

NORTH IOWA COMMUNITY ACTION ORGANIZATION
FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION
TOGETHER WITH INDEPENDENT AUDITORS' REPORT
SEPTEMBER 30, 2015 AND 2014

NORTH IOWA COMMUNITY ACTION ORGANIZATION
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NORTH IOWA COMMUNITY ACTION ORGANIZATION

ACRONYMS

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



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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of North Iowa Community Action Organization (a nonprofit organization), which comprise the statements of financial position as of September 30, 2015 and 2014, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of North Iowa Community Action Organization as of September 30, 2015 and 2014, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.



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Other Information-Schedule of Expenditures of Federal Awards

Our audit was conducted for the purpose of forming an opinion on the basic financial statements as a whole. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2015 financial statements as a whole. The 2015 Statement of Financial Position – By Program and Statement of Activities Compared with Budget – By Program is presented for purposes of additional analysis and is not a required part of the financial statements. Such information, which is the responsibility of management, is presented for purposes of additional analysis and is not a required part of the financial statements. The schedules of Revenues and Expenditures Compared with Budget – by Program, as required by the State of Iowa Department of Human Rights are also presented for purposes of additional analysis and are not a required part of the financial statements. Such information, except for that portion marked “unaudited,” was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. That information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, that information is fairly stated in all material respects in relation to the financial statements as a whole. The information marked “unaudited” has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 29, 2016, on our consideration of North Iowa Community Action Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering North Iowa Community Action Organization's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Austin, Minnesota
February 29, 2016

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATEMENTS OF FINANCIAL POSITION
September 30, 2015 and 2014

	2015	2014
Assets		
Current Assets		
Cash	\$ 1,725,493	\$ 1,741,368
Grants receivable	931,318	824,035
Accounts receivable	70,154	180,583
Prepaid expenses	172,191	197,287
Prepaid income taxes	100	350
Inventory	37,958	35,822
Investments	153,856	153,107
Reserve restricted deposit	18,240	18,240
Total Current Assets	3,109,310	3,150,792
Property and Equipment		
Land, buildings, and equipment, net of depreciation	3,165,318	3,235,799
Total Property and Equipment	3,165,318	3,235,799
Other Assets		
Accounts receivable	-	25,500
Cash surrender value of annuities	736,933	772,296
Loan fees, net of amortization	2,130	2,280
Total Other Assets	739,063	800,076
Total Assets	\$ 7,013,691	\$ 7,186,667

See accompanying notes to financial statements.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATEMENTS OF FINANCIAL POSITION
September 30, 2015 and 2014

	2015	2014
Liabilities and Net Assets		
Current Liabilities		
Accounts payable	\$ 24,015	\$ 48,198
Grants payable	1,274	5,174
Accrued PTO	299,697	312,729
Accrued payroll	351,625	358,280
Accrued payroll taxes	104,614	81,516
Accrued property taxes	9,105	11,508
Accrued interest	1,572	1,685
Current portion of long-term debt	76,451	73,619
Total Current Liabilities	868,353	892,709
Long-term Liabilities		
Loans payable	1,140,747	1,214,369
Less: current portion of long-term debt	(76,451)	(73,619)
Total Long-term Liabilities	1,064,296	1,140,750
Net Assets		
Unrestricted		
Undesignated	1,826,080	1,816,433
Board designated	2,082,618	2,195,864
Total Unrestricted	3,908,698	4,012,297
Temporarily restricted	1,172,344	1,140,911
Total Net Assets	5,081,042	5,153,208
 Total Liabilities and Net Assets	 \$ 7,013,691	 \$ 7,186,667

See accompanying notes to financial statements.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATEMENTS OF ACTIVITIES
For the Years Ended September 30, 2015 and 2014

For the Year Ended September 30, 2015

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Totals</u>
Public Support and Revenues			
Grants and contracts	\$ 10,050,493	\$ 151,528	\$ 10,202,021
Title XIX	513,293	-	513,293
Fees	12,100	-	12,100
In-kind income	765,443	-	765,443
Donations	29,360	17,964	47,324
Net investment income	7,222	-	7,222
Change in cash surrender value of annuities	36,229	-	36,229
Gain (loss) on disposal of fixed assets	-	-	-
Other income	600,027	-	600,027
	12,014,167	169,492	12,183,659
Net assets released from program restrictions	138,059	(138,059)	-
	12,152,226	31,433	12,183,659
Expenses			
Program Services			
Education	3,885,544	-	3,885,544
Emergency and Income Management	3,862,524	-	3,862,524
Health and Nutrition	1,933,573	-	1,933,573
Linkage Services	1,806,626	-	1,806,626
Self-Sufficiency	367,880	-	367,880
Management and general	399,678	-	399,678
	12,255,825	-	12,255,825
Change in net assets	(103,599)	31,433	(72,166)
Net Assets at Beginning of Year	4,012,297	1,140,911	5,153,208
Net Assets at End of Year	\$ 3,908,698	\$ 1,172,344	\$ 5,081,042

See accompanying notes to financial statements.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATEMENTS OF ACTIVITIES
For the Years Ended September 30, 2015 and 2014

For the Year Ended September 30, 2014

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Totals</u>
Public Support and Revenues			
Grants and contracts	\$ 9,902,075	\$ 196,776	\$ 10,098,851
Title XIX	540,701	24,826	565,527
Fees	15,243	-	15,243
In-kind income	827,651	-	827,651
Donations	16,583	13,707	30,290
Net investment income	10,336	-	10,336
Change in cash surrender value of annuities	41,630	-	41,630
Gain (loss) on disposal of fixed assets	2,000	-	2,000
Other income	410,156	-	410,156
	11,766,375	235,309	12,001,684
Net assets released from program restrictions	66,130	(66,130)	-
Total public support, revenues, and net assets released from program restrictions	11,832,505	169,179	12,001,684
Expenses			
Program Services			
Education	3,838,436	-	3,838,436
Emergency and Income Management	3,815,758	-	3,815,758
Health and Nutrition	1,922,627	-	1,922,627
Linkage Services	1,887,946	-	1,887,946
Self-Sufficiency	332,667	-	332,667
Management and general	483,871	-	483,871
Total expenses	12,281,305	-	12,281,305
Change in net assets	(448,800)	169,179	(279,621)
Net Assets at Beginning of Year	4,461,097	971,732	5,432,829
Net Assets at End of Year	\$ 4,012,297	\$ 1,140,911	\$ 5,153,208

See accompanying notes to financial statements.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended September 30, 2015

	Program Services			
	Education	Emergency and Income Management	Health and Nutrition	Linkage Services
Salaries	\$ 1,313,322	\$ 606,874	\$ 863,289	\$ 273,594
Fringe benefits	528,470	243,073	282,486	102,071
Contract personnel	30,694	-	40,204	6,076
Contracted transportation	118,445	-	-	-
Travel	65,960	38,393	19,296	10,000
Space	229,837	61,093	106,731	34,235
Supplies	93,588	39,686	254,519	18,281
Equipment, leased & maintenance	78,465	-	392	-
Repairs and maintenance	23,483	489	3,128	-
Property taxes	-	-	-	-
Depreciation & amortization expense	-	-	-	-
Client assistance	212,482	2,608,643	4,834	1,157,424
Advertising	1,154	-	9,733	1,206
Other costs	56,302	26,481	48,831	26,209
Indirect costs	369,275	130,316	270,904	164,311
Training	-	-	133	-
Interest expense	-	-	-	-
Funds reimbursed	-	-	-	12,609
Professional contract services	764,067	107,476	29,093	610
	<u>\$ 3,885,544</u>	<u>\$ 3,862,524</u>	<u>\$ 1,933,573</u>	<u>\$ 1,806,626</u>

See accompanying notes to financial statements.

**NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended September 30, 2015**

Supporting Activities					
Self-Sufficiency	Total Program Services	Management and General	Overhead Cost Allocation	Total Supporting Activities	Totals
\$ 180,253	\$ 3,237,332	\$ 650,827	\$ -	\$ 650,827	\$ 3,888,159
65,412	1,221,512	407,441	(291,592)	115,849	1,337,361
-	76,974	74,929	-	74,929	151,903
-	118,445	-	-	-	118,445
24,480	158,129	12,944	-	12,944	171,073
24,184	456,080	227,292	(178,807)	48,485	504,565
7,650	413,724	36,713	-	36,713	450,437
-	78,857	-	-	-	78,857
-	27,100	-	-	-	27,100
-	-	11,339	-	11,339	11,339
-	-	220,663	-	220,663	220,663
2,575	3,985,958	-	-	-	3,985,958
-	12,093	-	-	-	12,093
13,024	170,847	116,187	-	116,187	287,034
50,302	985,108	173	(985,281)	(985,108)	-
-	133	-	-	-	133
-	-	47,385	-	47,385	47,385
-	12,609	-	-	-	12,609
-	901,246	49,465	-	49,465	950,711
\$ 367,880	\$ 11,856,147	\$ 1,855,358	\$ (1,455,680)	\$ 399,678	\$ 12,255,825

See accompanying notes to financial statements.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended September 30, 2014

	Program Services			
	Education	Emergency and Income Management	Health and Nutrition	Linkage Services
Salaries	\$ 1,327,088	\$ 602,745	\$ 915,591	\$ 318,413
Fringe benefits	511,671	237,992	285,422	114,802
Contract personnel	49,141	1,157	1,487	11,369
Contracted transportation	70,832	-	-	-
Travel	67,074	36,401	12,631	12,679
Space	252,268	53,463	110,795	36,275
Supplies	96,706	38,972	268,828	17,974
Equipment, leased & maintenance	-	-	40,697	-
Repairs and maintenance	29,090	21	4,512	-
Property taxes	-	-	-	-
Depreciation & amortization expense	-	-	-	-
Client assistance	251,904	2,608,943	4,185	1,195,784
Advertising	1,037	-	3,503	1,535
Other costs	54,954	22,563	47,841	27,465
Indirect costs	317,734	109,158	205,320	149,575
Training	100	-	-	-
Interest expense	-	-	-	-
Funds reimbursed	-	-	-	-
Professional contract services	808,837	104,343	21,815	2,075
	<u>\$ 3,838,436</u>	<u>\$ 3,815,758</u>	<u>\$ 1,922,627</u>	<u>\$ 1,887,946</u>

See accompanying notes to financial statements.

**NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended September 30, 2014**

Supporting Activities					
Self-Sufficiency	Total Program Services	Management and General	Overhead Cost Allocation	Total Supporting Activities	Totals
\$ 157,730	\$ 3,321,567	\$ 612,669	\$ -	\$ 612,669	\$ 3,934,236
62,402	1,212,289	384,660	(306,499)	78,161	1,290,450
-	63,154	88,130	-	88,130	151,284
-	70,832	-	-	-	70,832
21,073	149,858	20,884	-	20,884	170,742
26,124	478,925	229,117	(179,841)	49,276	528,201
10,360	432,840	44,227	-	44,227	477,067
-	40,697	-	-	-	40,697
-	33,623	-	-	-	33,623
-	-	15,085	-	15,085	15,085
-	-	210,792	-	210,792	210,792
3,310	4,064,126	-	-	-	4,064,126
-	6,075	-	-	-	6,075
11,803	164,626	131,261	-	131,261	295,887
36,443	818,230	159	(818,389)	(818,230)	-
3,422	3,522	-	-	-	3,522
-	-	33,353	-	33,353	33,353
-	-	-	-	-	-
-	937,070	18,263	-	18,263	955,333
\$ 332,667	\$ 11,797,434	\$ 1,788,600	\$ (1,304,729)	\$ 483,871	\$ 12,281,305

See accompanying notes to financial statements.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATEMENTS OF CASH FLOWS
For the Years Ended September 30, 2015 and 2014

	2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES		
Grants received	\$ 10,090,838	\$ 10,326,241
Title XIX reimbursements received	513,293	565,527
Other income received	723,347	535,737
Fees received	12,100	15,243
Interest income	8,050	10,075
Cash received for income taxes	250	-
Donations	47,324	30,290
Cash paid to employees and suppliers	(11,209,940)	(11,344,108)
Cash paid for interest	(47,498)	(33,274)
	137,764	105,731
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(150,032)	(105,133)
Purchase of investments	(130,512)	(129,709)
Sale of property and equipment	-	2,000
Sale of investments	128,935	194,335
Annuities surrendered	71,592	8,402
	(80,017)	(30,105)
CASH FLOWS FROM FINANCING ACTIVITIES		
Loan proceeds	-	80,000
Principal payments on long-term debt	(73,622)	(63,097)
	(73,622)	16,903
Net increase (decrease) in cash and cash equivalents	(15,875)	92,529
CASH		
Beginning of year	1,741,368	1,648,839
End of year	\$ 1,725,493	\$ 1,741,368

See accompanying notes to financial statements.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATEMENTS OF CASH FLOWS
For the Years Ended September 30, 2015 and 2014

	2015	2014
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Change in net assets	\$ (72,166)	\$ (279,621)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	220,663	210,792
Gain on disposal of fixed assets	-	(2,000)
Unrealized (gain) loss on investments, net	828	(261)
Increase in cash surrender value of annuities	(36,229)	(41,630)
(Increase) decrease in grants receivable	(107,283)	245,050
Decrease in accounts receivable	135,929	125,581
(Increase) decrease in prepaid expenses	25,096	(67,500)
Decrease in prepaid income taxes	250	-
(Increase) decrease in inventory	(2,136)	3,735
Decrease in grants payable	(3,900)	(17,660)
Decrease in accounts payable	(24,183)	(34,475)
Decrease in accrued property tax	(2,403)	(777)
Increase (decrease) in accrued expenses	3,411	(35,582)
Increase (decrease) in accrued interest	(113)	79
	\$ 137,764	\$ 105,731
Supplemental disclosure of noncash transactions:		
Donated services and facilities received	\$ 765,443	\$ 827,651
Expenses provided for with donated services and facilities	\$ 765,443	\$ 827,651

See accompanying notes to financial statements.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
NOTES TO FINANCIAL STATEMENTS
September 30, 2015 and 2014

Note 1. Summary of Significant Accounting Policies

Organization and Nature of Activities

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

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

Basis of Accounting

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

Basis of Presentation

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

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

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

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

Cash and Cash Equivalents

For purposes of the statement of cash flows, NICA considers all highly liquid debt instruments with original maturities of three months or less to be cash equivalents. NICA had no cash equivalents as of September 30, 2015 and 2014.

