

COMMUNITY ACTION AGENCY OF SIOUXLAND

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

September 30, 2014

# COMMUNITY ACTION AGENCY OF SIOUXLAND

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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>
Representing Low-Income:	
Tina Young	District 1
Concepcion Flores	District 2
Kelly Adams	District 3
Juanita Garcia	District 4
Shelly Sorensen	District 5
Tito Parker	Homeless
Brittney Collins	Head Start
Representing Government:	
Sally Hartley	Early Childhood
Kevin Grieme	Health
Bob Knowler	SW Rural
Tom Cooper	Education
Mark Monson	NE Rural
Vacant	Welfare
Amy Tooley	Community Development
Representing Private:	
Harlan Salvatori	Labor
Pastor Sheryl Ashley	Religion
David Dawson	Legal Counsel
Dr. Robert Dunker	Business
Barb Macias	Native American
Vacant	African American
Norma DeLaO	Hispanic

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 - Payroll
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
Rachael Ostermyer	Director, Early Childhood Programs
Christina Beatty	Assistant 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, 2014, 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.

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### ***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, 2014, 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 and Other 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, the combining schedule of activities - program funds, and the indirect cost allocation pool 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 is presented for purposes of additional analysis and is not a required part of the financial statements. Such 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 February 9, 2015, 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  
February 9, 2015

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

COMMUNITY ACTION AGENCY OF SIOUXLAND

STATEMENT OF FINANCIAL POSITION

SEPTEMBER 30, 2014

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	\$ 247,679	\$ 453,353	\$ -	\$ 701,032
Grants receivable	-	576,747	-	576,747
Accounts receivable	21,131	1,827	-	22,958
Due from/to other funds	266,728	(266,728)	-	-
Prepaid expenses	4,805	16,388	-	21,193
Restricted cash - Note 8	508,936	-	-	508,936
Certificates of deposit	97,565	-	-	97,565
Property and equipment - Note 3	-	-	526,467	526,467
Note receivable - Note 4	50,000	-	-	50,000
Total assets	<u>\$ 1,196,844</u>	<u>\$ 781,587</u>	<u>\$ 526,467</u>	<u>\$ 2,504,898</u>

LIABILITIES AND NET ASSETS

LIABILITIES:

Accounts payable	\$ 172,125	\$ 113,381	\$ -	\$ 285,506
Wages payable	34,049	152,711	-	186,760
Payroll taxes and benefits payable	5,384	38,863	-	44,247
Compensated absences	126,765	-	-	126,765
Deferred revenue	7,837	232,737	-	240,574
Notes payable - Note 5	50,000	-	132,871	182,871
Total liabilities	\$ 396,160	\$ 537,692	\$ 132,871	\$ 1,066,723

NET ASSETS:

Unrestricted	<u>800,684</u>	<u>243,895</u>	<u>393,596</u>	<u>1,438,175</u>
Total liabilities and net assets	<u>\$ 1,196,844</u>	<u>\$ 781,587</u>	<u>\$ 526,467</u>	<u>\$ 2,504,898</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2014

	<u>Administrative</u> <u>Fund</u>	<u>Program</u> <u>Funds</u>	<u>Plant</u> <u>Fund</u>	<u>Total</u>
<b>SUPPORT AND REVENUE:</b>				
Government funding sources:				
U.S. Department of HUD	\$ -	\$ 322,366	\$ -	\$ 322,366
U.S. Department of Labor	-	278,265	-	278,265
U.S. Department of Energy	-	147,812	-	147,812
U.S. Department of Health and Human Services	-	6,059,447	-	6,059,447
U.S. Department of Agriculture	-	875,717	-	875,717
Iowa Department of Education	-	256,449	-	256,449
Iowa Department of Human Rights	-	81,912	-	81,912
Other governments	11,698	831,556	-	843,254
In-kind contributions	-	4,244	-	4,244
Interest	429	124	-	553
Miscellaneous	<u>63,516</u>	<u>537,627</u>	<u>9,597</u>	<u>610,740</u>
Total support and revenue	<u>\$ 75,643</u>	<u>\$ 9,395,519</u>	<u>\$ 9,597</u>	<u>\$ 9,480,759</u>
<b>EXPENSES:</b>				
Low-Income Home Energy Assistance Program (LIHEAP)	\$ -	\$ 1,783,364	\$ -	\$ 1,783,364
Head Start	-	2,715,091	-	2,715,091
Early Head Start	-	637,509	-	637,509
Maternal Infant Early Childhood Home Visitation Program	-	139,705	-	139,705
Early Head Start Home Visitor	-	111,121	-	111,121
Weatherization Assistance Program	-	644,172	-	644,172
Weatherization Administration	-	269,822	-	269,822
Wrap Around Child Care Grants	-	113,109	-	113,109
Family Development and Self-Sufficiency Grant	-	167,503	-	167,503
Shared Visions Grants	-	268,396	-	268,396
Crossroads	-	166,943	-	166,943
Senior Community Service Employment Program - administration	-	16,871	-	16,871
Senior Community Service Employment Program - enrollees	-	324,559	-	324,559
I Care and Other Assistance	-	126,477	-	126,477

See accompanying notes to financial statements.

COMMUNITY ACTION AGENCY OF SIOUXLAND

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2014

(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	\$ -	\$ 742,218	\$ -	\$ 742,218
Child and Adult Care Food Program	-	581,866	-	581,866
Transitional Housing	-	151,960	-	151,960
Siouxland Homeless Soldiers Program	-	6,460	-	6,460
Welcome Home	-	121,184	-	121,184
GIF	-	60,848	-	60,848
Depreciation	-	-	69,963	69,963
Interest	-	-	7,360	7,360
Administrative	<u>23,607</u>	<u>-</u>	<u>-</u>	<u>23,607</u>
Total expenses	<u>\$ 23,607</u>	<u>\$ 9,149,178</u>	<u>\$ 77,323</u>	<u>\$ 9,250,108</u>
Transfers	<u>\$ 23,882</u>	<u>\$ (165,685)</u>	<u>\$ 141,803</u>	<u>\$ -</u>
Change in net assets	\$ 75,918	\$ 80,656	\$ 74,077	\$ 230,651
Net assets - beginning of year	<u>724,766</u>	<u>163,239</u>	<u>319,519</u>	<u>1,207,524</u>
Net assets - end of year	<u>\$ 800,684</u>	<u>\$ 243,895</u>	<u>\$ 393,596</u>	<u>\$ 1,438,175</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED SEPTEMBER 30, 2014

