

COMMUNITY ACTION AGENCY OF SIOUXLAND

Sioux City, Iowa

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

September 30, 2013

COMMUNITY ACTION AGENCY OF SIOUXLAND

OFFICERS

Mark Monson	Chairperson
Dr. Robert Dunker	Vice-Chairperson
Kevin Grieme	Secretary
Harlan Salvatori	Treasurer

BOARD MEMBERS

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

MANAGEMENT

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



INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the Community Action Agency of Siouxland (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.

Auditor's 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 auditor's 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 entity'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 entity'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 the Community Action Agency of Siouxland 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.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The combining schedule of financial position - program funds and the combining schedule of activities - program funds are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis and is also not a required part of the 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 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 financial statements as a whole.

The non-GAAP supplementary information 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 13, 2014, on our consideration of the Community Action Agency of Siouxland's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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 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 the Community Action Agency of Siouxland's internal control over financial reporting and compliance.

Sioux City, Iowa
January 13, 2014

King, Hensch, Prosser & Co., L.L.P.

COMMUNITY ACTION AGENCY OF SIOUXLAND

STATEMENT OF FINANCIAL POSITION

SEPTEMBER 30, 2013

ASSETS

	<u>Administrative</u> <u>Fund</u>	<u>Program</u> <u>Funds</u>	<u>Plant</u> <u>Fund</u>	<u>Total</u>
ASSETS:				
Cash and cash equivalents	\$ 281,728	\$ 346,125	\$ -	\$ 627,853
Restricted cash - Note 8	447,184	-	-	447,184
Certificates of deposit	97,285	-	-	97,285
Grants receivable	3,950	481,159	-	485,109
Accounts receivable	17,109	2,106	-	19,215
Due from/to other funds	132,121	(132,121)	-	-
Prepaid expenses	4,643	13,484	-	18,127
Property and equipment - Note 3	-	-	475,030	475,030
Note receivable - Note 4	50,000	-	-	50,000
Total assets	<u>\$ 1,034,020</u>	<u>\$ 710,753</u>	<u>\$ 475,030</u>	<u>\$ 2,219,803</u>

LIABILITIES AND NET ASSETS

LIABILITIES:				
Accounts payable	\$ 94,983	\$ 108,877	\$ -	\$ 203,860
Wages payable	29,747	146,527	-	176,274
Payroll taxes and benefits payable	4,455	33,611	-	38,066
Compensated absences	118,652	-	-	118,652
Deferred revenue	11,417	258,499	-	269,916
Notes payable - Note 5	50,000	-	155,511	205,511
Total liabilities	\$ 309,254	\$ 547,514	\$ 155,511	\$ 1,012,279
NET ASSETS:				
Unrestricted	724,766	163,239	319,519	1,207,524
Total liabilities and net assets	<u>\$ 1,034,020</u>	<u>\$ 710,753</u>	<u>\$ 475,030</u>	<u>\$ 2,219,803</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>Administrative</u> <u>Fund</u>	<u>Program</u> <u>Funds</u>	<u>Plant</u> <u>Fund</u>	<u>Total</u>
SUPPORT AND REVENUE:				
Government funding sources:				
U.S. Department of HUD	\$ -	\$ 207,057	\$ -	\$ 207,057
U.S. Department of Labor	-	296,919	-	296,919
U.S. Department of Energy	-	216,812	-	216,812
U.S. Department of Health and Human Services	-	5,854,561	-	5,854,561
U.S. Department of Agriculture	-	836,703	-	836,703
Iowa Department of Education	-	223,731	-	223,731
Iowa Department of Human Rights	-	70,189	-	70,189
Iowa Workforce Development	72	-	-	72
Other governments	19,869	730,648	-	750,517
Interest	585	158	-	743
Miscellaneous	87,208	530,752	-	617,960
Total support and revenue	<u>\$ 107,734</u>	<u>\$ 8,967,530</u>	<u>\$ -</u>	<u>\$ 9,075,264</u>
EXPENSES:				
Low-Income Home Energy Assistance Program (LIHEAP)	\$ -	\$ 1,804,287	\$ -	\$ 1,804,287
Head Start	-	2,663,247	-	2,663,247
Early Head Start	-	653,336	-	653,336
Maternal Infant Early Childhood Visitation Program	-	171,143	-	171,143
Early Head Start Home Visitor	-	54,429	-	54,429
Weatherization Assistance Program	-	671,895	-	671,895
Weatherization Administration	-	228,952	-	228,952
Wrap Around Child Care Grants	-	134,557	-	134,557
Family Development and Self-Sufficiency Grant	-	157,448	-	157,448
Shared Vision Grants	-	267,363	-	267,363
Crossroads	-	161,728	-	161,728
Senior Service America, Inc. - administration	-	20,503	-	20,503
Senior Service America, Inc. - enrollees	-	347,354	-	347,354
I Care and Other Assistance	-	26,814	-	26,814

COMMUNITY ACTION AGENCY OF SIOUXLAND

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2013

(CONTINUED)

	<u>Administrative</u> <u>Fund</u>	<u>Program</u> <u>Funds</u>	<u>Plant</u> <u>Fund</u>	<u>Total</u>
EXPENSES (CONTINUED):				
Preschool Initiative	\$ -	\$ 591,184	\$ -	\$ 591,184
General Relief	-	141,533	-	141,533
Child and Adult Care Food Program	-	559,354	-	559,354
Transitional Housing	-	21,129	-	21,129
City Homeless Program	-	46,115	-	46,115
Siouxland Homeless Soldiers Program	-	1,088	-	1,088
Family Development	-	2,160	-	2,160
Welcome Home	-	114,029	-	114,029
GIF	-	63,575	-	63,575
Depreciation	-	-	78,998	78,998
Interest	-	-	8,477	8,477
Administrative	<u>32,363</u>	<u>-</u>	<u>-</u>	<u>32,363</u>
Total expenses	<u>\$ 32,363</u>	<u>\$ 8,903,223</u>	<u>\$ 87,475</u>	<u>\$ 9,023,061</u>
Transfers	<u>\$ (30,000)</u>	<u>\$ (68,395)</u>	<u>\$ 98,395</u>	<u>\$ -</u>
Change in net assets	\$ 45,371	\$ (4,088)	\$ 10,920	\$ 52,203
Net assets - beginning of year	<u>679,395</u>	<u>167,327</u>	<u>308,599</u>	<u>1,155,321</u>
Net assets - end of year	<u>\$ 724,766</u>	<u>\$ 163,239</u>	<u>\$ 319,519</u>	<u>\$ 1,207,524</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Administrative <u>Fund</u>	Program <u>Funds</u>	Plant <u>Fund</u>	<u>Total</u>
Salaries	\$ 484,676	\$ 3,109,017	\$ -	\$ 3,593,693
Benefits and taxes	155,405	933,178	-	1,088,583
Assistance to individuals	-	3,014,686	-	3,014,686
Travel	8,172	66,498	-	74,670
Rent	41,156	209,181	-	250,337
Repairs and maintenance	641	49,419	-	50,060
Weatherization labor, support and administration	-	257,769	-	257,769
Utilities and telephone	5,164	55,685	-	60,849
Supplies and material	39,636	225,383	-	265,019
Printing, publications and postage	7,530	13,031	-	20,561
Insurance	2,814	62,199	-	65,013
Miscellaneous	51,747	142,599	-	194,346
Depreciation	-	-	78,998	78,998
Interest	-	-	8,477	8,477
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenses before allocation of indirect costs	\$ 796,941	\$ 8,138,645	\$ 87,475	\$ 9,023,061
Allocation of indirect costs	<u>(764,578)</u>	<u>764,578</u>	<u>-</u>	<u>-</u>
Total expenses	<u>\$ 32,363</u>	<u>\$ 8,903,223</u>	<u>\$ 87,475</u>	<u>\$ 9,023,061</u>