Receivables from Grantor Agencies

Reimbursement procedures used for grants and contracts may result in timing differences between program reimbursements and expenses as of the beginning and end of the year. Receivables from grantor agencies represent an excess of expenses over cash basis reimbursements at year end.

Inventory

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

Investments

Investments are carried at market value except for certificates of deposit and money market funds which are recorded at cost and approximate fair value. Realized and unrealized gains and losses on investments are recorded in the statement of activities.

Cash Surrender Value of Annuities

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

Loan Fees

Loan fees are being amortized over the lives of the loans. Amortization expense totaled \$151 and \$151 for the years ended September 30, 2015 and 2014, respectively.

Land, Buildings and Equipment

A. Buildings and Equipment - acquired with grant funds

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

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

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

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

Depreciation is provided over the estimated useful lives of the respective assets using the straight-line method. Depreciation expense totaled \$220,512 and \$210,641 for the years ended September 30, 2015 and 2014, respectively. NICAO's depreciation policy is to capitalize items exceeding \$1,000, and the Organization takes a full year of depreciation expense in the year of acquisition.

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

Compensated Absences

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

effect at September 30, 2015 and 2014. The estimated liability as of September 30, 2015 and 2014 is \$299,697 and \$312,729, respectively.

Grant Revenue

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

A. Current Period Grants and Contracts

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

B. Reimbursement Contracts

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

Local Revenue

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

In-Kind Income

NICAO recognizes donated labor, services, materials and rent-free usage of facilities and equipment as in-kind revenues at the time the services and materials are received. These in-kind contributions and the corresponding expense are valued at their estimated fair market value and recognized in the financial statements in accordance with grant requirements. The value of such items included in the financial statements is as follows:

	<u>2015</u>	<u>2014</u>
Contributed services	\$ 686,375	\$ 731,265
Contributed facilities	76,763	92,904
Contributed supplies	493	706
Contributed other	<u>1,812</u>	<u>2,776</u>
	<u>\$ 765,443</u>	<u>\$ 827,651</u>
Programs	\$ 765,443	\$ 827,651
Management and general	-	-
	<u>\$ 765,443</u>	<u>\$ 827,651</u>

Overhead Cost Allocation

NICAO 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 NICAO for each pool.

Use of Estimates

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

Functional Allocation of Expenses

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

Note 2. Investments

Investments at September 30, 2015, are summarized as follows:

	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Gain (Loss)</u>
Certificates of Deposit	\$ 128,936	\$ 128,936	\$ -
Mutual Funds	24,983	21,604	(3,379)
Money Market Fund	3,316	3,316	-
	<u>\$ 157,235</u>	<u>\$ 153,856</u>	<u>(3,379)</u>
Prior Years' Unrealized Loss			2,551
Current Year Unrealized Loss			<u>\$ (828)</u>

Investments at September 30, 2014, are summarized as follows:

	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Gain (Loss)</u>
Certificates of Deposit	\$ 128,294	\$ 128,294	\$ -
Mutual Funds	24,983	22,432	(2,551)
Money Market Fund	2,381	2,381	-
	<u>\$ 155,658</u>	<u>\$ 153,107</u>	<u>(2,551)</u>
Prior Years' Unrealized Loss			2,812
Current Year Unrealized Gain			<u>\$ 261</u>

Investment return is summarized as follows:

	<u>2015</u>	<u>2014</u>
Interest Income	\$ 8,050	\$ 10,075
Unrealized Gain (Loss)	(828)	261
	<u>\$ 7,222</u>	<u>\$ 10,336</u>

Note 3. Reserve Restricted Deposit

Under the regulatory agreement of the USDA, restricted deposits, which approximate \$18,240 and \$18,240 at September 30, 2015 and 2014, respectively, are not available for operating purposes.

Note 4. Land, Buildings and Equipment

Land, buildings and equipment consist of the following:

	<u>2015</u>	<u>2014</u>
Land	\$ 236,672	\$ 236,672
Buildings and improvements	4,068,596	3,960,531
Equipment	<u>851,166</u>	<u>809,200</u>
	5,156,434	5,006,403
Accumulated depreciation	<u>(1,991,116)</u>	<u>(1,770,604)</u>
Total	<u>\$3,165,318</u>	<u>\$3,235,799</u>

Note 5. Loans Payable

At September 30, 2015 and 2014, NICA0 had a mortgage payable to the USDA totaling \$252,356 and \$257,341, respectively. The mortgage is payable in monthly installments of \$1,425 through May 24, 2041. The mortgage is secured by the building. Interest accrues at 4.75%.

At September 30, 2015 and 2014, NICA0 had a mortgage payable to the USDA totaling \$16,824 and \$17,156, respectively. The mortgage is payable in monthly installments of \$95 through May 24, 2041. The mortgage is secured by the building. Interest accrues at 4.75%.

At September 30, 2015 and 2014, NICA0 had a mortgage payable to NSB Bank totaling \$489,393 and \$513,507, respectively. The mortgage is payable in monthly installments of \$3,495 through October 15, 2030. The mortgage is secured by a building and a certificate of deposit. Interest accrues at a variable rate of 3.5% as of September 30, 2015.

At September 30, 2015 and 2014, NICA0 had a mortgage payable to NSB Bank totaling \$92,752 and \$107,040, respectively. The mortgage is payable in monthly installments of \$1,488 through June 15, 2021. The mortgage is secured by a building and a certificate of deposit. Interest accrues at a variable rate of 3.5% as of September 30, 2015.

At September 30, 2015 and 2014, NICA0 had a mortgage payable to NSB Bank totaling \$289,422 and \$319,325, respectively. The mortgage is payable in monthly installments of \$3,590 through September 15, 2023. The mortgage is secured by a general security agreement on the assets of NICA0 and a mortgage. Interest accrues at a variable rate of 4.25% as of September 30, 2015.

Maturities by year are as follows:

<u>Period Ending September 30,</u>	
2016	\$ 76,451
2017	79,648
2018	82,851
2019	86,184
2020	89,564
Thereafter	<u>726,049</u>
	<u>\$ 1,140,747</u>

Note 6. Commitments and Contingencies

NICAO is obligated under operating leases primarily for office and classroom space. These leases are renewable annually contingent upon the receipt of state and federal funds. Rent expenses under all leases for the year ended September 30, 2015 and 2014, were \$146,182 and \$143,747, respectively.

Minimum lease obligations are as follows:

<u>Period Ending September 30,</u>	
2016	\$ 109,200
2017	79,870
2018	58,490
2019	11,400
2020	5,700

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

Note 7. Fair Value Measurements

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

Basis of Fair Value Measurement

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

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

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

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

<u>Description</u>	As of September 30,	
	<u>2015</u> <u>Level 1</u>	<u>2014</u> <u>Level 1</u>
Mutual Funds	\$ 21,604	\$ 22,432

NICAO recognizes transfers of assets into and out of levels as of the date an event or change in circumstances causes the transfer. There were no transfers between levels in the years ended September 30, 2015 and 2014.

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

Note 8. Rental Income

NICAO leases out portions of its office space under leases that expire at various times. Rental income collected during the year ended September 30, 2015 and 2014 totaled \$104,244 and \$117,907, respectively, and is recorded in Other income.

Future rental income under the leases is:

<u>Period Ending</u> <u>September 30</u>	
2016	\$ 56,809
2017	14,572
2018	8,593
2019	6,600
2020	3,850

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

Note 9. Grant Condition – Non-Federal Share

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

During 2015 and 2014, the grantee received \$772,016 and \$990,125, respectively, in non-federal share and did meet the non-federal share requirement on a total program basis.

Note 10. Pension and Retirement Benefits

NICAO contributes to the Iowa Public Employees Retirement System (IPERS) which is a cost-sharing multiple-employer defined benefit pension plan administered by the State of Iowa. IPERS provides retirement and death benefits, which are established by state statute to plan members and beneficiaries. IPERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to IPERS, P.O. Box 9117, Des Moines, Iowa, 50306-9117.

For the years ended September 30, 2015 and 2014, plan members were required to contribute 5.95% of their annual salary and NICAO was required to contribute 8.93% of annual payroll. Contribution requirements are established by state statute. NICAO's contribution to IPERS for the years ended September 30, 2015 and 2014 was \$325,134 and \$338,843, respectively, equal to the required contributions for the year.

In prior years, NICAO entered into deferred compensation agreements with full-time employees who had completed seven years of service. Under the terms of the agreement NICAO shall pay an amount not to exceed seven percent per year of all the participating employees' salaries into a tax-deferred annuity (IRC 457) on the employee's anniversary date. NICAO phased out this agreement as of December 31, 2005. The

annuity will continue to be held by NICA/O until the employee leaves at which time it will be transferred to the employee. Included in the deferred compensation balance is an accrual for vacation pay. This was approved in 1980/1981 as a program expense of the Community Service Administration. A summary of the deferred compensation account is as follows:

	<u>2015</u>	<u>2014</u>
Market value of annuities and mutual funds purchased	\$736,933	\$772,296
Annuity values per annuitant:		
Full value of annuity	\$753,917	\$792,101
Surrender value of annuity	\$736,933	\$772,296

As of September 30, 2015 and 2014, the board has designated \$1,019,202 and \$1,122,966, respectively, to fund the deferred compensation/PTO plan.

Note 11. Net Assets

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

	<u>2015</u>	<u>2014</u>
Grants, contracts & other income for program activities	\$1,172,344	\$1,140,911

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

	<u>2015</u>	<u>2014</u>
Deferred compensation	\$1,019,202	\$1,122,966
Contingency	<u>1,063,416</u>	<u>1,072,898</u>
	<u>\$2,082,618</u>	<u>\$2,195,864</u>

Note 12. Agency Risk Management

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

Note 13. Income Taxes

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

Note 14. Evaluation of Subsequent Events

The Organization has evaluated subsequent events through February 29, 2016, the date which the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

**NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATEMENT OF FINANCIAL POSITION - BY PROGRAM
September 30, 2015**

	<u>24/7 Dads</u>	<u>Black Hills Cares</u>	<u>BCCEDP WISEWOMAN & Child Audio</u>
Assets			
Cash and cash equivalents	\$ 1,935	\$ 2,448	\$ 372,985
Grants receivable	-	-	158,876
Accounts receivable	-	-	-
Accounts receivable - interfund	-	-	-
Deposits	-	-	-
Prepaid expenses	-	-	-
Inventory	-	-	-
Land, buildings, & equipment	-	-	12,025
Accumulated depreciation	-	-	-
Total Assets	<u><u>\$ 1,935</u></u>	<u><u>\$ 2,448</u></u>	<u><u>\$ 543,886</u></u>
Liabilities and Net Assets			
Accounts payable	\$ -	\$ -	\$ -
Accounts payable - interfund	-	-	455,000
Grants payable	-	-	-
Accrued expenses	-	-	-
Accrued PTO	39	-	-
Due PTO	(39)	-	-
Reserve for equipment	-	-	12,025
Total Liabilities	<u>-</u>	<u>-</u>	<u>467,025</u>
Net Assets			
Unrestricted	-	-	-
Temporarily restricted	<u>1,935</u>	<u>2,448</u>	<u>76,861</u>
Total Net Assets	<u>1,935</u>	<u>2,448</u>	<u>76,861</u>
Total Liabilities and Net Assets	<u><u>\$ 1,935</u></u>	<u><u>\$ 2,448</u></u>	<u><u>\$ 543,886</u></u>

See independent auditor's report.

<u>Bridges Mentoring</u>	<u>Child Care Nurse Consultant</u>	<u>Child Care Nurse Consultant - EPI</u>	<u>Child Health</u>	<u>Children's Health Care Outreach</u>
\$ 17,460	\$ (2,293)	\$ (1,545)	\$ (89,438)	\$ (1,940)
-	2,293	-	39,926	1,940
-	-	-	-	-
-	-	-	-	-
477	-	-	-	-
-	-	1,545	119	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 17,937</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (49,393)</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ 114	\$ -
250	-	-	18	-
-	-	-	-	-
-	-	-	-	-
302	447	223	16,263	1,939
(302)	(447)	(223)	7,416	(1,351)
-	-	-	-	-
<u>250</u>	<u>-</u>	<u>-</u>	<u>23,811</u>	<u>588</u>
-	-	-	(73,204)	(588)
<u>17,687</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>17,687</u>	<u>-</u>	<u>-</u>	<u>(73,204)</u>	<u>(588)</u>
<u>\$ 17,937</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (49,393)</u>	<u>\$ -</u>

See independent auditor's report.

**NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATEMENT OF FINANCIAL POSITION - BY PROGRAM
September 30, 2015**

	<u>Community Outreach and Collaboration</u>	<u>CSBG Outreach and Centers</u>	<u>DOE</u>
Assets			
Cash and cash equivalents	\$ (1,864)	\$ 5,459	\$ (5,822)
Grants receivable	1,864	7,041	-
Accounts receivable	-	-	-
Accounts receivable - interfund	-	41	5,822
Deposits	-	950	-
Prepaid expenses	-	2,112	-
Inventory	-	-	-
Land, buildings, & equipment	-	5,190	-
Accumulated depreciation	-	-	-
Total Assets	<u><u>\$ -</u></u>	<u><u>\$ 20,793</u></u>	<u><u>\$ -</u></u>
Liabilities and Net Assets			
Accounts payable	\$ -	\$ -	\$ -
Accounts payable - interfund	-	-	-
Grants payable	-	-	-
Accrued expenses	-	-	-
Accrued PTO	2,449	13,336	17,930
Due PTO	(2,449)	12,900	(4,379)
Reserve for equipment	-	5,190	-
Total Liabilities	<u>-</u>	<u>31,426</u>	<u>13,551</u>
Net Assets			
Unrestricted	-	(26,236)	(13,551)
Temporarily restricted	-	15,603	-
Total Net Assets	<u>-</u>	<u>(10,633)</u>	<u>(13,551)</u>
Total Liabilities and Net Assets	<u><u>\$ -</u></u>	<u><u>\$ 20,793</u></u>	<u><u>\$ -</u></u>

See independent auditor's report.

<u>DOE ARRA</u>	<u>Expansion of School-Based Dental Seal. Prog</u>	<u>Family Development & Self-Suff.</u>	<u>Family Planning</u>	<u>FMC Empowerment</u>
\$ -	\$ (10,310)	\$ (1,489)	\$ (226,428)	\$ (2,409)
-	500	-	26,662	2,409
-	-	-	46,944	-
-	-	-	-	-
-	-	-	900	-
-	-	1,503	1,854	-
-	-	-	-	-
342,064	-	-	54,959	-
-	-	-	-	-
<u>\$ 342,064</u>	<u>\$ (9,810)</u>	<u>\$ 14</u>	<u>\$ (95,109)</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ 1,312	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	195	5,610	24,012	1,121
-	(195)	12,897	(1,652)	497
342,064	-	-	54,959	-
<u>342,064</u>	<u>-</u>	<u>18,507</u>	<u>78,631</u>	<u>1,618</u>
-	(9,810)	(18,507)	(173,740)	(1,618)
-	-	14	-	-
-	(9,810)	(18,493)	(173,740)	(1,618)
<u>\$ 342,064</u>	<u>\$ (9,810)</u>	<u>\$ 14</u>	<u>\$ (95,109)</u>	<u>\$ -</u>

See independent auditor's report.

**NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATEMENT OF FINANCIAL POSITION - BY PROGRAM
September 30, 2015**

	<u>Head Start</u>	<u>Head Start Transportation</u>	<u>HEAP</u>
Assets			
Cash and cash equivalents	\$ (185,203)	\$ (3,401)	\$ (67,015)
Grants receivable	416,338	4,028	11,489
Accounts receivable	17,389	-	-
Accounts receivable - interfund	12	-	-
Deposits	384	-	900
Prepaid expenses	18,033	-	54,626
Inventory	-	-	-
Land, buildings, & equipment	322,025	-	216,156
Accumulated depreciation	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Assets	\$ 588,978	\$ 627	\$ 216,156
 Liabilities and Net Assets			
Accounts payable	\$ 6,138	\$ -	\$ -
Accounts payable - interfund	-	627	-
Grants payable	-	-	-
Accrued expenses	-	-	-
Accrued PTO	95,846	1,179	-
Due PTO	11,919	(1,179)	-
Reserve for equipment	322,025	-	216,156
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	435,928	627	216,156
 Net Assets			
Unrestricted	(113,589)	-	-
Temporarily restricted	266,639	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Net Assets	153,050	-	-
Total Liabilities and Net Assets	\$ 588,978	\$ 627	\$ 216,156

See independent auditor's report.

<u>HIV Core Medical Support</u>	<u>IP&L</u>	<u>I-SMILE</u>	<u>LIHEAP</u>	<u>Local Funds</u>
\$ (2,581)	\$ (26,955)	\$ 7,902	\$ 2,981	\$ 729,199
2,391	26,955	11,267	-	51,419
-	-	2,602	-	-
-	-	-	-	112
-	-	-	-	-
407	-	-	541	1,388
-	-	-	-	-
-	-	-	-	16,006
-	-	-	-	(16,006)
<u>\$ 217</u>	<u>\$ -</u>	<u>\$ 21,771</u>	<u>\$ 3,522</u>	<u>\$ 782,118</u>
\$ -	\$ -	\$ -	\$ 2,207	\$ 3,719
217	-	-	42	280,172
-	-	-	1,274	-
-	-	-	-	-
1,341	-	5,958	1,932	20,510
(1,341)	-	(5,889)	6,266	(6,192)
-	-	-	-	-
<u>217</u>	<u>-</u>	<u>69</u>	<u>11,721</u>	<u>298,209</u>
-	-	-	(8,199)	(22,619)
-	-	21,702	-	506,528
<u>-</u>	<u>-</u>	<u>21,702</u>	<u>(8,199)</u>	<u>483,909</u>
<u>\$ 217</u>	<u>\$ -</u>	<u>\$ 21,771</u>	<u>\$ 3,522</u>	<u>\$ 782,118</u>

See independent auditor's report.

**NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATEMENT OF FINANCIAL POSITION - BY PROGRAM
September 30, 2015**

	Maternal Health	Mid-American Energy	Prevent Child Abuse Iowa
Assets			
Cash and cash equivalents	\$ 231,615	\$ (972)	\$ (4,316)
Grants receivable	448	972	4,375
Accounts receivable	6,701	-	-
Accounts receivable - interfund	-	-	-
Deposits	-	-	-
Prepaid expenses	107	-	-
Inventory	-	-	-
Land, buildings, & equipment	-	-	-
Accumulated depreciation	-	-	-
Total Assets	\$ 238,871	\$ -	\$ 59
Liabilities and Net Assets			
Accounts payable	\$ 91	\$ -	\$ -
Accounts payable - interfund	-	-	59
Grants payable	-	-	-
Accrued expenses	-	-	-
Accrued PTO	9,663	-	2,125
Due PTO	1,253	-	(2,125)
Reserve for equipment	-	-	-
Total Liabilities	11,007	-	59
Net Assets			
Unrestricted	-	-	-
Temporarily restricted	227,864	-	-
Total Net Assets	227,864	-	-
Total Liabilities and Net Assets	\$ 238,871	\$ -	\$ 59

See independent auditor's report.

Tenant Based Rental Assist. Program	Weatherization Inventory	WIC
\$ (6,556)	\$ 33,968	\$ (114,239)
3,254	-	156,871
-	-	860
-	-	-
-	-	-
3,302	100	1,370
-	38,972	-
-	-	88,437
-	-	-
\$ -	\$ 73,040	\$ 133,299
\$ -	\$ -	\$ 1,854
-	50,000	-
-	-	-
-	-	-
-	-	29,592
-	-	187
-	1,013	88,437
-	51,013	120,070
-	193	-
-	21,834	13,229
-	22,027	13,229
\$ -	\$ 73,040	\$ 133,299

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
IOWA DEPARTMENT OF HUMAN SERVICES
2015 24/7 DADS - RESPONSIBLE FATHERHOOD INITIATIVE - ACFS 15-083
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	\$ 7,000	\$ 2,065
Interest income	<u>-</u>	<u>6</u>
Total revenues	<u><u>\$ 7,000</u></u>	<u>2,071</u>
EXPENDITURES		
Salaries	\$ 2,536	1,269
Fringe benefits	671	308
Travel	-	25
Supplies	3,195	62
Other costs	43	23
Indirect costs	555	378
Interest transferred	<u>-</u>	<u>6</u>
Total expenditures	<u><u>\$ 7,000</u></u>	<u>2,071</u>
INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS		<u>-</u>
CHANGES IN TEMPORARILY RESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts		<u>1,935</u>
Total revenues		<u>1,935</u>
INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS		<u>1,935</u>
INCREASE (DECREASE) IN NET ASSETS		1,935
NET ASSETS - Beginning of year		<u>-</u>
NET ASSETS - End of year		<u><u>\$ 1,935</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 2015 BLACK HILLS CARES
 STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
 For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	\$ -	\$ 1,362
Total revenues	<u>\$ -</u>	<u>1,362</u>
Net assets released from restrictions		<u>3,921</u>
Total revenues and net assets released from restrictions		<u>5,283</u>
EXPENDITURES		
Client assistance	\$ -	1,628
Funds transferred out	<u>-</u>	<u>3,655</u>
Total expenditures	<u>\$ -</u>	<u>5,283</u>
INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS		<u>-</u>
CHANGES IN TEMPORARILY RESTRICTED NET ASSETS:		
Net assets released from restrictions		<u>(3,921)</u>
INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS		<u>(3,921)</u>
INCREASE (DECREASE) IN NET ASSETS		(3,921)
NET ASSETS - Beginning of year		<u>3,921</u>
NET ASSETS - End of year		<u>\$ -</u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 2016 BLACK HILLS CARES
 STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
 For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	\$ -	\$ 467
Funds transferred in	-	1,207
Interest income	<u>-</u>	<u>10</u>
Total revenues	<u><u>\$ -</u></u>	<u>1,684</u>
EXPENDITURES		
Client assistance	\$ -	1,674
Interest transferred	<u>-</u>	<u>10</u>
Total expenditures	<u><u>\$ -</u></u>	<u>1,684</u>
INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS		<u>-</u>
CHANGES IN TEMPORARILY RESTRICTED NET ASSETS:		
REVENUES		
Funds transferred in		<u>2,448</u>
Total revenues		<u>2,448</u>
INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS		<u>2,448</u>
INCREASE (DECREASE) IN NET ASSETS		2,448
NET ASSETS - Beginning of year		<u>-</u>
NET ASSETS - End of year		<u><u>\$ 2,448</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
DEPARTMENT OF HUMAN RIGHTS - WEATHERIZATION ASSISTANCE -
BLACK HILLS ENERGY - DHR/DCAA - BHE-14-08
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	<u>\$ 21,196</u>	<u>\$ -</u>
Total revenues	<u><u>\$ 21,196</u></u>	<u>-</u>
EXPENDITURES		
Salaries	\$ 6,504	-
Fringe benefits	2,394	-
Professional contract services	2,120	-
Client assistance	9,008	-
Other costs	110	-
Indirect costs	<u>1,060</u>	<u>-</u>
Total expenditures	<u><u>\$ 21,196</u></u>	<u>-</u>
INCREASE (DECREASE) IN NET ASSETS		-
NET ASSETS - Beginning of year		<u>-</u>
NET ASSETS - End of year		<u><u>\$ -</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
DEPARTMENT OF HUMAN RIGHTS - WEATHERIZATION ASSISTANCE -
BLACK HILLS ENERGY - DHR/DCAA - BHE-15-08
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	<u>\$ 23,894</u>	<u>\$ 23,894</u>
Total revenues	<u><u>\$ 23,894</u></u>	<u>23,894</u>
EXPENDITURES		
Salaries	\$ 7,517	6,455
Fringe benefits	2,770	2,684
Professional contract services	2,129	3,003
Client assistance	10,155	10,421
Other costs	128	136
Indirect costs	<u>1,195</u>	<u>1,195</u>
Total expenditures	<u><u>\$ 23,894</u></u>	<u>23,894</u>
INCREASE (DECREASE) IN NET ASSETS		-
NET ASSETS - Beginning of year		<u>-</u>
NET ASSETS - End of year		<u><u>\$ -</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF PUBLIC HEALTH -
2015 BREAST & CERVICAL CANCER EARLY DETECTION PROGRAM & WISEWOMAN - 5885NB98
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	<u>\$ 1,481,992</u>	<u>\$ 995,716</u>
Total revenues	<u><u>\$ 1,481,992</u></u>	<u>995,716</u>
Net assets released from restrictions		<u>76,861</u>
Total revenues and net assets released from restrictions		<u>1,072,577</u>
EXPENDITURES		
Patient care	\$ 1,375,192	920,504
Client assistance	106,800	75,212
Funds transferred out	<u>-</u>	<u>76,861</u>
Total expenditures	<u><u>\$ 1,481,992</u></u>	<u>1,072,577</u>
INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS		<u>-</u>
CHANGES IN TEMPORARILY RESTRICTED NET ASSETS:		
Net assets released from restrictions		<u>(76,861)</u>
INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS		<u>(76,861)</u>
INCREASE (DECREASE) IN NET ASSETS		(76,861)
NET ASSETS - Beginning of year		<u>76,861</u>
NET ASSETS - End of year		<u><u>\$ -</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF PUBLIC HEALTH -
2016 BREAST & CERVICAL CANCER EARLY DETECTION PROGRAM & WISEWOMAN - 5886NB98
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	\$ 597,678	\$ 138,318
Interest income	<u>-</u>	<u>1,472</u>
Total revenues	<u><u>\$ 597,678</u></u>	<u>139,790</u>
EXPENDITURES		
Patient care	\$ 509,938	120,312
Client assistance	87,740	18,006
Interest transferred	<u>-</u>	<u>1,472</u>
Total expenditures	<u><u>\$ 597,678</u></u>	<u>139,790</u>
INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS		<u>-</u>
CHANGES IN TEMPORARILY RESTRICTED NET ASSETS:		
REVENUES		
Funds transferred in		<u>76,861</u>
Total revenues		<u>76,861</u>
INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS		<u>76,861</u>
INCREASE (DECREASE) IN NET ASSETS		76,861
NET ASSETS - Beginning of year		<u>-</u>
NET ASSETS - End of year		<u><u>\$ 76,861</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 2014 BRIDGES MENTORING PROGRAM
 STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
 For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	<u>\$ 54,085</u>	<u>\$ 18,963</u>
Total revenues	<u><u>\$ 54,085</u></u>	<u>18,963</u>
Net assets released from restrictions		<u>15,525</u>
Total revenues and net assets released from restrictions		<u>34,488</u>
 EXPENDITURES		
Salaries	\$ 29,256	8,129
Fringe benefits	7,377	3,360
Professional contract services	270	-
Travel	1,056	229
Supplies	7,880	1,638
Advertising	1,415	250
Other costs	1,327	382
Indirect costs	5,504	1,148
Funds transferred out	<u>-</u>	<u>19,352</u>
Total expenditures	<u><u>\$ 54,085</u></u>	<u>34,488</u>
INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS		<u>-</u>
 CHANGES IN TEMPORARILY RESTRICTED NET ASSETS:		
Net assets released from restrictions		<u>(15,525)</u>
INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS		<u>(15,525)</u>
INCREASE (DECREASE) IN NET ASSETS		(15,525)
NET ASSETS - Beginning of year		<u>15,525</u>
NET ASSETS - End of year		<u><u>\$ -</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
2015 BRIDGES MENTORING PROGRAM
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	\$ 56,295	\$ 32,214
Funds transferred in	-	1,665
Interest income	-	44
	<u> </u>	<u> </u>
Total revenues	<u>\$ 56,295</u>	<u>33,923</u>
EXPENDITURES		
Salaries	\$ 26,824	18,551
Fringe benefits	12,349	8,860
Professional contract services	200	-
Travel	600	525
Supplies	7,880	625
Advertising	1,400	956
Other costs	1,538	1,049
Indirect costs	5,504	3,313
Interest transferred	-	44
	<u> </u>	<u> </u>
Total expenditures	<u>\$ 56,295</u>	<u>33,923</u>
INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS		<u> </u> -
CHANGES IN TEMPORARILY RESTRICTED NET ASSETS:		
REVENUES		
Funds transferred in		<u>17,687</u>
Total revenues		<u>17,687</u>
INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS		<u>17,687</u>
INCREASE (DECREASE) IN NET ASSETS		17,687
NET ASSETS - Beginning of year		<u> </u> -
NET ASSETS - End of year		<u>\$ 17,687</u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
IOWA DEPARTMENT OF HUMAN SERVICES -
2015 BUREAU OF COLLECTIONS GRANT - DCAT-06-051
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	\$ 3,173	\$ -
Interest income	<u>-</u>	<u>4</u>
Total revenues	<u>\$ 3,173</u>	<u>4</u>
Net assets released from restrictions		<u>3,173</u>
Total revenues and net assets released from restrictions		<u>3,177</u>
EXPENDITURES		
Client assistance	\$ 3,173	-
Funds returned	-	3,173
Interest transferred	<u>-</u>	<u>4</u>
Total expenditures	<u>\$ 3,173</u>	<u>3,177</u>
INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS		<u>-</u>
CHANGES IN TEMPORARILY RESTRICTED NET ASSETS:		
Net assets released from restrictions		<u>(3,173)</u>
INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS		<u>(3,173)</u>
INCREASE (DECREASE) IN NET ASSETS		(3,173)
NET ASSETS - Beginning of year		<u>3,173</u>
NET ASSETS - End of year		<u>\$ -</u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF PUBLIC HEALTH -
2016 CHILD AUDIOLOGICAL PROGRAM - 5886CH98
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	<u>\$ 147,370</u>	<u>\$ 20,558</u>
Total revenues	<u><u>\$ 147,370</u></u>	<u>20,558</u>
EXPENDITURES		
Patient care	<u>\$ 147,370</u>	<u>20,558</u>
Total expenditures	<u><u>\$ 147,370</u></u>	<u>20,558</u>
INCREASE (DECREASE) IN NET ASSETS		-
NET ASSETS - Beginning of year		<u>-</u>
NET ASSETS - End of year		<u><u>\$ -</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF HUMAN SERVICES -
2015 CHILD CARE NURSE CONSULTANT - EPI
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	<u>\$ 16,175</u>	<u>\$ 11,936</u>
Total revenues	<u><u>\$ 16,175</u></u>	<u>11,936</u>
EXPENDITURES		
Salaries	\$ 10,436	7,751
Fringe benefits	2,287	1,652
Travel	900	436
Other costs	351	155
Indirect costs	<u>2,201</u>	<u>1,942</u>
Total expenditures	<u><u>\$ 16,175</u></u>	<u>11,936</u>
INCREASE (DECREASE) IN NET ASSETS		-
NET ASSETS - Beginning of year		<u>-</u>
NET ASSETS - End of year		<u><u>\$ -</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF EDUCATION -
2015 CHILD CARE NURSE CONSULTANT SERVICE
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2014

