

NORTH IOWA COMMUNITY ACTION ORGANIZATION

**FINANCIAL STATEMENTS AND SUPPLEMENTAL
INFORMATION TOGETHER WITH
INDEPENDENT AUDITORS' REPORT**

SEPTEMBER 30, 2013 AND 2012

NORTH IOWA COMMUNITY ACTION ORGANIZATION
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NORTH IOWA COMMUNITY ACTION ORGANIZATION

ACRONYMS

| | |
|----------|---------------------------------------------------------------------------------------|
| AICPA | American Institute of Certified Public Accountants |
| BCCEDP | Breast & Cervical Cancer Early Detection Program |
| BHE | Black Hills Energy |
| CACFP | Child and Adult Food Care Program |
| CFDA | Catalog of Federal Domestic Assistance |
| CHIPRA | Children's Health Insurance Program Reauthorization Act |
| CPPC | Community Partnership for Protecting Children |
| CSBG | Community Services Block Grant |
| DCAA | Division of Community Action Agencies |
| DCFS | Division of Child and Family Services |
| DHR | State of Iowa - Department of Human Rights |
| DHS | State of Iowa - Department of Human Services |
| DOE | U. S. Department of Energy |
| DPH | State of Iowa – Department of Public Health |
| FEMA | Federal Emergency Management Agency |
| FADSS | Family Development and Self-Sufficiency |
| FMC | Floyd-Mitchell-Chickasaw |
| FP | State of Iowa - Department of Public Health - Family Planning |
| HAWK-I | Healthy and Well Kids in Iowa |
| HEAP | Home Energy Assistance Program |
| HHS | U. S. Department of Health & Human Services |
| HPRP | Homelessness Prevention and Rapid Re-Housing Program |
| HUD | Housing and Urban Development |
| ID of ED | Iowa Department of Education |
| IP&L | Interstate Power and Light |
| LIHEAP | Low Income Home Energy Assistance Program |
| MH/CH | State of Iowa - Department of Public Health - Maternal and Child Health Program |
| MEC | Mid-American Energy Company |
| NICAO | North Iowa Community Action Organization |
| OMB | Office of Management and Budget |
| PSSF | Promoting Safe and Stable Families |
| USDA | United States Department of Agriculture |
| WAP | Weatherization Assistance Program |
| WIC | State of Iowa - Department of Public Health - Women, Infants, and Children Program |



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INDEPENDENT AUDITORS' REPORT

Board of Directors
North Iowa Community Action Organization
Mason City, Iowa

We have audited the accompanying financial statements of North Iowa Community Action Organization (a nonprofit organization), which comprise the statement of financial position as of September 30, 2013, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organization's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of North Iowa Community Action Organization as of September 30, 2013, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Correction of an Error

As discussed in Note 15 to the financial statements, certain errors resulting in overstatement of amounts previously reported for grants receivable as of September 30, 2012 and net assets as of October 1, 2011, were discovered by management of the Organization during the current year. Accordingly, amounts reported for grants receivable have been restated in the 2012 financial statements now presented, and an adjustment has been made to net assets as of October 1, 2011, to correct the error. Our opinion is not modified with respect to that matter.

The financial statements of the Organization as of September 30, 2012, were audited by other auditors whose report dated March 31, 2013, expressed an unmodified opinion on those financial statements. The other auditors reported on the financial statements before the correction of an error described in Note 15.

As part of our audit of the 2013 financial statements, we also audited the adjustments to the 2012 financial statements to correct the error as described in Note 15. In our opinion, such adjustments are appropriate and have been properly applied. We were not engaged to audit, review, or apply any procedures to Organization's 2012 financial statements other than with respect to the adjustments and, accordingly, we do not express an opinion or any other form of assurance on the 2012 financial statements as a whole.

Other Information-Schedule of Expenditures of Federal Awards

Our audit was conducted for the purpose of forming an opinion on the basic financial statements as a whole. 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 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.

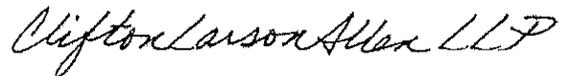
Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2013 financial statements as a whole. The 2013 Statement of Financial Position – By Program and Statement of Activities Compared with Budget – By Program is presented for purposes of additional analysis and is not a required part of the financial statements. Such information, which is the responsibility of management, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information, except for that portion marked “unaudited,” was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. That information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting 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, that information is fairly stated in all material respects in relation to the financial statements as a whole. The information marked “unaudited” has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Board of Directors
North Iowa Community Action Organization

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 16, 2014, on our consideration of North Iowa Community Action Organization's internal control over financial reporting and on 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* in considering North Iowa Community Action Organization's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Austin, Minnesota
April 16, 2014

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 STATEMENTS OF FINANCIAL POSITION
 September 30, 2013 and 2012

| | 2013 | 2012 (Restated) |
|-----------------------------------------------------|---------------------|---------------------|
| Assets | | |
| Current Assets | | |
| Cash | \$ 1,648,839 | \$ 1,989,252 |
| Grants receivable | 1,069,085 | 1,111,142 |
| Accounts receivable | 263,664 | 282,534 |
| Prepaid expenses | 129,787 | 150,208 |
| Prepaid income taxes | 350 | 350 |
| Inventory | 39,557 | 33,922 |
| Investments | 217,472 | 466,590 |
| Reserve restricted deposit | 18,240 | 18,240 |
| Total Current Assets | 3,386,994 | 4,052,238 |
| Property and Equipment | | |
| Land, buildings, and equipment, net of depreciation | 3,341,307 | 3,116,102 |
| Total Property and Equipment | 3,341,307 | 3,116,102 |
| Other Assets | | |
| Accounts receivable | 68,000 | 68,000 |
| Cash surrender value of annuities | 739,068 | 930,386 |
| Loan fees, net of amortization | 2,431 | 2,582 |
| Total Other Assets | 809,499 | 1,000,968 |
| Total Assets | \$ 7,537,800 | \$ 8,169,308 |

See accompanying notes to financial statements.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATEMENTS OF FINANCIAL POSITION
September 30, 2013 and 2012

| | 2013 | 2012 (Restated) |
|-----------------------------------------|---------------------|------------------------|
| Liabilities and Net Assets | | |
| Current Liabilities | | |
| Accounts payable | \$ 82,673 | \$ 32,153 |
| Grants payable | 22,834 | - |
| Accrued PTO | 317,806 | 313,548 |
| Accrued payroll | 327,966 | 345,317 |
| Accrued payroll taxes | 142,335 | 159,760 |
| Accrued property taxes | 12,285 | 13,212 |
| Accrued interest | 1,606 | 1,187 |
| Current portion of long-term debt | 73,600 | 38,583 |
| Total Current Liabilities | 981,105 | 903,760 |
| Long-term Liabilities | | |
| Loans payable | 1,197,466 | 975,994 |
| Less: current portion of long-term debt | (73,600) | (38,583) |
| Total Long-term Liabilities | 1,123,866 | 937,411 |
| Net Assets | | |
| Unrestricted | | |
| Undesignated | 2,334,852 | 2,673,161 |
| Board designated | 2,126,245 | 2,291,089 |
| Total Unrestricted | 4,461,097 | 4,964,250 |
| Temporarily restricted | 971,732 | 1,363,887 |
| Total Net Assets | 5,432,829 | 6,328,137 |
| | | |
| Total Liabilities and Net Assets | \$ 7,537,800 | \$ 8,169,308 |

See accompanying notes to financial statements.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATEMENTS OF ACTIVITIES
For the Years Ended September 30, 2013 and 2012

For the Year Ended September 30, 2013

| | <u>Unrestricted</u> | <u>Temporarily Restricted</u> | <u>Totals</u> |
|------------------------------------------------------|---------------------|-----------------------------------|---------------------|
| Public Support and Revenues | | | |
| Grants and contracts | \$ 10,028,871 | \$ 115,836 | \$ 10,144,707 |
| Title XIX | 594,985 | 63,860 | 658,845 |
| Fees | 20,319 | - | 20,319 |
| In-kind income | 832,602 | - | 832,602 |
| Donations | 23,585 | - | 23,585 |
| Net investment income | 12,680 | - | 12,680 |
| Change in cash surrender value of annuities | 45,161 | - | 45,161 |
| Gain (loss) on disposal of fixed assets | 19,050 | - | 19,050 |
| Other income | 317,355 | - | 317,355 |
| | 11,894,608 | 179,696 | 12,074,304 |
| Net assets released from program restrictions | 571,851 | (571,851) | - |
| | 12,466,459 | (392,155) | 12,074,304 |
| Expenses | | | |
| Program Services | | | |
| Education | 4,137,961 | - | 4,137,961 |
| Emergency and Income Management | 3,831,427 | - | 3,831,427 |
| Health and Nutrition | 2,034,949 | - | 2,034,949 |
| Linkage Services | 2,311,748 | - | 2,311,748 |
| Self-Sufficiency | 373,705 | - | 373,705 |
| Management and general | 279,822 | - | 279,822 |
| | 12,969,612 | - | 12,969,612 |
| Change in net assets | (503,153) | (392,155) | (895,308) |
| Net Assets at Beginning of Year | | | |
| As previously reported | 4,964,250 | 1,363,887 | 6,328,137 |
| Adjustment for overstatement of grants and contracts | - | - | - |
| | 4,964,250 | 1,363,887 | 6,328,137 |
| Net Assets at End of Year | \$ 4,461,097 | \$ 971,732 | \$ 5,432,829 |

See accompanying notes to financial statements.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATEMENTS OF ACTIVITIES
For the Years Ended September 30, 2013 and 2012

| | <u>For the Year Ended September 30, 2012</u> | | |
|------------------------------------------------------------------------------------------|----------------------------------------------|--------------------------------------------------|---------------------|
| | <u>Unrestricted</u> | <u>(Restated) Temporarily Restricted</u> | <u>Totals</u> |
| Public Support and Revenues | | | |
| Grants and contracts | \$ 11,132,059 | \$ 278,498 | \$ 11,410,557 |
| Title XIX | 822,688 | 163,735 | 986,423 |
| Fees | 43,277 | - | 43,277 |
| In-kind income | 737,669 | - | 737,669 |
| Donations | 28,474 | - | 28,474 |
| Net investment income | 18,282 | - | 18,282 |
| Change in cash surrender value of annuities | 55,019 | - | 55,019 |
| Gain (loss) on disposal of fixed assets | (650) | - | (650) |
| Other income | 439,718 | - | 439,718 |
| Total public support and revenues | 13,276,536 | 442,233 | 13,718,769 |
| Net assets released from program restrictions | 476,110 | (476,110) | - |
| Total public support, revenues, and net assets released from program restrictions | 13,752,646 | (33,877) | 13,718,769 |
| Expenses | | | |
| Program Services | | | |
| Education | 4,236,851 | - | 4,236,851 |
| Emergency and Income Management | 5,023,180 | - | 5,023,180 |
| Health and Nutrition | 2,064,211 | - | 2,064,211 |
| Linkage Services | 2,216,386 | - | 2,216,386 |
| Self-Sufficiency | 402,323 | - | 402,323 |
| Management and general | - | - | - |
| Total expenses | 13,942,951 | - | 13,942,951 |
| Change in net assets | (190,305) | (33,877) | (224,182) |
| Net Assets at Beginning of Year | | | |
| As previously reported | 5,154,555 | 2,105,263 | 7,259,818 |
| Adjustment for overstatement of grants and contracts | - | (707,499) | (707,499) |
| Balance at beginning of year, as restated | 5,154,555 | 1,397,764 | 6,552,319 |
| Net Assets at End of Year | \$ 4,964,250 | \$ 1,363,887 | \$ 6,328,137 |

See accompanying notes to financial statements.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended September 30, 2013

| | Program Services | | | |
|-------------------------------------|-------------------------|------------------------------------------------|-------------------------------------|-----------------------------|
| | Education | Emergency and Income Management | Health and Nutrition | Linkage Services |
| Salaries | \$ 1,356,887 | \$ 658,965 | \$ 952,301 | \$ 327,650 |
| Fringe benefits | 516,830 | 254,252 | 290,344 | 117,085 |
| Contract personnel | 55,545 | 26,243 | 299 | 10,352 |
| Contracted transportation | 29,811 | - | 133 | - |
| Travel | 72,251 | 44,621 | 14,306 | 9,858 |
| Space | 267,726 | 51,493 | 107,128 | 41,798 |
| Supplies | 105,084 | 50,100 | 339,545 | 21,027 |
| Equipment, leased & maintenance | - | - | 7,144 | - |
| Repairs and maintenance | 37,241 | - | 5,987 | - |
| Property taxes | - | - | - | - |
| Depreciation & amortization expense | - | - | - | - |
| Client assistance | 261,834 | 2,516,921 | 1,193 | 1,446,898 |
| Advertising | 592 | - | 3,849 | 1,204 |
| Other costs | 57,370 | 21,687 | 41,199 | 27,502 |
| Indirect costs | 317,021 | 117,494 | 212,214 | 79,868 |
| Training | 23 | - | 80 | - |
| Interest expense | - | - | - | - |
| Funds reimbursed | - | - | 21,976 | - |
| Professional contract services | 820,726 | 86,658 | 24,342 | 24,837 |
| Funds transferred out | 239,020 | 2,993 | 12,909 | 203,669 |
| | \$ 4,137,961 | \$ 3,831,427 | \$ 2,034,949 | \$ 2,311,748 |

See accompanying notes to financial statements.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended September 30, 2013

| Supporting Activities | | | | | |
|------------------------------|-------------------------------|-------------------------------|---------------------------------|------------------------------------|----------------------|
| Self-Sufficiency | Total Program Services | Management and General | Overhead Cost Allocation | Total Supporting Activities | Totals |
| \$ 184,578 | \$ 3,480,381 | \$ 884,513 | \$ - | \$ 884,513 | \$ 4,364,894 |
| 66,937 | 1,245,448 | 410,493 | (305,763) | 104,730 | 1,350,178 |
| - | 92,439 | 95,623 | - | 95,623 | 188,062 |
| - | 29,944 | - | - | - | 29,944 |
| 31,328 | 172,364 | 14,492 | - | 14,492 | 186,856 |
| 24,560 | 492,705 | 231,980 | (183,480) | 48,500 | 541,205 |
| 9,428 | 525,184 | 39,134 | - | 39,134 | 564,318 |
| - | 7,144 | - | - | - | 7,144 |
| - | 43,228 | - | - | - | 43,228 |
| - | - | 16,071 | - | 16,071 | 16,071 |
| - | - | 134,102 | - | 134,102 | 134,102 |
| 96 | 4,226,942 | - | - | - | 4,226,942 |
| - | 5,645 | - | - | - | 5,645 |
| 12,311 | 160,069 | 117,778 | - | 117,778 | 277,847 |
| 42,539 | 769,136 | 764 | (769,900) | (769,136) | - |
| 876 | 979 | - | - | - | 979 |
| - | - | 41,661 | - | 41,661 | 41,661 |
| - | 21,976 | - | - | - | 21,976 |
| - | 956,563 | 11,997 | - | 11,997 | 968,560 |
| 1,052 | 459,643 | - | (459,643) | (459,643) | - |
| \$ 373,705 | \$ 12,689,790 | \$ 1,998,608 | \$ (1,718,786) | \$ 279,822 | \$ 12,969,612 |

See accompanying notes to financial statements.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended September 30, 2012 (Restated)

| | Program Services | | | |
|-------------------------------------|-------------------------|------------------------------------------------|-------------------------------------|-----------------------------|
| | Education | Emergency and Income Management | Health and Nutrition | Linkage Services |
| Salaries | \$ 1,509,582 | \$ 934,074 | \$ 974,266 | \$ 344,124 |
| Fringe benefits | 577,862 | 356,935 | 303,040 | 123,588 |
| Contract personnel | 43,356 | - | 53 | - |
| Contracted transportation | 45,375 | - | 57 | - |
| Travel | 105,035 | 72,674 | 28,239 | 13,855 |
| Space | 295,594 | 51,195 | 125,716 | 39,160 |
| Supplies | 116,527 | 86,969 | 354,571 | 29,588 |
| Equipment, leased & maintenance | - | 5,210 | - | - |
| Repairs and maintenance | 38,195 | - | 4,987 | - |
| Property taxes | - | - | - | - |
| Depreciation & amortization expense | - | - | - | - |
| Client assistance | 291,610 | 3,116,583 | 2,361 | 1,330,787 |
| Advertising | 912 | - | 5,502 | 630 |
| Other costs | 58,399 | 30,229 | 37,767 | 27,408 |
| Indirect costs | 335,533 | 153,707 | 203,297 | 101,140 |
| Training | 3,670 | - | 345 | - |
| Interest expense | - | - | - | - |
| Funds reimbursed | - | - | - | - |
| Professional contract services | 638,993 | 212,398 | 24,010 | 3,308 |
| Funds transferred out | 176,208 | 3,206 | - | 202,798 |
| | \$ 4,236,851 | \$ 5,023,180 | \$ 2,064,211 | \$ 2,216,386 |

See accompanying notes to financial statements.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended September 30, 2012 (Restated)

| Supporting Activities | | | | | |
|------------------------------|-------------------------------|-------------------------------|---------------------------------|------------------------------------|----------------------|
| Self-Sufficiency | Total Program Services | Management and General | Overhead Cost Allocation | Total Supporting Activities | Totals |
| \$ 189,410 | \$ 3,951,456 | \$ 714,740 | \$ - | \$ 714,740 | \$ 4,666,196 |
| 67,697 | 1,429,122 | 396,939 | (347,905) | 49,034 | 1,478,156 |
| - | 43,409 | 52,027 | - | 52,027 | 95,436 |
| - | 45,432 | - | - | - | 45,432 |
| 27,258 | 247,061 | 33,112 | - | 33,112 | 280,173 |
| 24,659 | 536,324 | 212,240 | (206,877) | 5,363 | 541,687 |
| 9,895 | 597,550 | 47,618 | - | 47,618 | 645,168 |
| - | 5,210 | - | - | - | 5,210 |
| - | 43,182 | - | - | - | 43,182 |
| - | - | 13,582 | - | 13,582 | 13,582 |
| - | - | 134,061 | - | 134,061 | 134,061 |
| - | 4,741,341 | - | - | - | 4,741,341 |
| - | 7,044 | - | - | - | 7,044 |
| 10,371 | 164,174 | 117,976 | - | 117,976 | 282,150 |
| 40,231 | 833,908 | 160 | (798,623) | (798,463) | 35,445 |
| - | 4,015 | - | - | - | 4,015 |
| - | - | 37,866 | - | 37,866 | 37,866 |
| - | - | - | - | - | - |
| - | 878,709 | 8,098 | - | 8,098 | 886,807 |
| 32,802 | 415,014 | - | (415,014) | (415,014) | - |
| \$ 402,323 | \$ 13,942,951 | \$ 1,768,419 | \$ (1,768,419) | \$ - | \$ 13,942,951 |