	<u>Administrative Fund</u>	<u>Program Funds</u>	<u>Plant Fund</u>	<u>Total</u>
Salaries	\$ 485,194	\$ 3,289,596	\$ -	\$ 3,774,790
Benefits and taxes	152,209	1,021,191	-	1,173,400
Assistance to individuals	-	3,093,145	-	3,093,145
Travel	11,011	51,051	-	62,062
Rent	30,290	167,505	-	197,795
Repairs and maintenance	683	64,593	-	65,276
Weatherization labor, support and administration	-	204,699	-	204,699
Utilities and telephone	5,846	58,734	-	64,580
Supplies and material	96,512	199,831	-	296,343
Printing, publications and postage	7,114	14,321	-	21,435
Insurance	2,999	56,236	-	59,235
Miscellaneous	52,154	107,871	-	160,025
Depreciation	-	-	69,963	69,963
Interest	-	-	7,360	7,360
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total expenses before allocation of indirect costs	\$ 844,012	\$ 8,328,773	\$ 77,323	\$ 9,250,108
Allocation of indirect costs	<u>(820,405)</u>	<u>820,405</u>	<u>-</u>	<u>-</u>
Total expenses	<u>\$ 23,607</u>	<u>\$ 9,149,178</u>	<u>\$ 77,323</u>	<u>\$ 9,250,108</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED SEPTEMBER 30, 2014

CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from grants, contributions and other receipts	\$ 9,382,187
Cash paid to employees and suppliers	(9,118,647)
Interest received	553
Interest paid	<u>(7,360)</u>
Net cash provided by operating activities	<u>\$ 256,733</u>

CASH FLOWS FROM INVESTING ACTIVITIES:

Purchase of property and equipment	\$ (98,882)
Restricted cash and certificates of deposits, net	<u>(62,032)</u>
Net cash used in investing activities	<u>\$ (160,914)</u>

CASH FLOWS FROM FINANCING ACTIVITIES:

Payments on notes payable	<u>\$ (22,640)</u>
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Net increase in cash \$ 73,179

Cash and cash equivalents - beginning of year 627,853

Cash and cash equivalents - end of year \$ 701,032

RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED  
BY OPERATING ACTIVITIES:

Change in net assets	\$ 230,651
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	69,963
Changes in assets and liabilities:	
Grants receivable	(91,638)
Accounts receivable	(3,743)
Prepaid expense	(3,066)
Accounts payable	59,128
Wages payable	10,486
Payroll taxes and benefits payable	6,181
Deferred revenue	(29,342)
Compensated absences	<u>8,113</u>
Net cash provided by operating activities	<u>\$ 256,733</u>

SUPPLEMENTAL SCHEDULE OF NON-CASH INVESTING TRANSACTIONS:

Purchase of equipment in accounts payable \$ 22,518

See accompanying notes to financial statements

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Reporting Entity - The Community Action Agency of Siouxland, a non-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.

The Agency'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.

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

*Unrestricted net assets* - Net assets not subject to donor-imposed stipulations

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2014

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

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.

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

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

Purchases of property and equipment providing future benefits are recorded as expenses in the program at the time of purchase and capitalized in the 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, 2014, 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.

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2014

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

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.

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.

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 a liability of the Administrative Fund. This liability has been computed based on rates of pay in effect at September 30, 2014.

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 \$1,622,224 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.

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.

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2014

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

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.

Subsequent Events - In preparing the financial statements, the Agency has evaluated all subsequent events, for potential recognition or disclosure, through February 9, 2015, the date the financial statements were available to be issued.

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.

Maternal Infant Early Childhood Home Visitation Program (MIECHV) - provides evidence-based home visitation services through the Early Head Start model in order to improve health and development outcomes for at-risk young children, birth to 3 years old.

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2014

NOTE 2 - PRINCIPAL PROGRAMS (CONTINUED):

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.

Family Development and Self-Sufficiency - 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.

Crossroads - is a transitional housing program offering a structured environment for homeless women and children, providing them with shelter, food, and preparation for independent living. It is a safe, healing environment designed to help women set goals for education, job training, and gainful employment.

Senior Community Service Employment Program - 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.

Preschool Initiative - provides increased access to quality preschool programming for four-year-olds by partnering with the already existing programs, Head Start and Shared Visions, in order to extend the preschool day and week, and provide a state-certified teacher with an early childhood endorsement.

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.

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, 2014

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, 2014:

<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	221,189	-	272,517
Head Start	24,600	325,457	112,527	47,718	510,302
Transitional Housing	3,146	95,995	-	-	99,141
Weatherization Assistance for Low-Income Persons	-	-	101,463	9,025	110,488
General Agency	<u>79,000</u>	<u>384,766</u>	<u>-</u>	<u>155,898</u>	<u>619,664</u>
Total cost	\$ 106,747	\$ 899,340	\$ 435,179	\$ 212,641	\$ 1,653,907
Accumulated depreciation	<u>-</u>	<u>(611,950)</u>	<u>(315,278)</u>	<u>(200,212)</u>	<u>(1,127,440)</u>
Net	<u>\$ 106,747</u>	<u>\$ 287,390</u>	<u>\$ 119,901</u>	<u>\$ 12,429</u>	<u>\$ 526,467</u>

The components of the Agency's accumulated depreciation at September 30, 2014 are as follows:

<u>Component</u>	<u>Buildings</u>	<u>Vehicles</u>	<u>Equipment</u>	<u>Total</u>
Balance beginning of year	\$ 582,840	\$ 323,314	\$ 193,112	\$ 1,099,266
Current year depreciation	29,110	33,753	7,100	69,963
Current year disposals	<u>-</u>	<u>(41,789)</u>	<u>-</u>	<u>(41,789)</u>
Balance end of year	<u>\$ 611,950</u>	<u>\$ 315,278</u>	<u>\$ 200,212</u>	<u>\$ 1,127,440</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, 2014

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>132,871</u>
	<u>\$ 182,871</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 Head Start and Early Head Start Programs. The note is secured by the property purchased.

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2014

NOTE 5 - NOTES PAYABLE (CONTINUED):

The following is a schedule by year of future maturities of notes payable as of September 30, 2014:

2015	\$ 23,814
2016	25,036
2017	26,349
2018	27,716
2019	29,155
Thereafter	<u>50,801</u>
	<u>\$ 182,871</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 50306-9117.

Plan members are required to contribute 5.95 percent of their annual covered salary and the Agency is required to contribute 8.93 percent of annual covered salary. Contribution requirements are established by state statute. The Agency's contribution to IPERS for the year ended September 30, 2014 was \$308,449, 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 2015 through May 2018. The total amount of rent expense reported under these leases for the current fiscal year was \$51,640.

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2014

NOTE 7 - LEASE OBLIGATIONS (CONTINUED):

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

2015	\$ 56,900
2016	36,000
2017	36,000
2018	<u>36,000</u>
	<u>\$ 164,900</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, 2014, management estimated the reserve for insurance claims to be \$34,000. 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 designated \$564,744 as an insurance reserve. The reserve is reported in the statement of financial position as restricted cash (\$508,936) and \$55,808 is included in certificates of deposit.