COMMUNITY ACTION AGENCY OF SIOUXLANDSTATEMENT OF CASH FLOWSFOR THE YEAR ENDED SEPTEMBER 30, 2013

CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from grants, contributions and other receipts	\$ 9,289,835
Cash paid to employees and suppliers	(8,975,841)
Interest received	743
Interest paid	<u>(8,477)</u>
Net cash provided by operating activities	<u>\$ 306,260</u>

CASH FLOWS FROM INVESTING ACTIVITIES:

Purchase of property and equipment	\$ (68,395)
Restricted cash and certificates of deposits, net	<u>6,179</u>
Net cash used in investing activities	<u>\$ (62,216)</u>

CASH FLOWS FROM FINANCING ACTIVITIES:

Payments on notes payable	<u>\$ (21,523)</u>
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Net increase in cash	\$ 222,521
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Cash and cash equivalents - beginning of year	<u>405,332</u>
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Cash and cash equivalents - end of year	<u><u>\$ 627,853</u></u>
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RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED
BY OPERATING ACTIVITIES:

Change in net assets	\$ 52,203
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	78,998
Changes in assets and liabilities:	
Grants receivable	98,156
Accounts receivable	7,064
Accrued interest receivable	38,877
Prepaid expense	(2,393)
Accounts payable	(3,530)
Wages payable	5,109
Payroll taxes and benefits payable	(44,538)
Deferred revenue	88,706
Compensated absences	5,097
Accrued interest payable	<u>(17,489)</u>
Net cash provided by operating activities	<u><u>\$ 306,260</u></u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

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

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

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

Administrative Fund - The Administrative Fund represents funds derived from local sources such as donations, rents and miscellaneous activities. The Agency's overall management and administrative expenses are charged to this fund and then allowable indirect costs are allocated to the various programs which the Agency administers.

Program Funds - Program Funds are used to account for revenues and expenses contractually restricted by the funding source for specific purposes.

Plant Fund - The Plant Fund is used to accumulate the net investment in fixed assets for the Agency.

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

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

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

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

Purchases of property and equipment providing future benefits are recorded as program expenses at the time of purchase and capitalized in the Plant Fund.

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

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

Grants Receivable - 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. Grants receivable represent an excess of expenses over cash basis reimbursements at year end.

Due To/From Other Funds - During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. To the extent that certain transactions between funds had not been paid or received as of September 30, 2013, balances of interfund amounts receivable or payable have been recorded.

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

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

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

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

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

Compensated Absences - Employees of the Agency accumulate a limited amount of earned but unused vacation payable to employees. Amounts representing the cost of compensated absences are recorded as liability of the Administrative Fund. This liability has been computed based on rates of pay in effect at September 30, 2013.

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

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

In-Kind Contributions - In-Kind donations for space and professional services have been recorded in the statement of activities in accordance with accounting principles generally accepted in the United States of America. In accordance with this, only contributions of services received that create or enhance a non-financial asset or require specialized skill by an individual possessing those skills and would typically need to be purchased, if not provided by donation, should be recorded. These requirements differ from the in-kind requirements of several of the Agency's grant awards. The Agency received other in-kind donations during the year valued at \$1,517,057 primarily for the Head Start and Early Head Start Programs, which have not been recorded in the statement of activities.

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

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

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

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

NOTE 2 - PRINCIPAL PROGRAMS:

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

Community Services Block Grant (CSBG) - is funded by the U.S. Department of Health and Human Services. These funds are passed through the Iowa Department of Human Rights on an annual basis. The grant provides funding for the administration of human service programs or provides direct support to individual programs which require co-funding to complete their activities.

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

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

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

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2013

NOTE 2 - PRINCIPAL PROGRAMS (CONTINUED):

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

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

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

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

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

Transitional Housing - is primarily funded by the U.S. Department of Housing and Urban Development. The program is established to provide transitional housing and assistance to low-income families. The ultimate goal is to assist and educate the families in becoming self-sufficient.

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

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

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2013

NOTE 3 - PROPERTY AND EQUIPMENT:

A summary of property and equipment comprising the Plant Fund, categorized by acquiring program/source, is as follows at September 30, 2013:

<u>Acquiring Program/Source</u>	<u>Land</u>	<u>Buildings</u>	<u>Vehicles</u>	<u>Equipment</u>	<u>Total</u>
Crossroads	\$ 1	\$ 41,794	\$ -	\$ -	\$ 41,795
Early Head Start	-	51,328	225,038	-	276,366
Head Start	24,600	299,008	109,043	39,953	472,604
Transitional Housing	3,146	95,995	-	-	99,141
Weatherization Assistance for Low-Income Persons	-	-	69,373	9,025	78,398
General Agency	<u>79,000</u>	<u>371,094</u>	<u>-</u>	<u>155,898</u>	<u>605,992</u>
Total cost	\$ 106,747	\$ 859,219	\$ 403,454	\$ 204,876	\$ 1,574,296
Accumulated depreciation	<u>-</u>	<u>(582,840)</u>	<u>(323,314)</u>	<u>(193,112)</u>	<u>(1,099,266)</u>
Net	<u>\$ 106,747</u>	<u>\$ 276,379</u>	<u>\$ 80,140</u>	<u>\$ 11,764</u>	<u>\$ 475,030</u>

The components of the Agency's accumulated depreciation at September 30, 2013 are as follows:

<u>Component</u>	<u>Buildings</u>	<u>Vehicles</u>	<u>Equipment</u>	<u>Total</u>
Balance beginning of year	\$ 545,249	\$ 292,391	\$ 190,253	\$ 1,027,893
Current year depreciation	37,591	30,923	10,484	78,998
Current year disposals	<u>-</u>	<u>-</u>	<u>(7,625)</u>	<u>(7,625)</u>
Balance end of year	<u>\$ 582,840</u>	<u>\$ 323,314</u>	<u>\$ 193,112</u>	<u>\$ 1,099,266</u>

NOTE 4 - NOTE RECEIVABLE:

Note receivable consists of a promissory note from Carnegie Place, L.P., Sioux City, Iowa, having no set terms of repayment. The note is secured by a mortgage on certain residential real estate located in Sioux City, Iowa. Any payments received by the Agency under this mortgage must be returned to the Federal Home Loan Bank of Des Moines.

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2013

NOTE 5 - NOTES PAYABLE:

Notes payable consist of the following:

Note to Federal Home Loan Bank, Des Moines	\$ 50,000
Note to Liberty National Bank, 5.0 percent interest, due in monthly installments of \$2,500. Note matures October 1, 2019.	<u>155,511</u>
	<u>\$ 205,511</u>

The first note above financed Carnegie Place, a low-income housing development. Funds were obtained by the Agency and passed through Carnegie Place, Limited Partnership. The Agency is the primary obligor on the notes and repayment terms from Carnegie are indicated in Note 4.

