

COMMUNITY ACTION AGENCY OF SIOUXLAND

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

September 30, 2015

COMMUNITY ACTION AGENCY OF SIOUXLAND

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COMMUNITY ACTION AGENCY OF SIOUXLAND

OFFICERS

Kevin Grieme	Chairperson
Dr. Robert Dunker	Vice-Chairperson
Kelly Adams	Secretary
Harlan Salvatori	Treasurer

BOARD MEMBERS

	<u>Area</u>
Representing Low-Income:	
Tina Young	District 1
Concepcion Flores	District 2
Kelly Adams	District 3
Juanita Garcia	District 4
Todd Roerig	District 5
Tito Parker	Homeless
Erika Herrera Rodriguez	Head Start
Representing Government:	
Sally Hartley	Early Childhood
Kevin Grieme	Health
Bob Knowler	SW Rural
Vacant	Education
Mark Monson	NE Rural
Jodi Sigler	Welfare
Amy Tooley	Community Development
Representing Private:	
Harlan Salvatori	Labor
Pastor Sheryl Ashley	Religion
David Dawson	Legal Counsel
Dr. Robert Dunker	Business
Vacant	Native American
Coretta Mitchell	African American
Norma DeLaO	Hispanic

MANAGEMENT

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



INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of Community Action Agency of Siouxland (a nonprofit organization), which comprise the statement of financial position as of September 30, 2015, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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



Opinion

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

Other Matters

Supplementary and Other Information

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

The non-GAAP supplementary information is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 8, 2016, on our consideration of Community Action Agency of Siouxland's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Action Agency of Siouxland's internal control over financial reporting and compliance.

Sioux City, Iowa
February 8, 2016

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

COMMUNITY ACTION AGENCY OF SIOUXLAND

STATEMENT OF FINANCIAL POSITION

SEPTEMBER 30, 2015

ASSETS:

Cash and cash equivalents	\$ 1,268,228
Grants receivable	348,952
Accounts receivable	80,679
Prepaid expenses	38,390
Restricted cash - Note 9	560,044
Certificates of deposit	56,005
Property and equipment - Note 3	505,890
Note receivable - Note 4	<u>50,000</u>
Total assets	<u>\$ 2,908,188</u>

LIABILITIES AND NET ASSETS:

Liabilities:

Accounts payable	\$ 171,559
Wages payable	193,153
Payroll taxes and benefits payable	28,671
Compensated absences	126,765
Advance from grantors	190,916
Notes payable - Note 5	<u>159,057</u>
Total liabilities	<u>\$ 870,121</u>

Net assets:

Unrestricted:

Undesignated	\$ 760,871
Board designated - Note 6	<u>786,498</u>
Total unrestricted	\$ 1,547,369
Temporarily restricted - Note 6	<u>490,698</u>
Total net assets	<u>\$ 2,038,067</u>

Total liabilities and net assets	<u>\$ 2,908,188</u>
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COMMUNITY ACTION AGENCY OF SIOUXLAND

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
SUPPORT AND REVENUE:			
Government grants and contracts	\$ 8,612,269	\$ -	\$ 8,612,269
Contributions	162,922	355,301	518,223
Miscellaneous	<u>449,545</u>	<u>509</u>	<u>450,054</u>
Total support and revenue	\$ 9,224,736	\$ 355,810	\$ 9,580,546
NET ASSETS RELEASED FROM RESTRICTION	<u>727</u>	<u>(727)</u>	<u>-</u>
	<u>\$ 9,225,463</u>	<u>\$ 355,083</u>	<u>\$ 9,580,546</u>
EXPENSES:			
Program services:			
Low-Income Home Energy Assistance Program	\$ 1,633,483	\$ -	\$ 1,633,483
Head Start	2,442,085	-	2,442,085
Early Head Start	584,088	-	584,088
Maternal Infant Early Childhood Home Visitation	115,935	-	115,935
Early Head Start Home Visitor	147,952	-	147,952
Weatherization	670,603	-	670,603
Family Development and Self-Sufficiency	149,364	-	149,364
Shared Visions	277,004	-	277,004
Crossroads	150,173	-	150,173
Senior Community Service Employment	282,291	-	282,291
I Care and Other Assistance	172,570	-	172,570
Preschool Initiative	696,213	-	696,213
Child and Adult Care Food Program	575,965	-	575,965
Transitional Housing	72,730	-	72,730
Siouxland Homeless Soldiers Program	5,988	-	5,988
Welcome Home	121,670	-	121,670
GIF	<u>38,062</u>	<u>-</u>	<u>38,062</u>
Total program services	\$ 8,136,176	\$ -	\$ 8,136,176
Management and general	829,665	-	829,665
Fundraising (solicitation of grants)	<u>14,813</u>	<u>-</u>	<u>14,813</u>
Total expenses	<u>\$ 8,980,654</u>	<u>\$ -</u>	<u>\$ 8,980,654</u>
Change in net assets	\$ 244,809	\$ 355,083	\$ 599,892
Net assets - beginning of year	<u>1,302,560</u>	<u>135,615</u>	<u>1,438,175</u>
Net assets - end of year	<u>\$ 1,547,369</u>	<u>\$ 490,698</u>	<u>\$ 2,038,067</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED SEPTEMBER 30, 2015

CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from grants, contributions and other receipts	\$ 9,599,338
Cash paid to employees and suppliers	(9,039,916)
Interest received	1,340
Interest paid	(6,186)
Net cash provided by operating activities	<u>\$ 554,576</u>

CASH FLOWS FROM INVESTING ACTIVITIES:

Proceeds from sale of property and equipment	\$ 121,529
Purchase of property and equipment	(75,547)
Restricted cash and certificates of deposits, net	(9,548)
Net cash provided by investing activities	<u>\$ 36,434</u>

CASH FLOWS FROM FINANCING ACTIVITIES:

Payments on notes payable	<u>\$ (23,814)</u>
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Net increase in cash \$ 567,196

Cash and cash equivalents - beginning of year 701,032

Cash and cash equivalents - end of year \$ 1,268,228

RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED

BY OPERATING ACTIVITIES:

Change in net assets	\$ 599,892
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	74,879
Gain on sale of property and equipment	(100,284)
Changes in assets and liabilities:	
Grants receivable	227,795
Other receivables	(57,721)
Prepaid expense	(17,197)
Accounts payable	(113,947)
Wages payable	6,393
Payroll taxes and benefits payable	(15,576)
Advance from grantors	(49,658)
Net cash provided by operating activities	<u>\$ 554,576</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Reporting Entity - The Community Action Agency of Siouxland, a non-profit corporation, is a community action agency that serves primarily Woodbury County in Iowa. Community Action Agency of Siouxland is exempt from income tax under Section 501(c)(3) of the Internal Revenue Code and a similar section of the Iowa income tax law which provide tax exemption for corporations organized and operated exclusively for religious, charitable or educational purposes.

The Agency administers various programs funded by federal, state and local governmental bodies.

Basis of Accounting - The Agency's financial statements are prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Basis of Presentation - The Agency reports information regarding its financial position and activities according to three classes of net assets that are based upon the existence or absence of restrictions on use that are placed by its donors: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Unrestricted Net Assets - Net assets and transactions not subject to donor-imposed restrictions. Support restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period the support is recognized.

Temporarily Restricted Net Assets - Net assets and transactions subject to donor-imposed restrictions that will be met by the Agency and/or passage of time.

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. Expirations of temporary restrictions on net assets (i.e., the donor-restricted purpose has been fulfilled and/or the restricted time period has elapsed) are reported as reclassifications between applicable classes of net assets.

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

Grants Receivable - Reimbursement procedures used for grants and contracts may result in timing differences between program reimbursements and expenses as of the beginning and end of the year. Grants receivable represent an excess of expenses over cash basis reimbursements at year end.

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2015

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

Property and Equipment - Property and equipment are stated at cost or fair value at date of donation. Depreciation is computed on the straight-line basis over the estimated useful lives of the assets, generally 3 to 40 years.

Expenses for maintenance, repairs and minor replacements are charged to the current year, while the cost for major replacements and betterments are capitalized.

Advances from Grantors - Advances from grantors represents an excess of cash advances by the funding source over accrued expenses at year end.

Compensated Absences - Employees of the Agency accumulate a limited amount of earned but unused vacation payable to employees. Amounts representing the cost of compensated absences are recorded as a liability computed based on rates of pay in effect at September 30, 2015.

In-Kind Contributions - In-Kind donations for space and professional services have been recorded in the statement of activities in accordance with accounting principles generally accepted in the United States of America. In accordance with this, only contributions of services received that create or enhance a non-financial asset or require specialized skill by an individual possessing those skills and would typically need to be purchased, if not provided by donation, should be recorded. These requirements differ from the in-kind requirements of several of the Agency's grant awards. The Agency received other in-kind donations during the year valued at \$1,679,369 primarily for the Head Start and Early Head Start Programs, which have not been recorded in the statement of activities.

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

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

Subsequent Events - The Agency has evaluated for subsequent events through February 8, 2016, the date to which the Agency's financial statements were available to be issued.

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2015

NOTE 2 - PRINCIPAL PROGRAMS:

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

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

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

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

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

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

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

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

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

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2015

NOTE 2 - PRINCIPAL PROGRAMS (CONTINUED):

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

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

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

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

NOTE 3 - PROPERTY AND EQUIPMENT:

A summary of property and equipment categorized by acquiring program/source, is as follows at September 30, 2015:

<u>Acquiring Program/Source</u>	<u>Land</u>	<u>Buildings</u>	<u>Vehicles</u>	<u>Equipment</u>	<u>Total</u>
Crossroads	\$ 1	\$ 41,794	\$ -	\$ -	\$ 41,795
Early Head Start	-	51,328	230,930	6,947	289,205
Head Start	24,600	349,077	112,527	47,718	533,922
Weatherization Assistance for Low-Income Persons	-	-	74,320	9,025	83,345
General Agency	<u>79,000</u>	<u>384,766</u>	<u>-</u>	<u>155,898</u>	<u>619,664</u>
Total cost	\$ 103,601	\$ 826,965	\$ 417,777	\$ 219,588	\$ 1,567,931
Accumulated depreciation	<u>-</u>	<u>(561,461)</u>	<u>(293,861)</u>	<u>(206,719)</u>	<u>(1,062,041)</u>
Net	<u>\$ 103,601</u>	<u>\$ 265,504</u>	<u>\$ 123,916</u>	<u>\$ 12,869</u>	<u>\$ 505,890</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2015