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, 2014

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, 2014.

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 64 percent of the Agency's funding is provided by grants from the U.S. Department of Health and Human Services, 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.

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF FINANCIAL POSITION

PROGRAM FUNDS

SEPTEMBER 30, 2014

ASSETS

	<u>CSBG</u>	<u>LIHEAP</u>	<u>Head Start</u>	<u>Early Head Start</u>	<u>Maternal Infant Early Childhood Home Visitation Program</u>
ASSETS:					
Cash	\$ 7,558	\$ 3,200	\$ -	\$ 24,168	\$ 9,871
Grants receivable	27,256	-	154,686	26,184	9,895
Accounts receivable	-	21	5	-	-
Due from/to other funds	-	-	(49,053)	(33,696)	(7,103)
Prepaid expenses	-	-	8,035	714	914
Total assets	<u>\$ 34,814</u>	<u>\$ 3,221</u>	<u>\$ 113,673</u>	<u>\$ 17,370</u>	<u>\$ 13,577</u>

LIABILITIES AND NET ASSETS

LIABILITIES:					
Accounts payable	\$ -	\$ 850	\$ 39,411	\$ 65	\$ 27
Wages payable	-	1,892	59,771	14,177	2,947
Payroll taxes and benefits payable	-	385	14,491	3,128	710
Deferred revenue	<u>34,814</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,893</u>
Total liabilities	<u>\$ 34,814</u>	<u>\$ 3,127</u>	<u>\$ 113,673</u>	<u>\$ 17,370</u>	<u>\$ 13,577</u>
NET ASSETS	<u>-</u>	<u>94</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and net assets	<u>\$ 34,814</u>	<u>\$ 3,221</u>	<u>\$ 113,673</u>	<u>\$ 17,370</u>	<u>\$ 13,577</u>

Early Head Start Home Visitor	Weatherization Assistance Program	Weatherization Assistance Administration	Wrap Around Child Care Grants	Family Development and Self-Sufficiency	Shared Visions Grants	Crossroads
\$ 50,872	\$ -	\$ 46,679	\$ 310	\$ 2,831	\$ 26,221	\$ -
4,250	101,088	-	-	13,655	-	63,432
-	-	-	-	-	-	-
(2,949)	(42,132)	-	-	(74)	-	(51,626)
442	-	63	-	25	357	245
<u>\$ 52,615</u>	<u>\$ 58,956</u>	<u>\$ 46,742</u>	<u>\$ 310</u>	<u>\$ 16,437</u>	<u>\$ 26,578</u>	<u>\$ 12,051</u>
\$ 27	\$ 23,031	\$ 217	\$ -	\$ 1,156	\$ 5,892	\$ 791
2,866	-	5,271	-	3,868	3,092	3,220
824	19	889	310	946	968	171
<u>48,898</u>	<u>35,906</u>	<u>40,365</u>	<u>-</u>	<u>10,467</u>	<u>16,626</u>	<u>168</u>
\$ 52,615	\$ 58,956	\$ 46,742	\$ 310	\$ 16,437	\$ 26,578	\$ 4,350
-	-	-	-	-	-	7,701
<u>\$ 52,615</u>	<u>\$ 58,956</u>	<u>\$ 46,742</u>	<u>\$ 310</u>	<u>\$ 16,437</u>	<u>\$ 26,578</u>	<u>\$ 12,051</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF FINANCIAL POSITION (CONTINUED)

PROGRAM FUNDS

SEPTEMBER 30, 2014

ASSETS

	<u>Senior Community Service Employment Program</u>		<u>I Care and Other Assistance</u>	<u>Preschool Initiative</u>	<u>Child and Adult Care Food Program</u>
	<u>Administration</u>	<u>Enrollees</u>			
ASSETS:					
Cash	\$ 257	\$ 12,444	\$ 22,167	\$ 30,641	\$ -
Grants receivable	-	13,000	34,512	18,049	72,425
Accounts receivable	495	-	1,100	-	-
Due from/to other funds	-	-	(34,924)	-	(32,782)
Prepaid expenses	<u>12</u>	<u>-</u>	<u>412</u>	<u>-</u>	<u>12</u>
Total assets	<u>\$ 764</u>	<u>\$ 25,444</u>	<u>\$ 23,267</u>	<u>\$ 48,690</u>	<u>\$ 39,655</u>

LIABILITIES AND NET ASSETS

LIABILITIES:					
Accounts payable	\$ 3	\$ 181	\$ -	\$ 3,392	\$ 37,665
Wages payable	42	19,232	80	33,212	1,682
Payroll taxes and benefits payable	(190)	3,784	(146)	12,024	308
Deferred revenue	<u>909</u>	<u>2,181</u>	<u>2,524</u>	<u>62</u>	<u>-</u>
Total liabilities	\$ 764	\$ 25,378	\$ 2,458	\$ 48,690	\$ 39,655
NET ASSETS	<u>-</u>	<u>66</u>	<u>20,809</u>	<u>-</u>	<u>-</u>
Total liabilities and net assets	<u>\$ 764</u>	<u>\$ 25,444</u>	<u>\$ 23,267</u>	<u>\$ 48,690</u>	<u>\$ 39,655</u>

<u>Transitional Housing</u>	<u>Siouxland Homeless Soldiers</u>	<u>Welcome Home</u>	<u>GIF/Various One Time Grant/Donations</u>	<u>Total Program Funds</u>
\$ 419	\$ 16,089	\$ 117,816	\$ 81,810	\$ 453,353
21,794	-	16,521	-	576,747
100	-	-	106	1,827
(12,389)	-	-	-	(266,728)
<u>324</u>	<u>-</u>	<u>4,833</u>	<u>-</u>	<u>16,388</u>
<u>\$ 10,248</u>	<u>\$ 16,089</u>	<u>\$ 139,170</u>	<u>\$ 81,916</u>	<u>\$ 781,587</u>

\$ 381	\$ -	\$ 201	\$ 91	\$ 113,381
160	-	1,199	-	152,711
(117)	-	320	39	38,863
<u>-</u>	<u>16,089</u>	<u>4,686</u>	<u>9,149</u>	<u>232,737</u>
\$ 424	\$ 16,089	\$ 6,406	\$ 9,279	\$ 537,692
<u>9,824</u>	<u>-</u>	<u>132,764</u>	<u>72,637</u>	<u>243,895</u>
<u>\$ 10,248</u>	<u>\$ 16,089</u>	<u>\$ 139,170</u>	<u>\$ 81,916</u>	<u>\$ 781,587</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF ACTIVITIES