The Agency entered into a limited partnership agreement with Carnegie Place, Limited Partnership, as of November 8, 1995. The Agency and Community Housing Initiatives, Inc. are general partners having 0.5 percent capital ownership and profit-sharing interests and Carnegie Place, Limited Partnership and Housing Outreach, Limited Partnership, as limited partners having 99.5 percent of capital ownership and profit-sharing interests.

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

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

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2013

NOTE 5 - NOTES PAYABLE (CONTINUED):

The future maturities for the next five years and afterwards are as follows; for the years ended September 30:

2014	\$	22,640
2015		23,814
2016		25,036
2017		26,349
2018		27,716
Thereafter		<u>79,956</u>
	\$	<u>205,511</u>

NOTE 6 - PENSION AND RETIREMENT BENEFITS:

The Agency contributes to the Iowa Public Employees Retirement System (IPERS) which is a cost-sharing multiple-employer defined benefit pension plan administered by the State of Iowa. IPERS provides retirement and death benefits which are established by state statute to plan members and beneficiaries. IPERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to IPERS, P.O. Box 9117, Des Moines, Iowa 50303-9117.

Prior to July 1, 2013, plan members contributed 5.78 percent of their annual salary and the Agency was required to contribute 8.67 percent of annual covered payroll. After July 1, 2013, the contribution rates changed to 5.95 percent and 8.93 percent respectively. Contribution requirements are established by state statute. The Agency's contribution to IPERS for the year ended September 30, 2013 was \$284,385, equal to the required contribution for the year.

NOTE 7 - LEASE OBLIGATIONS:

The Agency leases administrative and program space under operating leases. The leases are for various terms, expiring May 2014 through May 2018. The total amount of rent expense reported under these leases for the current fiscal year was \$49,900.

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2013

NOTE 7 - LEASE OBLIGATIONS (CONTINUED):

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

2014	\$ 51,640
2015	36,000
2016	36,000
2017	36,000
2018	<u>36,000</u>
	<u>\$ 195,640</u>

NOTE 8 - GROUP HEALTH INSURANCE:

The Agency sponsors a partially self-insured group health insurance program on behalf of its employees and their dependents. Under the plan, the Agency pays for claims up to \$25,000 annually per individual with an overall maximum of \$2,000,000. A contract with an insurance company is maintained to provide coverage in excess of the Agency's liability.

At September 30, 2013, management estimated the reserve for insurance claims to be \$24,000. The reserve represents individual case estimates for reported claims, estimates of expenses for investigating and settling claims, and estimates for incurred but not reported (IBNR) claims based on actual historical claims' costs for medical claims adjusted for current events. This liability is included in accounts payable on the statement of financial position. The Agency has \$447,184 in cash and \$55,558 in a certificate of deposit restricted for claims as of September 30, 2013.

NOTE 9 - RISK MANAGEMENT AND CONTINGENCIES:

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

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

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2013

NOTE 9 - RISK MANAGEMENT AND CONTINGENCIES (CONTINUED):

In addition, the general partners have agreed to advance funds to the partnerships as needed to eliminate operating cash deficits. No advances are outstanding as of September 30, 2013.

NOTE 10 - INCOME TAXES:

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

The Agency's Form 990, Return of Organization Exempt from Income Tax, is subject to examination by the IRS for generally three years after it is filed.

NOTE 11 - CONCENTRATION OF GRANTS:

Approximately 65 percent of the Agency's funding is provided by grants from the U.S. Department of Health and Human Services and approximately 9 percent is provided by grants from the U.S. Department of Agriculture, and an additional 20 percent is provided by grants from the various other Federal, State and local agencies. The Agency's ability to continue operating in its current state in the absence of one or more of these funding sources has not been determined.

NOTE 12 - SUBSEQUENT EVENTS:

In preparing the financial statements, the Agency has evaluated all subsequent events, for potential recognition or disclosure, through January 13, 2014, the date the financial statements were available to be issued.

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF FINANCIAL POSITION

PROGRAM FUNDS

SEPTEMBER 30, 2013

ASSETS

	<u>CSBG</u>	<u>LIHEAP</u>	<u>Head Start</u>	<u>Early Head Start</u>	<u>Maternal Infant Early Childhood Visitation Program</u>	<u>Early Head Start Home Visitor</u>
ASSETS:						
Cash	\$ 20,575	\$ 8,679	\$ -	\$ -	\$ -	\$ -
Grants receivable	20,700	-	121,743	24,021	12,933	4,844
Accounts receivable	-	217	61	-	51	-
Due from/to other funds	-	-	(13,192)	(3,378)	(7,656)	(3,856)
Prepaid expenses	-	-	<u>6,572</u>	<u>372</u>	<u>214</u>	<u>80</u>
Total assets	<u>\$ 41,275</u>	<u>\$ 8,896</u>	<u>\$ 115,184</u>	<u>\$ 21,015</u>	<u>\$ 5,542</u>	<u>\$ 1,068</u>

LIABILITIES AND NET ASSETS

LIABILITIES:						
Accounts payable	\$ -	\$ 3,684	\$ 36,886	\$ 3,931	\$ 1,346	\$ 106
Wages payable	-	4,068	60,402	13,959	3,211	791
Payroll taxes and benefits payable	-	1,050	17,896	3,125	985	171
Deferred revenue	<u>41,275</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	\$ 41,275	\$ 8,802	\$ 115,184	\$ 21,015	\$ 5,542	\$ 1,068
NET ASSETS	<u>-</u>	<u>94</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and net assets	<u>\$ 41,275</u>	<u>\$ 8,896</u>	<u>\$ 115,184</u>	<u>\$ 21,015</u>	<u>\$ 5,542</u>	<u>\$ 1,068</u>

Weatherization Assistance Program	Weatherization Assistance Administration	Wrap Around Child Care Grants	Family Development and Self-Sufficiency	Shared Vision Grants	Crossroads
\$ 41,685	\$ 48,344	\$ -	\$ 2,579	\$ 16,138	\$ -
30,610	-	4,842	8,240	-	63,072
-	-	-	-	-	-
-	-	(2,724)	-	-	(48,629)
-	23	-	23	933	223
<u>\$ 72,295</u>	<u>\$ 48,367</u>	<u>\$ 2,118</u>	<u>\$ 10,842</u>	<u>\$ 17,071</u>	<u>\$ 14,666</u>

\$ 6,016	\$ 192	\$ -	\$ 1,916	\$ 11,359	\$ 801
-	5,003	1,624	3,144	3,538	3,138
-	264	494	811	504	300
<u>66,279</u>	<u>42,908</u>	<u>-</u>	<u>4,971</u>	<u>1,670</u>	<u>2,726</u>
\$ 72,295	\$ 48,367	\$ 2,118	\$ 10,842	\$ 17,071	\$ 6,965
-	-	-	-	-	7,701
<u>\$ 72,295</u>	<u>\$ 48,367</u>	<u>\$ 2,118</u>	<u>\$ 10,842</u>	<u>\$ 17,071</u>	<u>\$ 14,666</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF FINANCIAL POSITION (CONTINUED)

