

RED ROCK AREA COMMUNITY ACTION PROGRAM, INC.

Des Moines, Iowa

FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA

(OMB Circular A-133, Single Audit Report)

September 30, 2015 and 2014

(With Independent Auditor's Reports Thereon)

RED ROCK AREA COMMUNITY ACTION PROGRAM, INC.

Des Moines, Iowa

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RED ROCK AREA COMMUNITY ACTION PROGRAM, INC.

Board of Directors and Officers**Officers**

Lori SchraderBachar
Chris Chartier
Karen DeVore

Chairperson
Vice-Chairperson
Secretary-Treasurer

Board Members

<u>County</u>	<u>Representing Private</u>	<u>Representing Government</u>	<u>Representing Low-Income</u>
Boone	Vacant	Chet Hollingshead	Amber Hora
Jasper	Julie Little	Dennis Carpenter	Chris Chartier
Marion	John Leeper	Craig Agan	Mike Kuhn
Warren	Karen DeVore	Chrystal McIntyre	Vacant
Polk Rural	Lori SchraderBachar	Steve VanOort	Kristin Clark
City of Des Moines	Tom Ahart	Bill Gray	

Management

Anne Bacon

Executive Director

Julie Heck

Assistant Director

Rose Marie Scott

Family Services Director

Christopher Sorensen

Fiscal Director

Tim Champion

Technology Director

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CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Red Rock Area Community Action Program, Inc.
Des Moines, Iowa

Report on the Financial Statements

We have audited the accompanying financial statements of Red Rock Area Community Action Program, Inc. (a nonprofit organization), which comprise the Statements of Financial Position as of September 30, 2015 and 2014, and the related Statements of Activities and Changes in Net Assets, 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.

Auditor's 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 of material misstatement.

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

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

Opinion

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

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Other Matters

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying 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 Nonprofit Organizations, and is not a required part of the financial statements. The additional accompanying supplementary Statement of Functional Expenses and Schedules of Expenses Compared to Budget which follow are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated January 12, 2016, on our consideration of Red Rock Area Community Action Program, Inc.'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 the Organization's internal control over financial reporting and compliance.

Meriwether, Wilson and Company, PLLC

MERIWETHER, WILSON AND COMPANY, PLLC
Certified Public Accountants

January 12, 2016
West Des Moines, Iowa

RED ROCK AREA COMMUNITY ACTION PROGRAM, INC.

Statements of Financial Position

September 30,

	<u>2015</u>	<u>2014</u>
Assets		
Current Assets		
Cash	\$ 290,630	358,830
Receivables	375,904	281,476
Prepaid Expenses	51,190	59,966
Total Current Assets	<u>717,724</u>	<u>700,272</u>
Tenants' Security Deposits Held in Trust - Cash	<u>3,430</u>	<u>3,405</u>
Property and Equipment		
Land	19,200	19,200
Buildings and Improvements	394,448	445,641
Furnishings and Equipment	75,240	329,116
Vehicles	21,031	21,031
	<u>509,919</u>	<u>814,988</u>
Less: Accumulated Depreciation	(410,626)	(719,972)
Net Property and Equipment	<u>99,293</u>	<u>95,016</u>
Total Assets	<u>\$ 820,447</u>	<u>798,693</u>
Liabilities and Net Assets		
Current Liabilities		
Accounts Payable	\$ 113,330	14,779
Mortgages Payable - Current Portion	3,758	3,572
Accrued Expenses	74,775	54,877
Due Funder	3,280	4,002
Deferred Revenue	5,590	55,658
Total Current Liabilities	<u>200,733</u>	<u>132,888</u>
Deposit Liabilities - Tenants' Security Deposits	<u>3,430</u>	<u>3,405</u>
Long-Term Debt		
Mortgages Payable, Net of Current Portion	<u>37,411</u>	<u>41,167</u>
Total Liabilities	<u>241,574</u>	<u>177,460</u>
Net Assets		
Unrestricted		
Designated for Programs and Counties	359,937	606,765
Undesignated	218,936	14,468
Total Net Assets	<u>578,873</u>	<u>621,233</u>
Total Liabilities and Net Assets	<u>\$ 820,447</u>	<u>798,693</u>

The accompanying notes are an integral part of these financial statements.

RED ROCK AREA COMMUNITY ACTION PROGRAM, INC.