NOTE 3 - PROPERTY AND EQUIPMENT (CONTINUED):

The Agency's accumulated depreciation at September 30, 2015 is as follows:

	<u>Buildings</u>	<u>Vehicles</u>	<u>Equipment</u>	<u>Total</u>
Balance beginning of year	\$ 611,950	\$ 315,278	\$ 200,212	\$ 1,127,440
Current year depreciation	29,158	39,214	6,507	74,879
Current year disposals	<u>(79,647)</u>	<u>(60,631)</u>	<u>-</u>	<u>(140,278)</u>
Balance end of year	<u>\$ 561,461</u>	<u>\$ 293,861</u>	<u>\$ 206,719</u>	<u>\$ 1,062,041</u>

NOTE 4 - NOTE RECEIVABLE:

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

NOTE 5 - NOTES PAYABLE:

Notes payable at September 30, 2015 consist of the following:

Note to Federal Home Loan Bank, Des Moines	\$ 50,000
Note to Liberty National Bank, 5.0 percent interest, due in monthly installments of \$2,500. Note matures October 1, 2019.	<u>109,057</u>
	<u>\$ 159,057</u>

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

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

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2015

NOTE 5 - NOTES PAYABLE (CONTINUED):

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

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

The following is a schedule by year of future maturities of notes payable as of September 30, 2015:

<u>Year Ending September 30,</u>	
2016	\$ 25,036
2017	26,349
2018	27,716
2019	29,155
2020	801
Thereafter	<u>50,000</u>
	<u>\$ 159,057</u>

NOTE 6 - NET ASSETS:

At September 30, 2015, the Board of Directors has designated certain unrestricted net assets for the following purposes:

Insurance reserve	\$ 607,989
Building improvements	<u>178,509</u>
	<u>\$ 786,498</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2015

NOTE 6 - NET ASSETS (CONTINUED):

As of September 30, 2015, temporarily restricted net assets consist of the following:

Welcome Home program	\$ 408,763
Building improvements	16,348
Wheels to Work program	2,463
Children's programs	4,246
Holiday funds	6,364
Client assistance	2,138
Crossroads	<u>50,376</u>
	<u>\$ 490,698</u>

During 2015, net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose specified by donors or the passage of time as follows:

Children's programs	\$ 178
Holiday funds	<u>549</u>
	<u>\$ 727</u>

NOTE 7 - PENSION AND RETIREMENT BENEFITS:

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

Plan members are required to contribute 5.95 percent of their annual covered salary and the Agency is required to contribute 8.93 percent of annual covered salary. Contribution requirements are established by state statute. The Agency's contribution to IPERS for the year ended September 30, 2015 was \$302,970, equal to the required contribution for the year.

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2015

NOTE 8 - LEASE OBLIGATIONS:

The Agency leases classrooms and residential housing apartments under operating leases for various programs. The leases are for various terms, expiring May 2016 through May 2018. The total amount of rent expense reported under these leases for the current fiscal year was \$64,570.

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

2016	\$ 101,234
2017	36,000
2018	<u>24,000</u>
	<u>\$ 161,234</u>

NOTE 9 - GROUP HEALTH INSURANCE:

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

At September 30, 2015, management estimated the reserve for insurance claims to be \$8,000. The reserve represents individual case estimates for reported claims, estimates of expenses for investigating and settling claims, and estimates for incurred but not reported (IBNR) claims based on actual historical claims' costs for medical claims adjusted for current events. This liability is included in accounts payable on the statement of financial position. The restricted cash of \$560,044 and the certificate of deposit of \$56,005 are designated for future claims.

NOTE 10 - RISK MANAGEMENT AND CONTINGENCIES:

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

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2015

NOTE 10 - RISK MANAGEMENT AND CONTINGENCIES (CONTINUED):

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

In addition, the general partners have agreed to advance funds to the partnership as needed to eliminate operating cash deficits. No advances are outstanding as of September 30, 2015.

NOTE 11 - INCOME TAXES:

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

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

NOTE 12 - CONCENTRATION OF GRANTS:

Approximately 60 percent of the Agency's funding is provided by grants from the U.S. Department of Health and Human Services, approximately 9 percent is provided by grants from the U.S. Department of Agriculture, and an additional 22 percent is provided by grants from the various other Federal, State and local agencies. The Agency's ability to continue operating in its current state in the absence of one or more of these funding sources has not been determined.

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF FINANCIAL POSITION

SEPTEMBER 30, 2015

	<u>Program Funds</u>				
	<u>CSBG</u>	<u>LIHEAP</u>	<u>Head Start</u>	<u>Early Head Start</u>	<u>Maternal Infant Early Childhood Home Visitation Program</u>
ASSETS:					
Cash	\$ 9,939	\$ 10,081	\$ -	\$ -	\$ 11,037
Grants receivable	-	-	133,529	16,704	9,428
Accounts receivable	-	158	220	1,453	15
Due from/to other funds	-	-	(40,772)	(8,518)	(7,213)
Prepaid expenses	-	-	15,598	5,269	779
Restricted cash	-	-	-	-	-
Certificates of deposit	-	-	-	-	-
Property and equipment	-	-	-	-	-
Note receivable	-	-	-	-	-
Total assets	<u>\$ 9,939</u>	<u>\$ 10,239</u>	<u>\$ 108,575</u>	<u>\$ 14,908</u>	<u>\$ 14,046</u>
LIABILITIES AND NET ASSETS:					
Liabilities:					
Accounts payable	\$ -	\$ 5,384	\$ 45,074	\$ 1,714	\$ 67
Wages payable	-	3,812	55,191	13,874	2,852
Payroll taxes and benefits payable	-	949	8,310	(680)	98
Compensated absences	-	-	-	-	-
Advance from grantors	9,939	-	-	-	-
Note payable	-	-	-	-	-
Total liabilities	<u>\$ 9,939</u>	<u>\$ 10,145</u>	<u>\$ 108,575</u>	<u>\$ 14,908</u>	<u>\$ 3,017</u>
Net assets	<u>\$ -</u>	<u>\$ 94</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,029</u>
Total liabilities and net assets	<u>\$ 9,939</u>	<u>\$ 10,239</u>	<u>\$ 108,575</u>	<u>\$ 14,908</u>	<u>\$ 14,046</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF FINANCIAL POSITION