See accompanying notes to financial statements.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATEMENTS OF CASH FLOWS
For the Years Ended September 30, 2013 and 2012

| | <u>2013</u> | <u>2012 (Restated)</u> |
|------------------------------------------------------|---------------|------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Grants received | \$ 10,209,598 | \$ 11,642,501 |
| Title XIX reimbursements received | 658,845 | 986,423 |
| Other income received | 314,249 | 354,436 |
| Fees received | 20,319 | 43,277 |
| Interest income | 14,184 | 17,345 |
| Donations | 23,585 | 28,474 |
| Cash paid to employees and suppliers | (11,905,410) | (12,863,144) |
| Cash paid for interest | (41,242) | (37,920) |
| | <hr/> | <hr/> |
| Net cash provided by (used in) operating activities | (705,872) | 171,392 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Purchase of property and equipment | (359,156) | (5,740) |
| Purchase of investments | (125,979) | (227,559) |
| Sale of property and equipment | 19,050 | - |
| Sale of investments | 373,593 | 478,233 |
| Annuities surrendered | 236,479 | 113,253 |
| | <hr/> | <hr/> |
| Net cash provided by investing activities | 143,987 | 358,187 |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Loan proceeds | 260,000 | - |
| Principal payments on long-term debt | (38,528) | (39,481) |
| | <hr/> | <hr/> |
| Net cash provided by (used in) financing activities | 221,472 | (39,481) |
| | <hr/> | <hr/> |
| Net increase (decrease) in cash and cash equivalents | (340,413) | 490,098 |
| CASH | | |
| Beginning of year | <hr/> | <hr/> |
| | 1,989,252 | 1,499,154 |
| | <hr/> | <hr/> |
| End of year | \$ 1,648,839 | \$ 1,989,252 |
| | <hr/> | <hr/> |

See accompanying notes to financial statements.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATEMENTS OF CASH FLOWS
For the Years Ended September 30, 2013 and 2012

| | 2013 | 2012 (Restated) |
|--------------------------------------------------------------------------------------------------------------|---------------------|------------------------|
| RECONCILIATION OF CHANGE IN NET ASSETS TO NET | | |
| CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES: | | |
| Change in net assets | \$ (895,308) | \$ (224,182) |
| Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities: | | |
| Depreciation and amortization | 134,102 | 134,061 |
| (Gain) loss on sale of fixed assets | (19,050) | 650 |
| Unrealized (gain) loss on investments, net | 1,504 | (937) |
| Increase in cash surrender value of annuities | (45,161) | (55,019) |
| Decrease in grants receivable | 42,057 | 231,944 |
| (Increase) decrease in accounts receivable | 18,870 | (49,837) |
| Decrease in prepaid expenses | 20,421 | 90,189 |
| (Increase) decrease in inventory | (5,635) | 43,008 |
| Decrease in reserve restricted deposit | - | 120 |
| Increase (decrease) in grants payable | 22,834 | (17,692) |
| Increase (decrease) in accounts payable | 50,520 | (66,898) |
| Decrease in accrued property tax | (927) | (12,102) |
| Increase (decrease) in accrued expenses | (30,518) | 98,141 |
| Increase (decrease) in accrued interest | 419 | (54) |
| | \$ (705,872) | \$ 171,392 |
| Supplemental disclosure of noncash transactions: | | |
| Donated services and facilities received | \$ 832,602 | \$ 737,669 |
| Expenses provided for with donated services and facilities | \$ 832,602 | \$ 737,669 |

See accompanying notes to financial statements.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
NOTES TO FINANCIAL STATEMENTS
September 30, 2013 and 2012

Note 1. Summary of Significant Accounting Policies

Organization and Nature of Activities

North Iowa Community Action Organization (NICA O), a not-for-profit corporation, is a community action agency under Internal Revenue Code Section 501(c)(3) which administers low-income programs in a nine county area.

NICA O administers various programs funded by federal, state and local governmental bodies. NICA O's financial statements are prepared in accordance with U.S. generally accepted accounting principles as prescribed by the Financial Accounting Standards Board for non-profit corporations.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in conformity with U.S. generally accepted accounting principles. Revenues are recognized when earned and expenses are recorded when the liability is incurred.

Basis of Presentation

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

Unrestricted - all amounts over which the Board of Directors and management have discretionary control.

Temporarily restricted - amounts received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

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.

Cash and Cash Equivalents

For purposes of the statement of cash flows, NICA O considers all highly liquid debt instruments with original maturities of three months or less to be cash equivalents. NICA O had no cash equivalents as of September 30, 2013 and 2012.

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.

Inventory

Weatherization materials and other supplies are charged to expense during the period they are used. Inventory is stated at cost as determined by the first-in, first-out method.

Investments

Investments are carried at market value. Realized and unrealized gains and losses on investments are recorded in the statement of activities.

Cash Surrender Value of Annuities

Cash surrender value of annuities is presented at contract value based on the amount available in cash upon cancellation of the policy before maturity as of the reporting period. The contract value is determined by the insurer and represents the exit price from the perspective of NICA O.

Loan Fees

Loan fees are being amortized over the lives of the loans. Amortization expense totaled \$151 and \$151 for the years ended September 30, 2013 and 2012, respectively.

Land, Buildings and Equipment

A. Buildings and Equipment - acquired with grant funds

Buildings are capitalized at cost and depreciation is provided over the estimated useful lives of the assets using the straight-line method.

The buildings and equipment acquired are owned by NICA O while used in the program for which they were purchased or in other future authorized programs. However, in some cases the funding sources have a reversionary interest in the assets purchased with grant funds and their disposition, as well as the ownership of any proceeds therefrom, and are subject to funding source regulations.

B. Land, Buildings and Equipment - acquired with non-grant funds

Expenditures for these assets are capitalized at cost. Donated assets are capitalized at fair market value at date of donation.

Depreciation is provided over the estimated useful lives of the respective assets using the straight-line method. Depreciation expense totaled \$133,951 and \$133,910 for the years ended September 30, 2013 and 2012, respectively. NICA O's depreciation policy is to capitalize items exceeding \$1,000, and the Organization takes a full year of depreciation expense in the year of acquisition.

Expenses for maintenance, repair 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.

Compensated Absences

Employees of NICA O accumulate a limited amount of earned but unused paid time off (PTO) payable to employees. Amounts representing the cost of compensated absences are recorded as liabilities. This liability has been computed based on rates of pay in

effect at September 30, 2013 and 2012. The estimated liability as of September 30, 2013 and 2012 is \$317,806 and \$313,548, respectively.

Grant Revenue

Grant revenue represents grants and contracts with various entities such as the State of Iowa, Alliant Energy Company, FEMA, and federal funds granted to NICA0 from the Department of Health and Human Services, etc. The revenues are recognized in the accompanying financial statements as follows:

A. Current Period Grants and Contracts

The total funds available under grants and contracts are recognized as revenue on the effective date of the grant, even though the grant may extend into a future accounting period.

B. Reimbursement Contracts

The amount due from various sources is recognized as revenue in the accounting period when the expenses are incurred.

Local Revenue

Local revenue represents county and local area grants and contracts and program income attributable to various NICA0 programs. Program income is recognized as received.

In-Kind Income

NICA0 recognizes donated labor, 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. The value of such items included in the financial statements is as follows:

| | <u>2013</u> | <u>2012</u> |
|------------------------|-------------------|-------------------|
| Contributed services | \$ 718,194 | \$ 607,157 |
| Contributed facilities | 106,024 | 120,515 |
| Contributed supplies | 1,691 | 3,958 |
| Contributed other | 6,693 | 6,039 |
| | <u>\$ 832,602</u> | <u>\$ 737,669</u> |
| | | |
| Programs | \$ 832,602 | \$ 737,669 |
| Management and general | - | - |
| | <u>\$ 832,602</u> | <u>\$ 737,669</u> |

Overhead Cost Allocation

NICA0 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 NICA0 for each pool.

Use of Estimates

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

Functional Allocation of Expenses

The costs of providing various programs and support services have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated to the programs and supporting services receiving benefit from the expenditures.

Reclassifications

Certain amounts in 2012 have been reclassified for comparative purposes to conform with the presentation in 2013. The reclassifications have no effect on the previously reported activities or net assets.

Note 2. Investments

Investments at September 30, 2013, are summarized as follows:

| | <u>Cost</u> | <u>Fair Value</u> | <u>Unrealized Gain (Loss)</u> |
|------------------------------|-------------------|-------------------|-------------------------------|
| Certificates of Deposit | \$ 127,656 | \$ 127,656 | \$ - |
| Mutual Funds | 24,983 | 22,171 | (2,812) |
| Money Market Fund | 67,645 | 67,645 | - |
| | <u>\$ 220,284</u> | <u>\$ 217,472</u> | <u>(2,812)</u> |
| Prior Years' Unrealized Loss | | | 1,308 |
| Current Year Unrealized Loss | | | <u>\$ (1,504)</u> |

Investments at September 30, 2012, are summarized as follows:

| | <u>Cost</u> | <u>Fair Value</u> | <u>Unrealized Gain (Loss)</u> |
|------------------------------|-------------------|-------------------|-------------------------------|
| Certificates of Deposit | \$ 376,392 | \$ 376,392 | \$ - |
| Mutual Funds | 24,983 | 23,675 | (1,308) |
| Money Market Fund | 66,523 | 66,523 | - |
| | <u>\$ 467,898</u> | <u>\$ 466,590</u> | <u>(1,308)</u> |
| Prior Years' Unrealized Loss | | | 2,245 |
| Current Year Unrealized Gain | | | <u>\$ 937</u> |

Investment return is summarized as follows:

| | <u>2013</u> | <u>2012</u> |
|------------------------|------------------|------------------|
| Interest Income | \$ 14,184 | \$ 17,345 |
| Unrealized Gain (Loss) | (1,504) | 937 |
| | <u>\$ 12,680</u> | <u>\$ 18,282</u> |

Note 3. Reserve Restricted Deposit

Under the regulatory agreement of the USDA, restricted deposits, which approximate \$18,240 and \$18,240 at September 30, 2013 and 2012, respectively, are not available for operating purposes.

Note 4. Land, Buildings and Equipment

Land, buildings and equipment consist of the following:

| | <u>2013</u> | <u>2012</u> |
|----------------------------|--------------------|--------------------|
| Land | \$ 236,672 | \$ 236,672 |
| Buildings and improvements | 3,955,449 | 3,922,132 |
| Equipment | 413,938 | 383,310 |
| Construction in progress | <u>295,211</u> | - |
| | 4,901,270 | 4,542,114 |
| Accumulated depreciation | <u>(1,559,963)</u> | <u>(1,426,012)</u> |
| Total | <u>\$3,341,307</u> | <u>\$3,116,102</u> |

Note 5. Loans Payable

At September 30, 2013 and 2012, NICA0 had a mortgage payable to the USDA totaling \$262,300 and \$266,838, respectively. The mortgage is payable in monthly installments of \$1,425 through May 24, 2041. The mortgage is secured by the building. Interest accrues at 4.75%.

At September 30, 2013 and 2012, NICA0 had a mortgage payable to the USDA totaling \$17,487 and \$17,789, respectively. The mortgage is payable in monthly installments of \$95 through May 24, 2041. The mortgage is secured by the building. Interest accrues at 4.75%.

At September 30, 2013 and 2012, NICA0 had a mortgage payable to NSB Bank totaling \$536,838 and \$558,143, respectively. The mortgage is payable in monthly installments of \$3,495 through October 15, 2030. The mortgage is secured by a building and a certificate of deposit. Interest accrues at a variable rate of 3.5% as of September 30, 2013.

At September 30, 2013 and 2012, NICA0 had a mortgage payable to NSB Bank totaling \$120,841 and \$133,224, respectively. The mortgage is payable in monthly installments of \$1,488 through June 15, 2021. The mortgage is secured by a building and a certificate of deposit. Interest accrues at a variable rate of 3.5% as of September 30, 2013.

At September 30, 2013 and 2012, NICA0 had a mortgage payable to NSB Bank totaling \$260,000 and \$0, respectively. The mortgage is payable in monthly installments of \$3,493 through September 15, 2023. The mortgage is secured by a general security agreement on the assets of NICA0 and a mortgage. Interest accrues at a variable rate of 4.25% as of September 30, 2013.

Maturities by year are as follows:

| <u>Period Ending September 30,</u> | |
|------------------------------------|---------------------|
| 2014 | \$ 73,600 |
| 2015 | 76,547 |
| 2016 | 79,521 |
| 2017 | 82,799 |
| 2018 | 86,118 |
| Thereafter | <u>798,881</u> |
| | <u>\$ 1,197,466</u> |

Note 6. Commitments and Contingencies

NICAO is obligated under operating leases primarily for office and classroom space. These leases are renewable annually contingent upon the receipt of state and federal funds. Rent expenses under all leases for the year ended September 30, 2013 and 2012, were \$140,719 and \$153,537, respectively.

Minimum lease obligations are as follows:

| <u>Period Ending September 30,</u> | |
|------------------------------------|------------|
| 2014 | \$ 129,025 |
| 2015 | 62,840 |
| 2016 | 9,780 |
| 2017 | 7,150 |

NICAO receives funding from a number of federal and state grant programs. These programs are subject to program compliance audits by the grantors and their representatives. Any disallowed claims, including amounts already collected, may constitute a liability of NICAO. NICAO believes that it is in substantial compliance with the grant programs, including matching requirements, and that disallowed amounts, if any, would not be significant.

Note 7. Fair Value Measurements

FASB Accounting Standards Codification 820, *Fair Value Measurements*, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB Accounting Standards Codification 820 are described below:

Basis of Fair Value Measurement

Level 1 - Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities;

Level 2 - Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly;

Level 3 - Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

The following tables present by level, within the fair value hierarchy, NICAO's investments at fair value. As required by FASB Accounting Standards Codification 820, investment assets are classified in their entirety based upon the lowest level of input that is significant to the fair value measurement.

| <u>Description</u> | As of September 30, | |
|--------------------|-------------------------------|-------------------------------|
| | <u>2013</u> <u>Level 1</u> | <u>2012</u> <u>Level 1</u> |
| Mutual Funds | \$ 22,171 | \$ 23,675 |

NICAO recognizes transfers of assets into and out of levels as of the date an event or change in circumstances causes the transfer. There were no transfers between levels in the years ended September 30, 2013 and 2012.

Short-term and long-term Level 1 assets are reported at fair value on a recurring basis determined by reference to quoted market prices and other relevant information generated by market transactions.

Note 8. Rental Income

NICAO leases out portions of its office space under leases that expire at various times. Rental income collected during the year ended September 30, 2013 and 2012 totaled \$118,351 and \$123,646, respectively, and is recorded in Other income.

Future rental income under the leases is:

| <u>Period Ending</u> <u>September 30</u> | |
|---------------------------------------------|-----------|
| 2014 | \$ 85,997 |
| 2015 | 54,322 |
| 2016 | 32,380 |
| 2017 | 7,972 |
| 2018 | 1,993 |

Future rental income includes income from leases entered into subsequent to year end.

Note 9. Grant Condition – Non-Federal Share

Included in the grant conditions for the Head Start program was a provision that the Full Year Part Day Head Start and Handicap program receive a non-federal share equal to 20% of the total expenditures.

During 2013 and 2012, the grantee received \$968,974 and \$795,347, respectively, in non-federal share and did meet the non-federal share requirement on a total program basis.

Note 10. Pension and Retirement Benefits

NICAO 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, 50306-9117.

During the period of October 1, 2012 through June 30, 2013, plan members were required to contribute 5.78% of their annual salary and NICAO was required to contribute 8.67% of annual payroll. Beginning July 1, 2013, plan members were required to contribute 5.95% of their annual salary and NICAO was required to contribute 8.93% of annual payroll. Contribution requirements are established by state statute. NICAO's contribution to IPERS for the year ended September 30, 2013 and 2012 was \$343,568 and \$354,463, respectively, equal to the required contributions for the year.

In prior years, NICA O entered into deferred compensation agreements with full-time employees who had completed seven years of service. Under the terms of the agreement NICA O shall pay an amount not to exceed seven percent per year of all the participating employees' salaries into a tax-deferred annuity (IRC 457) on the employee's anniversary date. NICA O phased out this agreement as of December 31, 2005. The annuity will continue to be held by NICA O until the employee leaves at which time it will be transferred to the employee. Included in the deferred compensation balance is an accrual for vacation pay. This was approved in 1980/1981 as a program expense of the Community Service Administration. A summary of the deferred compensation account is as follows:

| | <u>2013</u> | <u>2012</u> |
|------------------------------------------------------|-------------|-------------|
| Market value of annuities and mutual funds purchased | \$739,068 | \$930,386 |
| Annuity values per annuitant: | | |
| Full value of annuity | \$760,773 | \$970,613 |
| Surrender value of annuity | \$739,068 | \$930,386 |

As of September 30, 2013 and 2012, the board has designated \$1,073,229 and \$1,263,239, respectively, to fund the deferred compensation/PTO plan.

Note 11. Net Assets

Temporarily restricted net assets are available for the following purposes or periods:

| | <u>2013</u> | <u>2012</u> |
|---------------------------------------------------------|-------------|-------------|
| Grants, contracts & other income for program activities | \$971,732 | \$1,363,887 |

Board designated unrestricted net assets are available for the following purposes:

| | <u>2013</u> | <u>2012</u> |
|-----------------------|--------------------|--------------------|
| Deferred compensation | \$1,073,229 | \$1,263,239 |
| Contingency | 1,053,016 | 1,027,850 |
| | <u>\$2,126,245</u> | <u>\$2,291,089</u> |

Note 12. Agency Risk Management

North Iowa Community Action Organization is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; error and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

Note 13. Income Taxes

North Iowa Community Action Organization is exempt from income taxation under Internal Revenue Service Code Section 501(c)(3).

The Organization recognizes tax benefits only to the extent that the Organization believes it is "more likely than not" that its tax positions will be sustained upon examination by taxing authorities. Management believes that all of the positions taken on its federal income tax returns would more likely than not be sustained upon examination. The Organization's tax returns for 2010, 2011, and 2012, are subject to possible federal examination, generally for three years after they are filed.

Note 14. Evaluation of Subsequent Events

The Organization has evaluated subsequent events through April 16, 2014, the date which the financial statements were available to be issued.