Statements of Activities and Changes in Net Assets

Years Ended September 30,

	Unrestricted	
	2015	2014
Support and Revenue		
Governmental Grants	\$ 4,194,080	4,317,215
Contract Income	439,122	289,595
Public Support and Services	331,828	444,957
Other Support and Revenue	140	364
Total Support and Revenue	<u>4,965,170</u>	<u>5,052,131</u>
Expenses		
Low Income Home Energy Assistance Program	3,105,394	3,225,837
Weatherization Programs	612,604	589,818
Community Services Block Grant	535,458	418,436
Local Programs	269,731	185,147
TBRA Programs	183,427	53,699
Iowa Disaster Assistance	154,839	9,591
I Care Programs	89,155	133,310
Housing Programs	41,426	46,610
Emergency Food and Shelter National Board Program	27,409	16,059
Transportation Program Services	--	332,521
Undesignated and Property Funds	1,833	25,738
Total Expenses	<u>5,021,276</u>	<u>5,036,766</u>
Change in Net Assets Before Capital Additions	(56,106)	15,365
Capital Additions - Grant Funds Provided for Acquisition of Equipment	<u>13,746</u>	<u>--</u>
Change in Net Assets	(42,360)	15,365
Net Assets at Beginning of Year	<u>621,233</u>	<u>605,868</u>
Net Assets at End of Year	<u>\$ 578,873</u>	<u>621,233</u>

The accompanying notes are an integral part of these financial statements.

RED ROCK AREA COMMUNITY ACTION PROGRAM, INC.

Statements of Cash Flows

Years Ended September 30,

	<u>2015</u>	<u>2014</u>
Cash Flows from Operating Activities		
Change in Net Assets	\$ (42,360)	15,365
Adjustments to Reconcile Change in Net Assets to		
Net Cash Flows from Operating Activities - Depreciation	9,469	36,565
(Increase) Decrease in		
Receivables	(94,428)	(44,182)
Prepaid Expenses	8,776	(49,526)
Increase (Decrease) in		
Accounts Payable	98,551	(9,333)
Accrued Expenses	19,898	(35,620)
Due Funder	(722)	3,127
Deferred Revenue	(50,068)	24,453
Net Cash Flows from Operating Activities	<u>(50,884)</u>	<u>(59,151)</u>
Cash Flows from Investing Activities		
Cash Paid for Property and Equipment	<u>(13,746)</u>	<u>(5,712)</u>
Cash Flows from Financing Activities		
Repayments on Mortgages	<u>(3,570)</u>	<u>(3,390)</u>
Change in Cash	(68,200)	(68,253)
Cash Balances - Beginning of Year	<u>358,830</u>	<u>427,083</u>
Cash Balances - End of Year	<u>\$ 290,630</u>	<u>358,830</u>
Supplemental Disclosure of Cash Flow Data		
Cash Paid During the Years for		
Interest	<u>\$ 2,265</u>	<u>2,446</u>
Income Taxes	<u>\$ --</u>	<u>--</u>

The accompanying notes are an integral part of these financial statements.

RED ROCK AREA COMMUNITY ACTION PROGRAM, INC.

Notes to Financial Statements

September 30, 2015 and 2014

1. Red Rock Community Action Program, Inc.; Assumption Agreement; IMPACT Community Action Partnership, Inc.

Red Rock Area Community Action Program, Inc. (Red Rock or the Organization) operated through September 30, 2015 as a private nonprofit corporation. Red Rock was organized and incorporated in 1976 under Chapter 504A of the Code of Iowa. Red Rock was a community action agency as defined in state law, and the mission of the Organization was to eliminate poverty by empowering vulnerable populations, building collaborations and advocating for social change. Red Rock primarily administered programs funded by federal, state, and local agencies for the benefit of eligible participants. The Organization served five central Iowa counties, including rural Polk County. This report includes the financial statements of all programs (including general funds) administered by Red Rock.

In May, 2015, Red Rock and the City of Des Moines signed an assumption agreement under which Red Rock was designated as the community action agency serving the geographical area of the City of Des Moines. The assumption agreement was subject to certain contingencies, including approval by the State of Iowa, Division of Community Action Agencies. This approval was granted effective October 1, 2015, when Red Rock assumed the responsibilities and obligations of LIHEAP and CSBG contracts within the City of Des Moines, as well as certain other designated programs.

Effective October 1, 2015, Red Rock amended its Articles of Incorporation to change its name to IMPACT Community Action Partnership, Inc. (IMPACT), to better reflect its increased scope and expanded service area.

2. Summary of Significant Accounting Policies

The accompanying financial statements have been prepared in conformity with generally accepted accounting principles appropriate for nonprofit organizations. The following describes the significant accounting policies.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Income Taxes

Red Rock is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Chapter 504A of the Code of Iowa. Red Rock has been determined not to be a "private foundation" within the meaning of Section 509A of the Internal Revenue Code.

Financial Statement Presentation and Contributions

The Organization reports information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted. Differences in the classification of net assets are determined based on the nature or existence of donor restrictions.

At September 30, 2015 or 2014, Red Rock has no temporarily or permanently restricted net assets.

Cash

Cash, for purposes of the Statement of Cash Flows, consists of checking, savings, money market accounts, and petty cash.

Receivables

Receivables, comprised primarily of reimbursements from grant award activities, are reported at net realizable value. All amounts are considered collectible; accordingly, no provision for bad debts has been recorded.