PROGRAM FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2014

	<u>CSBG</u>	<u>LIHEAP</u>	<u>Head Start</u>	<u>Early Head Start</u>	<u>Maternal Infant Early Childhood Home Visitation Program</u>
<b>REVENUES:</b>					
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	226,587	1,778,013	2,525,307	654,087	131,855
U.S. Department of Agriculture	-	-	-	-	-
Iowa Department of Education	-	-	-	-	-
Iowa Department of Human Rights	-	-	-	-	-
Other governments	-	-	-	-	-
In-kind contributions	-	-	1,029,219	251,492	91,392
Interest	-	-	-	-	-
Miscellaneous, including contributions	-	-	-	-	-
CACFP co-funding	-	-	254,292	-	-
CSBG co-funding	(226,587)	5,351	9,561	5,804	7,850
Total revenues	<u>\$ -</u>	<u>\$ 1,783,364</u>	<u>\$ 3,818,379</u>	<u>\$ 911,383</u>	<u>\$ 231,097</u>
<b>EXPENSES:</b>					
Salaries	\$ -	\$ 112,490	\$ 1,361,985	\$ 350,090	\$ 82,132
Benefits and taxes	-	42,590	415,524	126,213	22,398
Assistance to individuals	-	1,585,960	239,746	2,787	305
Travel	-	1,156	14,005	5,351	3,860
Rent	-	1,625	123,458	23,082	3,221
Repairs and maintenance	-	-	74,379	5,124	(30)
Weatherization labor, support and administration	-	-	-	-	-
Utilities and telephone	-	174	30,894	5,326	2,456
Supplies and material	-	6,769	117,641	9,768	2,122
Equipment	-	-	24,338	18,644	-
Printing, publications and postage	-	1,792	(229)	1,937	173
Insurance	-	1,282	12,624	10,159	1,310
In-kind	-	-	1,029,219	251,492	91,392
Miscellaneous	-	61	36,198	10,913	1,897
Total expenses before allocation of indirect costs	<u>\$ -</u>	<u>\$ 1,753,899</u>	<u>\$ 3,479,782</u>	<u>\$ 820,886</u>	<u>\$ 211,236</u>
Allocation of indirect costs	<u>\$ -</u>	<u>\$ 29,465</u>	<u>\$ 338,597</u>	<u>\$ 90,497</u>	<u>\$ 19,861</u>
Total expenses	<u>\$ -</u>	<u>\$ 1,783,364</u>	<u>\$ 3,818,379</u>	<u>\$ 911,383</u>	<u>\$ 231,097</u>
Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Change in net assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net assets - beginning of year	<u>-</u>	<u>94</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net assets - end of year	<u>\$ -</u>	<u>\$ 94</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Early Head Start Home Visitor</u>	<u>Weatherization Assistance Program</u>	<u>Weatherization Administration</u>	<u>Wrap Around Child Care Grants</u>	<u>Family Development and Self-Sufficiency</u>	<u>Shared Visions Grants</u>	<u>Crossroads</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,330
-	-	-	-	-	-	-
-	147,812	-	-	-	-	-
-	543,084	-	106,158	74,380	-	-
-	-	-	-	-	-	-
51,102	-	-	-	-	205,347	-
-	-	-	-	81,912	-	-
52,429	-	-	-	-	-	-
17,525	-	-	-	7,450	181,799	11,293
-	-	-	-	-	-	-
-	245,591	-	844	-	-	39,706
-	-	-	5,504	-	39,967	-
7,590	-	-	603	11,211	29,932	-
<u>\$ 128,646</u>	<u>\$ 936,487</u>	<u>\$ -</u>	<u>\$ 113,109</u>	<u>\$ 174,953</u>	<u>\$ 457,045</u>	<u>\$ 176,329</u>
\$ 53,280	\$ 2,647	\$ 129,418	\$ 70,048	\$ 87,022	\$ 118,330	\$ 85,885
19,929	1,117	52,415	18,602	36,986	37,640	37,377
-	423,502	-	5,559	-	37,646	4,670
3,344	2,005	2,912	-	9,456	235	906
3,221	-	5,227	-	3,546	29,215	-
-	-	3,553	-	-	-	707
-	204,699	-	-	-	-	-
1,518	-	2,400	-	1,477	243	5,351
8,899	-	30,199	732	1,834	12,389	3,926
-	22,493	-	-	-	-	-
1,047	-	591	2	634	358	272
1,300	10,202	3,563	1,323	2,573	3,610	1,732
17,525	-	-	-	7,450	181,799	11,293
4,674	-	4,281	-	443	5,945	790
<u>\$ 114,737</u>	<u>\$ 666,665</u>	<u>\$ 234,559</u>	<u>\$ 96,266</u>	<u>\$ 151,421</u>	<u>\$ 427,410</u>	<u>\$ 152,909</u>
<u>\$ 13,909</u>	<u>\$ -</u>	<u>\$ 35,263</u>	<u>\$ 16,843</u>	<u>\$ 23,532</u>	<u>\$ 29,635</u>	<u>\$ 23,420</u>
<u>\$ 128,646</u>	<u>\$ 666,665</u>	<u>\$ 269,822</u>	<u>\$ 113,109</u>	<u>\$ 174,953</u>	<u>\$ 457,045</u>	<u>\$ 176,329</u>
<u>\$ -</u>	<u>\$ (269,822)</u>	<u>\$ 269,822</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	7,701
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,701</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF ACTIVITIES (CONTINUED)