PROGRAM FUNDS

SEPTEMBER 30, 2013

ASSETS

	<u>Senior Service of America, Inc.</u>		<u>I Care</u>	<u>Preschool</u>	<u>General</u>	<u>Child and Adult</u>
	<u>Administration</u>	<u>Enrollees</u>	<u>and Other</u>	<u>Initiative</u>	<u>Relief</u>	<u>Care Food</u>
			<u>Assistance</u>			<u>Program</u>
ASSETS:						
Cash	\$ -	\$ 11,322	\$ 16,296	\$ 15,103	\$ -	\$ -
Grants receivable	-	23,605	-	57,843	16,192	68,232
Accounts receivable	975	-	695	95	-	-
Due from/to other funds	(164)	-	-	-	(15,355)	(25,162)
Prepaid expenses	10	-	-	-	-	12
Total assets	<u>\$ 821</u>	<u>\$ 34,927</u>	<u>\$ 16,991</u>	<u>\$ 73,041</u>	<u>\$ 837</u>	<u>\$ 43,082</u>

LIABILITIES AND NET ASSETS

LIABILITIES:						
Accounts payable	\$ 525	\$ -	\$ 712	\$ -	\$ 837	\$ 34,664
Wages payable	299	17,704	90	26,145	-	1,867
Payroll taxes and benefits payable	(3)	2,069	13	5,181	-	351
Deferred revenue	-	15,088	650	41,715	-	6,200
Total liabilities	<u>\$ 821</u>	<u>\$ 34,861</u>	<u>\$ 1,465</u>	<u>\$ 73,041</u>	<u>\$ 837</u>	<u>\$ 43,082</u>
NET ASSETS	<u>-</u>	<u>66</u>	<u>15,526</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and net assets	<u>\$ 821</u>	<u>\$ 34,927</u>	<u>\$ 16,991</u>	<u>\$ 73,041</u>	<u>\$ 837</u>	<u>\$ 43,082</u>

<u>Transitional Housing</u>	<u>City Homeless Program</u>	<u>Siouxland Homeless Soldiers</u>	<u>Family Development</u>	<u>Welcome Home</u>	<u>GIF/Various One Time Grant/Donations</u>	<u>Total Program Funds</u>
\$ 10,704	\$ -	\$ 17,510	\$ 43	\$ 46,760	\$ 90,387	\$ 346,125
-	17,575	-	-	6,707	-	481,159
-	-	-	-	-	12	2,106
-	(12,005)	-	-	-	-	(132,121)
<u>324</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,698</u>	<u>-</u>	<u>13,484</u>
<u>\$ 11,028</u>	<u>\$ 5,570</u>	<u>\$ 17,510</u>	<u>\$ 43</u>	<u>\$ 58,165</u>	<u>\$ 90,399</u>	<u>\$ 710,753</u>
\$ 304	\$ 5,142	\$ -	\$ -	\$ 456	\$ -	\$ 108,877
56	318	-	50	1,120	-	146,527
(85)	110	-	(7)	382	-	33,611
<u>-</u>	<u>-</u>	<u>17,510</u>	<u>-</u>	<u>-</u>	<u>17,507</u>	<u>258,499</u>
\$ 275	\$ 5,570	\$ 17,510	\$ 43	\$ 1,958	\$ 17,507	\$ 547,514
<u>10,753</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>56,207</u>	<u>72,892</u>	<u>163,239</u>
<u>\$ 11,028</u>	<u>\$ 5,570</u>	<u>\$ 17,510</u>	<u>\$ 43</u>	<u>\$ 58,165</u>	<u>\$ 90,399</u>	<u>\$ 710,753</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF ACTIVITIES

PROGRAM FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>CSBG</u>	<u>LIHEAP</u>	<u>Head Start</u>	<u>Early Head Start</u>	<u>Maternal Infant Early Childhood Visitation Program</u>	<u>Early Head Start Home Visitor</u>
REVENUES:						
Government funding sources:						
U.S. Department of HUD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
U.S. Department of Labor	-	-	-	-	-	-
U.S. Department of Energy	-	-	-	-	-	-
U.S. Department of Health and Human Services	191,569	1,794,125	2,448,277	691,014	169,390	-
U.S. Department of Agriculture	-	-	-	-	-	-
Iowa Department of Education	-	-	-	-	-	-
Iowa Department of Human Rights	-	-	-	-	-	-
Other governments	-	-	-	-	-	51,367
In-kind contributions	-	-	958,226	293,926	68,072	-
Interest	-	-	-	-	-	-
Miscellaneous, including contributions	-	-	-	-	-	-
CACFP co-funding	-	-	238,620	-	-	-
CSBG co-funding	(191,569)	10,126	4,779	238	1,753	3,062
Total revenues	<u>\$ -</u>	<u>\$ 1,804,251</u>	<u>\$ 3,649,902</u>	<u>\$ 985,178</u>	<u>\$ 239,215</u>	<u>\$ 54,429</u>
EXPENSES:						
Salaries	\$ -	\$ 117,692	\$ 1,319,949	\$ 331,094	\$ 85,969	\$ 26,411
Benefits and taxes	-	46,040	384,572	120,541	26,771	11,832
Assistance to individuals	-	1,599,391	255,482	3,154	197	-
Travel	-	1,534	22,925	15,899	4,258	667
Rent	-	2,075	122,827	29,389	3,356	1,773
Repairs and maintenance	-	-	57,849	6,866	30	-
Weatherization labor, support and administration	-	-	-	-	-	-
Utilities and telephone	-	154	29,218	6,485	2,681	930
Supplies and material	-	4,474	133,171	31,983	17,954	3,173
Equipment	-	-	-	37,916	-	-
Printing, publications and postage	-	1,584	359	1,703	255	66
Insurance	-	1,139	13,945	12,321	1,155	1,140
In-kind	-	-	958,226	293,926	68,072	-
Miscellaneous	-	612	29,287	8,233	6,385	1,197
Total expenses before allocation of indirect costs	<u>\$ -</u>	<u>\$ 1,774,695</u>	<u>\$ 3,327,810</u>	<u>\$ 899,510</u>	<u>\$ 217,083</u>	<u>\$ 47,189</u>
Allocation of indirect costs	<u>\$ -</u>	<u>\$ 29,592</u>	<u>\$ 322,092</u>	<u>\$ 85,668</u>	<u>\$ 22,132</u>	<u>\$ 7,240</u>
Total expenses	<u>\$ -</u>	<u>\$ 1,804,287</u>	<u>\$ 3,649,902</u>	<u>\$ 985,178</u>	<u>\$ 239,215</u>	<u>\$ 54,429</u>
Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Change in net assets	\$ -	\$ (36)	\$ -	\$ -	\$ -	\$ -
Net assets - beginning of year	-	130	-	-	-	-
Net assets - end of year	<u>\$ -</u>	<u>\$ 94</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Weatherization Assistance Program	Weatherization Administration	Wrap Around Child Care Grants	Family Development and Self-Sufficiency	Shared Vision Grants	Crossroads	Senior Service America, Inc.	
						Administration	Enrollees
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127,517	\$ -	\$ -
-	-	-	-	-	-	-	296,919
216,812	-	-	-	-	-	-	-
376,225	-	105,784	78,177	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	223,731	-	-	-
-	-	-	70,189	-	-	-	-
-	-	-	-	-	-	10,924	-
-	-	-	5,671	144,385	1,886	41,141	-
-	-	-	-	-	-	-	-
297,404	10,406	51	-	2,560	41,912	4,879	-
-	-	4,416	-	35,459	-	-	-
-	-	24,306	9,082	5,613	-	4,700	50,435
<u>\$ 890,441</u>	<u>\$ 10,406</u>	<u>\$ 134,557</u>	<u>\$ 163,119</u>	<u>\$ 411,748</u>	<u>\$ 171,315</u>	<u>\$ 61,644</u>	<u>\$ 347,354</u>
\$ 970	\$ 124,920	\$ 86,804	\$ 84,650	\$ 101,066	\$ 86,765	\$ 5,577	\$ 259,287
438	51,077	21,631	30,081	27,485	37,162	3,025	33,632
393,898	-	4,612	-	35,209	4,146	-	20
-	1,368	-	9,658	3,936	276	43	1,136
-	7,025	-	4,772	34,487	-	397	-
-	1,559	-	-	-	668	381	-
257,769	-	-	-	-	-	-	-
-	1,048	-	1,415	770	4,993	782	-
-	1,781	329	1,415	27,339	2,979	974	-
-	-	-	-	-	-	-	-
-	1,289	2	567	199	250	1,300	-
14,032	4,547	367	1,170	4,021	1,522	1,170	-
-	-	-	5,671	144,385	1,886	41,141	-
<u>4,788</u>	<u>631</u>	<u>209</u>	<u>1,955</u>	<u>8,484</u>	<u>-</u>	<u>-</u>	<u>2,844</u>
\$ 671,895	\$ 195,245	\$ 113,954	\$ 141,354	\$ 387,381	\$ 140,647	\$ 54,790	\$ 296,919
\$ -	\$ 33,707	\$ 20,603	\$ 21,765	\$ 24,367	\$ 22,967	\$ 6,854	\$ 50,435
<u>\$ 671,895</u>	<u>\$ 228,952</u>	<u>\$ 134,557</u>	<u>\$ 163,119</u>	<u>\$ 411,748</u>	<u>\$ 163,614</u>	<u>\$ 61,644</u>	<u>\$ 347,354</u>
\$ (218,546)	\$ 218,546	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,701	\$ -	\$ -
-	-	-	-	-	-	-	66
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,701</u>	<u>\$ -</u>	<u>\$ 66</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF ACTIVITIES (CONTINUED)