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	<u>\$ 29,187</u>	<u>\$ 7,647</u>
Total revenues	<u><u>\$ 29,187</u></u>	<u><u>7,647</u></u>
EXPENDITURES		
Salaries	\$ 19,632	5,023
Fringe benefits	4,362	1,102
Travel	195	44
Supplies	218	333
Other costs	629	85
Indirect costs	<u>4,151</u>	<u>1,060</u>
Total expenditures	<u><u>\$ 29,187</u></u>	<u><u>7,647</u></u>
INCREASE (DECREASE) IN NET ASSETS		-
NET ASSETS - Beginning of year		<u>-</u>
NET ASSETS - End of year		<u><u>\$ -</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF EDUCATION -
2016 CHILD CARE NURSE CONSULTANT SERVICE
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	<u>\$ 32,177</u>	<u>\$ 4,012</u>
Total revenues	<u><u>\$ 32,177</u></u>	<u>4,012</u>
EXPENDITURES		
Salaries	\$ 21,292	2,551
Fringe benefits	5,253	552
Travel	343	111
Supplies	250	-
Other costs	447	53
Indirect costs	<u>4,592</u>	<u>745</u>
Total expenditures	<u><u>\$ 32,177</u></u>	<u>4,012</u>
INCREASE (DECREASE) IN NET ASSETS		-
NET ASSETS - Beginning of year		<u>-</u>
NET ASSETS - End of year		<u><u>\$ -</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF PUBLIC HEALTH -
2015 CHILD HEALTH - 5885MH19
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	\$ 91,922	\$ 91,922
Title XIX	141,091	148,415
Other income	-	3,231
Funds transferred in	-	-
Total revenues	<u>\$ 233,013</u>	<u>243,568</u>
EXPENDITURES		
Salaries	\$ 124,120	118,745
Fringe benefits	40,948	41,033
Contract personnel	250	384
Professional contract services	8,830	8,806
Contracted transportation	150	-
Travel	2,778	1,063
Space	12,418	10,835
Supplies	8,220	5,062
Advertising	950	560
Other costs	5,791	7,785
Indirect costs	<u>28,558</u>	<u>38,347</u>
Total expenditures	<u>\$ 233,013</u>	<u>232,620</u>
INCREASE (DECREASE) IN NET ASSETS		10,948
NET ASSETS - Beginning of year		<u>(84,152)</u>
NET ASSETS - End of year		<u>\$ (73,204)</u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF PUBLIC HEALTH -
2015 CHILDREN'S HEALTH CARE OUTREACH (HAWK-I) - 5885MH19
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	<u>\$ 12,058</u>	<u>\$ 12,058</u>
Total revenues	<u><u>\$ 12,058</u></u>	<u>12,058</u>
EXPENDITURES		
Salaries	\$ 7,754	7,707
Fringe benefits	2,429	2,486
Travel	198	108
Supplies	1,275	1,538
Advertising	300	63
Other costs	<u>102</u>	<u>156</u>
Total expenditures	<u><u>\$ 12,058</u></u>	<u>12,058</u>
INCREASE (DECREASE) IN NET ASSETS		-
NET ASSETS - Beginning of year		<u>(588)</u>
NET ASSETS - End of year		<u><u>\$ (588)</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF HUMAN SERVICES -
2015 COMMUNITY COORDINATION SERVICES DCAT2-12-037
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	\$ 76,085	\$ 21,761
Interest income	<u>-</u>	<u>3</u>
Total revenues	<u>\$ 76,085</u>	<u>21,764</u>
EXPENDITURES		
Salaries	\$ 46,800	13,674
Fringe benefits	17,107	4,455
Travel	4,100	1,483
Supplies	520	-
Other costs	1,276	352
Indirect costs	6,282	1,797
Interest transferred	<u>-</u>	<u>3</u>
Total expenditures	<u>\$ 76,085</u>	<u>21,764</u>
INCREASE (DECREASE) IN NET ASSETS		-
NET ASSETS - Beginning of year		<u>-</u>
NET ASSETS - End of year		<u>\$ -</u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 2016 COMMUNITY OUTREACH & COLLABORATION GRANT
 STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
 For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	<u>\$ 39,161</u>	<u>\$ 13,542</u>
Total revenues	<u><u>\$ 39,161</u></u>	<u>13,542</u>
EXPENDITURES		
Salaries	\$ 23,538	7,534
Fringe benefits	7,196	2,426
Travel	1,034	88
Supplies	1,630	946
Other costs	446	158
Indirect costs	<u>5,317</u>	<u>2,390</u>
Total expenditures	<u><u>\$ 39,161</u></u>	<u>13,542</u>
INCREASE (DECREASE) IN NET ASSETS		-
NET ASSETS - Beginning of year		<u>-</u>
NET ASSETS - End of year		<u><u>\$ -</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF HUMAN RIGHTS - COMMUNITY SERVICES BLOCK GRANT -
2014 OUTREACH AND CENTERS - CSBG-14-08
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	\$ 330,310	\$ -
Total revenues	<u>\$ 330,310</u>	<u>-</u>
Net assets released from restrictions		<u>26,818</u>
Total revenues and net assets released from restrictions		<u>26,818</u>
EXPENDITURES		
Salaries	\$ 165,000	13,414
Fringe benefits	65,000	5,137
Contract services	2,636	-
Travel	8,500	-
Space	23,560	3,108
Supplies	11,564	399
Other costs	16,100	1,551
Indirect costs	<u>37,950</u>	<u>3,209</u>
Total expenditures	<u>\$ 330,310</u>	<u>26,818</u>
INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS		<u>-</u>
CHANGES IN TEMPORARILY RESTRICTED NET ASSETS:		
Net assets released from restrictions		<u>(26,818)</u>
INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS		<u>(26,818)</u>
INCREASE (DECREASE) IN NET ASSETS		(26,818)
NET ASSETS - Beginning of year		582
ENCUMBRANCES CARRIED FORWARD		<u>26,236</u>
NET ASSETS - End of year		<u>\$ -</u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF HUMAN RIGHTS - COMMUNITY SERVICES BLOCK GRANT -
2015 OUTREACH AND CENTERS - CSBG-15-08
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	\$ 320,595	\$ 304,992
Interest income	<u>-</u>	<u>3</u>
Total revenues	<u>\$ 320,595</u>	<u>304,995</u>
EXPENDITURES		
Salaries	\$ 155,648	150,661
Fringe benefits	60,378	58,769
Travel	7,675	7,675
Space	19,916	19,853
Supplies	8,327	8,304
Other costs	16,805	16,508
Indirect costs	51,846	43,222
Interest transferred	<u>-</u>	<u>3</u>
Total expenditures	<u>\$ 320,595</u>	<u>304,995</u>
INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS		<u>-</u>
CHANGES IN TEMPORARILY RESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts		<u>15,603</u>
Total revenues		<u>15,603</u>
INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS		<u>15,603</u>
INCREASE (DECREASE) IN NET ASSETS		15,603
NET ASSETS - Beginning of year		-
ENCUMBRANCES BROUGHT FORWARD		<u>(26,236)</u>
NET ASSETS - End of year		<u>\$ (10,633)</u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF HUMAN RIGHTS -
2015 DOE WEATHERIZATION - DOE-14-08
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	\$ 155,510	\$ -
Total revenues	<u>\$ 155,510</u>	<u>-</u>
Net assets released from restrictions		<u>2,477</u>
Total revenues and net assets released from restrictions		<u>2,477</u>
EXPENDITURES		
Salaries	\$ 49,435	-
Fringe benefits	18,061	-
Professional contract services	11,043	-
Travel	4,739	133
Space	6,972	2,325
Supplies	910	19
Client assistance	45,601	-
Other costs	840	-
Indirect costs	<u>17,909</u>	<u>-</u>
Total expenditures	<u>\$ 155,510</u>	<u>2,477</u>
INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS		<u>-</u>
CHANGES IN TEMPORARILY RESTRICTED NET ASSETS:		
Net assets released from restrictions		<u>(2,477)</u>
INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS		<u>(2,477)</u>
INCREASE (DECREASE) IN NET ASSETS		(2,477)
NET ASSETS - Beginning of year		(11,074)
ENCUMBRANCES CARRIED FORWARD		<u>13,551</u>
NET ASSETS - End of year		<u>\$ -</u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF HUMAN RIGHTS -
2016 DOE WEATHERIZATION - DOE-15-08
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	<u>\$ 173,538</u>	<u>\$ 173,538</u>
Total revenues	<u><u>\$ 173,538</u></u>	<u>173,538</u>
EXPENDITURES		
Salaries	\$ 51,269	65,482
Fringe benefits	20,876	26,988
Professional contract services	11,354	12,148
Travel	6,200	9,386
Space	9,823	14,999
Supplies	3,503	3,365
Client assistance	51,371	21,520
Other costs	867	1,375
Indirect costs	<u>18,275</u>	<u>18,275</u>
Total expenditures	<u><u>\$ 173,538</u></u>	<u>173,538</u>
INCREASE (DECREASE) IN NET ASSETS		-
NET ASSETS - Beginning of year		-
ENCUMBRANCES BROUGHT FORWARD		<u>(13,551)</u>
NET ASSETS - End of year		<u><u>\$ (13,551)</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF HUMAN RIGHTS -
2010 DOE ARRA WEATHERIZATION - DOE-ARRA-09-08H
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	<u>\$6,073,245</u>	<u>\$ -</u>
Total revenues	<u><u>\$6,073,245</u></u>	<u>-</u>
EXPENDITURES		
Salaries	\$1,668,114	-
Fringe benefits	670,931	-
Professional contract services	361,182	-
Travel	312,960	-
Space	146,648	-
Supplies	313,404	-
Equipment, leased and maintenance	423,492	-
Client assistance	1,803,306	-
Other costs	38,211	-
Indirect costs	<u>334,997</u>	<u>-</u>
Total expenditures	<u><u>\$6,073,245</u></u>	<u>-</u>
INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS		<u>-</u>
INCREASE (DECREASE) IN NET ASSETS		-
NET ASSETS - Beginning of year		<u>-</u>
NET ASSETS - End of year		<u><u>\$ -</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 2015 EARLY CHILDHOOD TRANSPORTATION
 STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
 For the Year Ended September 30, 2015