SEPTEMBER 30, 2015

(CONTINUED)

	<u>Program Funds</u>				
	<u>Early Head Start Home Visitor</u>	<u>Weatherization Assistance Program</u>	<u>Weatherization Assistance Administration</u>	<u>Family Development and Self-Sufficiency</u>	<u>Shared Visions Grants</u>
ASSETS:					
Cash	\$ 146,508	\$ 7,442	\$ -	\$ 2,670	\$ 27,061
Grants receivable	6,597	16,797	-	1,877	-
Accounts receivable	45	1,077	-	17	-
Due from/to other funds	(5,518)	(24,739)	5,384	(4)	-
Prepaid expenses	969	-	27	24	787
Restricted cash	-	-	-	-	-
Certificates of deposit	-	-	-	-	-
Property and equipment	-	-	-	-	-
Note receivable	-	-	-	-	-
Total assets	<u>\$ 148,601</u>	<u>\$ 577</u>	<u>\$ 5,411</u>	<u>\$ 4,584</u>	<u>\$ 27,848</u>
LIABILITIES AND NET ASSETS:					
Liabilities:					
Accounts payable	\$ 123	\$ -	\$ 25	\$ 75	\$ 5,054
Wages payable	4,052	-	5,259	3,792	2,703
Payroll taxes and benefits payable	(531)	127	127	622	2,442
Compensated absences	-	-	-	-	-
Advance from grantors	144,957	450	-	95	17,649
Note payable	-	-	-	-	-
Total liabilities	<u>\$ 148,601</u>	<u>\$ 577</u>	<u>\$ 5,411</u>	<u>\$ 4,584</u>	<u>\$ 27,848</u>
Net assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total liabilities and net assets	<u>\$ 148,601</u>	<u>\$ 577</u>	<u>\$ 5,411</u>	<u>\$ 4,584</u>	<u>\$ 27,848</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF FINANCIAL POSITION

SEPTEMBER 30, 2015

(CONTINUED)

	<u>Program Funds</u>				
		<u>Senior Community Service Employment Program</u>		<u>I Care and Other Assistance</u>	<u>Preschool Initiative</u>
	<u>Crossroads</u>	<u>Administration</u>	<u>Enrollees</u>		
ASSETS:					
Cash	\$ 209	\$ 212	\$ 14,567	\$ 10,246	\$ 36,790
Grants receivable	10,507	-	6,010	26,239	20,402
Accounts receivable	-	500	-	1,123	-
Due from/to other funds	-	-	-	(26,476)	-
Prepaid expenses	201	12	-	-	-
Restricted cash	-	-	-	-	-
Certificates of deposit	-	-	-	-	-
Property and equipment	-	-	-	-	-
Note receivable	-	-	-	-	-
Total assets	<u>\$ 10,917</u>	<u>\$ 724</u>	<u>\$ 20,577</u>	<u>\$ 11,132</u>	<u>\$ 57,192</u>
LIABILITIES AND NET ASSETS:					
Liabilities:					
Accounts payable	\$ 859	\$ 7	\$ -	\$ 195	\$ 2,701
Wages payable	3,350	-	16,703	239	44,702
Payroll taxes and benefits payable	(1,161)	(852)	3,808	(123)	9,789
Compensated absences	-	-	-	-	-
Advance from grantors	168	1,569	-	-	-
Note payable	-	-	-	-	-
Total liabilities	<u>\$ 3,216</u>	<u>\$ 724</u>	<u>\$ 20,511</u>	<u>\$ 311</u>	<u>\$ 57,192</u>
Net assets	<u>\$ 7,701</u>	<u>\$ -</u>	<u>\$ 66</u>	<u>\$ 10,821</u>	<u>\$ -</u>
Total liabilities and net assets	<u>\$ 10,917</u>	<u>\$ 724</u>	<u>\$ 20,577</u>	<u>\$ 11,132</u>	<u>\$ 57,192</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF FINANCIAL POSITION

SEPTEMBER 30, 2015

(CONTINUED)