PROGRAM FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>I Care and Other Assistance</u>	<u>Preschool Initiative</u>	<u>General Relief</u>	<u>Child and Adult Care Food Program</u>	<u>Transitional Housing</u>	<u>City Homeless Program</u>
REVENUES:						
Government funding sources:						
U.S. Department of HUD	\$ -	\$ -	\$ -	\$ -	\$ 5,631	\$ 46,115
U.S. Department of Labor	-	-	-	-	-	-
U.S. Department of Energy	-	-	-	-	-	-
U.S. Department of Health and Human Services	-	-	-	-	-	-
U.S. Department of Agriculture	-	-	-	836,703	-	-
Iowa Department of Education	-	-	-	-	-	-
Iowa Department of Human Rights	-	-	-	-	-	-
Other governments	-	526,824	141,533	-	-	-
In-kind contributions	-	-	-	-	-	3,750
Interest	-	-	-	-	-	-
Miscellaneous, including contributions	30,929	367	-	-	6,533	-
CACFP co-funding	-	-	-	(278,495)	-	-
CSBG co-funding	4,094	63,993	-	1,146	6,082	-
Total revenues	<u>\$ 35,023</u>	<u>\$ 591,184</u>	<u>\$ 141,533</u>	<u>\$ 559,354</u>	<u>\$ 18,246</u>	<u>\$ 49,865</u>
EXPENSES:						
Salaries	\$ 1,328	\$ 394,674	\$ -	\$ 45,459	\$ 5,249	\$ 3,382
Benefits and taxes	431	102,097	-	17,896	2,007	1,737
Assistance to individuals	23,242	-	114,583	469,449	-	39,925
Travel	232	-	-	2,161	362	99
Rent	-	-	-	3,080	-	-
Repairs and maintenance	-	-	-	-	4,378	-
Weatherization labor, support and administration	-	-	-	-	-	-
Utilities and telephone	-	-	-	737	5,770	-
Supplies and material	-	-	-	1,595	5	-
Equipment	-	-	-	-	-	-
Printing, publications and postage	48	-	-	5,120	74	-
Insurance	-	-	-	1,155	1,855	-
In-kind	-	-	-	-	-	3,750
Miscellaneous	1,199	27	26,950	665	50	-
Total expenses before allocation of indirect costs	<u>\$ 26,480</u>	<u>\$ 496,798</u>	<u>\$ 141,533</u>	<u>\$ 547,317</u>	<u>\$ 19,750</u>	<u>\$ 48,893</u>
Allocation of indirect costs	<u>\$ 334</u>	<u>\$ 94,386</u>	<u>\$ -</u>	<u>\$ 12,037</u>	<u>\$ 1,379</u>	<u>\$ 972</u>
Total expenses	<u>\$ 26,814</u>	<u>\$ 591,184</u>	<u>\$ 141,533</u>	<u>\$ 559,354</u>	<u>\$ 21,129</u>	<u>\$ 49,865</u>
Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Change in net assets	\$ 8,209	\$ -	\$ -	\$ -	\$ (2,883)	\$ -
Net assets - beginning of year	7,317	-	-	-	13,636	-
Net assets - end of year	<u>\$ 15,526</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,753</u>	<u>\$ -</u>

Siouxland Homeless Soldiers	Family Development	Welcome Home	GIF/Various One Time Grant/Donations	Total	GAAP Adjustments	Total Program Funds
\$ -	\$ -	\$ 27,794	\$ -	\$ 207,057	\$ -	\$ 207,057
-	-	-	-	296,919	-	296,919
-	-	-	-	216,812	-	216,812
-	-	-	-	5,854,561	-	5,854,561
-	-	-	-	836,703	-	836,703
-	-	-	-	223,731	-	223,731
-	-	-	-	70,189	-	70,189
-	-	-	-	730,648	-	730,648
-	-	-	-	1,517,057	(1,517,057)	-
-	-	158	-	158	-	158
1,088	-	60,279	74,344	530,752	-	530,752
-	-	-	-	-	-	-
-	2,160	-	-	-	-	-
<u>\$ 1,088</u>	<u>\$ 2,160</u>	<u>\$ 88,231</u>	<u>\$ 74,344</u>	<u>\$ 10,484,587</u>	<u>\$ (1,517,057)</u>	<u>\$ 8,967,530</u>
\$ -	\$ 400	\$ 27,371	\$ -	\$ 3,109,017	\$ -	\$ 3,109,017
-	106	14,617	-	933,178	-	933,178
1,088	-	56,366	15,974	3,016,736	(2,050)	3,014,686
-	433	1,511	-	66,498	-	66,498
-	-	-	-	209,181	-	209,181
-	-	75	-	71,806	(22,387)	49,419
-	-	-	-	257,769	-	257,769
-	-	702	-	55,685	-	55,685
-	-	3,329	924	231,425	(6,042)	225,383
-	-	-	-	37,916	(37,916)	-
-	-	215	-	13,031	-	13,031
-	1,125	1,535	-	62,199	-	62,199
-	-	-	-	1,517,057	(1,517,057)	-
-	-	356	48,727	142,599	-	142,599
<u>\$ 1,088</u>	<u>\$ 2,064</u>	<u>\$ 106,077</u>	<u>\$ 65,625</u>	<u>\$ 9,724,097</u>	<u>\$ (1,585,452)</u>	<u>\$ 8,138,645</u>
<u>\$ -</u>	<u>\$ 96</u>	<u>\$ 7,952</u>	<u>\$ -</u>	<u>\$ 764,578</u>	<u>\$ -</u>	<u>\$ 764,578</u>
<u>\$ 1,088</u>	<u>\$ 2,160</u>	<u>\$ 114,029</u>	<u>\$ 65,625</u>	<u>\$ 10,488,675</u>	<u>\$ (1,585,452)</u>	<u>\$ 8,903,223</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (68,395)</u>	<u>\$ (68,395)</u>
\$ -	\$ -	\$ (25,798)	\$ 8,719	\$ (4,088)	\$ -	\$ (4,088)
-	-	82,005	64,173	167,327	-	167,327
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,207</u>	<u>\$ 72,892</u>	<u>\$ 163,239</u>	<u>\$ -</u>	<u>\$ 163,239</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