PROGRAM FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2014

	<u>Senior Community Service Employment Program</u>		<u>I Care and Other Assistance</u>	<u>Preschool Initiative</u>	<u>Child and Adult Care Food Program</u>
	<u>Administration</u>	<u>Enrollees</u>			
<b>REVENUES:</b>					
Government funding sources:					
U.S. Department of HUD	\$ -	\$ -	\$ -	\$ -	\$ -
U.S. Department of Labor	-	278,265	-	-	-
U.S. Department of Energy	-	-	-	-	-
U.S. Department of Health and Human Services	-	-	-	-	-
U.S. Department of Agriculture	-	-	-	-	875,717
Iowa Department of Education	-	-	-	-	-
Iowa Department of Human Rights	-	-	-	-	-
Other governments	11,624	-	111,455	656,048	-
In-kind contributions	32,203	-	-	-	-
Interest	-	-	-	-	-
Miscellaneous, including contributions	4,296	-	31,028	1,755	178
CACFP co-funding	-	-	-	-	(299,763)
CSBG co-funding	951	46,294	4,529	84,415	5,734
Total revenues	<u>\$ 49,074</u>	<u>\$ 324,559</u>	<u>\$ 147,012</u>	<u>\$ 742,218</u>	<u>\$ 581,866</u>
<b>EXPENSES:</b>					
Salaries	\$ 2,320	\$ 245,416	\$ 2,553	\$ 488,226	\$ 48,910
Benefits and taxes	1,082	31,876	1,005	135,440	18,813
Assistance to individuals	-	45	109,360	-	486,793
Travel	210	652	156	-	3,354
Rent	2,202	-	-	-	2,220
Repairs and maintenance	-	-	-	-	-
Weatherization labor, support and administration	-	-	-	-	-
Utilities and telephone	782	-	-	-	820
Supplies and material	641	-	-	-	1,823
Equipment	-	-	-	-	-
Printing, publications and postage	1,286	-	16	-	4,124
Insurance	1,310	-	-	-	1,291
In-kind	32,203	-	-	-	-
Miscellaneous	-	276	27,963	56	850
Total expenses before allocation of indirect costs	<u>\$ 42,036</u>	<u>\$ 278,265</u>	<u>\$ 141,053</u>	<u>\$ 623,722</u>	<u>\$ 568,998</u>
Allocation of indirect costs	<u>\$ 7,038</u>	<u>\$ 46,294</u>	<u>\$ 676</u>	<u>\$ 118,496</u>	<u>\$ 12,868</u>
Total expenses	<u>\$ 49,074</u>	<u>\$ 324,559</u>	<u>\$ 141,729</u>	<u>\$ 742,218</u>	<u>\$ 581,866</u>
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
Change in net assets	\$ -	\$ -	\$ 5,283	\$ -	\$ -
Net assets - beginning of year	-	66	15,526	-	-
Net assets - end of year	<u>\$ -</u>	<u>\$ 66</u>	<u>\$ 20,809</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Transitional Housing</u>	<u>Siouxland Homeless Soldiers</u>	<u>Welcome Home</u>	<u>GIF/Various One Time Grant/Donations</u>	<u>Total</u>	<u>GAAP Adjustments</u>	<u>Total Program Funds</u>
\$ 137,757	\$ -	\$ 59,279	\$ -	\$ 322,366	\$ -	\$ 322,366
-	-	-	-	278,265	-	278,265
-	-	-	-	147,812	-	147,812
-	-	-	19,976	6,059,447	-	6,059,447
-	-	-	-	875,717	-	875,717
-	-	-	-	256,449	-	256,449
-	-	-	-	81,912	-	81,912
-	-	-	-	831,556	-	831,556
3,975	-	120	-	1,626,468	(1,622,224)	4,244
-	-	124	-	124	-	124
6,530	6,460	138,338	80,817	555,543	(17,916)	537,627
-	-	-	-	-	-	-
6,744	-	-	18	-	-	-
<u>\$ 155,006</u>	<u>\$ 6,460</u>	<u>\$ 197,861</u>	<u>\$ 100,811</u>	<u>\$ 11,035,659</u>	<u>\$ (1,640,140)</u>	<u>\$ 9,395,519</u>
\$ 10,869	\$ -	\$ 29,323	\$ 8,652	\$ 3,289,596	\$ -	\$ 3,289,596
4,712	-	15,268	2,204	1,021,191	-	1,021,191
108,424	6,450	56,315	25,583	3,093,145	-	3,093,145
1,532	-	1,388	529	51,051	-	51,051
-	-	-	488	197,505	(30,000)	167,505
13,216	-	300	-	97,249	(32,656)	64,593
-	-	-	-	204,699	-	204,699
6,107	-	1,147	39	58,734	-	58,734
295	-	2,353	13,954	213,345	(13,514)	199,831
-	-	-	-	65,475	(65,475)	-
141	10	555	1,612	14,321	-	14,321
2,158	-	1,799	-	56,236	-	56,236
3,975	-	120	-	1,626,468	(1,626,468)	-
1,545	-	4,292	45,399	145,583	(37,712)	107,871
\$ 152,974	\$ 6,460	\$ 112,860	\$ 98,460	\$ 10,134,598	\$ (1,805,825)	\$ 8,328,773
<u>\$ 2,961</u>	<u>\$ -</u>	<u>\$ 8,444</u>	<u>\$ 2,606</u>	<u>\$ 820,405</u>	<u>\$ -</u>	<u>\$ 820,405</u>
<u>\$ 155,935</u>	<u>\$ 6,460</u>	<u>\$ 121,304</u>	<u>\$ 101,066</u>	<u>\$ 10,955,003</u>	<u>\$ (1,805,825)</u>	<u>\$ 9,149,178</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (165,685)</u>	<u>\$ (165,685)</u>
\$ (929)	\$ -	\$ 76,557	\$ (255)	\$ 80,656	\$ -	\$ 80,656
10,753	-	56,207	72,892	163,239	-	163,239
<u>\$ 9,824</u>	<u>\$ -</u>	<u>\$ 132,764</u>	<u>\$ 72,637</u>	<u>\$ 243,895</u>	<u>\$ -</u>	<u>\$ 243,895</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

SCHEDULE OF REVENUE AND EXPENSES

INDIRECT COST ALLOCATION POOL

FOR THE YEAR ENDED SEPTEMBER 30, 2014

	<u>Administration</u>	<u>Community Services</u>	<u>Total</u>
REVENUE:			
Reimbursed by programs	\$ 678,569	\$ 141,836	\$ 820,405
Other governments	4,961	6,737	11,698
Miscellaneous	<u>1,917</u>	<u>-</u>	<u>1,917</u>
Total revenue	<u>\$ 685,447</u>	<u>\$ 148,573</u>	<u>\$ 834,020</u>
EXPENSES:			
Salaries	\$ 421,943	\$ 63,251	\$ 485,194
Benefits and taxes	127,634	24,575	152,209
Travel	10,604	407	11,011
Rent	13,366	16,924	30,290
Repairs and maintenance	-	683	683
Utilities and telephone	4,387	1,459	5,846
Supplies and materials	57,423	39,089	96,512
Printing, publications and postage	6,361	753	7,114
Insurance	1,662	1,337	2,999
Miscellaneous	<u>42,067</u>	<u>95</u>	<u>42,162</u>
Total expenses	<u>\$ 685,447</u>	<u>\$ 148,573</u>	<u>\$ 834,020</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, 2014