Note 15. Restatements

The Organization identified and recorded corrections to the financial statements in the prior fiscal year. Beginning net assets for the year ended September 30, 2012 were also restated due to the corrections. An overstatement of income and receivables had been reported in both the years ended September 30, 2012 and September 30, 2011. Additional reclassifications were made during September 30, 2012 to conform to the current year's presentation. A summary of the transactions and the impact of the restatements are illustrated below:

September 30, 2011:

| | <u>As Previously Reported</u> | <u>Adjustments</u> | <u>As Restated</u> |
|------------------------------------------------|------------------------------------------|---------------------------|---------------------------|
| <u>Statement of Financial Position:</u> | | | |
| Grants receivable | \$ 2,050,585 | \$ (707,499) | \$ 1,343,086 |
| All other assets | <u>7,088,490</u> | <u>-</u> | <u>7,088,490</u> |
| Total assets | <u>\$ 9,139,075</u> | <u>\$ (707,499)</u> | <u>\$ 8,431,576</u> |
| Total liabilities | \$ 1,879,257 | \$ - | \$ 1,879,257 |
| Unrestricted net assets | 5,154,555 | - | 5,154,555 |
| Temporarily restricted net assets | <u>2,105,263</u> | <u>(707,499)</u> | <u>1,397,764</u> |
| Total liabilities and net assets | <u>\$ 9,139,075</u> | <u>\$ (707,499)</u> | <u>\$ 8,431,576</u> |

Statement of Activities:

| | | | |
|-------------------------------------------------------------------|---------------------|---------------------|---------------------|
| Public support, revenues & net assets released from restrictions: | | | |
| Unrestricted | \$17,780,107 | \$ - | \$17,780,107 |
| Temporarily restricted | (356,112) | (707,499) | (1,063,611) |
| Expenses | <u>(17,608,489)</u> | <u>-</u> | <u>(17,608,489)</u> |
| Change in net assets | <u>\$ (184,494)</u> | <u>\$ (707,499)</u> | <u>\$ (891,993)</u> |

September 30, 2012:

| | <u>As Previously Reported</u> | <u>Adjustments</u> | <u>As Restated</u> |
|------------------------------------------------|------------------------------------------|---------------------------|---------------------------|
| <u>Statement of Financial Position:</u> | | | |
| Grants receivable | \$ 1,784,234 | \$ (673,092) | \$ 1,111,142 |
| All other assets | <u>7,058,166</u> | <u>-</u> | <u>7,058,166</u> |
| Total assets | <u>\$ 8,842,400</u> | <u>\$ (673,092)</u> | <u>\$ 8,169,308</u> |
| Total liabilities | \$ 1,841,171 | \$ - | \$ 1,841,171 |
| Unrestricted net assets | 4,701,915 | 262,335 | 4,964,250 |
| Temporarily restricted net assets | <u>2,299,314</u> | <u>(935,427)</u> | <u>1,363,887</u> |
| Total liabilities and net assets | <u>\$ 8,842,400</u> | <u>\$ (673,092)</u> | <u>\$ 8,169,308</u> |

Statement of Activities:

| | | | |
|-------------------------------------------------------------------|---------------------|------------------|---------------------|
| Public support, revenues & net assets released from restrictions: | | | |
| Unrestricted | \$15,258,730 | \$(1,541,529) | \$13,717,201 |
| Temporarily restricted | 194,051 | (227,928) | (33,877) |
| Expenses | <u>(15,711,370)</u> | <u>1,803,864</u> | <u>(13,907,506)</u> |
| Change in net assets | <u>\$ (258,589)</u> | <u>\$ 34,407</u> | <u>\$ (224,182)</u> |

SUPPLEMENTAL INFORMATION

**NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATEMENT OF FINANCIAL POSITION - BY PROGRAM
September 30, 2013**

| | <u>Black Hills</u> | <u>Black Hills Cares</u> | <u>BCCEDP & WISEWOMAN</u> |
|-----------------------------------------|------------------------|------------------------------|---------------------------------------|
| Assets | | | |
| Cash and cash equivalents | \$ (2,290) | \$ 3,084 | \$ 349,420 |
| Grants receivable | 7,713 | - | 182,441 |
| Accounts receivable | - | - | - |
| Accounts receivable - interfund | 678 | - | - |
| Deposits | - | - | - |
| Prepaid expenses | - | - | - |
| Inventory | - | - | - |
| Land, buildings, & equipment | - | - | 12,025 |
| Accumulated depreciation | - | - | - |
| Total Assets | <u><u>\$ 6,101</u></u> | <u><u>\$ 3,084</u></u> | <u><u>\$ 543,886</u></u> |
| Liabilities and Net Assets | | | |
| Accounts payable | \$ - | \$ - | \$ - |
| Accounts payable - interfund | 6,101 | - | 455,000 |
| Grants payable | - | - | - |
| Accrued expenses | - | - | - |
| Accrued PTO | - | - | - |
| Due PTO | - | - | - |
| Reserve for equipment | - | - | 12,025 |
| Total Liabilities | <u>6,101</u> | <u>-</u> | <u>467,025</u> |
| Net Assets | | | |
| Unrestricted | - | - | - |
| Temporarily restricted | - | 3,084 | 76,861 |
| Total Net Assets | <u>-</u> | <u>3,084</u> | <u>76,861</u> |
| Total Liabilities and Net Assets | <u><u>\$ 6,101</u></u> | <u><u>\$ 3,084</u></u> | <u><u>\$ 543,886</u></u> |

See independent auditor's report.

| <u>Bridges Mentoring</u> | <u>Bureau of Collections Grant</u> | <u>Child Care Nurse Consultant</u> | <u>CCN Together for Families</u> | <u>Child Health</u> |
|------------------------------|--------------------------------------------|--------------------------------------------|------------------------------------------|-------------------------|
| \$ 14,902 | \$ 3,173 | \$ (2,552) | \$ 50 | \$ (130,404) |
| - | - | 2,554 | 5 | 79,694 |
| - | - | - | - | 128 |
| 72 | - | - | - | - |
| 157 | - | - | - | - |
| 242 | - | - | - | 97 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| <u>\$ 15,373</u> | <u>\$ 3,173</u> | <u>\$ 2</u> | <u>\$ 55</u> | <u>\$ (50,485)</u> |
| \$ - | \$ - | \$ - | \$ - | \$ 429 |
| - | - | 2 | 55 | - |
| - | - | - | - | - |
| - | - | - | - | - |
| 2,120 | - | 706 | 706 | 17,204 |
| (2,120) | - | (706) | (706) | 6,475 |
| - | - | - | - | - |
| - | - | 2 | 55 | 24,108 |
| - | - | - | - | (74,593) |
| <u>15,373</u> | <u>3,173</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>15,373</u> | <u>3,173</u> | <u>-</u> | <u>-</u> | <u>(74,593)</u> |
| <u>\$ 15,373</u> | <u>\$ 3,173</u> | <u>\$ 2</u> | <u>\$ 55</u> | <u>\$ (50,485)</u> |

See independent auditor's report.

**NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATEMENT OF FINANCIAL POSITION - BY PROGRAM
September 30, 2013**

| | <u>Children's Health Care Outreach</u> | <u>CHIPRA II Teen</u> | <u>Community Coordination Services</u> |
|-----------------------------------------|------------------------------------------------|---------------------------|------------------------------------------------|
| Assets | | | |
| Cash and cash equivalents | \$ (2,456) | \$ (1,699) | \$ (8,070) |
| Grants receivable | 2,456 | 1,699 | 14,258 |
| Accounts receivable | - | - | - |
| Accounts receivable - interfund | - | - | - |
| Deposits | - | - | - |
| Prepaid expenses | - | - | - |
| Inventory | - | - | - |
| Land, buildings, & equipment | - | - | - |
| Accumulated depreciation | - | - | - |
| Total Assets | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 6,188</u></u> |
| Liabilities and Net Assets | | | |
| Accounts payable | \$ - | \$ - | \$ - |
| Accounts payable - interfund | - | - | 1,177 |
| Grants payable | - | - | 5,011 |
| Accrued expenses | - | - | - |
| Accrued PTO | 1,335 | - | 1,023 |
| Due PTO | (747) | - | (1,023) |
| Reserve for equipment | - | - | - |
| Total Liabilities | <u>588</u> | <u>-</u> | <u>6,188</u> |
| Net Assets | | | |
| Unrestricted | (588) | - | - |
| Temporarily restricted | - | - | - |
| Total Net Assets | <u>(588)</u> | <u>-</u> | <u>-</u> |
| Total Liabilities and Net Assets | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 6,188</u></u> |

See independent auditor's report.

| <u>CSBG Outreach and Centers</u> | <u>DOE</u> | <u>DOE ARRA</u> | <u>Emergency Solutions Grant</u> | <u>Family Development & Self-Suff.</u> |
|------------------------------------------|------------------|-------------------|------------------------------------------|----------------------------------------------------|
| \$ 13,799 | \$ 30,018 | \$ - | \$ (14,472) | \$ (3,506) |
| 739 | - | - | 14,472 | 847 |
| 6 | - | - | - | - |
| 552 | 2,642 | - | - | - |
| 950 | - | - | - | - |
| 2,679 | 1,424 | - | - | 2,659 |
| - | - | - | - | - |
| 5,190 | - | 351,027 | - | - |
| - | - | - | - | - |
| <u>\$ 23,915</u> | <u>\$ 34,084</u> | <u>\$ 351,027</u> | <u>\$ -</u> | <u>\$ -</u> |
| | | | | |
| \$ 1 | \$ - | \$ - | \$ - | \$ - |
| - | 14,641 | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| 23,064 | 17,749 | - | 716 | 5,426 |
| 3,172 | (4,198) | - | (716) | 13,081 |
| 5,190 | - | 351,027 | - | - |
| <u>31,427</u> | <u>28,192</u> | <u>351,027</u> | <u>-</u> | <u>18,507</u> |
| | | | | |
| (26,236) | (13,551) | - | - | (18,507) |
| 18,724 | 19,443 | - | - | - |
| <u>(7,512)</u> | <u>5,892</u> | <u>-</u> | <u>-</u> | <u>(18,507)</u> |
| | | | | |
| <u>\$ 23,915</u> | <u>\$ 34,084</u> | <u>\$ 351,027</u> | <u>\$ -</u> | <u>\$ -</u> |

See independent auditor's report.

**NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATEMENT OF FINANCIAL POSITION - BY PROGRAM
September 30, 2013**

| | <u>Family Planning</u> | <u>Family Support Services</u> | <u>FMC Empowerment</u> |
|-----------------------------------------|----------------------------|----------------------------------------|----------------------------|
| Assets | | | |
| Cash and cash equivalents | \$ (160,795) | \$ (360) | \$ (1,768) |
| Grants receivable | 43,442 | 378 | 1,768 |
| Accounts receivable | 157,117 | - | - |
| Accounts receivable - interfund | 112 | - | - |
| Deposits | 900 | - | - |
| Prepaid expenses | 1,178 | - | - |
| Inventory | - | - | - |
| Land, buildings, & equipment | 54,959 | - | - |
| Accumulated depreciation | - | - | - |
| | <hr/> | <hr/> | <hr/> |
| Total Assets | \$ 96,913 | \$ 18 | \$ - |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| Liabilities and Net Assets | | | |
| Accounts payable | \$ 6,215 | \$ - | \$ - |
| Accounts payable - interfund | - | 18 | - |
| Grants payable | - | - | - |
| Accrued expenses | - | - | - |
| Accrued PTO | 40,580 | - | 724 |
| Due PTO | (18,220) | - | 894 |
| Reserve for equipment | 54,959 | - | - |
| | <hr/> | <hr/> | <hr/> |
| Total Liabilities | 83,534 | 18 | 1,618 |
| | <hr/> | <hr/> | <hr/> |
| Net Assets | | | |
| Unrestricted | - | - | (1,618) |
| Temporarily restricted | 13,379 | - | - |
| | <hr/> | <hr/> | <hr/> |
| Total Net Assets | 13,379 | - | (1,618) |
| | <hr/> | <hr/> | <hr/> |
| Total Liabilities and Net Assets | \$ 96,913 | \$ 18 | \$ - |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

See independent auditor's report.

| <u>Head Start</u> | <u>Head Start Transportation</u> | <u>HEAP</u> | <u>HIV Case Management</u> | <u>IP&L</u> |
|-------------------|--------------------------------------|-------------------|--------------------------------|-----------------|
| \$ (207,071) | \$ (6,868) | \$ (19,002) | \$ (1,629) | \$ (47,271) |
| 438,209 | 7,777 | - | 1,770 | 43,371 |
| 24,468 | - | - | - | - |
| - | - | 18,258 | - | 7,997 |
| 549 | - | 900 | - | - |
| 15,699 | - | 33,740 | - | - |
| - | - | - | - | - |
| 387,482 | - | 216,156 | - | - |
| - | - | - | - | - |
| <u>\$ 659,336</u> | <u>\$ 909</u> | <u>\$ 250,052</u> | <u>\$ 141</u> | <u>\$ 4,097</u> |
| | | | | |
| \$ 5 | \$ - | \$ - | \$ - | \$ - |
| - | 909 | 10,291 | 141 | 4,097 |
| - | - | - | - | - |
| - | - | - | - | - |
| 93,739 | 2,087 | - | 1,487 | - |
| 12,077 | (2,087) | - | (1,487) | - |
| 387,482 | - | 216,156 | - | - |
| <u>493,303</u> | <u>909</u> | <u>226,447</u> | <u>141</u> | <u>4,097</u> |
| | | | | |
| (105,816) | - | - | - | - |
| 271,849 | - | 23,605 | - | - |
| <u>166,033</u> | <u>-</u> | <u>23,605</u> | <u>-</u> | <u>-</u> |
| | | | | |
| <u>\$ 659,336</u> | <u>\$ 909</u> | <u>\$ 250,052</u> | <u>\$ 141</u> | <u>\$ 4,097</u> |

See independent auditor's report.

**NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATEMENT OF FINANCIAL POSITION - BY PROGRAM
September 30, 2013**

| | <u>I-SMILE</u> | <u>LIHEAP</u> | <u>Local Funds</u> |
|-----------------------------------------|------------------|------------------|------------------------|
| Assets | | | |
| Cash and cash equivalents | \$ 10,302 | \$ (15,063) | \$ 428,546 |
| Grants receivable | 17,079 | 33,324 | 36,894 |
| Accounts receivable | 5,716 | 766 | 667 |
| Accounts receivable - interfund | - | - | - |
| Deposits | - | - | - |
| Prepaid expenses | - | 484 | 973 |
| Inventory | - | - | - |
| Land, buildings, & equipment | - | - | 16,006 |
| Accumulated depreciation | - | - | (16,006) |
| | <hr/> | <hr/> | <hr/> |
| Total Assets | \$ 33,097 | \$ 19,511 | \$ 467,080 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| Liabilities and Net Assets | | | |
| Accounts payable | \$ - | \$ 1,136 | \$ 5,941 |
| Accounts payable - interfund | - | 552 | 252,784 |
| Grants payable | - | 16,999 | - |
| Accrued expenses | - | - | - |
| Accrued PTO | 7,907 | 2,541 | 16,792 |
| Due PTO | (7,839) | 5,658 | (2,474) |
| Reserve for equipment | - | - | - |
| | <hr/> | <hr/> | <hr/> |
| Total Liabilities | 68 | 26,886 | 273,043 |
| | <hr/> | <hr/> | <hr/> |
| Net Assets | | | |
| Unrestricted | - | (7,375) | (36,865) |
| Temporarily restricted | 33,029 | - | 230,902 |
| | <hr/> | <hr/> | <hr/> |
| Total Net Assets | 33,029 | (7,375) | 194,037 |
| | <hr/> | <hr/> | <hr/> |
| Total Liabilities and Net Assets | \$ 33,097 | \$ 19,511 | \$ 467,080 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

See independent auditor's report.

| <u>Maternal Health</u> | <u>Mediation Services</u> | <u>MidAmerican Energy</u> | <u>North Iowa Initiative</u> | <u>Parent Education Empowerment</u> |
|------------------------|---------------------------|---------------------------|------------------------------|-------------------------------------|
| \$ 185,058 | \$ 9,436 | \$ (8,617) | \$ 2,100 | \$ (8,535) |
| 25,678 | - | - | - | 8,513 |
| 8,942 | - | - | - | - |
| - | - | 8,617 | - | - |
| - | - | - | - | - |
| 41 | - | - | - | 22 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| <u>\$ 219,719</u> | <u>\$ 9,436</u> | <u>\$ -</u> | <u>\$ 2,100</u> | <u>\$ -</u> |
| | | | | |
| \$ 511 | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| 5,370 | - | - | - | 1,219 |
| 5,545 | - | - | - | (1,219) |
| - | - | - | - | - |
| <u>11,426</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | | | | |
| - | - | - | - | - |
| <u>208,293</u> | <u>9,436</u> | <u>-</u> | <u>2,100</u> | <u>-</u> |
| | | | | |
| <u>208,293</u> | <u>9,436</u> | <u>-</u> | <u>2,100</u> | <u>-</u> |
| | | | | |
| <u>\$ 219,719</u> | <u>\$ 9,436</u> | <u>\$ -</u> | <u>\$ 2,100</u> | <u>\$ -</u> |

See independent auditor's report.

**NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATEMENT OF FINANCIAL POSITION - BY PROGRAM
September 30, 2013**

| | <u>Prevent Child Abuse Iowa</u> | <u>Shared Visions</u> | <u>Weatherization Inventory</u> |
|-----------------------------------------|-------------------------------------|---------------------------|-------------------------------------|
| Assets | | | |
| Cash and cash equivalents | \$ (2,136) | \$ 12,826 | \$ 82,917 |
| Grants receivable | 2,136 | - | - |
| Accounts receivable | - | - | - |
| Accounts receivable - interfund | - | - | - |
| Deposits | - | - | - |
| Prepaid expenses | - | - | 100 |
| Inventory | - | - | 40,841 |
| Land, buildings, & equipment | - | - | - |
| Accumulated depreciation | - | - | - |
| | <hr/> | <hr/> | <hr/> |
| Total Assets | \$ - | \$ 12,826 | \$ 123,858 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| Liabilities and Net Assets | | | |
| Accounts payable | \$ - | \$ 6,148 | \$ - |
| Accounts payable - interfund | - | - | 100,000 |
| Grants payable | - | - | - |
| Accrued expenses | - | - | - |
| Accrued PTO | 1,221 | 859 | - |
| Due PTO | (1,221) | 1,090 | - |
| Reserve for equipment | - | - | 1,284 |
| | <hr/> | <hr/> | <hr/> |
| | - | 8,097 | 101,284 |
| | <hr/> | <hr/> | <hr/> |
| Net Assets | | | |
| Unrestricted | - | (1,949) | - |
| Temporarily restricted | - | 6,678 | 22,574 |
| | <hr/> | <hr/> | <hr/> |
| | - | 4,729 | 22,574 |
| | <hr/> | <hr/> | <hr/> |
| Total Liabilities and Net Assets | \$ - | \$ 12,826 | \$ 123,858 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

See independent auditor's report.