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

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
2014 EMERGENCY SOLUTIONS GRANT
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	<u>\$ 100,000</u>	<u>\$ 45,055</u>
Total revenues	<u><u>\$ 100,000</u></u>	<u><u>45,055</u></u>
EXPENDITURES		
Salaries	\$ 12,160	5,251
Fringe benefits	5,918	2,405
Contract personnel	874	-
Travel	213	63
Space	6,029	1,505
Supplies	1,779	1,129
Client assistance	66,620	32,480
Other costs	3,280	898
Indirect costs	<u>3,127</u>	<u>1,324</u>
Total expenditures	<u><u>\$ 100,000</u></u>	<u><u>45,055</u></u>
INCREASE (DECREASE) IN NET ASSETS		-
NET ASSETS - Beginning of year		<u>-</u>
NET ASSETS - End of year		<u><u>\$ -</u></u>

See independent auditor's report

NORTH IOWA COMMUNITY ACTION ORGANIZATION
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
2015 EMERGENCY SOLUTIONS GRANT
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	<u>\$ 123,525</u>	<u>\$ 74,121</u>
Total revenues	<u><u>\$ 123,525</u></u>	<u>74,121</u>
EXPENDITURES		
Salaries	\$ 25,210	14,122
Fringe benefits	11,604	5,806
Travel	243	226
Space	6,029	3,758
Supplies	498	203
Client assistance	70,091	43,121
Other costs	3,481	2,102
Indirect costs	<u>6,369</u>	<u>4,783</u>
Total expenditures	<u><u>\$ 123,525</u></u>	<u>74,121</u>
INCREASE (DECREASE) IN NET ASSETS		-
NET ASSETS - Beginning of year		<u>-</u>
NET ASSETS - End of year		<u><u>\$ -</u></u>

See independent auditor's report

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF PUBLIC HEALTH -
2015 EXPANSION OF SCHOOL-BASED DENTAL SEALANT PROGRAM - 5885DH14
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	\$ 15,500	\$ 15,500
Title XIX	30,000	10,955
Other income	<u>-</u>	<u>200</u>
Total revenues	<u>\$ 45,500</u>	<u>26,655</u>
EXPENDITURES		
Salaries	\$ 24,407	17,245
Fringe benefits	6,859	5,511
Contract personnel	300	262
Travel	1,700	714
Supplies	6,311	5,341
Other costs	514	393
Indirect costs	<u>5,409</u>	<u>5,461</u>
Total expenditures	<u>\$ 45,500</u>	<u>34,927</u>
INCREASE (DECREASE) IN NET ASSETS		(8,272)
NET ASSETS - Beginning of year		<u>(1,538)</u>
NET ASSETS - End of year		<u>\$ (9,810)</u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF HUMAN RIGHTS -
2015 FAMILY DEVELOPMENT & SELF-SUFFICIENCY - FADSS-15-08
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	<u>\$ 275,210</u>	<u>\$ 209,992</u>
Total revenues	<u><u>\$ 275,210</u></u>	<u>209,992</u>
EXPENDITURES		
Salaries	\$ 133,413	100,826
Fringe benefits	53,610	39,665
Travel	21,845	15,916
Space	15,193	11,257
Supplies	5,083	4,778
Client assistance	3,544	2,575
Other costs	10,167	7,298
Indirect costs	<u>32,355</u>	<u>27,677</u>
Total expenditures	<u><u>\$ 275,210</u></u>	<u>209,992</u>
INCREASE (DECREASE) IN NET ASSETS		-
NET ASSETS - Beginning of year		(18,507)
ENCUMBRANCES CARRIED FORWARD		<u>18,507</u>
NET ASSETS - End of year		<u><u>\$ -</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF HUMAN RIGHTS -
2016 FAMILY DEVELOPMENT & SELF-SUFFICIENCY - FADSS-16-08
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	<u>\$ 275,210</u>	<u>\$ 67,735</u>
Total revenues	<u><u>\$ 275,210</u></u>	<u>67,735</u>
EXPENDITURES		
Salaries	\$ 135,551	32,674
Fringe benefits	53,415	12,260
Travel	16,365	5,081
Space	13,422	4,038
Supplies	1,412	723
Other costs	9,693	2,175
Indirect costs	<u>45,352</u>	<u>10,784</u>
Total expenditures	<u><u>\$ 275,210</u></u>	<u>67,735</u>
INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS		<u>-</u>
CHANGES IN TEMPORARILY RESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts		<u>14</u>
Total revenues		<u>14</u>
INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS		<u>14</u>
INCREASE (DECREASE) IN NET ASSETS		14
NET ASSETS - Beginning of year		-
ENCUMBRANCES BROUGHT FORWARD		<u>(18,507)</u>
NET ASSETS - End of year		<u><u>\$ (18,493)</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF PUBLIC HEALTH - 2015 FAMILY PLANNING - 5885MH19
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	\$ 127,292	\$ 127,292
Patient fees	20,676	12,100
Title XIX	441,085	217,735
Other income	<u>227,435</u>	<u>339,496</u>
Total revenues	<u>\$ 816,488</u>	<u>696,623</u>
EXPENDITURES		
Salaries	\$ 316,546	262,235
Fringe benefits	110,629	83,482
Contract personnel	16,455	38,982
Professional contract services	17,210	19,431
Contracted transportation	25	-
Travel	1,859	1,723
Space	37,256	41,506
Supplies	218,439	195,315
Equipment, leased and maintenance	150	342
Repairs and maintenance	1,225	1,171
Advertising	1,300	933
Other costs	18,202	18,760
Indirect costs	76,748	82,972
Training	<u>444</u>	<u>113</u>
Total expenditures	<u>\$ 816,488</u>	<u>746,965</u>
INCREASE (DECREASE) IN NET ASSETS		(50,342)
NET ASSETS - Beginning of year		<u>(123,398)</u>
NET ASSETS - End of year		<u>\$ (173,740)</u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 IOWA DEPARTMENT OF HUMAN SERVICES
 2015 FAMILY SUPPORT SERVICES - DCAT2-14-112
 STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
 For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	<u>\$ 10,000</u>	<u>\$ 2,400</u>
Total revenues	<u><u>\$ 10,000</u></u>	<u>2,400</u>
EXPENDITURES		
Client assistance	\$ 9,524	2,286
Indirect costs	<u>476</u>	<u>114</u>
Total expenditures	<u><u>\$ 10,000</u></u>	<u>2,400</u>
INCREASE (DECREASE) IN NET ASSETS		-
NET ASSETS - Beginning of year		<u>-</u>
NET ASSETS - End of year		<u><u>\$ -</u></u>

See independent auditor's report

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF EDUCATION - 2015 FMC EMPOWERMENT
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	<u>\$ 16,800</u>	<u>\$ 14,805</u>
Total revenues	<u><u>\$ 16,800</u></u>	<u>14,805</u>
EXPENDITURES		
Salaries	\$ 9,143	8,288
Fringe benefits	5,048	3,960
Other costs	155	161
Indirect costs	<u>2,454</u>	<u>2,396</u>
Total expenditures	<u><u>\$ 16,800</u></u>	<u>14,805</u>
INCREASE (DECREASE) IN NET ASSETS		-
NET ASSETS - Beginning of year		(1,618)
ENCUMBRANCES CARRIED FORWARD		<u>1,618</u>
NET ASSETS - End of year		<u><u>\$ -</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF EDUCATION - 2016 FMC EMPOWERMENT
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	<u>\$ 16,363</u>	<u>\$ 2,409</u>
Total revenues	<u><u>\$ 16,363</u></u>	<u>2,409</u>
EXPENDITURES		
Salaries	\$ 9,332	1,354
Fringe benefits	4,482	566
Other costs	159	28
Indirect costs	<u>2,390</u>	<u>461</u>
Total expenditures	<u><u>\$ 16,363</u></u>	<u>2,409</u>
INCREASE (DECREASE) IN NET ASSETS		-
NET ASSETS - Beginning of year		-
ENCUMBRANCES BROUGHT FORWARD		<u>(1,618)</u>
NET ASSETS - End of year		<u><u>\$ (1,618)</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES -
2014 FULL YEAR HEAD START - 07CH6175/48
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	Unaudited Budget	Actual
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
HHS-PA 22	\$ 2,496,064	\$ 788,697
HHS-PA 20	30,573	16,431
HHS-PA 23	-	12,675
CACFP & food billings	275,000	72,267
Total revenues	\$ 2,801,637	890,070
Net assets released from restrictions-HHS-PA 23		8,478
Net assets released from restrictions-CACFP & food billings		5,736
Net assets released from restrictions-funds transferred in		271,889
Total net assets released from restrictions		286,103
Total revenues and net assets released from restrictions		1,176,173
EXPENDITURES		
Salaries	\$ 1,188,233	358,856
Fringe benefits	513,668	135,671
Contract personnel	27,652	8,148
Professional contract services	23,430	30,796
Contracted transportation	102,289	38,956
Travel	59,068	14,661
Space	160,267	38,980
Supplies	81,297	37,766
Equipment, leased and maintenance	-	78,465
Repairs and maintenance	24,500	5,175
Client assistance	289,596	92,315
Advertising	1,200	21
Other costs	49,128	14,068
Indirect costs	281,309	85,553
Funds transferred out	-	236,742
Total expenditures	\$ 2,801,637	1,176,173
INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS		-
CHANGES IN TEMPORARILY RESTRICTED NET ASSETS:		
Net assets released from restrictions-HHS-PA 23		(8,478)
Net assets released from restrictions-CACFP & food billings		(5,736)
Net assets released from restrictions-funds transferred in		(271,889)
Total net assets released from restrictions		(286,103)
INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS		(286,103)
INCREASE (DECREASE) IN NET ASSETS		(286,103)
NET ASSETS - Beginning of year		180,287
ENCUMBRANCES CARRIED FORWARD		105,816
NET ASSETS - End of year		\$ -