	<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	93.600	07CH-7018 43	\$ 1,663,985
Head Start	93.600	07CH-7018 42	<u>1,515,409</u>
Total Head Start			\$ 3,179,394
U.S. Department of Housing and Urban Development:			
Supportive Housing Program	14.235		\$ 63,432
Supportive Housing Program	14.235		<u>61,897</u>
Total Supportive Housing Program			\$ 125,329
Total Direct			<u>\$ 3,304,723</u>
Indirect:			
U.S. Department of Health and Human Services:			
Passed through Iowa Department of Human Rights:			
Community Service Block Grant	93.569	CSBG-13-18	\$ 179,068
Community Service Block Grant	93.569	CSBG-14-18	<u>47,519</u>
Total Community Service Block Grant			\$ 226,587
Low-Income Home Energy Assistance	93.568	HEAP-13-18	\$ 164,395
Low-Income Home Energy Assistance	93.568	HEAP-14-18	378,689
Low-Income Home Energy Assistance	93.568	LIHEAP-14-18	<u>1,778,013</u>
Total Low-Income Home Energy Assistance			\$ 2,321,097
Temporary assistance for needy families	93.558	FaDSS-14-18	\$ 59,660
Temporary assistance for needy families	93.558	FaDSS-15-18	<u>14,720</u>
Total temporary assistance for needy families			\$ 74,380
Passed through Iowa Department of Public Health:			
Maternal, Infant, and Early Childhood Home Visiting Program	93.505	5884CH12	\$ 59,115
Maternal, Infant, and Early Childhood Home Visiting Program	93.505	5885CH12	<u>67,212</u>
Total Maternal, Infant, and Early Childhood Home Visiting Program			\$ 126,327
Passed through MDRC:			
ACA Research and Evaluation of the Maternal, Infant & Early Childhood Visiting Program	93.320	HHSP23320095644WC	\$ 5,529
Passed through Iowa Insurance Division:			
State Planning and Establishment Grants for the Affordable Care Act ACA's Exchanges	93.525	12/20/13-4/30/14	\$ 19,976
Passed through Iowa Department of Human Services:			
Child Care and Development Block Grant	93.575	DCFS 09-089-6	<u>\$ 106,158</u>
Total U.S. Department of Health and Human Services			<u>\$ 2,880,054</u>
U.S. Department of Agriculture:			
Passed through Iowa Department of Education:			
Child and Adult Care Food Program	10.558	978010	\$ 299,763
Child and Adult Care Food Program	10.558	978029	<u>575,954</u>
Total U.S. Department of Agriculture			<u>\$ 875,717</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

FOR THE YEAR ENDED SEPTEMBER 30, 2014

	<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-13-18	\$ 15,402
Weatherization Assistance for low-income persons	81.042	DOE-14-18	<u>132,410</u>
Total U.S. Department of Energy			<u>\$ 147,812</u>
U.S. Department of Labor:			
Passed through Senior Service America, Inc.:			
Senior Community Service Employment Program	17.235	7/1/13 - 6/30/14	\$ 205,789
Senior Community Service Employment Program	17.235	7/1/14 - 6/30/15	<u>72,476</u>
Total U.S. Department of Labor			<u>\$ 278,265</u>
U.S. Department of Housing and Urban Development:			
Passed through the City of Sioux City			
Emergency Shelter Grants Program	14.231	E-13-MC-19-0002	\$ 97,755
Passed through Iowa Finance Authority:			
Emergency Shelter Grants Program	14.231	97005-14	<u>47,179</u>
Total Emergency Shelter Grants Program			\$ 144,934
Passed through the City of Sioux City:			
Community Development Block Grants/Entitlement Grants	14.218	E-11-MC-19-0002	\$ 2,467
Community Development Block Grants/Entitlement Grants	14.218	E-12-MC-19-0002	<u>23,184</u>
Total Community Development Block Grants/Entitlement Grants			<u>\$ 25,651</u>
Passed through Iowa Finance Authority:			
Home Investment Partnerships Program	14.239	13-HM-563	\$ 26,451
Total U.S. Department of Housing and Urban Development			<u>\$ 197,036</u>
Total Indirect			<u>\$ 4,378,884</u>
Total Expenditures of Federal Awards			<u>\$ 7,683,607</u>

**Note 1 - Basis of Presentation:**

The schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the Community Action Agency of Siouxland under the programs of the federal government for the year ended September 30, 2014. 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 the Community Action Agency of Siouxland, it is not intended to and does not present the financial position, change in net assets, or cash flows of the Community Action Agency of Siouxland.

**Note 2 - Summary of Significant Accounting Policies:**

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. Adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years are reported as negative amounts on the Schedule. Pass-through entity identifying numbers are presented where available.



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, 2014, 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 February 9, 2015.

**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 Community Action Agency of Siouxland'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  
February 9, 2015

King, Heinsch, 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, 2014. 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, 2014.

### **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  
February 9, 2015

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

COMMUNITY ACTION AGENCY OF SIOUXLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2014

PART I - SUMMARY OF INDEPENDENT AUDITORS' RESULTS:

- 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. The audit did not disclose any noncompliance which is material to the financial statements.
- 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. Major programs were as follows:
  - CFDA Number 93.600 - Head Start
  - CFDA Number 93.568 - Low-Income Home Energy Assistance
- 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

PART III - FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS:

None

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS

COMMUNITY SERVICE BLOCK GRANT NO. CSBG-13-18

SCHEDULE OF GRANT/CONTRACT ACTIVITY  
FOR THE PERIOD FROM OCTOBER 1, 2012 TO JUNE 30, 2014

	<u>Budget</u>	<u>Actual</u>
CO-FUNDED PROGRAMS:		
Family Development and Self-Sufficiency	\$ 11,800	\$ 12,486
Housing	9,150	9,820
Head Start/Early Head Start	14,400	14,921
LIHEAP	10,000	126
Senior Community Service Employment Program	66,700	70,186
Shared Visions	14,000	26,065
Wrap Around	20,320	15,283
Child and Adult Care Food Program	5,300	6,801
Preschool Classroom	97,000	91,886
Home Visitation	8,000	9,850
MIECHV	10,000	8,927
Food Bank	<u>5,000</u>	<u>5,319</u>
Total expenses	<u>\$ 271,670</u>	<u>\$ 271,670</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS

LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM CONTRACT LIHEAP-14-18

SCHEDULE OF GRANT/CONTRACT ACTIVITY  
FOR THE PERIOD FROM OCTOBER 1, 2013 TO SEPTEMBER 30, 2014

	<u>Budget</u>	<u>Actual</u>
EXPENSES:		
Regular Assistance	\$ 1,503,871	\$ 1,378,099
Energy Crisis Intervention Payments	136,594	136,594
Client Services	23,202	23,202
Summer Deliverable Fuel Payments	71,381	71,381
Administration Costs	168,737	168,737
Community Service Block Grant Co-Funded Expenses	<u>-</u>	<u>5,351</u>
Total expenses	<u>\$ 1,903,785</u>	<u>\$ 1,783,364</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