WIC

\$ (65,138)
101,868
7,619
2,664
-
503
-
73,097
-
\$ 120,613

\$ 4,509
-
-
-
22,658
7,120
73,097
107,384

-
13,229
13,229
\$ 120,613

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 2014 BLACK HILLS CARES
 STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
 For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|---------------------------------------------------------------------|-----------------------------|------------------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ - | \$ 160 |
| Interest income | - | 9 |
| | <u> </u> | <u> </u> |
| Total revenues | <u><u>\$ -</u></u> | <u>169</u> |
| EXPENDITURES | | |
| Client assistance | \$ - | 160 |
| Interest transferred | - | 9 |
| | <u> </u> | <u> </u> |
| Total expenditures | <u><u>\$ -</u></u> | <u>169</u> |
| INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS | | <u>-</u> |
| CHANGES IN TEMPORARILY RESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | | 91 |
| Funds transferred in | | 2,993 |
| | | <u> </u> |
| INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS | | <u>3,084</u> |
| INCREASE (DECREASE) IN NET ASSETS | | 3,084 |
| NET ASSETS - Beginning of year | | <u>-</u> |
| NET ASSETS - End of year | | <u><u>\$ 3,084</u></u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 2013 BLACK HILLS CARES
 STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
 For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|-----------------------------------------------------------------|-----------------------------|----------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ - | \$ 1,948 |
| Total revenues | <u>\$ -</u> | <u>1,948</u> |
| Net assets released from restrictions | | <u>2,202</u> |
| Total revenues and net assets released from restrictions | | <u>4,150</u> |
| EXPENDITURES | | |
| Client assistance | \$ - | 1,157 |
| Funds transferred out | - | <u>2,993</u> |
| Total expenditures | <u>\$ -</u> | <u>4,150</u> |
| INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS | | <u>-</u> |
| CHANGES IN TEMPORARILY RESTRICTED NET ASSETS: | | |
| Net assets released from restrictions | | <u>(2,202)</u> |
| INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS | | <u>(2,202)</u> |
| INCREASE (DECREASE) IN NET ASSETS | | <u>(2,202)</u> |
| NET ASSETS - Beginning of year | | <u>2,202</u> |
| NET ASSETS - End of year | | <u>\$ -</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
DEPARTMENT OF HUMAN RIGHTS - WEATHERIZATION ASSISTANCE -
BLACK HILLS ENERGY - DHR/DCAA - BHE-13-08
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|--------------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 20,018 | \$ 20,018 |
| Interest income | - | 2 |
| | <u> </u> | <u> </u> |
| Total revenues | <u><u>\$ 20,018</u></u> | <u>20,020</u> |
| EXPENDITURES | | |
| Salaries | \$ 7,077 | 6,958 |
| Fringe benefits | 2,464 | 2,740 |
| Professional contract services | 835 | 2,405 |
| Client assistance | 8,508 | 6,797 |
| Other costs | 134 | 118 |
| Indirect costs | 1,000 | 1,000 |
| Interest transferred | - | 2 |
| | <u> </u> | <u> </u> |
| Total expenditures | <u><u>\$ 20,018</u></u> | <u>20,020</u> |
| INCREASE (DECREASE) IN NET ASSETS | | - |
| NET ASSETS - Beginning of year | | <u>-</u> |
| NET ASSETS - End of year | | <u><u>\$ -</u></u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
DEPARTMENT OF HUMAN RIGHTS - WEATHERIZATION ASSISTANCE -
BLACK HILLS ENERGY - DHR/DCAA - BHE-12-08
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|---------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 19,530 | \$ - |
| Total revenues | <u>\$ 19,530</u> | <u>-</u> |
| EXPENDITURES | | |
| Salaries | \$ 5,789 | - |
| Fringe benefits | 2,316 | - |
| Professional contract services | 2,050 | - |
| Client assistance | 8,300 | - |
| Other costs | 99 | - |
| Indirect costs | 976 | - |
| Total expenditures | <u>\$ 19,530</u> | <u>-</u> |
| INCREASE (DECREASE) IN NET ASSETS | | - |
| NET ASSETS - Beginning of year | | - |
| NET ASSETS - End of year | | <u>\$ -</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF PUBLIC HEALTH -
2014 BREAST & CERVICAL CANCER EARLY DETECTION PROGRAM & WISEWOMAN - 5884NB98
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|---------------------------------------------------------------------|-----------------------------|------------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$2,181,451 | \$ 182,440 |
| Interest income | - | 1,545 |
| Total revenues | <u>\$2,181,451</u> | <u>183,985</u> |
| EXPENDITURES | | |
| Patient care | \$1,894,711 | 180,992 |
| Client assistance | 286,740 | 1,448 |
| Interest transferred | - | 1,545 |
| Total expenditures | <u>\$2,181,451</u> | <u>183,985</u> |
| INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS | | <u>-</u> |
| CHANGES IN TEMPORARILY RESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Funds transferred in | | <u>76,861</u> |
| Total revenues | | <u>76,861</u> |
| INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS | | <u>76,861</u> |
| INCREASE (DECREASE) IN NET ASSETS | | 76,861 |
| NET ASSETS - Beginning of year | | <u>-</u> |
| NET ASSETS - End of year | | <u>\$ 76,861</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF PUBLIC HEALTH -
2013 BREAST & CERVICAL CANCER EARLY DETECTION PROGRAM & WISEWOMAN - 5883NB98
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|---------------------------------------------------------------------|-----------------------------|---------------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | <u>\$1,689,945</u> | <u>\$ 1,261,997</u> |
| Total revenues | <u>\$1,689,945</u> | <u>1,261,997</u> |
| Net assets released from restrictions | | <u>76,861</u> |
| Total revenues and net assets released from restrictions | | <u>1,338,858</u> |
| EXPENDITURES | | |
| Patient care | <u>\$1,689,945</u> | <u>1,261,997</u> |
| Funds transferred out | <u>-</u> | <u>76,861</u> |
| Total expenditures | <u>\$1,689,945</u> | <u>1,338,858</u> |
| INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS | | <u>-</u> |
| CHANGES IN TEMPORARILY RESTRICTED NET ASSETS: | | |
| Net assets released from restrictions | | <u>(76,861)</u> |
| INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS | | <u>(76,861)</u> |
| INCREASE (DECREASE) IN NET ASSETS | | <u>(76,861)</u> |
| NET ASSETS - Beginning of year | | <u>76,861</u> |
| NET ASSETS - End of year | | <u>\$ -</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 2013 BRIDGES MENTORING PROGRAM
 STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
 For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|-----------------------------------------------------------------|-----------------------------|-----------------------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 60,600 | \$ 35,436 |
| Funds transferred in | - | 14,596 |
| Interest income | - | 85 |
| | <u> </u> | <u> </u> |
| Total revenues | <u>\$ 60,600</u> | <u>50,117</u> |
| | | |
| EXPENDITURES | | |
| Salaries | \$ 36,702 | 27,893 |
| Fringe benefits | 8,677 | 6,534 |
| Professional contract services | 250 | 255 |
| Travel | 120 | 852 |
| Supplies | 5,953 | 6,278 |
| Advertising | 900 | 935 |
| Other costs | 2,494 | 1,781 |
| Indirect costs | 5,504 | 5,504 |
| Interest transferred | - | 85 |
| | <u> </u> | <u> </u> |
| Total expenditures | <u>\$ 60,600</u> | <u>50,117</u> |
| | | |
| INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS | | <u>-</u> |
| | | |
| CHANGES IN TEMPORARILY RESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Funds transferred in | | <u>15,373</u> |
| Total revenues | | <u>15,373</u> |
| | | |
| INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS | | <u>15,373</u> |
| | | |
| INCREASE (DECREASE) IN NET ASSETS | | 15,373 |
| | | |
| NET ASSETS - Beginning of year | | <u>-</u> |
| | | |
| NET ASSETS - End of year | | <u>\$ 15,373</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 2012 BRIDGES MENTORING PROGRAM
 STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
 For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|-----------------------------------------------------------------|-----------------------------|-----------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 49,764 | \$ 20,148 |
| Total revenues | <u>\$ 49,764</u> | <u>20,148</u> |
| Net assets released from restrictions | | <u>21,410</u> |
| Total revenues and net assets released from restrictions | | <u>41,558</u> |
| EXPENDITURES | | |
| Salaries | \$ 24,611 | 6,789 |
| Fringe benefits | 7,511 | 1,136 |
| Professional contract services | 700 | - |
| Travel | 900 | - |
| Supplies | 8,925 | 2,254 |
| Advertising | 875 | 269 |
| Other costs | 1,718 | 687 |
| Indirect costs | 4,524 | 454 |
| Funds transferred out | - | 29,969 |
| Total expenditures | <u>\$ 49,764</u> | <u>41,558</u> |
| INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS | | <u>-</u> |
| CHANGES IN TEMPORARILY RESTRICTED NET ASSETS: | | |
| Net assets released from restrictions | | <u>(21,410)</u> |
| INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS | | <u>(21,410)</u> |
| INCREASE (DECREASE) IN NET ASSETS | | <u>(21,410)</u> |
| NET ASSETS - Beginning of year | | <u>21,410</u> |
| NET ASSETS - End of year | | <u>\$ -</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
IOWA DEPARTMENT OF HUMAN SERVICES -
2014 BUREAU OF COLLECTIONS GRANT - DCAT-06-051
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|---------------------------------------------------------------------|-----------------------------|-----------------------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 3,173 | \$ - |
| Interest income | - | 13 |
| | <u> </u> | <u> </u> |
| Total revenues | <u><u>\$ 3,173</u></u> | <u>13</u> |
| | | |
| EXPENDITURES | | |
| Client assistance | \$ 3,173 | - |
| Interest transferred | - | 13 |
| | <u> </u> | <u> </u> |
| Total expenditures | <u><u>\$ 3,173</u></u> | <u>13</u> |
| | | |
| INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS | | <u>-</u> |
| | | |
| CHANGES IN TEMPORARILY RESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Funds transferred in | | <u>3,173</u> |
| | | <u> </u> |
| Total revenues | | <u>3,173</u> |
| | | |
| INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS | | <u>3,173</u> |
| | | |
| INCREASE (DECREASE) IN NET ASSETS | | 3,173 |
| | | |
| NET ASSETS - Beginning of year | | <u>-</u> |
| | | |
| NET ASSETS - End of year | | <u><u>\$ 3,173</u></u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 IOWA DEPARTMENT OF HUMAN SERVICES -
 2013 BUREAU OF COLLECTIONS GRANT - DCAT-06-051
 STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
 For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|---------------------------------------------------------------------|-----------------------------|--------------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | <u>\$ 3,173</u> | <u>\$ -</u> |
| Total revenues | <u><u>\$ 3,173</u></u> | <u>-</u> |
| Net assets released from restrictions | | <u>3,173</u> |
| Total revenues and net assets released from restrictions | | <u>3,173</u> |
| EXPENDITURES | | |
| Client assistance | <u>\$ 3,173</u> | <u>-</u> |
| Funds transferred out | <u>-</u> | <u>3,173</u> |
| Total expenditures | <u><u>\$ 3,173</u></u> | <u>3,173</u> |
| INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS | | <u>-</u> |
| CHANGES IN TEMPORARILY RESTRICTED NET ASSETS: | | |
| Net assets released from restrictions | | <u>(3,173)</u> |
| INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS | | <u>(3,173)</u> |
| INCREASE (DECREASE) IN NET ASSETS | | <u>(3,173)</u> |
| NET ASSETS - Beginning of year | | <u>3,173</u> |
| NET ASSETS - End of year | | <u><u>\$ -</u></u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF HUMAN SERVICES -
2014 CHILD CARE NURSE CONSULTANT - EPI
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|---------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 3,366 | \$ 2,264 |
| Total revenues | <u>\$ 3,366</u> | <u>2,264</u> |
| EXPENDITURES | | |
| Salaries | \$ 2,374 | 1,703 |
| Fringe benefits | 526 | 382 |
| Travel | 86 | 40 |
| Other costs | 50 | 31 |
| Indirect costs | <u>330</u> | <u>108</u> |
| Total expenditures | <u>\$ 3,366</u> | <u>2,264</u> |
| INCREASE (DECREASE) IN NET ASSETS | | - |
| NET ASSETS - Beginning of year | | <u>-</u> |
| NET ASSETS - End of year | | <u>\$ -</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 STATE OF IOWA - DEPARTMENT OF HUMAN SERVICES -
 2013 CHILD CARE NURSE - TOGETHER FOR FAMILIES
 STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
 For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|---------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 27,790 | \$ 21,158 |
| Total revenues | <u>\$ 27,790</u> | <u>21,158</u> |
| EXPENDITURES | | |
| Salaries | \$ 19,701 | 14,959 |
| Fringe benefits | 4,468 | 3,233 |
| Travel | 1,924 | 1,683 |
| Other costs | 374 | 275 |
| Indirect costs | <u>1,323</u> | <u>1,008</u> |
| Total expenditures | <u>\$ 27,790</u> | <u>21,158</u> |
| INCREASE (DECREASE) IN NET ASSETS | | - |
| NET ASSETS - Beginning of year | | - |
| NET ASSETS - End of year | | <u>\$ -</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF EDUCATION -
2014 CHILD CARE NURSE CONSULTANT SERVICE
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|---------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 30,500 | \$ 4,965 |
| Total revenues | <u>\$ 30,500</u> | <u>4,965</u> |
| EXPENDITURES | | |
| Salaries | \$ 20,261 | 3,358 |
| Fringe benefits | 4,653 | 754 |
| Travel | 484 | 85 |
| Supplies | 647 | - |
| Other costs | 344 | 57 |
| Indirect costs | 4,111 | 711 |
| Total expenditures | <u>\$ 30,500</u> | <u>4,965</u> |
| INCREASE (DECREASE) IN NET ASSETS | | - |
| NET ASSETS - Beginning of year | | <u>-</u> |
| NET ASSETS - End of year | | <u>\$ -</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF EDUCATION -
2013 CHILD CARE NURSE CONSULTANT SERVICE
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|---------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 30,524 | \$ 23,574 |
| Total revenues | <u>\$ 30,524</u> | <u>23,574</u> |
| EXPENDITURES | | |
| Salaries | \$ 20,121 | 15,278 |
| Fringe benefits | 4,323 | 3,303 |
| Travel | 512 | 504 |
| Supplies | 1,173 | 1,154 |
| Other costs | 362 | 269 |
| Indirect costs | 4,033 | 3,066 |
| Total expenditures | <u>\$ 30,524</u> | <u>23,574</u> |
| INCREASE (DECREASE) IN NET ASSETS | | - |
| NET ASSETS - Beginning of year | | <u>-</u> |
| NET ASSETS - End of year | | <u>\$ -</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF PUBLIC HEALTH -
2013 CHILD HEALTH - 5883MH19
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|---------------------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 87,357 | \$ 88,920 |
| Title XIX | <u>122,313</u> | <u>141,426</u> |
| Total revenues | <u><u>\$ 209,670</u></u> | <u><u>230,346</u></u> |
| EXPENDITURES | | |
| Salaries | \$ 106,148 | 101,356 |
| Fringe benefits | 29,548 | 32,844 |
| Contract personnel | 250 | 9 |
| Professional contract services | 13,569 | 9,712 |
| Contracted transportation | 200 | 133 |
| Travel | 3,445 | 2,322 |
| Space | 16,378 | 8,789 |
| Supplies | 12,277 | 4,404 |
| Advertising | 800 | 600 |
| Other costs | 6,446 | 6,723 |
| Indirect costs | <u>20,609</u> | <u>23,216</u> |
| Total expenditures | <u><u>\$ 209,670</u></u> | <u><u>190,108</u></u> |
| INCREASE (DECREASE) IN NET ASSETS | | 40,238 |
| NET ASSETS - Beginning of year | | <u>(114,831)</u> |
| NET ASSETS - End of year | | <u><u>\$ (74,593)</u></u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF PUBLIC HEALTH -
2013 CHILDREN'S HEALTH CARE OUTREACH (HAWK-I) - 5883MH19
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|-----------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 9,846 | \$ 9,819 |
| Total revenues | <u>\$ 9,846</u> | <u>9,819</u> |
| EXPENDITURES | | |
| Salaries | \$ 7,361 | 7,146 |
| Fringe benefits | 2,166 | 2,369 |
| Travel | 169 | 143 |
| Supplies | 35 | 36 |
| Advertising | 5 | - |
| Other costs | 110 | 125 |
| Total expenditures | <u>\$ 9,846</u> | <u>9,819</u> |
| INCREASE (DECREASE) IN NET ASSETS | | - |
| NET ASSETS - Beginning of year | | <u>(588)</u> |
| NET ASSETS - End of year | | <u>\$ (588)</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF PUBLIC HEALTH -
2013 CHIPRA II TEEN - 5883MH19
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|---------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 5,796 | \$ 5,796 |
| Total revenues | <u>\$ 5,796</u> | <u>5,796</u> |
| EXPENDITURES | | |
| Salaries | \$ 3,230 | 3,310 |
| Fringe benefits | 1,037 | 1,126 |
| Supplies | 790 | 570 |
| Other costs | 61 | 58 |
| Indirect costs | <u>678</u> | <u>732</u> |
| Total expenditures | <u>\$ 5,796</u> | <u>5,796</u> |
| INCREASE (DECREASE) IN NET ASSETS | | - |
| NET ASSETS - Beginning of year | | <u>-</u> |
| NET ASSETS - End of year | | <u>\$ -</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF HUMAN SERVICES -
2014 COMMUNITY COORDINATION SERVICES DCAT2-12-037
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|---------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 74,000 | \$ 14,258 |
| Total revenues | <u>\$ 74,000</u> | <u>14,258</u> |
| EXPENDITURES | | |
| Salaries | \$ 45,000 | 9,750 |
| Fringe benefits | 15,489 | 3,159 |
| Travel | 4,843 | - |
| Supplies | 793 | 6 |
| Other costs | 1,765 | 166 |
| Indirect costs | <u>6,110</u> | <u>1,177</u> |
| Total expenditures | <u>\$ 74,000</u> | <u>14,258</u> |
| INCREASE (DECREASE) IN NET ASSETS | | - |
| NET ASSETS - Beginning of year | | <u>-</u> |
| NET ASSETS - End of year | | <u>\$ -</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF HUMAN SERVICES -
2013 COMMUNITY COORDINATION SERVICES DCAT2-12-037
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|---------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 88,507 | \$ 69,614 |
| Total revenues | <u>\$ 88,507</u> | <u>69,614</u> |
| EXPENDITURES | | |
| Salaries | \$ 56,000 | 42,644 |
| Fringe benefits | 17,427 | 15,960 |
| Travel | 4,816 | 3,506 |
| Supplies | 194 | 420 |
| Other costs | 2,024 | 755 |
| Indirect costs | 8,046 | 6,329 |
| Total expenditures | <u>\$ 88,507</u> | <u>69,614</u> |
| INCREASE (DECREASE) IN NET ASSETS | | - |
| NET ASSETS - Beginning of year | | - |
| NET ASSETS - End of year | | <u>\$ -</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 2013 CPPC CAPACITY BLDG FOR PARTNERS/CHILDREN
 STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
 For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|---------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 20,000 | \$ 11,769 |
| Total revenues | <u>\$ 20,000</u> | <u>11,769</u> |
| EXPENDITURES | | |
| Salaries | \$ 12,480 | 8,505 |
| Fringe benefits | 1,677 | 1,042 |
| Travel | 1,606 | 235 |
| Supplies | 3,000 | 1,277 |
| Other costs | 237 | 150 |
| Indirect costs | <u>1,000</u> | <u>560</u> |
| Total expenditures | <u>\$ 20,000</u> | <u>11,769</u> |
| INCREASE (DECREASE) IN NET ASSETS | | |
| NET ASSETS - Beginning of year | | <u>-</u> |
| NET ASSETS - End of year | | <u>\$ -</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF HUMAN RIGHTS - COMMUNITY SERVICES BLOCK GRANT -
2013 OUTREACH AND CENTERS - CSBG-13-08
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|---------------------------------------------------------------------|-----------------------------|-------------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 325,666 | \$ 281,526 |
| Interest income | - | 70 |
| Total revenues | <u>\$ 325,666</u> | <u>281,596</u> |
| EXPENDITURES | | |
| Salaries | \$ 154,355 | 130,769 |
| Fringe benefits | 64,566 | 51,459 |
| Contract personnel | 4,800 | 4,792 |
| Travel | 5,000 | 5,500 |
| Space | 34,000 | 31,234 |
| Supplies | 10,000 | 8,761 |
| Other costs | 16,824 | 17,485 |
| Indirect costs | 36,121 | 31,526 |
| Interest transferred | - | 70 |
| Total expenditures | <u>\$ 325,666</u> | <u>281,596</u> |
| INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS | | <u>-</u> |
| CHANGES IN TEMPORARILY RESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | | <u>18,724</u> |
| Total revenues | | <u>18,724</u> |
| INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS | | <u>18,724</u> |
| INCREASE (DECREASE) IN NET ASSETS | | 18,724 |
| NET ASSETS - Beginning of year | | - |
| ENCUMBRANCES BROUGHT FORWARD | | <u>(26,236)</u> |
| NET ASSETS - End of year | | <u>\$ (7,512)</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF HUMAN RIGHTS - COMMUNITY SERVICES BLOCK GRANT -
2012 OUTREACH AND CENTERS - CSBG-12-08
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|---------------------------------------------------------------------|-----------------------------|-----------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 360,707 | \$ - |
| Total revenues | <u>\$ 360,707</u> | <u>-</u> |
| Net assets released from restrictions | | <u>41,894</u> |
| Total revenues and net assets released from restrictions | | <u>41,894</u> |
| EXPENDITURES | | |
| Salaries | \$ 178,146 | 25,517 |
| Fringe benefits | 68,975 | 9,862 |
| Travel | 8,000 | - |
| Space | 30,000 | 8 |
| Supplies | 13,694 | 30 |
| Other costs | 22,601 | 640 |
| Indirect costs | <u>39,291</u> | <u>5,837</u> |
| Total expenditures | <u>\$ 360,707</u> | <u>41,894</u> |
| INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS | | <u>-</u> |
| CHANGES IN TEMPORARILY RESTRICTED NET ASSETS: | | |
| Net assets released from restrictions | | <u>(41,894)</u> |
| INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS | | <u>(41,894)</u> |
| INCREASE (DECREASE) IN NET ASSETS | | <u>(41,894)</u> |
| NET ASSETS - Beginning of year | | 15,658 |
| ENCUMBRANCES CARRIED FORWARD | | <u>26,236</u> |
| NET ASSETS - End of year | | <u>\$ -</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF HUMAN RIGHTS -
2014 DOE WEATHERIZATION - DOE-13-08
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|---------------------------------------------------------------------|-----------------------------|-----------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 174,304 | \$ 154,591 |
| Total revenues | <u>\$ 174,304</u> | <u>154,591</u> |
| EXPENDITURES | | |
| Salaries | \$ 57,287 | 62,451 |
| Fringe benefits | 20,361 | 22,871 |
| Professional contract services | 10,153 | 12,405 |
| Travel | 5,194 | 3,655 |
| Space | 4,177 | 4,301 |
| Supplies | 1,336 | (174) |
| Client assistance | 55,971 | 33,260 |
| Other costs | 857 | 1,062 |
| Indirect costs | 18,968 | 14,760 |
| Total expenditures | <u>\$ 174,304</u> | <u>154,591</u> |
| CHANGES IN TEMPORARILY RESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | | <u>19,443</u> |
| Total revenues | | <u>19,443</u> |
| INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS | | <u>19,443</u> |
| INCREASE (DECREASE) IN NET ASSETS | | 19,443 |
| NET ASSETS - Beginning of year | | - |
| ENCUMBRANCES BROUGHT FORWARD | | <u>(13,551)</u> |
| NET ASSETS - End of year | | <u>\$ 5,892</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF HUMAN RIGHTS -
2013 DOE WEATHERIZATION - DOE-12-08
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|---------------------------------------------------------------------|-----------------------------|----------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 408,110 | \$ 44,110 |
| Total revenues | <u>\$ 408,110</u> | <u>44,110</u> |
| Net assets released from restrictions | | <u>2,789</u> |
| Total revenues and net assets released from restrictions | | <u>46,899</u> |
| EXPENDITURES | | |
| Salaries | \$ 147,260 | 14,157 |
| Fringe benefits | 54,511 | 5,051 |
| Contract personnel | - | 3,150 |
| Professional contract services | 23,638 | 5,166 |
| Travel | 6,964 | 4,938 |
| Space | 4,643 | 2,582 |
| Supplies | 5,222 | 1,121 |
| Repairs and maintenance | 104 | - |
| Client assistance | 143,147 | 8,288 |
| Other costs | 2,216 | 241 |
| Indirect costs | <u>20,405</u> | <u>2,205</u> |
| Total expenditures | <u>\$ 408,110</u> | <u>46,899</u> |
| INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS | | <u>-</u> |
| CHANGES IN TEMPORARILY RESTRICTED NET ASSETS: | | |
| Net assets released from restrictions | | <u>(2,789)</u> |
| INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS | | <u>(2,789)</u> |
| INCREASE (DECREASE) IN NET ASSETS | | <u>(2,789)</u> |
| NET ASSETS - Beginning of year | | (10,762) |
| ENCUMBRANCES CARRIED FORWARD | | <u>13,551</u> |
| NET ASSETS - End of year | | <u>\$ -</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 2014 EARLY CHILDHOOD TRANSPORTATION
 STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
 For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|---------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 10,000 | \$ - |
| Total revenues | <u>\$ 10,000</u> | <u>-</u> |
| EXPENDITURES | | |
| Travel | \$ 10,000 | - |
| Total expenditures | <u>\$ 10,000</u> | <u>-</u> |
| INCREASE (DECREASE) IN NET ASSETS | | - |
| NET ASSETS - Beginning of year | | <u>-</u> |
| NET ASSETS - End of year | | <u>\$ -</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 2013 EARLY CHILDHOOD TRANSPORTATION
 STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
 For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|--------------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | <u>\$ 10,000</u> | <u>\$ 12,167</u> |
| Total revenues | <u><u>\$ 10,000</u></u> | <u>12,167</u> |
| EXPENDITURES | | |
| Travel | <u>\$ 10,000</u> | <u>12,167</u> |
| Total expenditures | <u><u>\$ 10,000</u></u> | <u>12,167</u> |
| INCREASE (DECREASE) IN NET ASSETS | | - |
| NET ASSETS - Beginning of year | | <u>-</u> |
| NET ASSETS - End of year | | <u><u>\$ -</u></u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
2013 EMERGENCY SOLUTIONS GRANT
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|----------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 200,000 | \$ 152,446 |
| Total revenues | <u>\$ 200,000</u> | <u>152,446</u> |
| EXPENDITURES | | |
| Salaries | \$ 40,725 | 31,359 |
| Fringe benefits | 18,198 | 13,438 |
| Contract personnel | 13,477 | 10,009 |
| Travel | 1,390 | 1,495 |
| Space | 7,540 | 6,032 |
| Supplies | 6,234 | 5,628 |
| Client assistance | 99,132 | 73,704 |
| Other costs | 3,329 | 3,031 |
| Indirect costs | 9,975 | 7,750 |
| Total expenditures | <u>\$ 200,000</u> | <u>152,446</u> |
| INCREASE (DECREASE) IN NET ASSETS | | |
| - | | |
| NET ASSETS - Beginning of year | | |
| - | | |
| NET ASSETS - End of year | | |
| <u>\$ -</u> | | |