	<u>Program Funds</u>				
	<u>Child and Adult Care Food Program</u>	<u>Transitional Housing</u>	<u>Siouxland Homeless Soldiers</u>	<u>Welcome Home</u>	<u>GIF/Various One Time Grant/Donations</u>
ASSETS:					
Cash	\$ -	\$ 7,474	\$ 10,101	\$ 378,689	\$ 123,461
Grants receivable	82,960	10,309	-	7,593	-
Accounts receivable	15	-	-	40,017	934
Due from/to other funds	(41,710)	(10,313)	-	-	-
Prepaid expenses	12	-	-	4,922	-
Restricted cash	-	-	-	-	-
Certificates of deposit	-	-	-	-	-
Property and equipment	-	-	-	-	-
Note receivable	-	-	-	-	-
Total assets	<u>\$ 41,277</u>	<u>\$ 7,470</u>	<u>\$ 10,101</u>	<u>\$ 431,221</u>	<u>\$ 124,395</u>
 LIABILITIES AND NET ASSETS:					
Liabilities:					
Accounts payable	\$ 39,450	\$ -	\$ -	\$ 359	\$ 894
Wages payable	2,078	18	-	1,296	-
Payroll taxes and benefits payable	(251)	(46)	-	723	-
Compensated absences	-	-	-	-	-
Advance from grantors	-	4	10,101	-	-
Note payable	-	-	-	-	-
Total liabilities	<u>\$ 41,277</u>	<u>\$ (24)</u>	<u>\$ 10,101</u>	<u>\$ 2,378</u>	<u>\$ 894</u>
Net assets	<u>\$ -</u>	<u>\$ 7,494</u>	<u>\$ -</u>	<u>\$ 428,843</u>	<u>\$ 123,501</u>
Total liabilities and net assets	<u>\$ 41,277</u>	<u>\$ 7,470</u>	<u>\$ 10,101</u>	<u>\$ 431,221</u>	<u>\$ 124,395</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF FINANCIAL POSITION

SEPTEMBER 30, 2015

(CONTINUED)

	<u>Program Funds</u>			<u>Administrative Funds</u>	
	<u>Total</u>	<u>GAAP Adjustments</u>	<u>Total Program Funds</u>	<u>Agency Administrative</u>	<u>Agency Insurance</u>
ASSETS:					
Cash	\$ 796,487	\$ -	\$ 796,487	\$ 417,328	\$ -
Grants receivable	348,952	-	348,952	-	-
Accounts receivable	45,574	-	45,574	30,665	-
Due from/to other funds	(159,879)	-	(159,879)	159,879	-
Prepaid expenses	28,600	-	28,600	6,746	-
Restricted cash	-	-	-	-	560,044
Certificates of deposit	-	-	-	-	56,005
Property and equipment	-	259,449	259,449	246,441	-
Note receivable	-	-	-	50,000	-
Total assets	\$ 1,059,734	\$ 259,449	\$ 1,319,183	\$ 911,059	\$ 616,049
LIABILITIES AND NET ASSETS:					
Liabilities:					
Accounts payable	\$ 101,981	\$ -	\$ 101,981	\$ 25,634	\$ 8,060
Wages payable	159,921	-	159,921	12,561	-
Payroll taxes and benefits payable	23,351	-	23,351	(22)	-
Compensated absences	-	-	-	126,765	-
Advance from grantors	184,932	-	184,932	5,984	-
Note payable	-	-	-	159,057	-
Total liabilities	\$ 470,185	\$ -	\$ 470,185	\$ 329,979	\$ 8,060
Net assets	\$ 589,549	\$ 259,449	\$ 848,998	\$ 581,080	\$ 607,989
Total liabilities and net assets	\$ 1,059,734	\$ 259,449	\$ 1,319,183	\$ 911,059	\$ 616,049

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF FINANCIAL POSITION

SEPTEMBER 30, 2015

(CONTINUED)