U.S. DEPARTMENT OF HUMAN RIGHTS

HEAD START GRANT NO. O7CH 7018/42

SCHEDULE OF GRANT/CONTRACT ACTIVITY  
FOR THE PERIOD FROM MARCH 1, 2013 TO FEBRUARY 28, 2014

	<u>Budget</u>	<u>Actual</u>
REVENUES:		
Grant Revenue	\$ 2,383,258	\$ 2,383,258
Other Revenue	-	237,525
CSBG Support Revenue	-	5,756
Grantee's Contribution - In-Kind	<u>595,815</u>	<u>990,192</u>
Total revenue	<u>\$ 2,979,073</u>	<u>\$ 3,616,731</u>
EXPENSES - GRANTOR'S SHARE:		
#GO74120	\$ 33,641	\$ 38,611
#GO74122	1,990,132	2,021,058
Administrative	<u>359,485</u>	<u>323,589</u>
Total grantor's share	\$ 2,383,258	\$ 2,383,258
Expenses - CACFP	-	237,525
Expenses - CSBG Co-Funded (Indirect)	-	5,756
Expenses - Grantee's Share (In-Kind) - #GO74122	<u>595,815</u>	<u>990,192</u>
Total expenses	<u>\$ 2,979,073</u>	<u>\$ 3,616,731</u>

EARLY HEAD START GRANT NO. O7CH 7018/42

SCHEDULE OF GRANT/CONTRACT ACTIVITY  
FOR THE PERIOD FROM MARCH 1, 2013 TO FEBRUARY 28, 2014

	<u>Budget</u>	<u>Actual</u>
REVENUES:		
Grant Revenue	\$ 664,564	\$ 664,564
CSBG Support Revenue	-	5,522
Grantee's Contribution - In-Kind	<u>166,141</u>	<u>284,604</u>
Total revenue	<u>\$ 830,705</u>	<u>\$ 954,690</u>
EXPENSES - GRANTOR'S SHARE:		
#GO74121	17,087	17,162
#GO74125	548,482	545,722
Administrative	<u>98,995</u>	<u>101,680</u>
Total grantor's share	\$ 664,564	\$ 664,564
Expenses - CSBG Co-Funded	-	5,522
Expenses - Grantee's Share (In-Kind) - #GO74125	<u>166,141</u>	<u>284,604</u>
Total expenses	<u>\$ 830,705</u>	<u>\$ 954,690</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF PUBLIC HEALTH

EXPANSION OF MATERNAL INFANT EARLY CHILDHOOD HOME  
VISITATION GRANT (MIECHV) CONTRACT #5884CH12

SCHEDULE OF GRANT/CONTRACT ACTIVITY  
FOR THE PERIOD FROM MARCH 31, 2013 TO MARCH 30, 2014

	<u>Budget</u>	<u>Actual</u>
REVENUES:		
Iowa Department of Public Health	<u>\$ 128,250</u>	<u>\$ 128,250</u>
EXPENSES:		
Salaries	\$ 78,094	\$ 78,094
Fringe benefits	21,237	21,237
Other	10,079	10,079
Indirect cost	18,840	18,840
Community Service Block Grant Co-Funded Expenses	<u>-</u>	<u>8,573</u>
Total expenses	<u>\$ 128,250</u>	<u>\$ 136,823</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS

WEATHERIZATION ASSISTANCE PROGRAMS CONTRACT HEAP-13-18

SCHEDULE OF GRANT/CONTRACT ACTIVITY  
FOR THE PERIOD FROM JANUARY 1, 2013 TO DECEMBER 31, 2013

	<u>Budget</u>	<u>Actual</u>
EXPENSES:		
Administration	\$ 34,184	\$ 22,027
Health and safety	118,875	91,893
Support	153,880	140,427
Labor	159,988	81,464
Materials	159,988	107,886
Insurance	14,032	14,032
Training/equipment	<u>30,000</u>	<u>4,660</u>
Total expenses	<u>\$ 670,947</u>	<u>\$ 462,389</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN SERVICES

WRAP AROUND CHILD CARE GRANT CONTRACT DCFS09-089-6

SCHEDULE OF GRANT/CONTRACT ACTIVITY  
FOR THE PERIOD FROM SEPTEMBER 1, 2013 TO AUGUST 31, 2014

	<u>Budget</u>	<u>Actual</u>
EXPENSES:		
Personnel and fringe benefits	\$ 111,000	\$ 92,760
Classroom food	-	5,559
Other	-	1,164
Indirect cost	-	17,624
	<u>\$ 111,000</u>	<u>\$ 117,107</u>
Less: CACFP	-	5,504
CSBG Co-Funded Expenses	-	603
	<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 CONTRACT FADSS-14-18

SCHEDULE OF GRANT/CONTRACT ACTIVITY  
FOR THE PERIOD FROM JULY 1, 2013 TO SEPTEMBER 30, 2014

	<u>Budget</u>	<u>Actual</u>
EXPENSES:		
Indirect costs - administrative	\$ 13,897	\$ 14,021
Indirect costs - CSBG	8,870	8,870
Personnel wages	85,288	85,810
Benefits	34,537	34,667
Travel	11,138	10,904
Space utilities	4,091	3,947
Other	7,698	7,301
In-kind	1,500	7,450
	<u>\$ 167,019</u>	<u>\$ 172,970</u>
Less: CSBG Co-Funded	<u>8,870</u>	<u>8,870</u>
Total expenses	<u>\$ 158,149</u>	<u>\$ 164,100</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF EDUCATION

CHILD DEVELOPMENT SHARED VISIONS GRANT WO-14-0495-123

SCHEDULE OF GRANT/CONTRACT ACTIVITY  
FOR THE PERIOD FROM JULY 1, 2013 TO JUNE 30, 2014

	<u>Budget</u>	<u>Actual</u>
EXPENSES:		
Salaries/fringe benefits	\$ 47,144	\$ 48,967
Administrative costs	7,343	7,343
Travel/training	1,525	404
Purchased contract services	100	16
Equipment/supplies	3,000	2,875
Other expenses	14,322	13,829
In-kind	14,687	49,435
Total expenses	<u>\$ 88,121</u>	<u>\$ 122,869</u>

CHILD DEVELOPMENT SHARED VISIONS GRANT WO-14-0497-122

SCHEDULE OF GRANT/CONTRACT ACTIVITY  
FOR THE PERIOD FROM JULY 1, 2013 TO JUNE 30, 2014

	<u>Budget</u>	<u>Actual</u>
EXPENSES:		
Salaries/fringe benefits	\$ 47,623	\$ 51,284
Administrative costs	7,343	7,343
Travel/training	1,525	1,137
Purchased contract services	100	86
Equipment/supplies	3,000	2,375
Other expenses	13,843	11,209
In-kind	14,687	75,144
Total expenses	<u>\$ 88,121</u>	<u>\$ 148,578</u>