See independent auditor's report

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
 2012 EMERGENCY SOLUTIONS GRANT
 STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
 For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|---------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 15,000 | \$ - |
| Total revenues | <u>\$ 15,000</u> | <u>-</u> |
| EXPENDITURES | | |
| Salaries | \$ 3,695 | - |
| Fringe benefits | 1,549 | - |
| Space | 820 | - |
| Supplies | 289 | - |
| Client assistance | 7,465 | - |
| Other costs | 318 | - |
| Indirect costs | <u>864</u> | <u>-</u> |
| Total expenditures | <u>\$ 15,000</u> | <u>-</u> |
| INCREASE (DECREASE) IN NET ASSETS | | - |
| NET ASSETS - Beginning of year | | <u>-</u> |
| NET ASSETS - End of year | | <u>\$ -</u> |

See independent auditor's report

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF HUMAN RIGHTS -
2014 FAMILY DEVELOPMENT & SELF-SUFFICIENCY - FADSS-14-08
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|--------------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 268,500 | \$ 57,471 |
| Interest income | - | 1 |
| Total revenues | <u>\$ 268,500</u> | <u>57,472</u> |
| EXPENDITURES | | |
| Salaries | \$ 128,009 | 28,670 |
| Fringe benefits | 49,791 | 10,565 |
| Travel | 19,085 | 4,691 |
| Space | 15,900 | 3,742 |
| Supplies | 5,740 | 566 |
| Client assistance | 8,402 | 96 |
| Other costs | 7,236 | 1,477 |
| Indirect costs | 29,337 | 6,788 |
| Training | 5,000 | 876 |
| Interest transferred | - | 1 |
| Total expenditures | <u>\$ 268,500</u> | <u>57,472</u> |
| INCREASE (DECREASE) IN NET ASSETS | | - |
| NET ASSETS - Beginning of year | | - |
| ENCUMBRANCES BROUGHT FORWARD | | <u>(18,507)</u> |
| NET ASSETS - End of year | | <u>\$ (18,507)</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 STATE OF IOWA - DEPARTMENT OF HUMAN RIGHTS -
 2013 FAMILY DEVELOPMENT & SELF-SUFFICIENCY - FADSS-13-08
 STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
 For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|----------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 246,560 | \$ 188,659 |
| Total revenues | <u>\$ 246,560</u> | <u>188,659</u> |
| EXPENDITURES | | |
| Salaries | \$ 116,528 | 87,076 |
| Fringe benefits | 47,139 | 35,927 |
| Travel | 24,681 | 20,431 |
| Space | 15,988 | 11,876 |
| Supplies | 7,793 | 5,707 |
| Other costs | 7,426 | 6,046 |
| Indirect costs | <u>27,005</u> | <u>21,596</u> |
| Total expenditures | <u>\$ 246,560</u> | <u>188,659</u> |
| INCREASE (DECREASE) IN NET ASSETS | | |
| | | - |
| NET ASSETS - Beginning of year | | |
| | | (18,507) |
| ENCUMBRANCES CARRIED FORWARD | | |
| | | <u>18,507</u> |
| NET ASSETS - End of year | | |
| | | <u>\$ -</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF PUBLIC HEALTH - 2013 FAMILY PLANNING - 5883MH19
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|-------------------------------------------------------|-----------------------------|---------------------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 137,103 | \$ 137,103 |
| Patient fees | 30,000 | 20,319 |
| Title XIX | 728,261 | 373,261 |
| Other income | 185,576 | 149,587 |
| Funds transferred in | - | 12,909 |
| Interest income | - | 112 |
| | <u> </u> | <u> </u> |
| Total revenues | <u>\$1,080,940</u> | <u>693,291</u> |
| Net assets released from restrictions - Title XIX | | <u>313,938</u> |
| | | <u>1,007,229</u> |
| EXPENDITURES | | |
| Salaries | \$ 476,729 | 420,557 |
| Fringe benefits | 150,362 | 126,388 |
| Contract personnel | - | 153 |
| Professional contract services | 17,978 | 14,377 |
| Contracted transportation | 25 | - |
| Travel | 8,005 | 6,257 |
| Space | 56,185 | 50,816 |
| Supplies | 246,237 | 268,633 |
| Equipment, leased and maintenance | 150 | 34 |
| Repairs and maintenance | 2,926 | 3,062 |
| Advertising | 2,342 | 1,749 |
| Other costs | 20,349 | 20,582 |
| Indirect costs | 99,652 | 94,621 |
| | <u> </u> | <u> </u> |
| Total expenditures | <u>\$1,080,940</u> | <u>1,007,229</u> |
| INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS | | - |
| CHANGES IN TEMPORARILY RESTRICTED NET ASSETS: | | |
| Net assets released from restrictions - Title XIX | | <u>(313,938)</u> |
| INCREASE (DECREASE) IN NET ASSETS | | (313,938) |
| NET ASSETS - Beginning of year | | <u>327,317</u> |
| NET ASSETS - End of year | | <u>\$ 13,379</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 IOWA DEPARTMENT OF HUMAN SERVICES
 2014 FAMILY SUPPORT SERVICES - DCAT2-14-232
 STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
 For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|--------------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | <u>\$ 10,000</u> | <u>\$ 378</u> |
| Total revenues | <u><u>\$ 10,000</u></u> | <u>378</u> |
| EXPENDITURES | | |
| Client assistance | <u>\$ 9,524</u> | <u>360</u> |
| Indirect costs | <u>476</u> | <u>18</u> |
| Total expenditures | <u><u>\$ 10,000</u></u> | <u>378</u> |
| INCREASE (DECREASE) IN NET ASSETS | | - |
| NET ASSETS - Beginning of year | | <u>-</u> |
| NET ASSETS - End of year | | <u><u>\$ -</u></u> |

See independent auditor's report

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 IOWA DEPARTMENT OF HUMAN SERVICES
 2013 FAMILY SUPPORT SERVICES - DCAT2-12-232
 STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
 For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|--------------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | <u>\$ 10,000</u> | <u>\$ 2,206</u> |
| Total revenues | <u><u>\$ 10,000</u></u> | <u>2,206</u> |
| EXPENDITURES | | |
| Client assistance | \$ 9,524 | 2,101 |
| Indirect costs | <u>476</u> | <u>105</u> |
| Total expenditures | <u><u>\$ 10,000</u></u> | <u>2,206</u> |
| INCREASE (DECREASE) IN NET ASSETS | | - |
| NET ASSETS - Beginning of year | | <u>-</u> |
| NET ASSETS - End of year | | <u><u>\$ -</u></u> |

See independent auditor's report

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF EDUCATION - 2014 FMC EMPOWERMENT
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|-------------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 13,901 | \$ 1,768 |
| Total revenues | <u>\$ 13,901</u> | <u>1,768</u> |
| EXPENDITURES | | |
| Salaries | \$ 7,885 | 1,062 |
| Fringe benefits | 3,932 | 430 |
| Other costs | 134 | 18 |
| Indirect costs | 1,950 | 258 |
| Total expenditures | <u>\$ 13,901</u> | <u>1,768</u> |
| INCREASE (DECREASE) IN NET ASSETS | | - |
| NET ASSETS - Beginning of year | | - |
| ENCUMBRANCES BROUGHT FORWARD | | <u>(1,618)</u> |
| NET ASSETS - End of year | | <u>\$ (1,618)</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF EDUCATION - 2013 FMC EMPOWERMENT
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|---------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 107,561 | \$ 81,439 |
| Total revenues | <u>\$ 107,561</u> | <u>81,439</u> |
| EXPENDITURES | | |
| Salaries | \$ 54,046 | 39,645 |
| Fringe benefits | 24,666 | 18,377 |
| Contract personnel | 450 | 800 |
| Professional contract services | 3,330 | 3,329 |
| Travel | 3,645 | 1,907 |
| Space | 3,738 | 2,540 |
| Supplies | 1,200 | 2,068 |
| Other costs | 3,071 | 3,177 |
| Indirect costs | 12,515 | 9,573 |
| Training | 900 | 23 |
| Total expenditures | <u>\$ 107,561</u> | <u>81,439</u> |
| INCREASE (DECREASE) IN NET ASSETS | | - |
| NET ASSETS - Beginning of year | | (1,618) |
| ENCUMBRANCES CARRIED FORWARD | | <u>1,618</u> |
| NET ASSETS - End of year | | <u>\$ -</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES -
2013 FULL YEAR HEAD START - 07CH6175/47
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|---------------------------------------------------------------------|-----------------------------|--------------------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| HHS-PA 22 | \$ 2,334,178 | \$ 1,666,160 |
| HHS-PA 20 | 30,573 | 15,095 |
| HHS-PA 23 | - | - |
| CACFP & food billings | <u>275,000</u> | <u>159,985</u> |
| Total revenues | <u><u>\$ 2,639,751</u></u> | <u><u>1,841,240</u></u> |
| EXPENDITURES | | |
| Salaries | \$ 1,152,156 | 853,104 |
| Fringe benefits | 507,771 | 338,218 |
| Contract personnel | 20,952 | 19,886 |
| Professional contract services | 21,342 | 12,555 |
| Contracted transportation | 27,661 | 18,183 |
| Travel | 55,559 | 27,441 |
| Space | 153,294 | 109,345 |
| Supplies | 58,732 | 55,259 |
| Repairs and maintenance | 26,480 | 16,486 |
| Client assistance | 287,052 | 148,557 |
| Advertising | 1,705 | 241 |
| Other costs | 52,212 | 35,866 |
| Indirect costs | 273,888 | 206,099 |
| Training | <u>947</u> | <u>-</u> |
| Total expenditures | <u><u>\$ 2,639,751</u></u> | <u><u>1,841,240</u></u> |
| INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS | | <u>-</u> |
| CHANGES IN TEMPORARILY RESTRICTED NET ASSETS: | | |
| REVENUES | | |
| HHS-PA 22 | | 8,978 |
| HHS-PA 23 | | 25,019 |
| Funds transferred in | | <u>237,852</u> |
| INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS | | <u>271,849</u> |
| INCREASE (DECREASE) IN NET ASSETS | | 271,849 |
| NET ASSETS - Beginning of year | | - |
| ENCUMBRANCES BROUGHT FORWARD | | <u>(105,816)</u> |
| NET ASSETS - End of year | | <u><u>\$ 166,033</u></u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES -
2012 FULL YEAR HEAD START - 07CH6175/46
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|-----------------------------------------------------------------|-----------------------------|-------------------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| HHS-PA 22 | \$ 2,464,032 | \$ - |
| HHS-PA 20 | 30,573 | - |
| HHS-PA 23 | - | 25,669 |
| CACFP & food billings | <u>244,300</u> | <u>80,568</u> |
| Total revenues | <u>\$ 2,738,905</u> | <u>106,237</u> |
| Net assets released from restrictions-HHS-PA 22 | | 667,297 |
| Net assets released from restrictions-HHS-PA 20 | | 5,246 |
| Net assets released from restrictions-HHS-PA 23 | | 70,173 |
| Net assets released from restrictions-CACFP & food billings | | 17,407 |
| Net assets released from restrictions-funds transferred in | | <u>175,065</u> |
| Total net assets released from restrictions | | <u>935,188</u> |
| Total revenues and net assets released from restrictions | | <u>1,041,425</u> |
| EXPENDITURES | | |
| Salaries | \$ 1,233,580 | 346,861 |
| Fringe benefits | 538,841 | 126,483 |
| Contract personnel | 15,538 | 6,872 |
| Professional contract services | 25,674 | 9,954 |
| Contracted transportation | 45,000 | 11,628 |
| Travel | 59,755 | 18,394 |
| Space | 165,206 | 42,993 |
| Supplies | 53,372 | 26,613 |
| Repairs and maintenance | 12,700 | 9,391 |
| Client assistance | 259,000 | 110,565 |
| Advertising | 1,000 | 351 |
| Other costs | 47,325 | 15,366 |
| Indirect costs | 281,814 | 78,102 |
| Training | 100 | - |
| Funds transferred out | <u>-</u> | <u>237,852</u> |
| Total expenditures | <u>\$ 2,738,905</u> | <u>1,041,425</u> |
| INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS | | <u>-</u> |
| CHANGES IN TEMPORARILY RESTRICTED NET ASSETS: | | |
| Net assets released from restrictions-HHS-PA 22 | | (667,297) |
| Net assets released from restrictions-HHS-PA 20 | | (5,246) |
| Net assets released from restrictions-HHS-PA 23 | | (70,173) |
| Net assets released from restrictions-CACFP & food billings | | (17,407) |
| Net assets released from restrictions-funds transferred in | | <u>(175,065)</u> |
| INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS | | <u>(935,188)</u> |
| INCREASE (DECREASE) IN NET ASSETS | | (935,188) |
| NET ASSETS - Beginning of year | | 830,043 |
| ENCUMBRANCES CARRIED FORWARD | | <u>105,145</u> |
| NET ASSETS - End of year | | <u>\$ -</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 2014 HEAD START TRANSPORTATION
 STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
 For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|-----------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | <u>\$ 57,000</u> | <u>\$ 7,777</u> |
| Total revenues | <u>\$ 57,000</u> | <u>7,777</u> |
| EXPENDITURES | | |
| Salaries | \$ 24,498 | 4,146 |
| Fringe benefits | 5,510 | 1,110 |
| Contract personnel | 15,028 | - |
| Repairs and maintenance | 6,597 | 1,541 |
| Other costs | 416 | 71 |
| Indirect costs | <u>4,951</u> | <u>909</u> |
| Total expenditures | <u>\$ 57,000</u> | <u>7,777</u> |
| INCREASE (DECREASE) IN NET ASSETS | | - |
| NET ASSETS - Beginning of year | | <u>-</u> |
| NET ASSETS - End of year | | <u>\$ -</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 2013 HEAD START TRANSPORTATION #2
 STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
 For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|---------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 44,509 | \$ 40,372 |
| Total revenues | <u>\$ 44,509</u> | <u>40,372</u> |
| EXPENDITURES | | |
| Salaries | \$ 18,363 | 11,227 |
| Fringe benefits | 3,928 | 2,839 |
| Contract personnel | 13,770 | 13,962 |
| Repairs and maintenance | 4,421 | 9,823 |
| Other costs | 349 | 200 |
| Indirect costs | 3,678 | 2,321 |
| Total expenditures | <u>\$ 44,509</u> | <u>40,372</u> |
| INCREASE (DECREASE) IN NET ASSETS | | - |
| NET ASSETS - Beginning of year | | <u>-</u> |
| NET ASSETS - End of year | | <u>\$ -</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF HUMAN RIGHTS -
2013 HEAP WEATHERIZATION - HEAP-13-08
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2013