Property and Equipment

Property and equipment acquired with unrestricted funds is capitalized directly; property and equipment acquired with grant funds is expensed to the appropriate program and capitalized through a direct credit to net assets.

Property and equipment are recorded at cost, if purchased, or at fair value, if received by contribution. Expenses for maintenance, repair, and minor replacements are charged to expense, while the cost of major replacements, betterments, and acquisitions is capitalized. Depreciation is provided on a straight-line basis over the estimated useful lives of the assets. Property and equipment acquired with grant funds is expensed to the appropriate program and capitalized through a direct credit to net assets. Consistent with its grantors' requirements, the Organization's policy is to capitalize discrete items of property and equipment costing \$5,000 or more and having a useful life in excess of one year.

The Organization follows generally accepted accounting principles in evaluating impairment of long-lived assets. No impairment losses were recognized in 2015 or 2014.

Revenue Recognition

Revenue from grant awards, contracts, and other services is recognized when earned. Revenue from grants and contracts is recognized only to the extent that it is expended in accordance with grantor requirements. Amounts received but not yet expended are classified as deferred revenue. Revenue from other support and donations is recognized when received.

Contributed Services

Red Rock receives a significant amount of donated services from unpaid volunteers assisting with various programs. No amounts have been recognized in the Statement of Activities because the criteria for recognition under FASB ASC 958 have not been satisfied.

Allocation of Expenses

Direct costs, including direct payroll costs, are charged to the programs benefitted. Shared and general agency costs are allocated to programs on a reasonable and consistent basis to best match costs to benefits. For most programs, after direct client assistance, direct personnel costs are the most significant expense; accordingly, direct personnel costs are the primary basis for allocating shared costs. The Organization requires its employees to submit time sheets on a regular basis to support direct costs and shared and general agency allocations.

Financial Instruments

The carrying amounts of current assets and liabilities approximate their fair values due to the short-term maturities of these financial instruments. The carrying amounts of mortgages payable and debt issued pursuant to the Company's bank credit agreements approximate fair value because the interest rates on these financial instruments approximate a market rate.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management's estimates. Actual results could differ from those estimates.

Reclassifications and Transfer

Certain reclassifications, including program service expense reclassifications, have been made to the 2014 financial statements to conform to the 2015 presentation. In addition, at September 30, 2014, net assets arising from the transportation program (totaling \$190,707) were classified as unrestricted, designated; the transportation program ended September 30, 2014, and during 2015 the Organization transferred these net assets to the unrestricted, undesignated classification.

3. Principal Programs

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

Community Services Block Grant (CSBG)

Funded by the U.S. Department of Health and Human Services through the Iowa Department of Human Rights. The Organization uses these funds primarily to help fund programs and activities that assist low-income individuals and families to attain self-sufficiency.

Low Income Home Energy Assistance Program (LIHEAP)

Funded by the U.S. Department of Health and Human Services through the Iowa Department of Human Rights. The program helps low-income people meet the costs of home energy, increase their energy self-sufficiency, and reduce their vulnerability resulting from energy needs.

Weatherization Programs

Weatherization assistance programs are funded through grants from the U.S. Department of Energy and the U.S. Department of Health and Human Services through the Iowa Department of Human Rights. Area utility companies also provide funding through the Iowa Department of Human Rights. These programs provide resources to increase the energy efficiency of homes of qualifying low-income households.

Tenant Based Rental Assistance

Tenant Based Rental Assistance programs are funded with HOME program dollars provided to the Iowa Finance Authority and contracted to the Iowa Community Action Association. The program enables qualifying individual households to rent safe, sanitary housing units.

Iowa Disaster Assistance Program

The Iowa Disaster Assistance Program is funded by the Iowa Department of Human Services through contracts with the Iowa Community Action Association. Red Rock provides administrative services, including eligibility determinations, for the Iowa Individual Assistance Grant Program. This program provides assistance related to disaster area declarations made by the Governor of Iowa.

I Care Programs

I Care Programs are funded by customer contributions to local utility companies. These companies provide funds to the Organization to help provide assistance to low-income utility customers in local communities.

Housing Programs

The Organization has established a program to provide housing for low-income families. To fund this program, the Organization has received loans, grants and donations to purchase and maintain facilities for low-income housing.

Other Programs

The Organization administers a variety of other programs, including local programs, in pursuit of its mission.

4. Receivables

Receivables are summarized as follows:

Due From	Program Activity	2015	2014
Grant or Contract Funds			
City of Des Moines	LIHEAP Services	\$ 109,533	--
Iowa Community Action Association	Iowa Disaster Assistance	90,944	1,390
Iowa Community Action Association	TBRA Program	32,075	47,344
Iowa Department of Human Rights	CSBG	80,359	166,894
Iowa Department of Human Rights	HEAP Weatherization	34,837	39,881
Iowa Department of Human Rights	Weatherization - Utility Cos.	23,977	22,950
Other Funders	Other Programs	4,179	3,017
		<u>\$ 375,904</u>	<u>281,476</u>

5. Concentration of Credit Risk

The Organization maintains accounts at local banks. Accounts are insured by FDIC up to \$250,000 per depositor, per bank. At times, the Organization may have cash deposits in excess of insured limits.