CHILD DEVELOPMENT SHARED VISIONS GRANT WO-14-0496-124

SCHEDULE OF GRANT/CONTRACT ACTIVITY  
FOR THE PERIOD FROM JULY 1, 2013 TO JUNE 30, 2014

	<u>Budget</u>	<u>Actual</u>
EXPENSES:		
Salaries/fringe benefits	\$ 52,569	\$ 52,756
Administrative costs	7,343	7,343
Travel/training	1,525	1,381
Purchased contract services	100	110
Equipment/supplies	3,497	2,604
Other expenses	8,400	9,240
In-kind	14,687	57,061
Total expenses	<u>\$ 88,121</u>	<u>\$ 130,495</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

CROSSROADS GRANT: IA002L7D001205

SCHEDULE OF GRANT/CONTRACT ACTIVITY  
FOR THE PERIOD FROM APRIL 1, 2013 TO MARCH 31, 2014

	<u>Budget</u>	<u>Actual</u>
EXPENSES:		
Administration	\$ 6,535	\$ 312
Supportive services	115,810	115,801
Operating costs	14,894	8,856
Program match	34,310	30,382
In-kind	-	8,456
	<u>                    </u>	<u>                    </u>
Total expenses	<u>\$ 171,549</u>	<u>\$ 163,807</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, 2013 TO JUNE 30, 2014

	<u>Budget</u>	<u>Actual</u>
EXPENSES:		
Personnel:		
Wages and employee benefits	\$ 225,790	\$ 225,790
Fringe benefits:		
FICA	17,273	17,273
Workers' compensation	4,339	4,339
Program - other:		
Incidentals	30	30
Transportation	444	444
Training	62	62
Subgrantee staff costs	9,154	9,154
Project administration:		
Other administration costs	<u>22,743</u>	<u>22,743</u>
Total expenses	<u>\$ 279,835</u>	<u>\$ 279,835</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

CITY OF SIOUX CITY GRANT

HOMELESSNESS PREVENTION / RAPID REHOUSING #E-12-MC-19-0002

SCHEDULE OF GRANT/CONTRACT ACTIVITY  
FOR THE PERIOD FROM JULY 1, 2013 TO SEPTEMBER 30, 2014

	<u>Budget</u>	<u>Actual</u>
EXPENSES:		
Rapid rehousing:		
Rent	\$ 10,000	\$ 9,428
Personnel and fringe benefits	4,854	2,715
Mileage	-	8
Inspection/rent reasonableness	-	2,880
Homeless prevention:		
Rent	25,838	23,010
Personnel and fringe benefits	4,854	4,483
Mileage	-	20
Deposit	-	3,002
Program match	<u>45,546</u>	<u>45,546</u>
Total expenses	<u>\$ 91,092</u>	<u>\$ 91,092</u>

HOMELESSNESS PREVENTION / RAPID REHOUSING #E-13-MC-19-0002

SCHEDULE OF GRANT/CONTRACT ACTIVITY  
FOR THE PERIOD FROM OCTOBER 1, 2013 TO SEPTEMBER 30, 2014

	<u>Budget</u>	<u>Actual</u>
EXPENSES:		
Rapid rehousing:		
Rent	\$ 1,500	\$ -
Personnel and fringe benefits	768	579
Mileage	-	11
Deposit	-	300
Homeless prevention:		
Rent	4,500	5,772
Personnel and fringe benefits	1,151	1,230
Mileage	-	27
Program match	<u>7,919</u>	<u>7,919</u>
Total expenses	<u>\$ 15,838</u>	<u>\$ 15,838</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

CITY OF SIOUX CITY GRANT

WELCOME HOME PROJECT #E-13-MC-19-0002

SCHEDULE OF GRANT/CONTRACT ACTIVITY  
FOR THE PERIOD FROM OCTOBER 1, 2013 TO SEPTEMBER 30, 2014

	<u>Budget</u>	<u>Actual</u>
EXPENSES:		
Rent	\$ 20,061	\$ 20,061
Personnel, fringe and indirect	5,233	5,717
Supplies/miscellaneous	2,500	2,016
Program match	<u>27,794</u>	<u>27,794</u>
Total expenses	<u>\$ 55,588</u>	<u>\$ 55,588</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

DEPARTMENT OF ENERGY

WEATHERIZATION ASSISTANCE PROGRAMS CONTRACT DOE-13-18

SCHEDULE OF GRANT/CONTRACT ACTIVITY  
FOR THE PERIOD FROM AUGUST 1, 2013 TO MARCH 31, 2014

	<u>Budget</u>	<u>Actual</u>
EXPENSES:		
Administration	\$ 15,175	\$ 15,175
Health and safety	24,854	30,851
Support	32,185	38,245
Labor	33,615	26,457
Materials	<u>33,615</u>	<u>28,716</u>
Total expenses	<u>\$ 139,444</u>	<u>\$ 139,444</u>

WEATHERIZATION ASSISTANCE PROGRAMS CONTRACT DOE-14-18

SCHEDULE OF GRANT/CONTRACT ACTIVITY  
FOR THE PERIOD FROM APRIL 1, 2014 TO MARCH 31, 2015

	<u>Budget</u>	<u>Actual</u>
EXPENSES:		
Administration	\$ 15,248	\$ 15,248
Health and safety	22,698	25,855
Support	30,368	43,425
Labor	32,048	21,470
Materials	<u>32,048</u>	<u>26,412</u>
Total expenses	<u>\$ 132,410</u>	<u>\$ 132,410</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS

WEATHERIZATION ASSISTANCE PROGRAMS CONTRACT MEC-14-18

SCHEDULE OF GRANT/CONTRACT ACTIVITY  
FOR THE PERIOD FROM JANUARY 1, 2014 TO DECEMBER 31, 2014

	<u>Budget</u>	<u>Actual</u>
EXPENSES:		
Administration	\$ 11,456	\$ 11,456
Support	22,913	19,812
Labor	97,378	70,380
Materials	<u>97,378</u>	<u>127,477</u>
Total expenses	<u>\$ 229,125</u>	<u>\$ 229,125</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

WOODBURY COUNTY BOARD OF SUPERVISORS

GENERAL ASSISTANCE

SCHEDULE OF GRANT/CONTRACT ACTIVITY  
FOR THE PERIOD FROM JULY 1, 2013 TO JUNE 30, 2014

	<u>Budget</u>	<u>Actual</u>
REVENUE:		
Board of supervisors	<u>\$ 174,650</u>	<u>\$ 102,012</u>
EXPENSES:		
Client burials	\$ 8,500	\$ 6,287
Client incidentals	200	313
Client medical	3,500	1,695
Client transportation	4,500	3,679
Client utilities	60,000	21,725
Client water	-	8,755
Client shelter	71,000	32,608
Administration	<u>26,950</u>	<u>26,950</u>
Total expenses	<u>\$ 174,650</u>	<u>\$ 102,012</u>