SCHEDULE OF REVENUE AND EXPENSES

INDIRECT COST ALLOCATION POOL

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>Administration</u>	<u>Community Services</u>	<u>Total</u>
REVENUE:			
Iowa Workforce Development	\$ 72	\$ -	\$ 72
Reimbursed by programs	625,830	138,748	764,578
Other governments	9,182	6,737	15,919
Miscellaneous	569	-	569
Total revenue	<u>\$ 635,653</u>	<u>\$ 145,485</u>	<u>\$ 781,138</u>
EXPENSES:			
Personnel	\$ 402,111	\$ 82,565	\$ 484,676
Fringe benefits and payroll taxes	123,069	32,336	155,405
Travel	7,907	265	8,172
Rent	17,963	23,193	41,156
Repairs and maintenance	-	641	641
Utilities and telephone	3,961	1,203	5,164
Supplies and materials	36,713	2,923	39,636
Printing, publications and postage	6,563	967	7,530
Insurance	1,569	1,245	2,814
Miscellaneous	35,797	147	35,944
Total expenses	<u>\$ 635,653</u>	<u>\$ 145,485</u>	<u>\$ 781,138</u>
Excess of revenues over expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>CFDA #</u>	<u>Agency or Pass-Through Number</u>	<u>Federal Expenditures</u>
Direct:			
U.S. Department of Health and Human Services:			
Head Start Cluster:			
Head Start	93.600	07CH-7018 41	\$ 1,606,877
Head Start	93.600	07CH-7018 42	<u>1,532,414</u>
Total Head Start Cluster			<u>\$ 3,139,291</u>
U.S. Department of Housing and Urban Development:			
Supportive Housing Program	14.235		\$ 64,446
Supportive Housing Program	14.235		<u>63,071</u>
Total Supportive Housing Program			<u>\$ 127,517</u>
Total Direct			<u>\$ 3,266,808</u>
Indirect:			
U.S. Department of Health and Human Services:			
Passed through Iowa Department of Human Rights:			
Community Service Block Grant	93.569	CSBG-12-18	\$ 98,967
Community Service Block Grant	93.569	CSBG-13-18	<u>92,602</u>
Total Community Service Block Grant			\$ 191,569
Low-Income Home Energy Assistance	93.568	HEAP-12-18	\$ 78,230
Low-Income Home Energy Assistance	93.568	HEAP-13-18	297,995
Low-Income Home Energy Assistance	93.568	LIHEAP-13-18	<u>1,794,125</u>
Total Low-Income Home Energy Assistance			\$ 2,170,350
Passed through Iowa Department of Human Services:			
Maternal, Infant, and Early Childhood Home Visiting Program	93.505	5883CH12	\$ 100,255
Maternal, Infant, and Early Childhood Home Visiting Program	93.505	5884CH12	<u>69,135</u>
			\$ 169,390
Temporary assistance for needy families	93.558	FaDSS-13-18	\$ 62,645
Temporary assistance for needy families	93.558	FaDSS-14-18	<u>15,532</u>
Total temporary assistance for needy families			\$ 78,177
Child Care and Development Block Grant	93.575	DCFS 09-089-6	\$ 100,942
Child Care and Development Block Grant	93.575	DCFS 09-089-6	<u>4,842</u>
Total Child Care and Development Block Grant			<u>\$ 105,784</u>
Total U.S. Department of Health and Human Services			<u>\$ 2,715,270</u>
U.S. Department of Agriculture:			
Passed through Iowa Department of Education:			
Child and Adult Care Food Program	10.558	978010	\$ 278,495
Child and Adult Care Food Program	10.558	978029	<u>558,208</u>
Total U.S. Department of Agriculture			<u>\$ 836,703</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>CFDA #</u>	<u>Agency or Pass-Through Number</u>	<u>Federal Expenditures</u>
U.S. Department of Energy:			
Passed through Iowa Department of Human Rights:			
Weatherization Assistance for low-income persons	81.042	DOE-12-18	\$ 92,770
Weatherization Assistance for low-income persons	81.042	DOE-13-18	<u>124,042</u>
Total U.S. Department of Energy			<u>\$ 216,812</u>
U.S. Department of Labor:			
Passed through Senior Service America, Inc.:			
Senior Community Service Employment Program	17.235	10/1/12 - 6/30/13	\$ 222,873
Senior Community Service Employment Program	17.235	7/1/13 - 6/30/14	<u>74,046</u>
Total U.S. Department of Labor			<u>\$ 296,919</u>
U.S. Department of Housing and Urban Development:			
Passed through Iowa Department of Economic:			
Development and the City of Sioux City:			
Emergency Shelter Grants Program	14.231		\$ 53,192
Passed through Iowa Finance Authority:			
Emergency Shelter Grants Program	14.231		<u>\$ 5,631</u>
Total Emergency Shelter Grants Program			\$ 58,823
Passed through the City of Sioux City:			
Community Development Block Grants	14.218		<u>20,717</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 79,540</u>
Total Indirect			<u>\$ 4,145,244</u>
Total Expenditures of Federal Awards			<u>\$ 7,412,052</u>

Basis of Presentation - The Schedule of Expenditures of Federal Awards includes the federal grant activity of the Community Action Agency of Siouxland and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.



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

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

We have audited, 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 the Community Action Agency of Siouxland (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, and have issued our report thereon dated January 13, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Community Action Agency of Siouxland'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 the Community Action Agency of Siouxland's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did



not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

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 results 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.

Sioux City, Iowa
January 13, 2014

King, Reinsch, Prosser & Co., L.L.P.



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY OMB CIRCULAR A-133

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

Report on Compliance for Each Major Federal Program

We have audited the Community Action Agency of Siouxland's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Community Action Agency of Siouxland's major federal programs for the year ended September 30, 2013. The Community Action Agency of Siouxland's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Community Action Agency of Siouxland'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 the Community Action Agency of Siouxland's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Community Action Agency of Siouxland's compliance.