| | Unaudited Budget | Actual |
|-----------------------------------------------------------------|---------------------|------------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 814,542 | \$ 446,360 |
| Gain on sale of equipment | - | 19,050 |
| Total revenues | \$ 814,542 | 465,410 |
| EXPENDITURES | | |
| Salaries | \$ 256,927 | 178,254 |
| Fringe benefits | 90,914 | 71,367 |
| Contract personnel | 15,000 | 13,003 |
| Professional contract services | 26,304 | 26,102 |
| Travel | 30,377 | 20,817 |
| Space | 23,607 | 24,945 |
| Supplies | 11,398 | 5,172 |
| Equipment, leased and maintenance | 27,266 | - |
| Repairs and maintenance | 300 | - |
| Client assistance | 283,631 | 95,176 |
| Other costs | 6,167 | 5,378 |
| Indirect costs | 42,651 | 25,196 |
| Total expenditures | \$ 814,542 | 465,410 |
| INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS | | - |
| CHANGES IN TEMPORARILY RESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | | 23,605 |
| Total revenues | | 23,605 |
| INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS | | 23,605 |
| INCREASE (DECREASE) IN NET ASSETS | | 23,605 |
| NET ASSETS - Beginning of year | | - |
| NET ASSETS - End of year | | \$ 23,605 |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF HUMAN RIGHTS -
2012 HEAP WEATHERIZATION - HEAP-12-08
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|---------------------------------------------------------------------|-----------------------------|-----------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 674,137 | \$ 117,683 |
| Total revenues | <u>\$ 674,137</u> | <u>117,683</u> |
| Net assets released from restrictions | | <u>94,703</u> |
| Total revenues and net assets released from restrictions | | <u>212,386</u> |
| EXPENDITURES | | |
| Salaries | \$ 154,582 | 70,277 |
| Fringe benefits | 48,390 | 26,601 |
| Professional contract services | 66,524 | 15,984 |
| Travel | 21,048 | 9,048 |
| Space | 17,050 | 7,421 |
| Supplies | 17,955 | 13,388 |
| Equipment, leased and maintenance | 23,246 | - |
| Repairs and maintenance | 50 | - |
| Client assistance | 284,870 | 56,670 |
| Other costs | 6,200 | 1,335 |
| Indirect costs | 34,222 | 11,662 |
| Total expenditures | <u>\$ 674,137</u> | <u>212,386</u> |
| INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS | | <u>-</u> |
| CHANGES IN TEMPORARILY RESTRICTED NET ASSETS: | | |
| Net assets released from restrictions | | <u>(94,703)</u> |
| INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS | | <u>(94,703)</u> |
| INCREASE (DECREASE) IN NET ASSETS | | <u>(94,703)</u> |
| NET ASSETS - Beginning of year | | <u>94,703</u> |
| NET ASSETS - End of year | | <u>\$ -</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
IOWA DEPARTMENT OF PUBLIC HEALTH
2014 HIV CASE MANAGEMENT
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|---------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 22,300 | \$ 8,849 |
| Total revenues | <u>\$ 22,300</u> | <u>8,849</u> |
| EXPENDITURES | | |
| Salaries | \$ 11,497 | 5,708 |
| Fringe benefits | 2,731 | 1,401 |
| Contract personnel | 600 | 127 |
| Professional contract services | 1,400 | - |
| Travel | 440 | 220 |
| Supplies | 271 | - |
| Client assistance | 3,300 | 511 |
| Other costs | 243 | 97 |
| Indirect costs | 1,818 | 785 |
| Total expenditures | <u>\$ 22,300</u> | <u>8,849</u> |
| INCREASE (DECREASE) IN NET ASSETS | | - |
| NET ASSETS - Beginning of year | | - |
| NET ASSETS - End of year | | <u>\$ -</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
IOWA DEPARTMENT OF PUBLIC HEALTH
2013 HIV CASE MANAGEMENT
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|---------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 28,914 | \$ 9,737 |
| Total revenues | <u>\$ 28,914</u> | <u>9,737</u> |
| EXPENDITURES | | |
| Salaries | \$ 11,160 | 6,348 |
| Fringe benefits | 2,607 | 1,527 |
| Contract personnel | 700 | 1 |
| Professional contract services | 900 | 253 |
| Travel | 156 | 87 |
| Supplies | 15 | - |
| Client assistance | 11,314 | 682 |
| Other costs | 212 | 113 |
| Indirect costs | 1,850 | 726 |
| Total expenditures | <u>\$ 28,914</u> | <u>9,737</u> |
| INCREASE (DECREASE) IN NET ASSETS | | - |
| NET ASSETS - Beginning of year | | <u>-</u> |
| NET ASSETS - End of year | | <u>\$ -</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 IOWA DEPARTMENT OF HUMAN SERVICES
 2013 HOME VISITATION
 STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
 For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|---------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 20,000 | \$ 3,568 |
| Total revenues | <u>\$ 20,000</u> | <u>3,568</u> |
| EXPENDITURES | | |
| Salaries | \$ 12,476 | 2,456 |
| Fringe benefits | 3,930 | 568 |
| Travel | 650 | - |
| Other costs | 237 | 45 |
| Indirect costs | <u>2,707</u> | <u>499</u> |
| Total expenditures | <u>\$ 20,000</u> | <u>3,568</u> |
| INCREASE (DECREASE) IN NET ASSETS | | - |
| NET ASSETS - Beginning of year | | <u>-</u> |
| NET ASSETS - End of year | | <u>\$ -</u> |

See independent auditor's report

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF PUBLIC HEALTH - 2013 I SMILE - 5883MH19
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|-----------------------------------------------------------------|-----------------------------|------------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 68,317 | \$ 68,317 |
| Title XIX | 59,500 | 46,744 |
| Other income | - | 7,779 |
| Interest income | - | 67 |
| Total revenues | <u>\$ 127,817</u> | <u>122,907</u> |
| Net assets released from restrictions | | <u>4,962</u> |
| Total revenues and net assets released from restrictions | | <u>127,869</u> |
| EXPENDITURES | | |
| Salaries | \$ 80,619 | 81,164 |
| Fringe benefits | 21,224 | 22,222 |
| Travel | 1,761 | 1,902 |
| Supplies | 3,781 | 3,208 |
| Other costs | 2,239 | 1,420 |
| Indirect costs | 16,193 | 17,886 |
| Interest transferred | - | 67 |
| Total expenditures | <u>\$ 125,817</u> | <u>127,869</u> |
| INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS | | <u>-</u> |
| CHANGES IN TEMPORARILY RESTRICTED NET ASSETS: | | |
| Net assets released from restrictions | | <u>(4,962)</u> |
| INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS | | <u>(4,962)</u> |
| INCREASE (DECREASE) IN NET ASSETS | | <u>(4,962)</u> |
| NET ASSETS - Beginning of year | | <u>37,991</u> |
| NET ASSETS - End of year | | <u>\$ 33,029</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
PROGRAMS - IN-KIND CONTRIBUTIONS
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|----------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| In-kind income | \$ - | \$ 832,602 |
| Total revenues | <u>\$ -</u> | <u>832,602</u> |
| EXPENDITURES | | |
| Professional contract services | \$ - | 718,194 |
| Travel | - | 6,693 |
| Space | - | 106,024 |
| Supplies | - | 1,691 |
| Total expenditures | <u>\$ -</u> | <u>832,602</u> |
| INCREASE (DECREASE) IN NET ASSETS | | - |
| NET ASSETS - Beginning of year | | <u>-</u> |
| NET ASSETS - End of year | | <u>\$ -</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
DEPARTMENT OF HUMAN RIGHTS - WEATHERIZATION ASSISTANCE -
INTERSTATE POWER & LIGHT - DHR/DCAA - IPL-13-08
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|----------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 241,901 | \$ 205,272 |
| Total revenues | <u>\$ 241,901</u> | <u>205,272</u> |
| EXPENDITURES | | |
| Salaries | \$ 84,161 | 73,714 |
| Fringe benefits | 30,091 | 29,012 |
| Professional contract services | 11,315 | 12,467 |
| Client assistance | 102,808 | 79,051 |
| Other costs | 1,431 | 1,253 |
| Indirect costs | 12,095 | 9,775 |
| Total expenditures | <u>\$ 241,901</u> | <u>205,272</u> |
| INCREASE (DECREASE) IN NET ASSETS | | - |
| NET ASSETS - Beginning of year | | <u>-</u> |
| NET ASSETS - End of year | | <u>\$ -</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
DEPARTMENT OF HUMAN RIGHTS - WEATHERIZATION ASSISTANCE -
INTERSTATE POWER & LIGHT - DHR/DCAA - IPL-12-08
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|---------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 241,901 | \$ 80,000 |
| Total revenues | <u>\$ 241,901</u> | <u>80,000</u> |
| EXPENDITURES | | |
| Salaries | \$ 72,675 | 27,173 |
| Fringe benefits | 29,780 | 10,474 |
| Professional contract services | 23,142 | 5,062 |
| Client assistance | 102,808 | 32,775 |
| Other costs | 1,401 | 516 |
| Indirect costs | 12,095 | 4,000 |
| Total expenditures | <u>\$ 241,901</u> | <u>80,000</u> |
| INCREASE (DECREASE) IN NET ASSETS | | - |
| NET ASSETS - Beginning of year | | <u>-</u> |
| NET ASSETS - End of year | | <u>\$ -</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
LOCAL FUNDS
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|-------------------------------------------------------------------------|-----------------------------|-----------------------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 705,847 | \$ 355,707 |
| Other receipts | - | 9,121 |
| Donations | - | 23,585 |
| Funds transferred in | - | 15,406 |
| Interest income | - | 1,829 |
| | <u> </u> | <u> </u> |
| Total revenues | <u><u>\$ 705,847</u></u> | 405,648 |
| Net assets released from restrictions | | <u>104,464</u> |
| Total revenues and net assets released from restrictions | | <u>510,112</u> |
| EXPENDITURES | | |
| Salaries | \$ 247,574 | 161,364 |
| Fringe benefits | 83,377 | 52,334 |
| Contract Personnel | 5,240 | 5,641 |
| Professional contract services | 26,875 | 24,582 |
| Travel | 10,990 | 7,880 |
| Space | 43,334 | 19,868 |
| Supplies | 11,866 | 25,717 |
| Client assistance | 47,728 | 89,788 |
| Other costs | 21,592 | 11,012 |
| Indirect costs | 207,271 | 46,194 |
| Interest transferred | - | 1,829 |
| Funds transferred out | - | 86,450 |
| | <u> </u> | <u> </u> |
| Total expenditures | <u><u>\$ 705,847</u></u> | <u>532,659</u> |
| INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS | | <u>(22,547)</u> |
| CHANGES IN TEMPORARILY RESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | | 13,298 |
| Funds transferred in | | 71,044 |
| | | <u> </u> |
| Total revenues | | 84,342 |
| Net assets released from restrictions | | <u>(104,464)</u> |
| INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS | | <u>(20,122)</u> |
| INCREASE (DECREASE) IN NET ASSETS | | (42,669) |
| NET ASSETS - Beginning of year | | <u>236,706</u> |
| NET ASSETS - End of year | | <u><u>\$ 194,037</u></u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 STATE OF IOWA - DEPARTMENT OF HUMAN RIGHTS
 2013 LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM - LIHEAP-13-08
 STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
 For the Year Ended September 30, 2013

| | Unaudited Budget | Actual |
|--------------------------------------------|---------------------------|-------------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 2,582,097 | \$ 2,247,763 |
| Interest income | - | 278 |
| | Total revenues | 2,248,041 |
| | \$ 2,582,097 | 2,248,041 |
| EXPENDITURES | | |
| Salaries | \$ 133,982 | 134,871 |
| Fringe benefits | 45,111 | 52,720 |
| Travel | 6,000 | 3,454 |
| Space | 12,451 | 6,032 |
| Supplies | 14,555 | 9,940 |
| Client assistance | 2,335,683 | 2,001,349 |
| Other costs | 7,139 | 6,944 |
| Indirect costs | 27,176 | 32,453 |
| Interest transferred | - | 278 |
| | Total expenditures | 2,248,041 |
| | \$ 2,582,097 | 2,248,041 |
| INCREASE (DECREASE) IN NET ASSETS | | |
| | | - |
| NET ASSETS - Beginning of year | | (8,199) |
| NET ASSETS - End of year | | \$ (8,199) |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF PUBLIC HEALTH -
2013 MATERNAL HEALTH - 5883MH19
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|-----------------------------------------------------------------|-----------------------------|--------------------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 53,933 | \$ 54,288 |
| Title XIX | 48,962 | 33,554 |
| Interest income | - | 619 |
| | <u> </u> | <u> </u> |
| Total revenues | <u>\$ 102,895</u> | <u>88,461</u> |
| EXPENDITURES | | |
| Salaries | \$ 52,244 | 50,083 |
| Fringe benefits | 21,800 | 15,465 |
| Contract personnel | - | 9 |
| Professional contract services | 1,236 | - |
| Contracted transportation | 50 | - |
| Travel | 1,245 | 253 |
| Space | 4,549 | 4,586 |
| Supplies | 7,500 | 4,232 |
| Repairs and maintenance | 107 | 129 |
| Advertising | 550 | 500 |
| Other costs | 1,724 | 1,245 |
| Indirect costs | 11,890 | 11,340 |
| Interest transferred | - | 619 |
| | <u> </u> | <u> </u> |
| Total expenditures | <u>\$ 102,895</u> | <u>88,461</u> |
| INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS | | <u>-</u> |
| CHANGES IN TEMPORARILY RESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Title XIX | | <u>63,860</u> |
| Total revenues | | <u>63,860</u> |
| INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS | | <u>63,860</u> |
| INCREASE (DECREASE) IN NET ASSETS | | 63,860 |
| NET ASSETS - Beginning of year | | <u>144,433</u> |
| NET ASSETS - End of year | | <u>\$ 208,293</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 2014 MEDIATION SERVICES
 STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
 For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|---------------------------------------------------------------------|-----------------------------|-------------------------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 9,436 | \$ - |
| Interest income | <u>-</u> | <u>37</u> |
| Total revenues | <u>\$ 9,436</u> | <u>37</u> |
| EXPENDITURES | | |
| Client assistance | \$ 8,966 | - |
| Indirect costs | 470 | - |
| Interest transferred | <u>-</u> | <u>37</u> |
| Total expenditures | <u>\$ 9,436</u> | <u>37</u> |
| INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS | | <u>-</u> |
| CHANGES IN TEMPORARILY RESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Funds transferred in | | <u>9,436</u> |
| Total revenues | | <u>9,436</u> |
| INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS | | <u>9,436</u> |
| INCREASE (DECREASE) IN NET ASSETS | | <u>9,436</u> |
| NET ASSETS - Beginning of year | | <u>-</u> |
| NET ASSETS - End of year | | <u><u>\$ 9,436</u></u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 2013 MEDIATION SERVICES
 STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
 For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|---------------------------------------------------------------------|-----------------------------|----------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 9,436 | \$ - |
| Total revenues | <u>\$ 9,436</u> | <u>-</u> |
| Net assets released from restrictions | | <u>9,436</u> |
| Total revenues and net assets released from restrictions | | <u>9,436</u> |
| EXPENDITURES | | |
| Client assistance | \$ 8,966 | - |
| Indirect costs | 470 | - |
| Funds transferred out | <u>-</u> | <u>9,436</u> |
| Total expenditures | <u>\$ 9,436</u> | <u>9,436</u> |
| INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS | | <u>-</u> |
| CHANGES IN TEMPORARILY RESTRICTED NET ASSETS: | | |
| Net assets released from restrictions | | <u>(9,436)</u> |
| INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS | | <u>(9,436)</u> |
| INCREASE (DECREASE) IN NET ASSETS | | <u>(9,436)</u> |
| NET ASSETS - Beginning of year | | <u>9,436</u> |
| NET ASSETS - End of year | | <u>\$ -</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 DEPARTMENT OF HUMAN RIGHTS - WEATHERIZATION ASSISTANCE -
 MID-AMERICAN ENERGY - DHR/DCAA - MEC-13-08
 STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
 For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|---------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 83,909 | \$ 83,909 |
| Total revenues | <u>\$ 83,909</u> | <u>83,909</u> |
| EXPENDITURES | | |
| Salaries | \$ 28,270 | 32,733 |
| Fringe benefits | 9,828 | 12,896 |
| Professional contract services | 5,417 | 4,080 |
| Client assistance | 35,661 | 29,447 |
| Other costs | 537 | 557 |
| Indirect costs | 4,196 | 4,196 |
| Total expenditures | <u>\$ 83,909</u> | <u>83,909</u> |
| INCREASE (DECREASE) IN NET ASSETS | | - |
| NET ASSETS - Beginning of year | | <u>-</u> |
| NET ASSETS - End of year | | <u>\$ -</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 DEPARTMENT OF HUMAN RIGHTS - WEATHERIZATION ASSISTANCE -
 MID-AMERICAN ENERGY - DHR/DCAA - MEC-12-08
 STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
 For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|--------------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | <u>\$ 104,628</u> | <u>\$ 25,199</u> |
| Total revenues | <u><u>\$ 104,628</u></u> | <u>25,199</u> |
| EXPENDITURES | | |
| Salaries | \$ 34,959 | 6,245 |
| Fringe benefits | 14,524 | 2,388 |
| Professional contract services | 4,783 | 2,987 |
| Client assistance | 44,467 | 12,011 |
| Other costs | 664 | 119 |
| Indirect costs | <u>5,231</u> | <u>1,449</u> |
| Total expenditures | <u><u>\$ 104,628</u></u> | <u>25,199</u> |
| INCREASE (DECREASE) IN NET ASSETS | | - |
| NET ASSETS - Beginning of year | | <u>-</u> |
| NET ASSETS - End of year | | <u><u>\$ -</u></u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 2014 THE NORTH IOWA INITIATIVE
 STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
 For the Year Ended September 30, 2013