	<u>Administrative Funds</u>		
	Agency Indirect <u>Cost Pools</u>	<u>Total</u>	Grand <u>Total</u>
ASSETS:			
Cash	\$ 54,413	\$ 471,741	\$ 1,268,228
Grants receivable	-	-	348,952
Accounts receivable	4,440	35,105	80,679
Due from/to other funds	-	159,879	-
Prepaid expenses	3,044	9,790	38,390
Restricted cash	-	560,044	560,044
Certificates of deposit	-	56,005	56,005
Property and equipment	-	246,441	505,890
Note receivable	-	<u>50,000</u>	<u>50,000</u>
Total assets	<u>\$ 61,897</u>	<u>\$ 1,589,005</u>	<u>\$ 2,908,188</u>
LIABILITIES AND NET ASSETS:			
Liabilities:			
Accounts payable	\$ 35,884	\$ 69,578	\$ 171,559
Wages payable	20,671	33,232	193,153
Payroll taxes and benefits payable	5,342	5,320	28,671
Compensated absences	-	126,765	126,765
Advance from grantors	-	5,984	190,916
Note payable	-	<u>159,057</u>	<u>159,057</u>
Total liabilities	<u>\$ 61,897</u>	<u>\$ 399,936</u>	<u>\$ 870,121</u>
Net assets	<u>\$ -</u>	<u>\$ 1,189,069</u>	<u>\$ 2,038,067</u>
Total liabilities and net assets	<u>\$ 61,897</u>	<u>\$ 1,589,005</u>	<u>\$ 2,908,188</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Program Funds				
	<u>CSBG</u>	<u>LIHEAP</u>	<u>Head Start</u>	<u>Early Head Start</u>	<u>Maternal Infant Early Childhood Home Visitation Program</u>
REVENUES:					
Government funding sources:					
U.S. Department of HUD	\$ -	\$ -	\$ -	\$ -	\$ -
U.S. Department of Labor	-	-	-	-	-
U.S. Department of Energy	-	-	-	-	-
U.S. Department of Health and Human Services	272,933	1,660,104	2,511,553	700,728	137,620
U.S. Department of Agriculture	-	-	-	-	-
Iowa Department of Education	-	-	-	-	-
Iowa Department of Human Rights	-	-	-	-	-
Other governments	-	-	-	-	-
In-kind contributions	-	-	1,071,592	249,150	63,683
Interest	-	-	-	-	-
Contributions	-	-	-	-	-
Miscellaneous	-	-	-	-	-
CACFP co-funding	-	-	249,708	-	-
CSBG co-funding	(272,933)	-	19,409	712	8,469
Total revenues	<u>\$ -</u>	<u>\$ 1,660,104</u>	<u>\$ 3,852,262</u>	<u>\$ 950,590</u>	<u>\$ 209,772</u>
EXPENSES:					
Salaries	\$ -	\$ 101,256	\$ 1,320,338	\$ 335,030	\$ 79,299
Benefits and taxes	-	39,151	447,393	122,230	21,364
Assistance to individuals	-	1,475,488	238,331	3,455	296
Travel	-	1,814	20,674	14,362	5,070
Rent/space	-	1,578	185,762	23,253	2,208
Vehicle and equipment repairs and maintenance	-	-	15,066	-	-
Weatherization labor, support and administration	-	-	-	-	-
Telephone and technology	-	157	18,771	5,813	2,179
Supplies and material	-	10,597	147,873	34,955	1,245
Equipment	-	-	-	44,980	-
Printing, publications and postage	-	2,016	(2,473)	3,126	495
Insurance	-	1,279	14,928	12,559	1,296
Depreciation	-	-	-	-	-
Interest	-	-	-	-	-
In-kind	-	-	1,071,592	249,150	63,683
Miscellaneous	-	147	38,138	14,797	2,483
Total expenses before allocation of indirect costs	<u>\$ -</u>	<u>\$ 1,633,483</u>	<u>\$ 3,516,393</u>	<u>\$ 863,710</u>	<u>\$ 179,618</u>
Allocation of indirect costs	<u>\$ -</u>	<u>\$ 26,621</u>	<u>\$ 335,869</u>	<u>\$ 86,880</u>	<u>\$ 19,125</u>
Total expenses	<u>\$ -</u>	<u>\$ 1,660,104</u>	<u>\$ 3,852,262</u>	<u>\$ 950,590</u>	<u>\$ 198,743</u>
Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Change in net assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,029</u>
Net assets - beginning of year	<u>-</u>	<u>94</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net assets - end of year	<u>\$ -</u>	<u>\$ 94</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,029</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2015

(CONTINUED)

	Program Funds				
	Early Head Start Home Visitor	Weatherization Assistance Program	Weatherization Administration	Family Development and Self-Sufficiency	Shared Visions Grants
REVENUES:					
Government funding sources:					
U.S. Department of HUD	\$ -	\$ -	\$ -	\$ -	\$ -
U.S. Department of Labor	-	-	-	-	-
U.S. Department of Energy	-	157,604	-	-	-
U.S. Department of Health and Human Services	-	329,252	-	75,623	-
U.S. Department of Agriculture	-	-	-	-	-
Iowa Department of Education	103,941	-	-	-	224,868
Iowa Department of Human Rights	-	-	-	88,775	-
Other governments	61,368	-	-	-	-
In-kind contributions	46,577	-	-	6,570	207,454
Interest	-	-	-	-	-
Contributions	-	-	-	-	-
Miscellaneous	-	213,216	-	-	-
CACFP co-funding	-	-	-	-	37,421
CSBG co-funding	6,250	-	-	10,387	60,322
Total revenues	<u>\$ 218,136</u>	<u>\$ 700,072</u>	<u>\$ -</u>	<u>\$ 181,355</u>	<u>\$ 530,065</u>
EXPENSES:					
Salaries	\$ 90,425	\$ 5,978	\$ 127,462	\$ 94,021	\$ 124,247
Benefits and taxes	33,818	2,491	51,103	39,775	49,377
Assistance to individuals	-	325,801	-	-	37,000
Travel	6,634	5,324	2,489	6,297	653
Rent/space	2,965	-	5,073	3,445	35,839
Vehicle and equipment repairs and maintenance	-	-	501	-	-
Weatherization labor, support and administration	-	93,743	-	-	-
Telephone and technology	2,164	-	1,768	1,466	471
Supplies and material	1,533	-	23,227	1,591	23,970
Equipment	-	-	-	-	8,496
Printing, publications and postage	596	-	262	673	331
Insurance	2,582	9,316	3,676	1,291	4,332
Depreciation	-	-	-	-	-
Interest	-	-	-	-	-
In-kind	46,577	-	-	6,570	207,454
Miscellaneous	<u>7,235</u>	<u>6,244</u>	<u>77</u>	<u>805</u>	<u>4,907</u>
Total expenses before allocation of indirect costs	<u>\$ 194,529</u>	<u>\$ 448,897</u>	<u>\$ 215,638</u>	<u>\$ 155,934</u>	<u>\$ 497,077</u>
Allocation of indirect costs	<u>\$ 23,607</u>	<u>\$ -</u>	<u>\$ 35,537</u>	<u>\$ 25,421</u>	<u>\$ 32,988</u>
Total expenses	<u>\$ 218,136</u>	<u>\$ 448,897</u>	<u>\$ 251,175</u>	<u>\$ 181,355</u>	<u>\$ 530,065</u>
Transfers	<u>\$ -</u>	<u>\$ (251,175)</u>	<u>\$ 251,175</u>	<u>\$ -</u>	<u>\$ -</u>
Change in net assets	\$ -	\$ -	\$ -	\$ -	\$ -
Net assets - beginning of year	-	-	-	-	-
Net assets - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2015