6. Concentration of Support

In the years ended September 30, 2015 and 2014, the Organization received approximately 84% and 85%, respectively, of its support and revenue from governmental grants. A significant reduction in the level of government funding might have a major effect on the Organization's program activities.

7. **Property and Equipment**

Property and equipment are summarized as follows:

2015				
Type of Equipment	Cost	Depreciation Expense	Accumulated Depreciation	Undepreciated Cost
Corporate Accounts - Program Equipment				
Office Equipment	\$ 46,445	376	32,733	13,712
Vehicle	21,031	--	21,031	--
	<u>67,476</u>	<u>376</u>	<u>53,764</u>	<u>13,712</u>
Housing Program				
Greene Street Apartments				
Land	10,000	--	--	10,000
Buildings and Improvements	252,171	3,979	246,008	6,163
Furnishings	7,930	82	7,513	417
	<u>270,101</u>	<u>4,061</u>	<u>253,521</u>	<u>16,580</u>
Boone Transitional Housing				
Land	2,000	--	--	2,000
Buildings and Improvements	27,317	43	27,317	--
Furnishings	939	--	939	--
	<u>30,256</u>	<u>43</u>	<u>28,256</u>	<u>2,000</u>
Local Funds				
Land	7,200	--	--	7,200
Buildings and Improvements	114,960	4,871	55,159	59,801
Furnishings and Equipment	19,926	118	19,926	--
	<u>142,086</u>	<u>4,989</u>	<u>75,085</u>	<u>67,001</u>
Total Agency	<u>\$509,919</u>	<u>9,469</u>	<u>410,626</u>	<u>99,293</u>
2014				
Type of Equipment	Cost	Depreciation Expense	Accumulated Depreciation	Undepreciated Cost
Corporate Accounts - Program Equipment				
Office Equipment	\$204,363	15,593	204,022	341
Vehicle	21,031	--	21,031	--
	<u>225,394</u>	<u>15,593</u>	<u>225,053</u>	<u>341</u>
Housing Program				
Greene Street Apartments				
Land	10,000	--	--	10,000
Buildings and Improvements	253,194	10,635	242,640	10,554
Furnishings	10,631	182	10,542	89
	<u>273,825</u>	<u>10,817</u>	<u>253,182</u>	<u>20,643</u>
Boone Transitional Housing				
Land	2,000	--	--	2,000
Buildings and Improvements	27,317	171	27,274	43
Furnishings	939	--	939	--
	<u>30,256</u>	<u>171</u>	<u>28,213</u>	<u>2,043</u>
Local Funds				
Land	7,200	--	--	7,200
Buildings and Improvements	165,130	9,640	100,458	64,672
Furnishings and Equipment	113,183	344	113,066	117
	<u>285,513</u>	<u>9,984</u>	<u>213,524</u>	<u>71,989</u>
Total Agency	<u>\$814,988</u>	<u>36,565</u>	<u>719,972</u>	<u>95,016</u>

The program equipment and portions of the housing property were acquired with grant funds. Accordingly, various grantors retain a reversionary interest in those assets.

8. **Deferred Revenue**

Amounts received and deferred to future periods are as follows:

Program Title	2015	2014
Emergency Food and Shelter	\$ 4,089	10,868
Community Services Block Grant	--	21,284
I Care Projects	--	18,233
Water Heater Replacement Progr.	--	3,000
Youth Services	--	2,257
Other	1,501	16
	\$ 5,590	55,658

9. **Accrued Expenses**

Accrued expenses are summarized as follows:

	2015	2014
Accrued Wages	\$ 18,920	34,487
Compensated Absences	29,410	22,014
Payroll Taxes and Withholdings	25,928	(2,611)
Property Taxes	247	717
Interest	270	270
	\$ 74,775	54,877

10. **Long-Term Debt**

Mortgages payable are summarized as follows:

Lender	Date		Balance, Sept. 30,		Interest Rate	Repayment Basis
	Made	Due	2015	2014		
Community Bank of Boone Boone, Iowa	06/18/04	07/01/24	\$ 41,169	44,739	5.25%	\$486 per month, applied first to interest, then to principal.
Less: Amount Classified as Current			(3,758)	(3,572)		
			\$ 37,411	41,167		

Assets mortgaged on the Community Bank of Boone loan consist of land and a building acquired in June, 2004 at a cost of \$72,000. The mortgage payable to Community Bank of Boone carries a variable rate of interest indexed at 3.0% above an average yield on treasuries, with the September 30, 2015 variable rate and payment amount noted above.