Opinion on Each Major Federal Program

In our opinion, the Community Action Agency of Siouxland 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 the Community Action Agency of Siouxland 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 the Community Action Agency of Siouxland'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 the Community Action Agency of Siouxland's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *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 results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Sioux City, Iowa
January 13, 2014

King, Reinsch, Prosser & Co., L.L.P.

COMMUNITY ACTION AGENCY OF SIOUXLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

PART I - SUMMARY OF INDEPENDENT AUDITORS' REPORT:

- a. An unmodified opinion was issued on the financial statements.
- b. The audit did not disclose any material weaknesses in internal control over financial reporting.
- c. No instances of non-compliance material to the financial statements were disclosed during the audit.
- d. The audit did not disclose any material weaknesses relating to internal control over major federal programs.
- e. An unmodified opinion was issued on compliance with requirements applicable to each major program.
- f. The audit did not disclose audit findings which were required to be reported in accordance with Office of Management and Budget Circular A-133, Section 510(a).
- g. The programs tested as major programs include:

<u>CFDA Numbers</u>	<u>Name of Federal Program</u>
93.600	Head Start
10.558	Child and Adult Care Food Program

- h. The dollar threshold used to distinguish between Type A and Type B programs was \$300,000.
- i. Community Action Agency of Siouxland did not qualify as a low-risk auditee.

PART II - FINDINGS RELATED TO THE FINANCIAL STATEMENTS:

None reported.

PART III - FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS:

None reported.

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS

COMMUNITY SERVICE BLOCK GRANT NO. CSBG-12-18

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM OCTOBER 1, 2011 TO MARCH 31, 2013

	<u>Budget</u>	<u>Actual</u>
CO-FUNDED PROGRAMS:		
Family Development and Self-Sufficiency	\$ 16,491	\$ 16,459
Housing	4,000	5,223
Head Start/Early Head Start	89,470	76,738
LIHEAP	10,000	10,040
Senior Community Service Employment Program	68,609	70,838
Shared Visions	1,300	1,634
Wrap Around	33,800	37,724
Child and Adult Care Food Program	25,350	25,342
Preschool Classroom	45,809	50,115
Home Visitation	100	651
MIECHV	300	465
	<hr/>	<hr/>
Total expenses	<u>\$ 295,229</u>	<u>\$ 295,229</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS

LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM CONTRACT LIHEAP-13-18

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM OCTOBER 1, 2012 TO SEPTEMBER 30, 2013

	<u>Budget</u>	<u>Actual</u>
EXPENSES:		
Regular Assistance	\$ 1,540,940	\$ 1,436,453
Energy Crisis Intervention Payments	91,017	91,017
Client Services	25,399	25,399
Summer Deliverable Fuel Payments	71,921	71,921
Administration Costs	169,335	169,335
Community Service Block Grant Co-Funded Expenses	<u>-</u>	<u>10,126</u>
Total expenses	<u>\$ 1,898,612</u>	<u>\$ 1,804,251</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

U.S. DEPARTMENT OF HUMAN RIGHTS

HEAD START GRANT NO. O7CH 7018/41

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM MARCH 1, 2012 TO FEBRUARY 28, 2013

	<u>Budget</u>	<u>Actual</u>
REVENUES:		
Grant Revenue	\$ 2,499,011	\$ 2,499,011
Other Revenue	-	211,716
CSBG Support Revenue	-	42,862
Grantee's Contribution - In-Kind	<u>624,753</u>	<u>1,127,456</u>
Total revenue	<u>\$ 3,123,764</u>	<u>\$ 3,881,045</u>
EXPENSES - GRANTOR'S SHARE:		
P/A 20 T/TA	\$ 33,533	\$ 39,398
P/A 22	2,153,457	2,157,152
P/A 22 Administrative	<u>312,021</u>	<u>302,461</u>
Total grantor's share	\$ 2,499,011	\$ 2,499,011
Expenses - CACAFP	-	211,716
Expenses - CSBG Co-Funded (Indirect)	-	42,862
Expenses - Grantee's Share (In-Kind) - P/A 22	<u>601,530</u>	<u>1,127,456</u>
Total expenses	<u>\$ 3,100,541</u>	<u>\$ 3,881,045</u>

EARLY HEAD START GRANT NO. O7CH 7018/41

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM MARCH 1, 2012 TO FEBRUARY 28, 2013

	<u>Budget</u>	<u>Actual</u>
REVENUES:		
Grant Revenue	\$ 700,584	\$ 700,584
CSBG Support Revenue	-	11,983
Grantee's Contribution - In-Kind	<u>175,146</u>	<u>243,321</u>
Total revenue	<u>\$ 875,730</u>	<u>\$ 955,888</u>
EXPENSES - GRANTOR'S SHARE:		
P/A 11 T/TA	17,087	17,668
P/A 25	591,173	585,020
P/A 25 Administrative	<u>92,324</u>	<u>97,896</u>
Total grantor's share	\$ 700,584	\$ 700,584
Expenses - CSBG Co-Funded (Indirect)	-	11,983
Expenses - Grantee's Share (In-Kind) - P/A 25	<u>175,146</u>	<u>243,321</u>
Total expenses	<u>\$ 875,730</u>	<u>\$ 955,888</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF PUBLIC HEALTH

EXPANSION OF MATERNAL INFANT EARLY CHILDHOOD HOME
VISITING GRANT (MIECHV) CONTRACT #5883CH12

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM SEPTEMBER 1, 2012 TO MARCH 30, 2013

	<u>Budget</u>	<u>Actual</u>
REVENUES:		
Iowa Department of Public Health	<u>\$ 117,282</u>	<u>\$ 101,533</u>
EXPENSES:		
Salaries	\$ 50,000	\$ 48,339
Fringe benefits	16,901	15,939
Other	37,652	25,133
Indirect cost	12,729	12,122
Community Service Block Grant Co-Funded Expenses	<u>-</u>	<u>536</u>
Total expenses	<u>\$ 117,282</u>	<u>\$ 102,069</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS

WEATHERIZATION ASSISTANCE PROGRAMS CONTRACT HEAP-12-18

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JANUARY 1, 2012 TO DECEMBER 31, 2012

	<u>Budget</u>	<u>Actual</u>
EXPENSES:		
Administration	\$ 25,666	\$ 5,276
Pollution occurrence insurance	5,553	5,553
Support	116,052	11,367
Health and safety	91,239	20,393
Labor	124,451	21,048
Materials	124,451	29,351
Training/equipment	<u>30,000</u>	<u>-</u>
Total expenses	<u>\$ 517,412</u>	<u>\$ 92,988</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN SERVICES

WRAP AROUND CHILD CARE GRANT CONTRACT DCFS09-0896

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM SEPTEMBER 1, 2012 TO AUGUST 31, 2013

	<u>Budget</u>	<u>Actual</u>
EXPENSES:		
Personnel and fringe benefits	\$ 111,000	\$ 112,985
Assistance to individuals	-	4,655
Other	-	918
Indirect cost	-	21,164
	<u>\$ 111,000</u>	<u>\$ 139,722</u>
Less: CACFP	-	4,416
CSBG	-	24,306
	<u>\$ 111,000</u>	<u>\$ 111,000</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS
DIVISION OF COMMUNITY ACTION AGENCIES