(CONTINUED)

	Program Funds				
	Crossroads	Senior Community Service Employment Program		I Care and Other Assistance	Preschool Initiative
		Administration	Enrollees		
REVENUES:					
Government funding sources:					
U.S. Department of HUD	\$ 122,457	\$ -	\$ -	\$ -	\$ -
U.S. Department of Labor	-	-	274,690	-	-
U.S. Department of Energy	-	-	-	-	-
U.S. Department of Health and Human Services	-	-	-	-	-
U.S. Department of Agriculture	-	-	-	-	-
Iowa Department of Education	-	-	-	-	-
Iowa Department of Human Rights	-	-	-	-	-
Other governments	-	9,805	-	150,045	731,850
In-kind contributions	7,971	30,420	-	-	-
Interest	-	-	-	-	-
Contributions	37,460	-	-	6,341	-
Miscellaneous	12,383	3,826	-	21,475	62
CACFP co-funding	-	-	-	-	-
CSBG co-funding	-	542	45,888	12,485	96,581
Total revenues	<u>\$ 180,271</u>	<u>\$ 44,593</u>	<u>\$ 320,578</u>	<u>\$ 190,346</u>	<u>\$ 828,493</u>
EXPENSES:					
Salaries	\$ 87,499	\$ 1,522	\$ 241,339	\$ 4,319	\$ 534,315
Benefits and taxes	37,650	948	32,298	2,025	161,898
Assistance to individuals	5,538	-	28	163,168	-
Travel	1,022	234	549	260	-
Rent/space	8,345	1,208	-	-	-
Vehicle and equipment repairs and maintenance	-	-	-	-	-
Weatherization labor, support and administration	-	-	-	-	-
Telephone and technology	1,861	779	-	-	-
Supplies and material	4,252	323	56	-	-
Equipment	-	-	-	-	-
Printing, publications and postage	265	1,289	-	28	-
Insurance	1,906	1,290	-	-	-
Depreciation	-	-	-	-	-
Interest	-	-	-	-	-
In-kind	7,971	30,420	-	-	-
Miscellaneous	183	8	420	29,329	-
Total expenses before allocation of indirect costs	<u>\$ 156,492</u>	<u>\$ 38,021</u>	<u>\$ 274,690</u>	<u>\$ 199,129</u>	<u>\$ 696,213</u>
Allocation of indirect costs	<u>\$ 23,779</u>	<u>\$ 6,572</u>	<u>\$ 45,888</u>	<u>\$ 1,205</u>	<u>\$ 132,280</u>
Total expenses	<u>\$ 180,271</u>	<u>\$ 44,593</u>	<u>\$ 320,578</u>	<u>\$ 200,334</u>	<u>\$ 828,493</u>
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
Change in net assets	\$ -	\$ -	\$ -	\$ (9,988)	\$ -
Net assets - beginning of year	7,701	-	66	20,809	-
Net assets - end of year	<u>\$ 7,701</u>	<u>\$ -</u>	<u>\$ 66</u>	<u>\$ 10,821</u>	<u>\$ -</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2015

(CONTINUED)

	Program Funds				
	Child and Adult Care Food Program	Transitional Housing	Siouxland Homeless Soldiers	Welcome Home	GIF/Various One Time Grant/Donations
REVENUES:					
Government funding sources:					
U.S. Department of HUD	\$ -	\$ 62,827	\$ -	\$ 64,655	\$ -
U.S. Department of Labor	-	-	-	-	-
U.S. Department of Energy	-	-	-	-	-
U.S. Department of Health and Human Services	-	-	-	-	-
U.S. Department of Agriculture	871,571	-	-	-	-
Iowa Department of Education	-	-	-	-	-
Iowa Department of Human Rights	-	-	-	-	-
Other governments	-	-	-	-	-
In-kind contributions	-	-	-	-	-
Interest	-	-	-	509	-
Contributions	-	-	5,988	353,891	124,976
Miscellaneous	-	1,511	-	7,709	-
CACFP co-funding	(287,129)	-	-	-	-
CSBG co-funding	4,485	5,993	-	-	1,410
Total revenues	<u>\$ 588,927</u>	<u>\$ 70,331</u>	<u>\$ 5,988</u>	<u>\$ 426,764</u>	<u>\$ 126,386</u>
EXPENSES:					
Salaries	\$ 49,246	\$ 5,451	\$ -	\$ 30,860	\$ -
Benefits and taxes	18,976	2,445	-	16,577	-
Assistance to individuals	494,807	56,765	5,964	56,883	16,378
Travel	2,108	74	-	1,690	495
Rent/space	1,827	4,450	-	300	-
Vehicle and equipment repairs and maintenance	-	-	-	-	-
Weatherization labor, support and administration	-	-	-	-	-
Telephone and technology	727	14	-	1,296	-
Supplies and material	1,291	50	-	3,849	171
Equipment	-	-	-	-	-
Printing, publications and postage	5,154	193	24	479	275
Insurance	1,279	1,668	-	1,956	1,276
Depreciation	-	-	-	-	-
Interest	-	-	-	-	-
In-kind	-	-	-	-	-
Miscellaneous	550	50	-	7,780	56,927
Total expenses before allocation of indirect costs	<u>\$ 575,965</u>	<u>\$ 71,160</u>	<u>\$ 5,988</u>	<u>\$ 121,670</u>	<u>\$ 75,522</u>
Allocation of indirect costs	<u>\$ 12,962</u>	<u>\$ 1,501</u>	<u>\$ -</u>	<u>\$ 9,015</u>	<u>\$ -</u>
Total expenses	<u>\$ 588,927</u>	<u>\$ 72,661</u>	<u>\$ 5,988</u>	<u>\$ 130,685</u>	<u>\$ 75,522</u>
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
Change in net assets	\$ -	\$ (2,330)	\$ -	\$ 296,079	\$ 50,864
Net assets - beginning of year	-	9,824	-	132,764	72,637
Net assets - end of year	<u>\$ -</u>	<u>\$ 7,494</u>	<u>\$ -</u>	<u>\$ 428,843</u>	<u>\$ 123,501</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2015