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES -
2015 FULL YEAR HEAD START - 07CH7089/01
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
HHS-PA 22	\$ 2,496,064	\$ 1,748,193
HHS-PA 20	30,573	17,703
HHS-PA 23	-	647
CACFP & food billings	<u>275,000</u>	<u>122,638</u>
Total revenues	<u>\$ 2,801,637</u>	<u>1,889,181</u>
EXPENDITURES		
Salaries	\$ 1,184,650	808,287
Fringe benefits	495,382	344,368
Contract personnel	26,575	11,924
Professional contract services	85,868	46,896
Contracted transportation	97,500	79,489
Travel	52,742	34,629
Space	150,658	109,296
Supplies	67,418	47,287
Repairs and maintenance	22,000	10,119
Client assistance	278,000	120,167
Advertising	1,200	1,133
Other costs	48,999	38,430
Indirect costs	<u>290,645</u>	<u>242,980</u>
Total expenditures	<u>\$ 2,801,637</u>	<u>1,895,005</u>
INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS		<u>(5,824)</u>
CHANGES IN TEMPORARILY RESTRICTED NET ASSETS:		
REVENUES		
HHS-PA 23		25,141
CACFP & food billings		4,756
Funds transferred in		<u>236,742</u>
Total revenues		<u>266,639</u>
INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS		<u>266,639</u>
INCREASE (DECREASE) IN NET ASSETS		260,815
NET ASSETS - Beginning of year		-
ENCUMBRANCES BROUGHT FORWARD		<u>(107,765)</u>
NET ASSETS - End of year		<u>\$ 153,050</u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 2015 HEAD START TRANSPORTATION
 STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
 For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	<u>\$ 57,000</u>	<u>\$ 50,193</u>
Total revenues	<u><u>\$ 57,000</u></u>	<u>50,193</u>
EXPENDITURES		
Salaries	\$ 26,842	23,034
Fringe benefits	6,783	5,850
Contract personnel	8,102	7,072
Repairs and maintenance	9,000	7,742
Other costs	456	446
Indirect costs	<u>5,817</u>	<u>6,049</u>
Total expenditures	<u><u>\$ 57,000</u></u>	<u>50,193</u>
INCREASE (DECREASE) IN NET ASSETS		-
NET ASSETS - Beginning of year		<u>-</u>
NET ASSETS - End of year		<u><u>\$ -</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 2016 HEAD START TRANSPORTATION
 STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
 For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	<u>\$ 66,422</u>	<u>\$ 4,028</u>
Total revenues	<u><u>\$ 66,422</u></u>	<u><u>4,028</u></u>
EXPENDITURES		
Salaries	\$ 17,558	2,284
Fringe benefits	4,481	564
Contract personnel	37,349	-
Repairs and maintenance	1,445	448
Other costs	299	48
Indirect costs	<u>5,290</u>	<u>684</u>
Total expenditures	<u><u>\$ 66,422</u></u>	<u><u>4,028</u></u>
INCREASE (DECREASE) IN NET ASSETS		-
NET ASSETS - Beginning of year		<u>-</u>
NET ASSETS - End of year		<u><u>\$ -</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF HUMAN RIGHTS -
2014 HEAP WEATHERIZATION - HEAP-14-08
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	\$ 685,350	\$ 126,633
Total revenues	<u>\$ 685,350</u>	<u>126,633</u>
Net assets released from restrictions		<u>41,080</u>
Total revenues and net assets released from restrictions		<u>167,713</u>
EXPENDITURES		
Salaries	\$ 223,900	44,643
Fringe benefits	79,488	19,258
Professional contract services	39,031	13,894
Travel	20,908	13,759
Space	22,337	11,346
Supplies	6,628	9,053
Equipment, leased and maintenance	29,000	-
Repairs and maintenance	92	489
Client assistance	223,380	45,587
Other costs	7,282	1,352
Indirect costs	<u>33,304</u>	<u>8,332</u>
Total expenditures	<u>\$ 685,350</u>	<u>167,713</u>
INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS		<u>-</u>
CHANGES IN TEMPORARILY RESTRICTED NET ASSETS:		
Net assets released from restrictions		<u>(41,080)</u>
INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS		<u>(41,080)</u>
INCREASE (DECREASE) IN NET ASSETS		(41,080)
NET ASSETS - Beginning of year		<u>41,080</u>
NET ASSETS - End of year		<u>\$ -</u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF HUMAN RIGHTS -
2015 HEAP WEATHERIZATION - HEAP-15-08
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	\$ 899,667	\$ 446,402
Interest Income	<u>-</u>	<u>17</u>
Total revenues	<u><u>\$ 899,667</u></u>	<u><u>446,419</u></u>
EXPENDITURES		
Salaries	\$ 316,820	197,197
Fringe benefits	113,389	80,865
Professional contract services	47,942	29,998
Travel	28,562	10,523
Space	31,621	16,318
Supplies	10,359	4,741
Equipment, leased and maintenance	19,000	-
Repairs and maintenance	501	-
Client assistance	279,842	77,497
Other costs	6,856	6,512
Indirect costs	44,775	22,751
Interest transferred	<u>-</u>	<u>17</u>
Total expenditures	<u><u>\$ 899,667</u></u>	<u><u>446,419</u></u>
INCREASE (DECREASE) IN NET ASSETS		-
NET ASSETS - Beginning of year		<u>-</u>
NET ASSETS - End of year		<u><u>\$ -</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 IOWA DEPARTMENT OF PUBLIC HEALTH
 2015 HIV CORE MEDICAL SUPPORT
 STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
 For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	<u>\$ 24,200</u>	<u>\$ 12,403</u>
Total revenues	<u><u>\$ 24,200</u></u>	<u>12,403</u>
EXPENDITURES		
Salaries	\$ 12,751	6,272
Fringe benefits	2,921	1,525
Contract personnel	5	-
Professional contract services	150	124
Travel	512	-
Supplies	3,850	2,560
Client assistance	1,949	672
Other costs	244	122
Indirect costs	<u>1,818</u>	<u>1,128</u>
Total expenditures	<u><u>\$ 24,200</u></u>	<u>12,403</u>
INCREASE (DECREASE) IN NET ASSETS		-
NET ASSETS - Beginning of year		<u>-</u>
NET ASSETS - End of year		<u><u>\$ -</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
IOWA DEPARTMENT OF PUBLIC HEALTH
2016 HIV CORE MEDICAL SUPPORT
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	<u>\$ 45,716</u>	<u>\$ 19,160</u>
Total revenues	<u><u>\$ 45,716</u></u>	<u>19,160</u>
EXPENDITURES		
Salaries	\$ 18,933	8,848
Fringe benefits	4,707	2,131
Contract personnel	2,400	-
Professional contract services	300	275
Travel	3,519	1,484
Supplies	150	252
Client assistance	11,038	4,162
Other costs	695	266
Indirect costs	<u>3,974</u>	<u>1,742</u>
Total expenditures	<u><u>\$ 45,716</u></u>	<u>19,160</u>
INCREASE (DECREASE) IN NET ASSETS		-
NET ASSETS - Beginning of year		<u>-</u>
NET ASSETS - End of year		<u><u>\$ -</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF PUBLIC HEALTH - 2015 I-SMILE - 5885MH19
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	\$ 69,119	\$ 69,188
Title XIX	59,945	45,572
Other income	-	18,056
Interest income	<u>-</u>	<u>28</u>
Total revenues	<u>\$ 129,064</u>	<u>132,844</u>
Net assets released from restrictions		<u>6,689</u>
Total revenues and net assets released from restrictions		<u>139,533</u>
EXPENDITURES		
Salaries	\$ 81,166	75,982
Fringe benefits	22,164	24,755
Travel	2,217	4,161
Supplies	4,261	8,890
Other costs	1,380	1,540
Indirect costs	17,876	24,177
Interest transferred	<u>-</u>	<u>28</u>
Total expenditures	<u>\$ 129,064</u>	<u>139,533</u>
INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS		<u>-</u>
CHANGES IN TEMPORARILY RESTRICTED NET ASSETS:		
Net assets released from restrictions		<u>(6,689)</u>
INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS		<u>(6,689)</u>
INCREASE (DECREASE) IN NET ASSETS		(6,689)
NET ASSETS - Beginning of year		<u>28,391</u>
NET ASSETS - End of year		<u>\$ 21,702</u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
PROGRAMS - IN-KIND CONTRIBUTIONS
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
In-kind income	<u>\$ -</u>	<u>\$ 765,443</u>
Total revenues	<u><u>\$ -</u></u>	<u>765,443</u>
EXPENDITURES		
Professional contract services	\$ -	686,375
Travel	-	1,812
Space	-	76,763
Supplies	<u>-</u>	<u>493</u>
Total expenditures	<u><u>\$ -</u></u>	<u>765,443</u>
INCREASE (DECREASE) IN NET ASSETS		-
NET ASSETS - Beginning of year		<u>-</u>
NET ASSETS - End of year		<u><u>\$ -</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
DEPARTMENT OF HUMAN RIGHTS - WEATHERIZATION ASSISTANCE -
INTERSTATE POWER & LIGHT - DHR/DCAA - IPL-14-08
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	<u>\$ 345,324</u>	<u>\$ 83,264</u>
Total revenues	<u><u>\$ 345,324</u></u>	<u>83,264</u>
EXPENDITURES		
Salaries	\$ 119,195	23,679
Fringe benefits	42,608	9,587
Professional contract services	17,465	11,419
Client assistance	146,762	33,388
Other costs	2,026	402
Indirect costs	<u>17,268</u>	<u>4,789</u>
Total expenditures	<u><u>\$ 345,324</u></u>	<u>83,264</u>
INCREASE (DECREASE) IN NET ASSETS		-
NET ASSETS - Beginning of year		<u>-</u>
NET ASSETS - End of year		<u><u>\$ -</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
DEPARTMENT OF HUMAN RIGHTS - WEATHERIZATION ASSISTANCE -
INTERSTATE POWER & LIGHT - DHR/DCAA - IPL-15-08
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	<u>\$ 299,165</u>	<u>\$ 264,422</u>
Total revenues	<u><u>\$ 299,165</u></u>	<u>264,422</u>
EXPENDITURES		
Salaries	\$ 89,617	82,360
Fringe benefits	32,954	34,448
Professional contract services	32,968	28,771
Client assistance	127,145	104,522
Other costs	1,523	1,730
Indirect costs	<u>14,958</u>	<u>12,591</u>
Total expenditures	<u><u>\$ 299,165</u></u>	<u>264,422</u>
INCREASE (DECREASE) IN NET ASSETS		-
NET ASSETS - Beginning of year		<u>-</u>
NET ASSETS - End of year		<u><u>\$ -</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF HUMAN RIGHTS
2015 LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM - LIHEAP-15-08
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	\$ 2,354,925	\$ 2,248,820
Interest income	<u>-</u>	<u>61</u>
Total revenues	<u>\$ 2,354,925</u>	<u>2,248,881</u>
EXPENDITURES		
Salaries	\$ 133,399	124,254
Fringe benefits	42,967	44,047
Travel	3,000	2,882
Space	7,000	6,443
Supplies	14,000	11,702
Client assistance	2,115,880	2,009,775
Other costs	8,167	9,325
Indirect costs	30,512	40,392
Interest transferred	<u>-</u>	<u>61</u>
Total expenditures	<u>\$ 2,354,925</u>	<u>2,248,881</u>
INCREASE (DECREASE) IN NET ASSETS		-
NET ASSETS - Beginning of year		<u>(8,199)</u>
NET ASSETS - End of year		<u>\$ (8,199)</u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 LOCAL FUNDS
 STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
 For the Year Ended September 30, 2015

	Unaudited Budget	Actual
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	\$ 887,617	\$ 565,190
Donations	-	29,360
Funds transferred in	-	4,109
Interest income	-	1,656
	<u>887,617</u>	<u>600,315</u>
Total revenues	\$ 887,617	600,315
Net assets released from restrictions		<u>98,765</u>
Total revenues and net assets released from restrictions		<u>699,080</u>
EXPENDITURES		
Salaries	\$ 368,231	137,208
Fringe benefits	122,708	42,745
Contract Personnel	3,858	6,076
Professional contract services	10,395	610
Travel	19,442	7,251
Space	38,892	24,562
Supplies	10,554	24,180
Client assistance	5,158	107,019
Other costs	24,844	11,173
Indirect costs	283,535	141,564
Interest transferred	-	1,656
Funds transferred out	-	180,790
	<u>887,617</u>	<u>684,834</u>
Total expenditures	\$ 887,617	684,834
INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS		<u>14,246</u>
CHANGES IN TEMPORARILY RESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts		104,079
Donations		17,964
Funds transferred in		117,035
		<u>239,078</u>
Total revenues		239,078
Net assets released from restrictions		<u>(98,765)</u>
INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS		<u>140,313</u>
INCREASE (DECREASE) IN NET ASSETS		154,559
NET ASSETS - Beginning of year		<u>329,350</u>
NET ASSETS - End of year		<u>\$ 483,909</u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF PUBLIC HEALTH -
2015 MATERNAL HEALTH - 5885MH19
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	\$ 43,290	\$ 43,290
Title XIX	97,185	90,616
Other income	-	7,010
Interest income	-	573
Total revenues	<u>\$ 140,475</u>	<u>141,489</u>
Net assets released from restrictions-Title XIX		<u>5,255</u>
Total revenues and net assets released from restrictions		<u>146,744</u>
EXPENDITURES		
Salaries	\$ 79,813	79,084
Fringe benefits	26,480	25,686
Contract personnel	-	24
Professional contract services	420	389
Contracted transportation	25	-
Travel	593	792
Space	6,209	7,501
Supplies	5,144	4,587
Repairs and maintenance	116	99
Advertising	550	466
Other costs	2,737	2,398
Indirect costs	18,388	25,145
Interest transferred	-	573
Total expenditures	<u>\$ 140,475</u>	<u>146,744</u>
INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS		<u>-</u>
CHANGES IN TEMPORARILY RESTRICTED NET ASSETS:		
Net assets released from restrictions-Title XIX		<u>(5,255)</u>
INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS		<u>(5,255)</u>
INCREASE (DECREASE) IN NET ASSETS		(5,255)
NET ASSETS - Beginning of year		<u>233,119</u>
NET ASSETS - End of year		<u>\$ 227,864</u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
2015 MEDIATION SERVICES
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	\$ 9,436	\$ -
Interest income	<u>-</u>	<u>13</u>
Total revenues	<u><u>\$ 9,436</u></u>	<u>13</u>
Net assets released from restrictions		<u>9,436</u>
Total revenues and net assets released from restrictions		<u>9,449</u>
EXPENDITURES		
Client assistance	\$ 8,966	-
Indirect costs	470	-
Interest transferred	-	13
Funds returned	<u>-</u>	<u>9,436</u>
Total expenditures	<u><u>\$ 9,436</u></u>	<u>9,449</u>
INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS		<u>-</u>
CHANGES IN TEMPORARILY RESTRICTED NET ASSETS:		
Net assets released from restrictions		<u>(9,436)</u>
INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS		<u>(9,436)</u>
INCREASE (DECREASE) IN NET ASSETS		(9,436)
NET ASSETS - Beginning of year		<u>9,436</u>
NET ASSETS - End of year		<u><u>\$ -</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
DEPARTMENT OF HUMAN RIGHTS - WEATHERIZATION ASSISTANCE -
MID-AMERICAN ENERGY - DHR/DCAA - MEC-14-08
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	<u>\$ 102,621</u>	<u>\$ 17,000</u>
Total revenues	<u><u>\$ 102,621</u></u>	<u>17,000</u>
EXPENDITURES		
Salaries	\$ 36,102	5,346
Fringe benefits	12,911	2,173
Professional contract services	4,249	2,614
Client assistance	43,614	5,926
Other costs	614	91
Indirect costs	<u>5,131</u>	<u>850</u>
Total expenditures	<u><u>\$ 102,621</u></u>	<u>17,000</u>
INCREASE (DECREASE) IN NET ASSETS		-
NET ASSETS - Beginning of year		<u>-</u>
NET ASSETS - End of year		<u><u>\$ -</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
DEPARTMENT OF HUMAN RIGHTS - WEATHERIZATION ASSISTANCE -
MID-AMERICAN ENERGY - DHR/DCAA - MEC-15-08
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	<u>\$ 80,334</u>	<u>\$ 80,334</u>
Total revenues	<u><u>\$ 80,334</u></u>	<u>80,334</u>
EXPENDITURES		
Salaries	\$ 21,817	29,919
Fringe benefits	7,987	12,612
Professional contract services	12,000	5,629
Client assistance	34,142	27,529
Other costs	371	628
Indirect costs	<u>4,017</u>	<u>4,017</u>
Total expenditures	<u><u>\$ 80,334</u></u>	<u>80,334</u>
INCREASE (DECREASE) IN NET ASSETS		-
NET ASSETS - Beginning of year		<u>-</u>
NET ASSETS - End of year		<u><u>\$ -</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 2015 PARENT EDUCATION EMPOWERMENT
 STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
 For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	<u>\$ 66,652</u>	<u>\$ 53,009</u>
Total revenues	<u><u>\$ 66,652</u></u>	<u>53,009</u>
EXPENDITURES		
Salaries	\$ 29,727	25,410
Fringe benefits	11,754	10,214
Contract personnel	5,000	3,550
Travel	1,956	942
Space	3,454	2,098
Supplies	6,223	1,024
Other costs	1,362	1,221
Indirect costs	<u>7,176</u>	<u>8,550</u>
Total expenditures	<u><u>\$ 66,652</u></u>	<u>53,009</u>
INCREASE (DECREASE) IN NET ASSETS		-
NET ASSETS - Beginning of year		<u>-</u>
NET ASSETS - End of year		<u><u>\$ -</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 2015 PREVENT CHILD ABUSE IOWA
 STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
 For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	<u>\$ 15,000</u>	<u>\$ 15,000</u>
Total revenues	<u><u>\$ 15,000</u></u>	<u>15,000</u>
EXPENDITURES		
Salaries	\$ 10,330	10,926
Fringe benefits	3,107	3,104
Travel	349	-
Supplies	288	-
Other costs	176	220
Indirect costs	<u>750</u>	<u>750</u>
Total expenditures	<u><u>\$ 15,000</u></u>	<u>15,000</u>
INCREASE (DECREASE) IN NET ASSETS		-
NET ASSETS - Beginning of year		<u>-</u>
NET ASSETS - End of year		<u><u>\$ -</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF EDUCATION -
2015 SHARED VISIONS GRANT NI-15-3489-086
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	\$ 68,988	\$ 30,327
Interest income	<u>-</u>	<u>42</u>
Total revenues	<u><u>\$ 68,988</u></u>	<u>30,369</u>
Net assets released from restrictions		<u>12,729</u>
Total revenues and net assets released from restrictions		<u>43,098</u>
EXPENDITURES		
Salaries	\$ 40,550	25,862
Fringe benefits	17,537	9,675
Space	2,700	2,700
Supplies	314	-
Other costs	989	513
Indirect costs	6,898	4,306
Interest transferred	<u>-</u>	<u>42</u>
Total expenditures	<u><u>\$ 68,988</u></u>	<u>43,098</u>
INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS		<u>-</u>
CHANGES IN TEMPORARILY RESTRICTED NET ASSETS:		
Net assets released from restrictions		<u>(12,729)</u>
INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS		<u>(12,729)</u>
INCREASE (DECREASE) IN NET ASSETS		(12,729)
NET ASSETS - Beginning of year		10,780
ENCUMBRANCES CARRIED FORWARD		<u>1,949</u>
NET ASSETS - End of year		<u><u>\$ -</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
2014 TENANT BASED RENTAL ASSISTANCE PROGRAM
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	<u>\$ 60,053</u>	<u>\$ 50,164</u>
Total revenues	<u><u>\$ 60,053</u></u>	<u>50,164</u>
EXPENDITURES		
Salaries	\$ 1,395	975
Fringe benefits	448	466
Contract personnel	104	-
Travel	150	463
Supplies	785	644
Client assistance	55,553	46,824
Other costs	1,299	542
Indirect costs	<u>319</u>	<u>250</u>
Total expenditures	<u><u>\$ 60,053</u></u>	<u>50,164</u>
INCREASE (DECREASE) IN NET ASSETS		-
NET ASSETS - Beginning of year		<u>-</u>
NET ASSETS - End of year		<u><u>\$ -</u></u>