FAMILY DEVELOPMENT AND SELF-SUFFICIENCY GRANT CONTRACT FADSS-13-18

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JULY 1, 2012 TO SEPTEMBER 30, 2013

	<u>Budget</u>	<u>Actual</u>
EXPENSES:		
Indirect costs - administrative	\$ 12,741	\$ 12,685
Indirect costs - CSBG	8,870	8,870
Personnel wages	86,261	86,570
Benefits	33,435	32,405
Travel	6,882	7,570
Space utilities	4,394	4,682
Other	5,859	5,660
In-kind	1,500	5,671
	<u>\$ 159,942</u>	<u>\$ 164,113</u>
Less: CSBG Co-Funded	<u>8,870</u>	<u>8,870</u>
Total expenses	<u>\$ 151,072</u>	<u>\$ 155,243</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF EDUCATION

CHILD DEVELOPMENT SHARED VISION GRANT WO-13-0495-123

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JULY 1, 2012 TO JUNE 30, 2013

	<u>Budget</u>	<u>Actual</u>
EXPENSES:		
Salaries/fringe benefits	\$ 36,206	\$ 35,930
Administrative costs	6,224	6,224
Travel/training	2,080	2,070
Purchased contract services	150	-
Equipment/supplies	5,300	5,052
Other expenses	11,280	11,619
Food costs	1,000	1,345
In-kind	12,448	62,744
Total expenses	<u>\$ 74,688</u>	<u>\$ 124,984</u>

CHILD DEVELOPMENT SHARED VISION GRANT WO-13-0497-122

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JULY 1, 2012 TO JUNE 30, 2013

	<u>Budget</u>	<u>Actual</u>
EXPENSES:		
Salaries/fringe benefits	\$ 37,298	\$ 35,928
Administrative costs	6,224	6,224
Travel/training	2,650	2,598
Purchased contract services	150	178
Equipment/supplies	5,437	6,008
Other expenses	9,481	9,784
Food costs	1,000	1,520
In-kind	12,448	78,556
Total expenses	<u>\$ 74,688</u>	<u>\$ 140,796</u>

CHILD DEVELOPMENT SHARED VISION GRANT WO-13-0496-124

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JULY 1, 2012 TO JUNE 30, 2013

	<u>Budget</u>	<u>Actual</u>
EXPENSES:		
Salaries/fringe benefits	\$ 42,921	\$ 41,897
Administrative costs	6,224	6,224
Travel/training	2,074	2,032
Purchased contract services	-	-
Equipment/supplies	3,546	3,895
Other expenses	6,475	7,221
Food costs	1,000	971
In-kind	12,448	26,919
Total expenses	<u>\$ 74,688</u>	<u>\$ 89,159</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

CROSSROADS GRANT: IA0002B7D001104

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM APRIL 1, 2012 TO MARCH 31, 2013

	<u>Budget</u>	<u>Actual</u>
EXPENSES:		
Administration	\$ 6,535	\$ 4,716
Supportive services	118,760	118,671
Operating costs	11,944	7,049
Program match	<u>34,494</u>	<u>32,017</u>
Total expenses	<u>\$ 171,733</u>	<u>\$ 162,453</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

SENIOR SERVICE AMERICA, INC.

SENIOR COMMUNITY SERVICE EMPLOYMENT (TITLE V) PROGRAM PROJECT 77

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JULY 1, 2012 TO JUNE 30, 2013

	<u>Budget</u>	<u>Actual</u>
EXPENSES:		
Personnel:		
Wages and employee benefits	\$ 243,527	\$ 243,407
Fringe benefits:		
FICA	18,630	18,621
Workers' compensation	5,115	7,044
Physical exams	100	-
Program - other:		
Other program costs	300	-
Incidentals	200	20
Transportation	1,300	387
Training	2,200	175
Subgrantee staff costs	13,423	15,141
Project administration:		
Other administration costs	17,918	17,918
Indirect cost	-	48,674
	<hr/>	<hr/>
Total federal share	\$ 302,713	\$ 351,387

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA FINANCE AUTHORITY EMERGENCY SOLUTIONS GRANT -
TRANSITIONAL HOUSING PROJECT

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JANUARY 1, 2012 TO DECEMBER 31, 2012

	<u>Budget</u>	<u>Actual</u>
EXPENSES:		
Shelter	\$ 14,500	\$ 14,500
Program match	<u>14,500</u>	<u>16,104</u>
Total expenses	<u>\$ 29,000</u>	<u>\$ 30,604</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

CITY OF SIOUX CITY GRANT

WELCOME HOME PROJECT #E-12-MC-19-0002

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM OCTOBER 1, 2012 TO SEPTEMBER 30, 2013

	<u>Budget</u>	<u>Actual</u>
EXPENSES:		
Rent	\$ 25,282	\$ 25,765
Salary and fringe benefits	2,512	2,029
Program match	<u>27,794</u>	<u>28,814</u>
Total expenses	<u>\$ 55,588</u>	<u>\$ 56,608</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

DEPARTMENT OF ENERGY

WEATHERIZATION ASSISTANCE PROGRAMS CONTRACT DOE-12-18R

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM APRIL 1, 2012 TO JULY 31, 2013

	<u>Budget</u>	<u>Actual</u>
EXPENSES:		
Administration	\$ 15,304	\$ 15,304
Health and safety	58,156	76,653
Support	73,460	124,635
Labor	79,581	43,722
Materials	79,581	45,768
General liability insurance	<u>2,134</u>	<u>2,134</u>
Total expenses	<u>\$ 308,216</u>	<u>\$ 308,216</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS

WEATHERIZATION ASSISTANCE PROGRAMS CONTRACT MEC-12-18

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JANUARY 1, 2012 TO DECEMBER 31, 2012

	<u>Budget</u>	<u>Actual</u>
EXPENSES:		
Administration	\$ 10,654	\$ 10,654
Support	21,309	18,438
Labor	90,562	75,417
Materials	<u>90,562</u>	<u>108,578</u>
Total expenses	<u>\$ 213,087</u>	<u>\$ 213,087</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

WOODBURY COUNTY BOARD OF SUPERVISORS

GENERAL RELIEF

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JULY 1, 2012 TO JUNE 30, 2013

	<u>Budget</u>	<u>Actual</u>
REVENUE:		
Board of supervisors	<u>\$ 234,416</u>	<u>\$ 149,774</u>
EXPENSES:		
Client burials	\$ 8,500	\$ 22,301
Client incidentals	200	189
Client medical	3,500	3,619
Client transportation	4,500	3,291
Client utilities	60,000	42,603
Client shelter	130,766	50,822
Other	<u>26,950</u>	<u>26,950</u>
Total expenses	<u>\$ 234,416</u>	<u>\$ 149,775</u>

US DEPARTMENT OF AGRICULTURE

CERTIFICATION REGARDING DEBARMENT, SUSPENSION, INELIGIBILITY
AND VOLUNTARY EXCLUSION – LOWER TIER COVERED TRANSACTIONS

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

(BEFORE COMPLETING CERTIFICATION, READ INSTRUCTIONS ON REVERSE)

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

Community Action Agency of Siouxland
Organization Name

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

Jean Logan, Executive Director
Name and Title of Authorized Representative


Signature

1-9-14
Date