Interest expense for the year ended September 30, 2015 totaled \$2,265 (\$2,446 in 2014).

Estimated repayment amounts on long-term debt as of the most recent year-end are as follows:

2016	\$ 3,758
2017	3,966
2018	4,180
2019	4,404
2020	4,638
Thereafter	20,223
	\$ 41,169

11. **Lease Commitments and Subsequent Events**

The Organization leases office space and equipment under noncancelable leases with terms in excess of one year, and it assumed additional leases in the assumption agreement effective October 1, 2015. IMPACT has leased additional equipment subsequent to year end, and the Organization has other leases written for one-year periods with options to renew. As of the date of this report, including leases signed subsequent to year end, minimum future lease payments for the years following September 31, 2015 are as follows:

2016	\$ 136,458
2017	91,691
2018	91,691
2019	27,598
2020	22,807
Thereafter	2,600
	<u>\$ 372,845</u>

Total rent and lease expense for the year ended September 30, 2015, amounted to \$53,480 (\$39,828 in 2014).

12. **Iowa Public Employees Retirement System**

The Organization 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 that 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.

Plan members are required to contribute 5.95% of their annual covered salary and the Organization is required to contribute 8.93% of annual covered payroll. Contribution requirements are established by state statute. The Organization's contribution to IPERS for the year ended September 30, 2015 was \$58,353 (\$63,850 in 2014), equal to the required contribution for the year.

13. **Evaluation of Subsequent Events**

Subsequent events are discussed in notes 1 and 11. The Organization has evaluated transactions and events occurring after September 30, 2015 for recognition and disclosure in the financial statements. Subsequent events were evaluated through January 12, 2016, the date the financial statements were available to be issued.

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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

Independent Auditor's Report

Board of Directors
Red Rock Area Community Action Program, Inc.
Des Moines, 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 Red Rock Area Community Action Program, Inc. (a nonprofit organization), which comprise the Statement of Financial Position as of September 30, 2015, and the related Statements of Activities and Changes in Net Assets, and Cash Flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 12, 2016.

Internal Control over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or 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 Red Rock Area Community Action Program, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

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.



MERIWETHER, WILSON AND COMPANY, PLLC
Certified Public Accountants

January 12, 2016
West Des Moines, Iowa

MERIWETHER, WILSON AND COMPANY, PLLC
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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND
REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY OMB CIRCULAR A-133

Independent Auditor's Report

Board of Directors
Red Rock Area Community Action Program, Inc.
Des Moines, Iowa

Report on Compliance for Each Major Federal Program

We have audited Red Rock Area Community Action Program, Inc.'s (a nonprofit organization) 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 Red Rock Area Community Action Program's major federal programs for the year ended September 30, 2015. Red Rock Area Community Action Program, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Red Rock Area Community Action Program, Inc.'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 Not-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 Red Rock Area Community Action Program, Inc.'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 Red Rock Area Community Action Program, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Red Rock Area Community Action Program, Inc. 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.

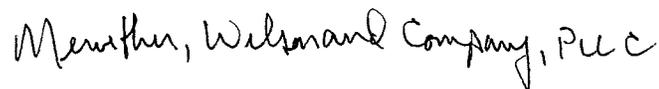
Report on Internal Control Over Compliance

Management of Red Rock Area Community Action Program, Inc. 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 Red Rock Area Community Action Program, Inc.'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 Red Rock Area Community Action Program, Inc.'s internal control over compliance.

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

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

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



MERIWETHER, WILSON AND COMPANY, PLLC
Certified Public Accountants

January 12, 2016
West Des Moines, Iowa

RED ROCK AREA COMMUNITY ACTION PROGRAM, INC.

Schedule of Findings and Questioned Costs

Year Ended September 30, 2015

Section I - Summary of Auditor's Results

Financial statements

Type of auditor's report issued: unmodified

Internal control over financial reporting:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified? yes none reported

Noncompliance material to financial statements noted? yes no

Federal awards

Internal control over major programs:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified? yes none reported

Type of auditor's report issued on compliance for major programs: unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133? yes no

Identification of major programs:

Federal Grant	CFDA Number	Expenditures
U.S. Department of Health and Human Services		
Low-Income Home Energy Assistance Program	93.568	\$ 3,273,461
Community Services Block Grant	93.569	535,458
		<u>\$ 3,808,919</u>

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee? yes no

Section II – Financial Statement Findings

None

Section III – Federal Award Findings and Questioned Costs

None

RED ROCK AREA COMMUNITY ACTION PROGRAM, INC.