See independent auditor's report

NORTH IOWA COMMUNITY ACTION ORGANIZATION
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
2015 TENANT BASED RENTAL ASSISTANCE PROGRAM
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	<u>\$ 54,644</u>	<u>\$ 42,672</u>
Total revenues	<u><u>\$ 54,644</u></u>	<u><u>42,672</u></u>
EXPENDITURES		
Salaries	\$ 852	1,025
Fringe benefits	274	373
Travel	100	40
Supplies	350	-
Client assistance	51,882	40,277
Other costs	990	621
Indirect costs	<u>196</u>	<u>336</u>
Total expenditures	<u><u>\$ 54,644</u></u>	<u><u>42,672</u></u>
INCREASE (DECREASE) IN NET ASSETS		-
NET ASSETS - Beginning of year		<u>-</u>
NET ASSETS - End of year		<u><u>\$ -</u></u>

See independent auditor's report

NORTH IOWA COMMUNITY ACTION ORGANIZATION
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
2016 TENANT BASED RENTAL ASSISTANCE PROGRAM
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	<u>\$ 11,076</u>	<u>\$ -</u>
Total revenues	<u><u>\$ 11,076</u></u>	<u>-</u>
EXPENDITURES		
Client assistance	\$ 10,769	-
Indirect costs	<u>307</u>	<u>-</u>
Total expenditures	<u><u>\$ 11,076</u></u>	<u>-</u>
INCREASE (DECREASE) IN NET ASSETS		-
NET ASSETS - Beginning of year		<u>-</u>
NET ASSETS - End of year		<u><u>\$ -</u></u>

See independent auditor's report

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF HUMAN RIGHTS
2015 WEATHERIZATION INVENTORY CONTRACT
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Interest income	<u>\$ -</u>	<u>\$ 88</u>
Total revenues	<u><u>\$ -</u></u>	<u>88</u>
EXPENDITURES		
Inventory reduction	\$ -	(193)
Interest transferred	<u>-</u>	<u>88</u>
Total expenditures	<u><u>\$ -</u></u>	<u>(105)</u>
INCREASE (DECREASE) IN NET ASSETS		193
NET ASSETS - Beginning of year		<u>21,834</u>
NET ASSETS - End of year		<u><u>\$ 22,027</u></u>

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NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF PUBLIC HEALTH
2015 WOMEN, INFANTS, AND CHILDREN - 5885A041
STATEMENT OF ACTIVITIES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Grants and contracts	<u>\$ 601,416</u>	<u>\$ 589,764</u>
Total revenues	<u><u>\$ 601,416</u></u>	<u>589,764</u>
EXPENDITURES		
Salaries	\$ 285,687	287,171
Fringe benefits	95,388	95,877
Contract personnel	1,000	552
Professional contract services	68	68
Contracted transportation	1	-
Travel	9,028	9,251
Space	48,361	46,889
Supplies	44,123	30,974
Equipment, leased and maintenance	1	50
Repairs and maintenance	1,725	1,858
Advertising	6,141	7,711
Other costs	18,376	17,411
Indirect costs	91,457	91,932
Training	<u>60</u>	<u>20</u>
Total expenditures	<u><u>\$ 601,416</u></u>	<u>589,764</u>
INCREASE (DECREASE) IN NET ASSETS		-
NET ASSETS - Beginning of year		<u>13,229</u>
NET ASSETS - End of year		<u><u>\$ 13,229</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2015

<u>Federal Grant/ Pass Through Grantor/ Program Title</u>	<u>CFDA Number</u>	<u>Pass-Through Grantor Number</u>	<u>Program Expenditures</u>
Direct:			
U.S. Department of Health and Human Services:			
Head Start - 2014	93.600	07CH 6175(48)	\$ 789,737
Head Start - 2015	93.600	07CH 7089(01)	1,771,720
			<u>2,561,457</u>
Subtotal Direct Programs			<u>2,561,457</u>
Indirect:			
Department of Agriculture:			
Iowa Department of Public Health:			
Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	10.557	5885AO41	589,764
WIC Noncash - Food Vouchers	10.557	5885AO41	1,848,562
			<u>2,438,326</u>
Iowa Department of Public Instruction:			
Child Care Food Program	10.558	N/A	200,641
Total U.S. Department of Agriculture			<u>2,638,967</u>
Department of Housing and Urban Development:			
Iowa Finance Authority:			
Emergency Solutions Grant Program - 2014	14.231	N/A	45,055
Emergency Solutions Grant Program - 2015	14.231	N/A	74,121
Tenant Based Rental Assistance Program - 2014	14.239	N/A	50,164
Tenant Based Rental Assistance Program - 2015	14.239	N/A	42,672
Total U.S. Department of Housing and Urban Development			<u>212,012</u>
Department of Energy:			
Iowa Department of Human Rights:			
Weatherization Assistance for Low Income Persons - 2015	81.042	DOE 14-08	2,477
Weatherization Assistance for Low Income Persons - 2016	81.042	DOE 15-08	173,538
Total U.S. Department of Energy			<u>176,015</u>
Department of Health and Human Services:			
Iowa Department of Human Rights:			
<u>Temporary Assistance for Needy Families (TANF)</u>			
Family Development and Self-Sufficiency Grant - 2015	93.558	FaDSS-15-08	96,596
Family Development and Self-Sufficiency Grant - 2016	93.558	FaDSS-16-08	31,158
			<u>127,754</u>
Low Income Home Energy Assistance Home Energy Assistance Program - 2014	93.568	LIHEAP-15-08	2,248,820
Home Energy Assistance Program - 2015	93.568	HEAP 14-08	167,713
Weatherization Inventory Contract	93.568	HEAP 15-08	446,402
		N/A	(193)
			<u>2,862,742</u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2015

<u>Federal Grant/ Pass Through Grantor/ Program Title</u>	<u>CFDA Number</u>	<u>Pass-Through Grantor Number</u>	<u>Program Expenditures</u>
Community Services Block Grant - 2014	93.569	CSBG 14-08	\$ 26,818
Community Services Block Grant - 2015	93.569	CSBG 15-08	304,992
			<u>331,810</u>
Iowa Department of Human Services:			
Community-Based Child Abuse Prevention - 2015	93.590	ACFS 15-083	15,000
Responsible Fatherhood Initiative - 24/7 Dads - 2015	93.590	ACFS 15-083	2,065
			<u>17,065</u>
Iowa Department of Public Health:			
Family Planning	93.217	5885MH19	<u>127,292</u>
Breast and Cervical Cancer Early Detection - 2015	93.283	5885NB98	839,171
Breast and Cervical Cancer Early Detection - 2016	93.283	5886NB98	129,842
			<u>969,013</u>
HIV Core Medical Support - 2015	93.917	5885HC12	11,783
HIV Core Medical Support - 2016	93.917	5886HC12	17,819
			<u>29,602</u>
Child Health - 2015	93.994	5885MH19	59,287
Dental Health - 2015	93.994	5885MH19	6,893
Maternal Health - 2015	93.994	5885MH19	32,435
Expansion of School-Based Dental Sealant Program - 2015	93.994	5885DH14	6,567
			<u>105,182</u>
Total of U.S. Department of Health and Human Services			<u><u>4,570,460</u></u>
Subtotal Indirect Programs			<u><u>7,597,454</u></u>
Total			<u><u>\$ 10,158,911</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended September 30, 2015

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activity of North Iowa Community Action Organization under programs of the federal government for the year ended September 30, 2015. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of North Iowa Community Action Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of North Iowa Community Action Organization.

Note 2. Summary of Significant Accounting Policies

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

Note 3. Noncash Expenditures

As reported on the Schedule of Expenditures of Federal Awards, NICA0 dispensed noncash assistance from Iowa Department of Public Health in the form of WIC food vouchers valued at \$1,848,562. These values are included in the determination of Federal awards expended.



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of North Iowa Community Action Organization, which comprise the statement of financial position as of September 30, 2015, 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 29, 2016.

Internal Control Over Financial Reporting

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

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 North Iowa Community Action Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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



CliftonLarsonAllen LLP

Austin, Minnesota
February 29, 2016



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

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

Report on Compliance for Each Major Federal Program

We have audited North Iowa Community Action Organization's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of North Iowa Community Action Organization's major federal programs for the year ended September 30, 2015. North Iowa Community Action Organization's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of North Iowa Community Action Organization's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about North Iowa Community Action Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, North Iowa Community Action Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2015.

Report on Internal Control Over Compliance

Management of North Iowa Community Action Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered North Iowa Community Action Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of North Iowa Community Action Organization's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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



CliftonLarsonAllen LLP

Austin, Minnesota
February 29, 2016

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For the Year Ended September 30, 2015

Part I: Summary of the Independent Auditors' Results

Financial Statements

- | | | | |
|---|------------|---------------|---------------|
| 1. Type of auditors' report issued: | Unmodified | | |
| 2. Internal control over financial reporting: | | | |
| • Material weakness(es) identified? | _____ yes | _____ x _____ | no |
| • Significant deficiency(ies) identified that are not considered to be material weakness(es)? | _____ yes | _____ x _____ | none reported |
| 3. Noncompliance material to financial statements noted? | _____ yes | _____ x _____ | no |

Federal Awards

- | | | | |
|---|------------|---------------|---------------|
| 1. Internal control over major federal programs: | | | |
| • Material weakness(es) identified? | _____ yes | _____ x _____ | no |
| • Significant deficiency(ies) identified that are not considered to be material weakness(es)? | _____ yes | _____ x _____ | none reported |
| 2. Type of auditors' report issued on compliance for major federal programs: | Unmodified | | |
| 3. Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133? | _____ yes | _____ x _____ | no |

Identification of Major Federal Programs

CFDA Number(s)	Name of Federal Program or Cluster
93.568	Low Income Home Energy Assistance Home Energy Assistance Program Weatherization Inventory Contract
93.600	Head Start
Dollar threshold used to distinguish between Type A and Type B programs:	\$ <u>304,767</u>
Auditee qualified as low-risk auditee pursuant to OMB Circular A-133?	_____ yes _____ x _____ no

Part II: Findings Related to the Financial Statements

Instances of Noncompliance:
 No matters were noted.

