUXLAND

SCHEDULE OF REVENUE AND EXPENSES

INDIRECT COST ALLOCATION POOLS

FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Administration	Neighborhood Services	Total
REVENUE			
Iowa Workforce Development	$ 24		$ 24
Reimbursed by Programs	617,379	$ 152,610	769,989
Miscellaneous	688	550	1,238
Total Revenue	$ 618,091	$ 153,160	$ 771,251
EXPENSES			
Personnel	$ 401,643	$ 89,334	$ 490,977
Fringe Benefits and Payroll Taxes	122,874	34,830	157,704
Travel	5,805	270	6,075
Rent	16,212	20,932	37,144
Repair and Maintenance		980	980
Utilities and Telephone	3,226	1,185	4,411
Supplies and Materials	25,381	2,336	27,717
Printing, Publications and Postage	6,307	537	6,844
Insurance	1,385	1,048	2,433
Miscellaneous	35,258	1,708	36,966
Total Expenses	$ 618,091	$ 153,160	$ 771,251
Excess of Revenues Over Expenditures	-	-	-

HENJES, CONNER &
WILLIAMS, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

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

PH. (712) 277-3931
(800) 274-3931
FAX (712) 233-3431

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

We have audited the financial statements of COMMUNITY ACTION AGENCY OF SIOUXLAND for the year ended September 30, 2012, and have issued our report thereon dated February 4, 2013. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 26, 2012. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Community Action Agency of Siouxland are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended September 30, 2012. We noted no transactions entered into by Community Action Agency of Siouxland during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimates of the depreciable lives of capital assets and the health insurance accrual. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

Property and Equipment in Note 2, Receivables in Note 5, Notes Receivable in Note 6, Notes Payable in Note 8, and Group Health Insurance in Note 10 to the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. A schedule that summarizes the corrected misstatements of the financial statements is available upon request.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We requested and received certain representations from management that are included in the management representation letter dated February 4, 2013.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Community Action Agency of Siouxland's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Community Action Agency of Siouxland's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention. During the course of our audit, we noted the following matter that we want to communicate to you:

The Organization's financial records were closed prior to recording last year's audit entries. This caused current year unadjusted revenue, expenses, and net assets to be materially mistated. In the future the financial records to be kept open until all adjustments for the year are recorded.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the board members and management of Community Action Agency of Siouxland and is not intended to be and should not be used by anyone other than these specified parties.

Henjes, Conroy, & Williams, P.C.

Certified Public Accountants

Sioux City, Iowa
February 4, 2013