Schedule of Expenditures of Federal Awards and Notes Thereto

October 1, 2014 through September 30, 2015

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA*	Grant or Award Number	Federal Expenditures
U.S. Department of Health and Human Services			
Iowa Department of Human Rights			
Community Services Block Grant	93.569	CSBG-15-12-CU	\$ 245,979
Community Services Block Grant	93.569	CSBG-14-12-CU	289,479
Total CFDA #93.568			<u>535,458</u> **
Low Income Home Energy Assistance Program	93.568	LIHEAP-15-12U	2,987,660
HEAP Weatherization Assistance	93.568	HEAP-15-12-U	196,530
HEAP Weatherization Assistance	93.568	HEAP-14-12-U	89,271
Total CFDA #93.568			<u>3,273,461</u> **
Total U.S. Department of Health and Human Services			<u>3,808,919</u>
U.S. Department of Energy			
Iowa Department of Human Rights			
Weatherization Assistance Programs	81.042	DOE-15-12U	<u>97,677</u>
Department of Homeland Security			
United Way of America			
Emergency Food and Shelter National Board Program			
Polk County	97.024	32-3006-00	9,617
Marion County	97.024	32-2978-00	2,960
Warren County	97.024	32-3040-00	3,130
Boone County	97.024	32-2862-00	256
Polk County	97.024	31-3006-00	4,993
Marion County	97.024	31-2978-00	347
Warren County	97.024	31-3040-00	2,800
Boone County	97.024	31-2862-00	3,306
Total CFDA #97.024 and Department of Homeland Security			<u>27,409</u>
Total Federal Expenditures			<u><u>\$ 3,934,005</u></u>

* Catalog of Federal Domestic Assistance

** Audited as a Major Program

Note 1: Basis of Presentation

The Schedule of Expenditures of Federal Awards includes the federal grant activity of Red Rock Area Community Action Program, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in, the preparation of the basic financial statements.

SEE INDEPENDENT AUDITOR'S REPORT

RED ROCK AREA COMMUNITY ACTION PROGRAM, INC.

Statement of Functional Expenses

Year Ended September 30, 2015

	Total All Funds	Low Income Home Energy Assistance	Community Services Block Grant	Weatheri- zation Programs
Functional Expenses				
Direct Client Assistance	3,655,276	2,691,307	9,945	461,694
Salaries and Wages	729,783	200,677	255,338	80,408
Payroll Taxes and Benefits	131,114	39,535	39,805	18,243
Contract Services	138,672	43,102	43,948	16,280
Equipment	109,002	62,019	32,095	3,260
Insurance	82,271	19,085	16,646	15,114
Occupancy	80,478	21,364	9,594	8,392
Office Expense	41,559	17,639	9,483	4,546
Communications	16,026	5,441	2,241	1,754
Travel	10,877	2,153	3,575	2,721
Depreciation	9,469	--	--	--
Co-Funding	--	--	105,953	--
Other Expense	16,749	3,072	6,835	192
Total Functional Expenses	<u><u>5,021,276</u></u>	<u><u>3,105,394</u></u>	<u><u>535,458</u></u>	<u><u>612,604</u></u>

RED ROCK AREA COMMUNITY ACTION PROGRAM, INC.

Statement of Functional Expenses

Year Ended September 30, 2015

Designated Program Funds

<u>Tenant- Based Rental Assistance</u>	<u>Iowa Disaster Assistance</u>	<u>I-Care Programs</u>	<u>Housing Programs</u>	<u>Emergency Food and Shelter</u>	<u>Local Programs</u>	<u>Corporate Funds</u>
174,825	144,969	83,121	361	25,567	63,112	375
9,022	6,819	9,050	4,240	5,444	158,785	--
1,849	1,200	1,615	742	958	27,167	--
4,226	132	453	290	172	30,069	--
400	253	447	685	169	9,623	51
921	894	1,369	9,207	573	18,462	--
727	236	716	21,345	676	17,428	--
399	168	406	185	107	8,296	330
273	137	253	146	130	5,651	--
109	12	50	76	3	2,178	--
--	--	--	4,104	--	4,989	376
(9,384)	--	(8,343)	--	(6,410)	(81,816)	--
60	19	18	45	20	5,787	701
<u>183,427</u>	<u>154,839</u>	<u>89,155</u>	<u>41,426</u>	<u>27,409</u>	<u>269,731</u>	<u>1,833</u>