| | Unaudited Budget | Actual |
|-----------------------------------------------------------------|---------------------|-----------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 21,976 | \$ - |
| Funds transferred in | - | 19,876 |
| Interest income | - | 97 |
| | - | 97 |
| Total revenues | \$ 21,976 | 19,973 |
| EXPENDITURES | | |
| Supplies | \$ 21,976 | 6,967 |
| Funds transferred out | - | 12,909 |
| Interest transferred | - | 97 |
| | - | 97 |
| Total expenditures | \$ 21,976 | 19,973 |
| INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS | | - |
| CHANGES IN TEMPORARILY RESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Funds transferred in | | 2,100 |
| Total revenues | | 2,100 |
| INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS | | 2,100 |
| INCREASE (DECREASE) IN NET ASSETS | | 2,100 |
| NET ASSETS - Beginning of year | | - |
| NET ASSETS - End of year | | \$ 2,100 |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 2013 THE NORTH IOWA INITIATIVE
 STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
 For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|---------------------------------------------------------------------|-----------------------------|-----------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 47,100 | \$ - |
| Total revenues | <u>\$ 47,100</u> | <u>-</u> |
| Net assets released from restrictions | | <u>37,598</u> |
| Total revenues and net assets released from restrictions | | <u>37,598</u> |
| EXPENDITURES | | |
| Supplies | \$ 47,100 | 15,622 |
| Funds transferred out | <u>-</u> | <u>21,976</u> |
| Total expenditures | <u>\$ 47,100</u> | <u>37,598</u> |
| INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS | | <u>-</u> |
| CHANGES IN TEMPORARILY RESTRICTED NET ASSETS: | | |
| Net assets released from restrictions | | <u>(37,598)</u> |
| INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS | | <u>(37,598)</u> |
| INCREASE (DECREASE) IN NET ASSETS | | <u>(37,598)</u> |
| NET ASSETS - Beginning of year | | <u>37,598</u> |
| NET ASSETS - End of year | | <u>\$ -</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 2014 PARENT EDUCATION EMPOWERMENT
 STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
 For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|-----------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | <u>\$ 73,000</u> | <u>\$ 8,882</u> |
| Total revenues | <u>\$ 73,000</u> | <u>8,882</u> |
| EXPENDITURES | | |
| Salaries | \$ 25,508 | 4,554 |
| Fringe benefits | 5,737 | 1,004 |
| Contract personnel | 16,280 | 700 |
| Travel | 2,415 | 205 |
| Space | 3,454 | 728 |
| Supplies | 13,598 | 450 |
| Other costs | 853 | 280 |
| Indirect costs | <u>5,155</u> | <u>961</u> |
| Total expenditures | <u>\$ 73,000</u> | <u>8,882</u> |
| INCREASE (DECREASE) IN NET ASSETS | | - |
| NET ASSETS - Beginning of year | | <u>-</u> |
| NET ASSETS - End of year | | <u>\$ -</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 2013 PARENT EDUCATION EMPOWERMENT
 STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
 For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|--------------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | <u>\$ 77,118</u> | <u>\$ 59,911</u> |
| Total revenues | <u><u>\$ 77,118</u></u> | <u>59,911</u> |
| EXPENDITURES | | |
| Salaries | \$ 26,943 | 20,284 |
| Fringe benefits | 5,763 | 4,500 |
| Contract personnel | 15,080 | 13,325 |
| Travel | 2,621 | 1,890 |
| Space | 4,271 | 2,593 |
| Supplies | 16,300 | 12,183 |
| Other costs | 932 | 1,047 |
| Indirect costs | <u>5,208</u> | <u>4,089</u> |
| Total expenditures | <u><u>\$ 77,118</u></u> | <u>59,911</u> |
| INCREASE (DECREASE) IN NET ASSETS | | - |
| NET ASSETS - Beginning of year | | <u>-</u> |
| NET ASSETS - End of year | | <u><u>\$ -</u></u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 2013 PREVENT CHILD ABUSE IOWA
 STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
 For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|--------------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | <u>\$ 14,000</u> | <u>\$ 14,000</u> |
| Total revenues | <u><u>\$ 14,000</u></u> | <u>14,000</u> |
| EXPENDITURES | | |
| Salaries | \$ 8,960 | 8,973 |
| Fringe benefits | 3,484 | 3,493 |
| Travel | 304 | 547 |
| Supplies | 382 | 130 |
| Other costs | 170 | 157 |
| Indirect costs | <u>700</u> | <u>700</u> |
| Total expenditures | <u><u>\$ 14,000</u></u> | <u>14,000</u> |
| INCREASE (DECREASE) IN NET ASSETS | | - |
| NET ASSETS - Beginning of year | | <u>-</u> |
| NET ASSETS - End of year | | <u><u>\$ -</u></u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF EDUCATION -
2014 SHARED VISIONS GRANT NI-14-3489-086
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|---------------------------------------------------------------------|-----------------------------|-----------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 68,988 | \$ 10,569 |
| Interest income | - | 49 |
| Total revenues | <u>\$ 68,988</u> | <u>10,618</u> |
| EXPENDITURES | | |
| Salaries | \$ 22,948 | 2,687 |
| Fringe benefits | 7,226 | 1,043 |
| Professional contract services | 33,445 | 6,148 |
| Other costs | 390 | 46 |
| Indirect costs | 4,979 | 645 |
| Interest transferred | - | 49 |
| Total expenditures | <u>\$ 68,988</u> | <u>10,618</u> |
| INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS | | <u>-</u> |
| CHANGES IN TEMPORARILY RESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | | <u>6,678</u> |
| Total revenues | | <u>6,678</u> |
| INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS | | <u>6,678</u> |
| INCREASE (DECREASE) IN NET ASSETS | | 6,678 |
| NET ASSETS - Beginning of year | | - |
| ENCUMBRANCES BROUGHT FORWARD | | <u>(1,949)</u> |
| NET ASSETS - End of year | | <u>\$ 4,729</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF EDUCATION -
2013 SHARED VISIONS GRANT NI-13-3489-086
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|-----------------------------------------------------------------|-----------------------------|-----------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 58,471 | \$ 43,615 |
| Total revenues | <u>\$ 58,471</u> | <u>43,615</u> |
| Net assets released from restrictions | | <u>14,483</u> |
| Total revenues and net assets released from restrictions | | <u>58,098</u> |
| EXPENDITURES | | |
| Salaries | \$ 2,851 | 2,679 |
| Fringe benefits | 733 | 591 |
| Professional contract services | 54,242 | 54,242 |
| Other costs | 54 | 46 |
| Indirect costs | <u>591</u> | <u>540</u> |
| Total expenditures | <u>\$ 58,471</u> | <u>58,098</u> |
| INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS | | <u>-</u> |
| CHANGES IN TEMPORARILY RESTRICTED NET ASSETS: | | |
| Net assets released from restrictions | | <u>(14,483)</u> |
| INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS | | <u>(14,483)</u> |
| INCREASE (DECREASE) IN NET ASSETS | | (14,483) |
| NET ASSETS - Beginning of year | | 12,534 |
| ENCUMBRANCES CARRIED FORWARD | | <u>1,949</u> |
| NET ASSETS - End of year | | <u>\$ -</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF HUMAN RIGHTS
WEATHERIZATION INVENTORY CONTRACT
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|-----------------------------------------------------------------|-----------------------------|------------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Interest income | \$ - | \$ 334 |
| Total revenues | <u>\$ -</u> | <u>334</u> |
| Net assets released from restrictions | | <u>674</u> |
| Total revenues and net assets released from restrictions | | <u>1,008</u> |
| EXPENDITURES | | |
| Inventory reduction | \$ - | 674 |
| Interest transferred | - | <u>334</u> |
| Total expenditures | <u>\$ -</u> | <u>1,008</u> |
| INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS | | <u>-</u> |
| CHANGES IN TEMPORARILY RESTRICTED NET ASSETS: | | |
| Net assets released from restrictions | | <u>(674)</u> |
| INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS | | <u>(674)</u> |
| INCREASE (DECREASE) IN NET ASSETS | | <u>(674)</u> |
| NET ASSETS - Beginning of year | | <u>23,248</u> |
| NET ASSETS - End of year | | <u>\$ 22,574</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF PUBLIC HEALTH
2013 WOMEN, INFANTS, AND CHILDREN - 5883A041
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|-------------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | <u>\$ 530,293</u> | <u>\$ 530,293</u> |
| Total revenues | <u>\$ 530,293</u> | <u>530,293</u> |
| EXPENDITURES | | |
| Salaries | \$ 275,333 | 276,629 |
| Fringe benefits | 88,409 | 87,002 |
| Professional contract services | 100 | - |
| Contracted transportation | 50 | - |
| Travel | 3,087 | 3,122 |
| Space | 43,304 | 42,937 |
| Supplies | 32,876 | 35,873 |
| Equipment, leased and maintenance | 9,026 | 7,110 |
| Repairs and maintenance | 3,024 | 2,796 |
| Advertising | 1,000 | 1,000 |
| Other costs | 9,981 | 10,836 |
| Indirect costs | 62,909 | 62,908 |
| Training | <u>1,194</u> | <u>80</u> |
| Total expenditures | <u>\$ 530,293</u> | <u>530,293</u> |
| INCREASE (DECREASE) IN NET ASSETS | | - |
| NET ASSETS - Beginning of year | | <u>13,229</u> |
| NET ASSETS - End of year | | <u>\$ 13,229</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF HUMAN SERVICES -
2013 WRAP AROUND GRANT - DCFS-09-089-21
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|-------------------------------------------------------|-----------------------------|-----------------------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Grants and contracts | \$ 75,000 | \$ 66,083 |
| Interest income | - | 29 |
| | <u> </u> | <u> </u> |
| Total revenues | <u><u>\$ 75,000</u></u> | <u>66,112</u> |
| EXPENDITURES | | |
| Salaries | \$ 38,382 | 27,935 |
| Fringe benefits | 14,265 | 11,240 |
| Professional contract services | 7,206 | 16,304 |
| Space | 5,626 | 3,313 |
| Supplies | 105 | - |
| Other costs | 729 | 492 |
| Indirect costs | 8,687 | 6,799 |
| Interest transferred | - | 29 |
| | <u> </u> | <u> </u> |
| Total expenditures | <u><u>\$ 75,000</u></u> | <u>66,112</u> |
| INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS | | <u>-</u> |
| INCREASE (DECREASE) IN NET ASSETS | | - |
| NET ASSETS - Beginning of year | | (671) |
| ENCUMBRANCES CARRIED FORWARD | | <u>671</u> |
| NET ASSETS - End of year | | <u><u>\$ -</u></u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2013

| Federal Grant/ Pass Through Grantor/ Program Title | CFDA Number | Pass-Through Grantor Number | Program Expenditures |
|---------------------------------------------------------------------------------|----------------|-----------------------------------|-------------------------|
| Direct: | | | |
| U.S. Department of Health and Human Services: | | | |
| Head Start - 2012 | 93.600 | 07CH 6175(46) | \$ 672,543 |
| Head Start - 2013 | 93.600 | 07CH 6175(47) | 1,690,233 |
| | | | <u>2,362,776</u> |
| Subtotal Direct Programs | | | <u>2,362,776</u> |
| Indirect: | | | |
| Department of Agriculture: | | | |
| Iowa Department of Public Health: | | | |
| Special Supplemental Nutrition Program for Women, Infants and Children (WIC) | 10.557 | 5883AO41 | 530,293 |
| WIC Noncash - Food Vouchers | 10.557 | 5883AO41 | 1,821,364 |
| | | | <u>2,351,657</u> |
| Iowa Department of Public Instruction: | | | |
| Child Care Food Program | 10.558 | N/A | 248,982 |
| Total U.S. Department of Agriculture | | | <u>2,600,639</u> |
| Department of Housing and Urban Development: | | | |
| Iowa Finance Authority: | | | |
| Emergency Solutions Grant Program - 2013 | 14.231 | 17015-11 | 152,446 |
| Total U.S. Department of Housing and Urban Development | | | <u>152,446</u> |
| Department of Energy: | | | |
| Iowa Department of Human Rights: | | | |
| Weatherization Assistance for Low Income Persons - 2013 | 81.042 | DOE 12-08 | 46,899 |
| Weatherization Assistance for Low Income Persons - 2014 | 81.042 | DOE 13-08 | 154,591 |
| Total U.S. Department of Energy | | | <u>201,490</u> |
| Department of Health and Human Services: | | | |
| Iowa Department of Human Rights: | | | |
| <u>Temporary Assistance for Needy Families (TANF) Cluster</u> | | | |
| Family Development and Self-Sufficiency Grant - 2013 | 93.558 | FaDSS-13-08 | 101,876 |
| Family Development and Self-Sufficiency Grant - 2014 | 93.558 | FaDSS-14-08 | 27,586 |
| Home Visitation - Partners for Children - 2013 | 93.558 | DCAT2-13-154 | 1,659 |
| | | | <u>131,121</u> |
| Low Income Home Energy Assistance | 93.568 | LIHEAP-13-08 | 2,247,763 |
| Home Energy Assistance Program - 2012 | 93.568 | HEAP 12-08 | 212,386 |
| Home Energy Assistance Program - 2013 | 93.568 | HEAP 13-08 | 465,410 |
| Weatherization Inventory Contract | 93.568 | N/A | 674 |
| | | | <u>2,926,233</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2013

| <u>Federal Grant/ Pass Through Grantor/ Program Title</u> | <u>CFDA Number</u> | <u>Pass-Through Grantor Number</u> | <u>Program Expenditures</u> |
|-------------------------------------------------------------------|------------------------|--------------------------------------------|---------------------------------|
| Community Services Block Grant - 2012 | 93.569 | CSBG 12-08 | 41,894 |
| Community Services Block Grant - 2013 | 93.569 | CSBG 13-08 | 281,526 |
| | | | <u>323,420</u> |
| Iowa Department of Human Services: | | | |
| <u>Child Care and Development Fund (CCDF) Cluster</u> | | | |
| Child Care Nurse Consultant - 2013 | 93.575 | ECI-T4F-FY13-04 | 2,539 |
| Wrap Around - 2013 | 93.575 | DCFS-09-089-21 | 66,083 |
| | | | <u>68,622</u> |
| Community-Based Child Abuse Prevention - 2013 | 93.590 | ACFS 13-223 | <u>14,000</u> |
| Iowa Department of Public Health: | | | |
| Family Planning | 93.217 | 5883MH19 | <u>137,103</u> |
| Breast and Cervical Cancer Early Detection - 2013 | 93.283 | 5883NB98 | 883,938 |
| Breast and Cervical Cancer Early Detection - 2014 | 93.283 | 5884NB98 | 185,832 |
| | | | <u>1,069,770</u> |
| CPPC Capacity Building for Partners/Children - 2013 | 93.556 | ACFS2-11-139 | 8,827 |
| | | | <u>8,827</u> |
| HIV Case Management - 2013 | 93.917 | 5881HC03 | 9,737 |
| HIV Case Management - 2014 | 93.917 | 5884HC12 | 8,053 |
| | | | <u>17,790</u> |
| Child Health - 2013 | 93.994 | 5883MH19 | 51,689 |
| Chipra II Teen - 2013 | 93.994 | 5883MH19 | 5,796 |
| Dental Health - 2013 | 93.994 | 5883MH19 | 6,828 |
| Maternal Health - 2013 | 93.994 | 5883MH19 | 39,910 |
| | | | <u>104,223</u> |
| Total of U.S. Department of Health and Human Services | | | <u>4,801,109</u> |
| Subtotal Indirect Programs | | | <u>7,755,684</u> |
| Total | | | <u>\$ 10,118,460</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended September 30, 2013

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activity of North Iowa Community Action Organization under programs of the federal government for the year ended September 30, 2013. 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*. Because the Schedule presents only a selected portion of the operations of North Iowa Community Action Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of North Iowa Community Action Organization.

Note 2. Summary of Significant Accounting Policies

- (a). Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- (b). Pass-through entity identifying numbers are presented where available.

Note 3. Noncash Expenditures

As reported on the Schedule of Expenditures of Federal Awards, NICA O dispensed noncash assistance from Iowa Department of Public Health in the form of WIC food vouchers valued at \$1,821,364. These values are included in the determination of Federal awards expended.



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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**

Board of Directors
North Iowa Community Action Organization
Mason City, Iowa

We have audited, in accordance with the 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, the financial statements of North Iowa Community Action Organization, which comprise the statement of financial position as of September 30, 2013, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated April 16, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered North Iowa Community Action Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of North Iowa Community Action Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of North Iowa Community Action Organization's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified a certain deficiency in internal control that we consider to be a material weakness.

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 a 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. We consider the deficiency described in the accompanying schedule of findings and questions costs to be a material weakness. See finding 2013-001.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether North Iowa Community Action Organization's financial statements are free from 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*.