Part III: Findings and Questioned Costs for Federal Award Programs

Instances of Noncompliance:
 No matters were noted.

Part IV: Other Findings Related to Statutory Reporting

None.

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

NORTH IOWA COMMUNITY ACTION ORGANIZATION
DEPARTMENT OF HUMAN RIGHTS - WEATHERIZATION ASSISTANCE -
BLACK HILLS ENERGY - DHR/DCAA - BHE-14-08
REVENUES AND EXPENDITURES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
DHR/DCAA-BHE-14-08	<u>\$ 21,196</u>	<u>\$ -</u>
Total revenues	<u><u>\$ 21,196</u></u>	<u>-</u>
EXPENDITURES		
Administration	\$ 1,060	-
Materials	9,008	-
Support	2,120	-
Labor	<u>9,008</u>	<u>-</u>
Total expenditures	<u><u>\$ 21,196</u></u>	<u>-</u>
EXCESS REVENUES (EXPENDITURES)		-
FUND BALANCE - Beginning of year		<u>-</u>
FUND BALANCE - End of year		<u><u>\$ -</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
DEPARTMENT OF HUMAN RIGHTS - WEATHERIZATION ASSISTANCE -
BLACK HILLS ENERGY - DHR/DCAA - BHE-15-08
REVENUES AND EXPENDITURES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
DHR/DCAA-BHE-15-08	<u>\$ 23,894</u>	<u>\$ 23,894</u>
Total revenues	<u><u>\$ 23,894</u></u>	<u>23,894</u>
EXPENDITURES		
Administration	\$ 1,195	1,195
Materials	10,155	10,421
Support	2,389	2,389
Labor	<u>10,155</u>	<u>9,889</u>
Total expenditures	<u><u>\$ 23,894</u></u>	<u>23,894</u>
EXCESS REVENUES (EXPENDITURES)		-
FUND BALANCE - Beginning of year		<u>-</u>
FUND BALANCE - End of year		<u><u>\$ -</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF HUMAN RIGHTS - COMMUNITY SERVICES BLOCK GRANT -
2014 OUTREACH AND CENTERS - CSBG-14-08
REVENUES AND EXPENDITURES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
DHR/DCAA - CSBG-14-08	<u>\$ 330,310</u>	<u>\$ -</u>
Total revenues	<u><u>\$ 330,310</u></u>	<u>-</u>
EXPENDITURES		
Salaries	\$ 165,000	13,414
Fringe benefits	65,000	5,137
Travel	8,500	-
Space	26,360	3,337
Other costs	27,500	1,721
Indirect costs	<u>37,950</u>	<u>3,209</u>
Total expenditures	<u><u>\$ 330,310</u></u>	<u>26,818</u>
EXCESS REVENUES (EXPENDITURES)		(26,818)
FUND BALANCE - Beginning of year		582
ENCUMBRANCES CARRIED FORWARD		<u>26,236</u>
FUND BALANCE - End of year		<u><u>\$ -</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF HUMAN RIGHTS - COMMUNITY SERVICES BLOCK GRANT -
2015 OUTREACH AND CENTERS - CSBG-15-08
REVENUES AND EXPENDITURES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
DHR/DCAA - CSBG-15-08	\$ 320,595	\$ 320,595
Interest income	<u>-</u>	<u>3</u>
Total revenues	<u><u>\$ 320,595</u></u>	<u>320,598</u>
EXPENDITURES		
Salaries	\$ 155,648	150,661
Fringe benefits	60,378	58,769
Travel	7,675	7,675
Space	23,059	22,891
Other costs	21,989	21,777
Indirect costs	<u>51,846</u>	<u>43,222</u>
Total expenditures	<u><u>\$ 320,595</u></u>	<u>304,995</u>
EXCESS REVENUES (EXPENDITURES)		15,603
FUND BALANCE - Beginning of year		-
ENCUMBRANCES BROUGHT FORWARD		<u>(26,236)</u>
FUND BALANCE - End of year		<u><u>\$ (10,633)</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 2015 DOE WEATHERIZATION - DOE-14-08
 REVENUES AND EXPENDITURES COMPARED WITH BUDGET
 For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
DHR/DCAA - DOE-14-08	<u>\$ 155,510</u>	<u>\$ -</u>
Total revenues	<u><u>\$ 155,510</u></u>	<u>-</u>
EXPENDITURES		
Administration	\$ 17,909	-
Health and safety	27,936	-
Materials	36,999	-
Support	35,667	2,477
Labor	<u>36,999</u>	<u>-</u>
Total expenditures	<u><u>\$ 155,510</u></u>	<u>2,477</u>
EXCESS REVENUES (EXPENDITURES)		(2,477)
FUND BALANCE - Beginning of year		(11,074)
ENCUMBRANCES CARRIED FORWARD		<u>13,551</u>
FUND BALANCE - End of year		<u><u>\$ -</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 2016 DOE WEATHERIZATION - DOE-15-08
 REVENUES AND EXPENDITURES COMPARED WITH BUDGET
 For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
DHR/DCAA - DOE-15-08	<u>\$ 173,538</u>	<u>\$ 173,538</u>
Total revenues	<u><u>\$ 173,538</u></u>	<u>173,538</u>
EXPENDITURES		
Administration	\$ 18,275	18,275
Health and safety	31,968	36,850
Materials	41,527	14,079
Support	40,241	75,140
Labor	<u>41,527</u>	<u>29,194</u>
Total expenditures	<u><u>\$ 173,538</u></u>	<u>173,538</u>
EXCESS REVENUES (EXPENDITURES)		-
FUND BALANCE - Beginning of year		-
ENCUMBRANCES BROUGHT FORWARD		<u>(13,551)</u>
FUND BALANCE - End of year		<u><u>\$ (13,551)</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF HUMAN RIGHTS -
2010 DOE ARRA WEATHERIZATION - DOE-ARRA-09-08H
REVENUES AND EXPENDITURES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
DHR/DCAA - DOE-ARRA-09-08H	<u>\$6,073,245</u>	<u>\$ -</u>
Total revenues	<u><u>\$6,073,245</u></u>	<u>-</u>
EXPENDITURES		
Administration	\$ 325,421	-
Health and safety	1,023,923	-
Materials	1,379,814	-
Support	1,317,347	-
Labor	1,379,814	-
Training	157,434	-
Equipment	<u>489,492</u>	<u>-</u>
Total expenditures	<u><u>\$6,073,245</u></u>	<u>-</u>
EXCESS REVENUES (EXPENDITURES)		-
FUND BALANCE - Beginning of year		<u>-</u>
FUND BALANCE - End of year		<u><u>\$ -</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 2014 HEAP WEATHERIZATION - HEAP-14-08
 REVENUES AND EXPENDITURES COMPARED WITH BUDGET
 For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
DHR/DCAA - HEAP-14-08	<u>\$ 685,350</u>	<u>\$ 126,633</u>
Total revenues	<u><u>\$ 685,350</u></u>	<u>126,633</u>
EXPENDITURES		
Administration	\$ 33,304	8,332
Health and safety	123,371	51,221
Materials	165,799	20,891
Support	159,706	80,345
Labor	165,799	1,324
Training and equipment	35,000	5,007
Pollution insurance	<u>2,371</u>	<u>593</u>
Total expenditures	<u><u>\$ 685,350</u></u>	<u>167,713</u>
EXCESS REVENUES (EXPENDITURES)		(41,080)
FUND BALANCE - Beginning of year		<u>41,080</u>
FUND BALANCE - End of year		<u><u>\$ -</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 2015 HEAP WEATHERIZATION - HEAP-15-08
 REVENUES AND EXPENDITURES COMPARED WITH BUDGET
 For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
DHR/DCAA - HEAP-15-08	\$ 899,667	\$ 446,402
Interest Income	<u>-</u>	<u>17</u>
Total revenues	<u><u>\$ 899,667</u></u>	<u><u>446,419</u></u>
EXPENDITURES		
Administration	\$ 44,775	22,751
Health and safety	180,383	95,138
Materials	200,103	36,313
Support	241,932	138,958
Labor	200,103	147,582
Training and equipment	30,000	3,289
Pollution insurance	2,371	2,371
Interest transferred	<u>-</u>	<u>17</u>
Total expenditures	<u><u>\$ 899,667</u></u>	<u><u>446,419</u></u>
EXCESS REVENUES (EXPENDITURES)		-
FUND BALANCE - Beginning of year		<u>-</u>
FUND BALANCE - End of year		<u><u>\$ -</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
DEPARTMENT OF HUMAN RIGHTS - WEATHERIZATION ASSISTANCE -
INTERSTATE POWER & LIGHT - DHR/DCAA - IPL-14-08
REVENUES AND EXPENDITURES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
DHR/DCAA-IPL-14-08	<u>\$ 345,324</u>	<u>\$ 83,264</u>
Total revenues	<u><u>\$ 345,324</u></u>	<u>83,264</u>
EXPENDITURES		
Administration	\$ 17,268	4,789
Materials	146,762	33,388
Support	34,532	8,477
Labor	<u>146,762</u>	<u>36,610</u>
Total expenditures	<u><u>\$ 345,324</u></u>	<u>83,264</u>
EXCESS REVENUES (EXPENDITURES)		-
FUND BALANCE - Beginning of year		<u>-</u>
FUND BALANCE - End of year		<u><u>\$ -</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
DEPARTMENT OF HUMAN RIGHTS - WEATHERIZATION ASSISTANCE -
INTERSTATE POWER & LIGHT - DHR/DCAA - IPL-15-08
REVENUES AND EXPENDITURES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
DHR/DCAA-IPL-15-08	<u>\$ 299,165</u>	<u>\$ 264,422</u>
Total revenues	<u><u>\$ 299,165</u></u>	<u>264,422</u>
EXPENDITURES		
Administration	\$ 14,958	12,592
Materials	127,145	104,522
Support	29,917	25,312
Labor	<u>127,145</u>	<u>121,996</u>
Total expenditures	<u><u>\$ 299,165</u></u>	<u>264,422</u>
EXCESS REVENUES (EXPENDITURES)		-
FUND BALANCE - Beginning of year		<u>-</u>
FUND BALANCE - End of year		<u><u>\$ -</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
 2015 LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM - LIHEAP-15-08
 REVENUES AND EXPENDITURES COMPARED WITH BUDGET
 For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
DHR/DCAA - LIHEAP-15-08	\$ 2,354,925	\$ 2,248,820
Interest income	<u>-</u>	<u>61</u>
Total revenues	<u>\$ 2,354,925</u>	<u>2,248,881</u>
EXPENDITURES		
Administration	\$ 210,149	210,149
Assessment and resolution	28,896	28,896
ECIP	115,582	115,582
Fuel assistance payments	2,000,298	1,894,193
Interest transferred	<u>-</u>	<u>61</u>
Total expenditures	<u>\$ 2,354,925</u>	<u>2,248,881</u>
EXCESS REVENUES (EXPENDITURES)		-
FUND BALANCE - Beginning of year		<u>(8,199)</u>
FUND BALANCE - End of year		<u>\$ (8,199)</u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
DEPARTMENT OF HUMAN RIGHTS - WEATHERIZATION ASSISTANCE -
MID-AMERICAN ENERGY - DHR/DCAA - MEC-14-08
REVENUES AND EXPENDITURES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
DHR/DCAA-MEC-14-08	<u>\$ 102,621</u>	<u>\$ 17,000</u>
Total revenues	<u><u>\$ 102,621</u></u>	<u>17,000</u>
EXPENDITURES		
Administration	\$ 5,131	850
Materials	43,614	5,926
Support	10,262	1,700
Labor	<u>43,614</u>	<u>8,524</u>
Total expenditures	<u><u>\$ 102,621</u></u>	<u>17,000</u>
EXCESS REVENUES (EXPENDITURES)		-
FUND BALANCE - Beginning of year		<u>-</u>
FUND BALANCE - End of year		<u><u>\$ -</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
DEPARTMENT OF HUMAN RIGHTS - WEATHERIZATION ASSISTANCE -
MID-AMERICAN ENERGY - DHR/DCAA - MEC-15-08
REVENUES AND EXPENDITURES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
DHR/DCAA-MEC-15-08	<u>\$ 80,334</u>	<u>\$ 80,334</u>
Total revenues	<u><u>\$ 80,334</u></u>	<u>80,334</u>
EXPENDITURES		
Administration	\$ 4,017	4,017
Materials	34,142	27,529
Support	8,033	8,033
Labor	<u>34,142</u>	<u>40,755</u>
Total expenditures	<u><u>\$ 80,334</u></u>	<u>80,334</u>
EXCESS REVENUES (EXPENDITURES)		-
FUND BALANCE - Beginning of year		<u>-</u>
FUND BALANCE - End of year		<u><u>\$ -</u></u>

See independent auditor's report.

NORTH IOWA COMMUNITY ACTION ORGANIZATION
STATE OF IOWA - DEPARTMENT OF HUMAN RIGHTS
2015 WEATHERIZATION INVENTORY CONTRACT
REVENUES AND EXPENDITURES COMPARED WITH BUDGET
For the Year Ended September 30, 2015

	<u>Unaudited Budget</u>	<u>Actual</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUES		
Interest income	\$ -	\$ 88
Total revenues	<u>\$ -</u>	<u>88</u>
EXPENDITURES		
Inventory reduction	\$ -	(193)
Interest transferred	-	88
Total expenditures	<u>\$ -</u>	<u>(105)</u>
EXCESS REVENUES (EXPENDITURES)		193
FUND BALANCE - Beginning of year		<u>21,834</u>
FUND BALANCE - End of year		<u>\$ 22,027</u>

See independent auditor's report.