SEE INDEPENDENT AUDITOR'S REPORT

RED ROCK AREA COMMUNITY ACTION PROGRAM, INC.
Iowa Department of Human Rights

Schedule of Expenses Compared to Budget

Community Services Block Grant

Contract No. CSBG-15-12-CU
(Contract Period 10/01/14 - 12/31/15)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 10/01/14 - 9/30/15</u>
Personnel		
Salaries and Wages	\$ 171,500	147,986
Fringe Benefits	90,251	14,768
	<u>261,751</u>	<u>162,754</u>
Travel		
Staff	5,000	1,299
Space Costs		
Rental	11,500	2,946
Utilities	4,000	(118)
Insurance	2,500	158
Other	--	308
	<u>18,000</u>	<u>3,294</u>
Equipment Costs		
Purchase, Rental, and Maintenance	33,350	25,454
Consultants	12,000	17,462
Co-Funded Programs	61,528	17,419
Other Costs		
Telephone	14,900	850
Printing and Postage	7,150	677
Publications and Dues	5,600	156
Registration Fees	3,950	--
Bonding	500	--
Audit	7,000	2,750
Consumable Supplies	3,175	2,606
Other: Training	17,500	11,144
Misc. Supplies/Purchases	4,250	114
	<u>64,025</u>	<u>18,297</u>
	<u>\$ 455,654</u>	<u>245,979</u>

SEE INDEPENDENT AUDITOR'S REPORT

RED ROCK AREA COMMUNITY ACTION PROGRAM, INC.
Iowa Department of Human Rights

Schedule of Expenses Compared to Budget

Community Services Block Grant

Contract No. CSBG-14-12-CU
(Contract Period 10/01/13 - 9/30/15)

Cost Category	Approved Budget	Actual Expenses		
		10/01/13 - 9/30/15	10/01/14 - 9/30/15	10/01/13 - 9/30/14
Personnel				
Salaries and Wages	\$ 103,000	124,008	107,352	16,656
Fringe Benefits	50,000	31,986	26,931	5,055
	<u>153,000</u>	<u>155,994</u>	<u>134,283</u>	<u>21,711</u>
Travel				
Staff	2,750	3,025	2,277	748
Space Costs				
Rental	7,000	6,856	5,527	1,329
Utilities	1,500	1,039	880	159
Insurance	5,500	5,528	235	5,293
Other	--	171	171	--
	<u>14,000</u>	<u>13,594</u>	<u>6,813</u>	<u>6,781</u>
Equipment Costs				
Purchase, Rental, and Maintenance	6,800	7,480	6,805	675
Consultants	31,880	26,585	19,361	7,224
Co-Funded Programs	186,659	195,790	92,274	103,516
Other Costs				
Telephone	2,500	2,093	1,391	702
Printing and Postage	2,000	1,649	976	673
Publications and Dues	5,600	3,992	3,770	222
Registration Fees	2,000	687	687	--
Bonding	500	--	--	--
Audit	6,000	3,330	2,252	1,078
Consumable Supplies	5,000	3,802	2,284	1,518
Other: Training	16,150	15,966	15,297	669
Misc. Supplies/Purchases	250	1,102	1,009	93
	<u>40,000</u>	<u>32,621</u>	<u>27,666</u>	<u>4,955</u>
	<u>\$ 435,089</u>	<u>435,089</u>	<u>289,479</u>	<u>145,610</u>

SEE INDEPENDENT AUDITOR'S REPORT

RED ROCK AREA COMMUNITY ACTION PROGRAM, INC.
Iowa Department of Human Rights

Schedule of Expenses Compared to Budget

Low Income Home Energy Assistance Program

Contract No. LIHEAP-15-12-U
(Contract Period 10/01/14 - 9/30/15)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 10/01/14 - 9/30/15</u>
Assistance		
Regular Assistance	\$2,455,373	2,364,726
Energy Crisis Intervention	144,892	144,872
Client Services	36,223	36,223
Summer Deliverable Fuel	181,709	181,709
Total Assistance	<u>2,818,197</u>	<u>2,727,530</u>
Administration		
Staff Salaries	--	110,321
Fringe Benefits	--	33,574
Indirect Costs	--	30,820
Building Space, Rental, and Storage	--	10,186
Contracted Services	--	24,054
Office Equipment	--	18,014
Telephone	--	1,131
Audit	--	7,390
Material and Supplies	--	6,561
Postage	--	3,319
Utilities	--	1,269
Travel	--	346
Other Costs	--	13,145
Total Administration	<u>263,439</u> **	<u>260,130</u>
Total - LIHEAP 15-12-U	<u>\$3,081,636</u>	<u>2,987,660</u>
LIHEAP Reimbursable Expense - City of Des Moines		109,533
Other Client Service Expense		<u>8,201</u>
Total		<u>\$ 3,105,394</u>

** Budget not provided by natural category.

SEE INDEPENDENT AUDITOR'S REPORT

RED ROCK AREA COMMUNITY ACTION PROGRAM, INC.
Iowa Department of Human Rights

Schedule of Expenses Compared to Budget

Weatherization Assistance Programs

Contract No. HEAP-15-12U
(Contract Period 1/01/15 - 12/31/15)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 1/01/15 - 9/30/15</u>
Administration	\$ 25,203	6,679
Health and Safety	100,440	61,262
Support	134,670	60,077
Labor	111,759	21,552
Materials	111,759	14,349
Equipment/Training	30,000	47
Special Project Knob and Tube	27,300	26,100
Pollution Occurrence Insurance	6,464	6,464
Total	<u><u>\$547,595</u></u>	<u><u>196,530</u></u>