North Iowa Community Action Organization's Response to Finding

North Iowa Community Action Organization's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. North Iowa Community Action Organization's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Austin, Minnesota
April 16, 2014



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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND
MATERIAL EFFECT ON EACH MAJOR FEDERAL PROGRAM,
AND ON INTERNAL CONTROL OVER COMPLIANCE**

Board of Directors
North Iowa Community Action Organization
Mason City, Iowa

Report on Compliance for Each Major Federal Program

We have audited North Iowa Community Action Organization'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 North Iowa Community Action Organization's major federal programs for the year ended September 30, 2013. North Iowa Community Action Organization's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of North Iowa Community Action Organization's major federal programs based on our audit of the types of compliance requirements referred to above. 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 North Iowa Community Action Organization'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 on compliance for each major federal program. However, our audit does not provide a legal determination of North Iowa Community Action Organization's compliance.

Opinion on Each Major Federal Program

In our opinion, North Iowa Community Action Organization complied, in all material respects, with the types of 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, 2013.

Report on Internal Control Over Compliance

Management of North Iowa Community Action Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered North Iowa Community Action Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 North Iowa Community Action Organization'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. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the result of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



CliftonLarsonAllen LLP

Austin, Minnesota
April 16, 2014

and disclosures in the financial statements, in conformity with U.S. generally accepted accounting principles (GAAP).

Possible Asserted Effect: Financials could be misleading to the users if not presented in conformity with U.S. generally accepted accounting principles (GAAP).

Auditors' Recommendation: We agree with management's identification and correction of the error. In the future, management should implement stronger monitoring controls to detect and correct material adjustments in the year of occurrence. This may involve reviewing all new grants, as well as grant renewals, for proper accounting treatment.

Management Response: Management has taken the appropriate steps to correct prior year balances and properly record the revenue going forward.

Part III: Findings and Questioned Costs for Federal Award Programs

Instances of Noncompliance:

No matters were noted.

Part IV: Other Findings Related to Statutory Reporting

None.

Part V: Status of Prior Year Findings

CFDA Number 14.257 - Homelessness Prevention & Rapid Re-Housing Program-ARRA

Pass-through Numbers: S09-DY-19-0001

Federal Award year: 2010

U.S. Department of Housing and Urban Development

Passed through the Iowa Finance Authority

Finding Type: Material noncompliance and material weakness

Item A – Eligibility and Documentation

Condition:

During the audit of NICA0 for the year ended September 30, 2012, the auditor selected 28 HPRP eligibility files to test for compliance and noted that some files lacked self-declarations of income, third-party verification, sufficient documentation to support that home inspections were conducted, and sufficient documentation to support that lead-based paint testing was conducted. NICA0 had also been incorrectly calculating the annual income. Although the guidelines for determining rent reasonableness are somewhat flexible, NICA0, at times, did not adhere to some of their own policies & procedures.

Recommendation:

The auditor recommends that the internal controls be evaluated to prevent future noncompliance. More effective monitoring procedures should be implemented, along with additional training for employees, as necessary. Incorrectly calculating annual income could result in performing services for ineligible participants, resulting in costs that may not be allowable.

Current Year Status:

The recommendation was adopted during the year. No similar findings were noted in the audit for the year ended September 30, 2013.

CFDA Number 93.568 – DOE Weatherization-ARRA

Pass-through Numbers: DOE ARRA 09-08H

Federal Award year: 2010

U.S. Department of Health and Human Services

Passed through the Iowa Department of Human Rights

Finding Type: Material noncompliance and material weakness

Item B – Davis-Bacon Act

Condition:

The Iowa Division of Community Action Agencies (DCAA), a division of the Department of Human Rights, has completed a review of NICAIO's compliance with Davis-Bacon Act requirements and related issues regarding the Weatherization Assistance Program. NICAIO submitted weekly certified payrolls on behalf of the contractors. All certified payrolls indicated that the owners of the various contractors performed all the labor and therefore was not required to adhere to Davis-Bacon wage requirements. NICAIO has become aware that the information provided on the certified payrolls was not accurate. As a result, contractors' employees were not paid the appropriate Davis-Bacon wages. Contractors did not maintain copies of the certified payrolls in their files. NICAIO has also become aware that some electrical work performed by NICAIO staff was not paid according to Davis-Bacon requirements.

Recommendation:

The DCAA provided documentation of the findings and concerns and required a Corrective Plan of Action be developed and the necessary actions be taken to comply with the Davis-Bacon Act. The auditor recommends that this happens in its entirety and that NICAIO develop proper procedures to educate and monitor contractors' compliance with the Davis-Bacon Act.

Current Year Status:

NICAIO worked diligently in this fiscal year with the Iowa Division of Community Action Agencies, a division of the Department of Human Rights to address the findings and concerns and correct any instances of noncompliance while establishing new policies and procedures to ensure compliance with their Weatherization Programs. NICAIO has complied with the necessary actions as stated in the Corrective Plan of Action that was established in February of 2013. NICAIO did not use federal or state funds for expenses incurred to correct the instances of noncompliance according the Corrective Action Plan. Expenses incurred have been recognized as administrative expenses in the current fiscal year with an additional liability equal to the total estimated expenses for disbursements issued subsequent to year end. NICAIO's proactive actions leave no known questioned costs or instances of noncompliance charged to the Weatherization Programs. There were no similar findings noted in the 2013 audit.

**SUPPLEMENTAL SCHEDULES PRESENTED IN THE
FORM PRESCRIBED BY THE STATE OF IOWA -
DEPARTMENT OF HUMAN RIGHTS**

NORTH IOWA COMMUNITY ACTION ORGANIZATION
DEPARTMENT OF HUMAN RIGHTS - WEATHERIZATION ASSISTANCE -
BLACK HILLS ENERGY - DHR/DCAA - BHE-13-08
REVENUES AND EXPENDITURES COMPARED WITH BUDGET
For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|----------------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| DHR/DCAA-BHE-13-08 | \$ 20,018 | \$ 20,018 |
| Interest income | - | 2 |
| | <u> </u> | <u> </u> |
| Total revenues | <u><u>\$ 20,018</u></u> | <u><u>20,020</u></u> |
| EXPENDITURES | | |
| Administration | \$ 1,000 | 1,000 |
| Materials | 8,508 | 6,797 |
| Support | 2,002 | 2,002 |
| Labor | 8,508 | 10,219 |
| Interest transferred | - | 2 |
| | <u> </u> | <u> </u> |
| Total expenditures | <u><u>\$ 20,018</u></u> | <u><u>20,020</u></u> |
| EXCESS REVENUES (EXPENDITURES) | | - |
| FUND BALANCE - Beginning of year | | <u> </u> |
| FUND BALANCE - End of year | | <u><u>\$ -</u></u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 DEPARTMENT OF HUMAN RIGHTS - WEATHERIZATION ASSISTANCE -
 BLACK HILLS ENERGY - DHR/DCAA - BHE-12-08
 REVENUES AND EXPENDITURES COMPARED WITH BUDGET
 For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|---------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| DHR/DCAA-BHE-12-08 | \$ 19,530 | \$ - |
| Total revenues | <u>\$ 19,530</u> | <u>-</u> |
| EXPENDITURES | | |
| Administration | \$ 976 | - |
| Materials | 8,300 | - |
| Support | 1,954 | - |
| Labor | 8,300 | - |
| Total expenditures | <u>\$ 19,530</u> | <u>-</u> |
| EXCESS REVENUES (EXPENDITURES) | | - |
| FUND BALANCE - Beginning of year | | <u>-</u> |
| FUND BALANCE - End of year | | <u>\$ -</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF HUMAN RIGHTS - COMMUNITY SERVICES BLOCK GRANT -
2013 OUTREACH AND CENTERS - CSBG-13-08
REVENUES AND EXPENDITURES COMPARED WITH BUDGET
For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|-------------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| DHR/DCAA - CSBG-13-08 | \$ 325,666 | \$ 300,250 |
| Interest income | - | 70 |
| Total revenues | <u>\$ 325,666</u> | <u>300,320</u> |
| EXPENDITURES | | |
| Salaries | \$ 154,355 | 130,769 |
| Fringe benefits | 64,566 | 51,459 |
| Travel | 5,000 | 5,500 |
| Space | 36,362 | 33,234 |
| Other costs | 32,622 | 29,038 |
| Indirect costs | 32,761 | 31,526 |
| Interest transferred | - | 70 |
| Total expenditures | <u>\$ 325,666</u> | <u>281,596</u> |
| EXCESS REVENUES (EXPENDITURES) | | 18,724 |
| FUND BALANCE - Beginning of year | | - |
| ENCUMBRANCES BROUGHT FORWARD | | <u>(26,236)</u> |
| FUND BALANCE - End of year | | <u>\$ (7,512)</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 STATE OF IOWA - DEPARTMENT OF HUMAN RIGHTS - COMMUNITY SERVICES BLOCK GRANT -
 2012 OUTREACH AND CENTERS - CSBG-12-08
 REVENUES AND EXPENDITURES COMPARED WITH BUDGET
 For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|---------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| DHR/DCAA - CSBG-12-08 | \$ 360,707 | \$ - |
| Total revenues | <u>\$ 360,707</u> | <u>-</u> |
| EXPENDITURES | | |
| Salaries | \$ 178,146 | 25,516 |
| Fringe benefits | 68,975 | 9,862 |
| Travel | 8,000 | - |
| Space | 30,000 | 8 |
| Other costs | 36,295 | 671 |
| Indirect costs | 39,291 | 5,837 |
| Total expenditures | <u>\$ 360,707</u> | <u>41,894</u> |
| EXCESS REVENUES (EXPENDITURES) | | (41,894) |
| FUND BALANCE - Beginning of year | | 15,658 |
| ENCUMBRANCES CARRIED FORWARD | | <u>26,236</u> |
| FUND BALANCE - End of year | | <u>\$ -</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 2014 DOE WEATHERIZATION - DOE-13-08
 REVENUES AND EXPENDITURES COMPARED WITH BUDGET
 For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|-----------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| DHR/DCAA - DOE-13-08 | \$ 408,110 | \$ 174,034 |
| Total revenues | <u>\$ 408,110</u> | <u>174,034</u> |
| EXPENDITURES | | |
| Administration | \$ 20,405 | 18,968 |
| Health and safety | 77,541 | 30,614 |
| Materials | 106,109 | 23,833 |
| Support | 97,946 | 37,795 |
| Labor | 106,109 | 43,381 |
| Total expenditures | <u>\$ 408,110</u> | <u>154,591</u> |
| EXCESS REVENUES (EXPENDITURES) | | 19,443 |
| FUND BALANCE - Beginning of year | | - |
| ENCUMBRANCES BROUGHT FORWARD | | <u>(13,551)</u> |
| FUND BALANCE - End of year | | <u>\$ 5,892</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 2013 DOE WEATHERIZATION - DOE-12-08
 REVENUES AND EXPENDITURES COMPARED WITH BUDGET
 For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|---------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| DHR/DCAA - DOE-12-08 | \$ 408,110 | \$ 44,110 |
| Total revenues | <u>\$ 408,110</u> | <u>44,110</u> |
| EXPENDITURES | | |
| Administration | \$ 20,405 | 2,205 |
| Health and safety | 77,541 | 13,253 |
| Materials | 106,109 | 4,236 |
| Support | 97,946 | 19,975 |
| Labor | 106,109 | 7,230 |
| Total expenditures | <u>\$ 408,110</u> | <u>46,899</u> |
| EXCESS REVENUES (EXPENDITURES) | | (2,789) |
| FUND BALANCE - Beginning of year | | (10,762) |
| ENCUMBRANCES CARRIED FORWARD | | <u>13,551</u> |
| FUND BALANCE - End of year | | <u>\$ -</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 2013 HEAP WEATHERIZATION - HEAP-13-08
 REVENUES AND EXPENDITURES COMPARED WITH BUDGET
 For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|------------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| DHR/DCAA - HEAP-13-08 | \$ 814,542 | \$ 469,965 |
| Gain on sale of equipment | - | 19,050 |
| Total revenues | <u>\$ 814,542</u> | <u>489,015</u> |
| EXPENDITURES | | |
| Administration | \$ 42,651 | 25,196 |
| Health and safety | 148,319 | 102,023 |
| Materials | 199,615 | 42,334 |
| Support | 191,994 | 161,492 |
| Labor | 199,615 | 127,812 |
| Training and equipment | 30,000 | 4,205 |
| Polution insurance | 2,348 | 2,348 |
| Total expenditures | <u>\$ 814,542</u> | <u>465,410</u> |
| EXCESS REVENUES (EXPENDITURES) | | 23,605 |
| FUND BALANCE - Beginning of year | | <u>-</u> |
| FUND BALANCE - End of year | | <u>\$ 23,605</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 2012 HEAP WEATHERIZATION - HEAP-12-08
 REVENUES AND EXPENDITURES COMPARED WITH BUDGET
 For the Year Ended September 30, 2013

| | Unaudited Budget | Actual |
|--------------------------------------------|---------------------|----------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| DHR/DCAA - HEAP-12-08 | \$ 674,137 | \$ 117,683 |
| Total revenues | \$ 674,137 | 117,683 |
| EXPENDITURES | | |
| Administration | \$ 34,222 | 11,662 |
| Health and safety | 122,318 | 53,981 |
| Materials | 166,836 | 28,777 |
| Support | 155,600 | 88,011 |
| Labor | 166,836 | 29,955 |
| Training and equipment | 23,246 | - |
| Pollution insurance | 5,079 | - |
| Total expenditures | \$ 674,137 | 212,386 |
| EXCESS REVENUES (EXPENDITURES) | | (94,703) |
| FUND BALANCE - Beginning of year | | 94,703 |
| FUND BALANCE - End of year | | \$ - |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 DEPARTMENT OF HUMAN RIGHTS - WEATHERIZATION ASSISTANCE -
 INTERSTATE POWER & LIGHT - DHR/DCAA - IPL-13-08
 REVENUES AND EXPENDITURES COMPARED WITH BUDGET
 For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|--------------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| DHR/DCAA-IPL-13-08 | <u>\$ 241,901</u> | <u>\$ 205,272</u> |
| Total revenues | <u><u>\$ 241,901</u></u> | <u>205,272</u> |
| EXPENDITURES | | |
| Administration | \$ 12,095 | 9,775 |
| Materials | 102,808 | 79,052 |
| Support | 24,190 | 20,321 |
| Labor | <u>102,808</u> | <u>96,124</u> |
| Total expenditures | <u><u>\$ 241,901</u></u> | <u>205,272</u> |
| EXCESS REVENUES (EXPENDITURES) | | - |
| FUND BALANCE - Beginning of year | | <u>-</u> |
| FUND BALANCE - End of year | | <u><u>\$ -</u></u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 DEPARTMENT OF HUMAN RIGHTS - WEATHERIZATION ASSISTANCE -
 INTERSTATE POWER & LIGHT - DHR/DCAA - IPL-12-08
 REVENUES AND EXPENDITURES COMPARED WITH BUDGET
 For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|---------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| DHR/DCAA-IPL-12-08 | \$ 241,901 | \$ 80,000 |
| Total revenues | <u>\$ 241,901</u> | <u>80,000</u> |
| EXPENDITURES | | |
| Administration | \$ 12,095 | 4,000 |
| Materials | 102,808 | 32,775 |
| Support | 24,190 | 8,000 |
| Labor | 102,808 | 35,225 |
| Total expenditures | <u>\$ 241,901</u> | <u>80,000</u> |
| EXCESS REVENUES (EXPENDITURES) | | - |
| FUND BALANCE - Beginning of year | | <u>-</u> |
| FUND BALANCE - End of year | | <u>\$ -</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 2013 LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM - LIHEAP-13-08
 REVENUES AND EXPENDITURES COMPARED WITH BUDGET
 For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|-------------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| DHR/DCAA - LIHEAP-13-08 | \$ 2,582,097 | \$ 2,247,763 |
| Interest income | - | 278 |
| Total revenues | <u>\$ 2,582,097</u> | <u>2,248,041</u> |
| EXPENDITURES | | |
| Administration | \$ 214,273 | 214,273 |
| Assessment and resolution | 32,141 | 32,141 |
| ECIP | 117,272 | 116,964 |
| Fuel assistance payments | 2,218,411 | 1,884,385 |
| Interest transferred | - | 278 |
| Total expenditures | <u>\$ 2,582,097</u> | <u>2,248,041</u> |
| EXCESS REVENUES (EXPENDITURES) | | - |
| FUND BALANCE - Beginning of year | | <u>(8,199)</u> |
| FUND BALANCE - End of year | | <u>\$ (8,199)</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 DEPARTMENT OF HUMAN RIGHTS - WEATHERIZATION ASSISTANCE -
 MID-AMERICAN ENERGY - DHR/DCAA - MEC-13-08
 REVENUES AND EXPENDITURES COMPARED WITH BUDGET
 For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|---------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| DHR/DCAA-MEC-13-08 | \$ 83,909 | \$ 83,909 |
| Total revenues | <u>\$ 83,909</u> | <u>83,909</u> |
| EXPENDITURES | | |
| Administration | \$ 4,196 | 4,196 |
| Materials | 35,661 | 29,447 |
| Support | 8,391 | 8,391 |
| Labor | 35,661 | 41,875 |
| Total expenditures | <u>\$ 83,909</u> | <u>83,909</u> |
| EXCESS REVENUES (EXPENDITURES) | | - |
| FUND BALANCE - Beginning of year | | - |
| FUND BALANCE - End of year | | <u>\$ -</u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
DEPARTMENT OF HUMAN RIGHTS - WEATHERIZATION ASSISTANCE -
MID-AMERICAN ENERGY - DHR/DCAA - MEC-12-08
REVENUES AND EXPENDITURES COMPARED WITH BUDGET
For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|--------------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| DHR/DCAA-MEC-12-08 | <u>\$ 104,628</u> | <u>\$ 25,199</u> |
| Total revenues | <u><u>\$ 104,628</u></u> | <u>25,199</u> |
| EXPENDITURES | | |
| Administration | \$ 5,231 | 1,449 |
| Materials | 44,467 | 12,011 |
| Support | 10,463 | 2,500 |
| Labor | <u>44,467</u> | <u>9,239</u> |
| Total expenditures | <u><u>\$ 104,628</u></u> | <u>25,199</u> |
| EXCESS REVENUES (EXPENDITURES) | | - |
| FUND BALANCE - Beginning of year | | - |
| FUND BALANCE - End of year | | <u><u>\$ -</u></u> |

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 STATE OF IOWA - DEPARTMENT OF HUMAN RIGHTS
 WEATHERIZATION INVENTORY CONTRACT
 REVENUES AND EXPENDITURES COMPARED WITH BUDGET
 For the Year Ended September 30, 2013

| | <u>Unaudited Budget</u> | <u>Actual</u> |
|--------------------------------------------|-----------------------------|------------------|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| REVENUES | | |
| Interest income | \$ - | \$ 334 |
| Total revenues | <u>\$ -</u> | <u>334</u> |
| EXPENDITURES | | |
| Inventory reduction | \$ - | 674 |
| Interest transferred | - | 334 |
| Total expenditures | <u>\$ -</u> | <u>1,008</u> |
| EXCESS REVENUES (EXPENDITURES) | | (674) |
| FUND BALANCE - Beginning of year | | <u>23,248</u> |
| FUND BALANCE - End of year | | <u>\$ 22,574</u> |

See independent auditor's report.