Contract No. HEAP-14-12U
(Contract Period 1/01/14 - 12/31/14)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>10/01/14 - 12/31/14</u>	<u>1/01/14 - 9/30/14</u>
Administration	\$ 17,451	5,520	--	5,520
Health and Safety	83,686	90,291	21,790	68,501
Support	64,645	83,511	21,401	62,110
Labor	86,877	39,120	18,837	20,283
Materials	86,877	27,818	11,878	15,940
Equipment/Training	35,000	(756)	(1,692)	936
Special Project Knob and Tube	20,350	20,350	16,300	4,050
Pollution Occurrence Insurance	6,458	6,458	757	5,701
Total	<u><u>\$ 401,344</u></u>	<u><u>272,312</u></u>	<u><u>89,271</u></u>	<u><u>183,041</u></u>

RED ROCK AREA COMMUNITY ACTION PROGRAM, INC.
Iowa Department of Human Rights

Schedule of Expenses Compared to Budget

Weatherization Assistance Programs

Contract No. DOE-15-12U
(Contract Period 4/01/15 - 3/31/16)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 4/01/15 - 9/30/15</u>
Administration	\$ 10,287	10,287
Health and Safety	17,760	20,100
Support	22,650	43,061
Labor	23,490	16,371
Materials	<u>23,490</u>	<u>7,858</u>
Total	<u>\$ 97,677</u>	<u>97,677</u>

SEE INDEPENDENT AUDITOR'S REPORT

RED ROCK AREA COMMUNITY ACTION PROGRAM, INC.
Iowa Department of Human Rights

Schedule of Expenses Compared to Budget

Weatherization Assistance Programs

Contract No. IPL-15-12U
(Contract Period 1/01/15 - 12/30/15)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 1/01/15 - 9/30/15</u>
Administration	\$ 6,475	6,298
Support	12,948	12,427
Labor	55,027	57,949
Materials	<u>55,027</u>	<u>50,435</u>
Total	<u>\$ 129,477</u>	<u>127,109</u>

Contract No. IPL-14-12U
(Contract Period 1/01/14 - 12/30/14)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>1/01/13 - 12/30/13</u>	<u>10/01/14 - 12/30/14</u>	<u>1/01/14 - 9/30/14</u>
Administration	\$ 6,658	3,879	--	3,879
Support	13,314	9,785	1,890	7,895
Labor	56,588	67,048	16,910	50,138
Materials	<u>56,588</u>	<u>52,436</u>	<u>11,401</u>	<u>41,035</u>
Total	<u>\$ 133,148</u>	<u>133,148</u>	<u>30,201</u>	<u>102,947</u>

SEE INDEPENDENT AUDITOR'S REPORT

RED ROCK AREA COMMUNITY ACTION PROGRAM, INC.
Iowa Department of Human Rights

Schedule of Expenses Compared to Budget

Weatherization Assistance Programs

Contract No. MEC-15-12U
(Contract Period 1/01/15 - 12/30/15)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 1/01/15 - 9/30/15</u>
Administration	\$ 2,765	2,765
Support	5,529	5,529
Labor	23,499	26,575
Materials	23,499	20,423
Total	<u>\$ 55,292</u>	<u>55,292</u>

Contract No. MEC-14-12U
(Contract Period 1/01/14 - 12/30/14)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>10/01/14 - 12/30/14</u>	<u>1/01/14 - 9/30/14</u>
Administration	\$ 4,720	4,287	1,133	3,154
Support	9,440	7,983	2,339	5,644
Labor	40,118	48,643	14,267	34,376
Materials	40,118	33,483	9,144	24,339
Total	<u>\$ 94,396</u>	<u>94,396</u>	<u>26,883</u>	<u>67,513</u>

SEE INDEPENDENT AUDITOR'S REPORT

RED ROCK AREA COMMUNITY ACTION PROGRAM, INC.
Iowa Department of Human Rights

Schedule of Expenses Compared to Budget

Weatherization Assistance Programs

Contract No. BHE-15-12U
(Contract Period 1/01/15 - 12/30/15)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 1/01/15 - 9/30/15</u>
Administration	\$ 1,047	416
Support	2,094	833
Labor	8,898	7,207
Materials	8,898	7,066
Total	<u>\$ 20,937</u>	<u>15,522</u>

Contract No. BHE-14-12U
(Contract Period 1/01/14 - 12/30/14)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>10/01/14 - 12/30/14</u>	<u>1/01/14 - 9/30/14</u>
Administration	\$ 479	241	--	241
Support	957	437	--	437
Labor	4,069	4,580	2,658	1,922
Materials	4,069	4,879	2,410	2,469
Total	<u>\$ 9,574</u>	<u>10,137</u>	<u>5,068</u>	<u>5,069</u>