(CONTINUED)

	<u>Program Funds</u>			<u>Administrative Funds</u>	
	<u>Total</u>	<u>GAAP Adjustments</u>	<u>Total Program Funds</u>	<u>Agency Administrative</u>	<u>Agency Insurance</u>
REVENUES:					
Government funding sources:					
U.S. Department of HUD	\$ 249,939	\$ -	\$ 249,939	\$ -	\$ -
U.S. Department of Labor	274,690	-	274,690	-	-
U.S. Department of Energy	157,604	-	157,604	-	-
U.S. Department of Health and Human Services	5,687,813	-	5,687,813	-	-
U.S. Department of Agriculture	871,571	-	871,571	-	-
Iowa Department of Education	328,809	-	328,809	-	-
Iowa Department of Human Rights	88,775	-	88,775	-	-
Other governments	953,068	-	953,068	-	-
In-kind contributions	1,683,417	(1,679,369)	4,048	-	-
Interest	509	-	509	420	411
Contributions	528,656	(37,460)	491,196	22,979	-
Miscellaneous	260,182	100,284	360,466	7,318	80,927
CACFP co-funding	-	-	-	-	-
CSBG co-funding	-	-	-	-	-
Total revenues	<u>\$ 11,085,033</u>	<u>\$ (1,616,545)</u>	<u>\$ 9,468,488</u>	<u>\$ 30,717</u>	<u>\$ 81,338</u>
EXPENSES:					
Salaries	\$ 3,232,607	\$ 24,515	\$ 3,257,122	\$ -	\$ -
Benefits and taxes	1,079,519	11,211	1,090,730	-	-
Assistance to individuals	2,879,902	-	2,879,902	-	-
Travel	69,749	1,582	71,331	-	-
Rent/space	276,253	(106,271)	169,982	-	-
Vehicle and equipment repairs and maintenance	15,567	323	15,890	-	-
Weatherization labor, support and administration	93,743	-	93,743	-	-
Telephone and technology	37,466	487	37,953	-	-
Supplies and material	254,983	(1,064)	253,919	-	-
Equipment	53,476	(44,980)	8,496	-	-
Printing, publications and postage	12,733	-	12,733	-	-
Insurance	60,634	9,183	69,817	-	-
Depreciation	-	64,182	64,182	10,697	-
Interest	-	-	-	6,186	-
In-kind	1,683,417	(1,683,417)	-	-	-
Miscellaneous	170,080	(59,704)	110,376	2,191	6,151
Total expenses before allocation of indirect costs	<u>\$ 9,920,129</u>	<u>\$ (1,783,953)</u>	<u>\$ 8,136,176</u>	<u>\$ 19,074</u>	<u>\$ 6,151</u>
Allocation of indirect costs	<u>\$ 819,250</u>	<u>\$ -</u>	<u>\$ 819,250</u>	<u>\$ -</u>	<u>\$ -</u>
Total expenses	<u>\$ 10,739,379</u>	<u>\$ (1,783,953)</u>	<u>\$ 8,955,426</u>	<u>\$ 19,074</u>	<u>\$ 6,151</u>
Transfers	<u>\$ -</u>	<u>\$ (177,288)</u>	<u>\$ (177,288)</u>	<u>\$ 177,288</u>	<u>\$ -</u>
Change in net assets	\$ 345,654	\$ (9,880)	\$ 335,774	\$ 188,931	\$ 75,187
Net assets - beginning of year	243,895	269,329	513,224	392,149	532,802
Net assets - end of year	<u>\$ 589,549</u>	<u>\$ 259,449</u>	<u>\$ 848,998</u>	<u>\$ 581,080</u>	<u>\$ 607,989</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2015

(CONTINUED)

	<u>Administrative Funds</u>		
	<u>Agency Indirect Cost Pools</u>	<u>Total</u>	<u>Grand Total</u>
REVENUES:			
Government funding sources:			
U.S. Department of HUD	\$ -	\$ -	\$ 249,939
U.S. Department of Labor	-	-	274,690
U.S. Department of Energy	-	-	157,604
U.S. Department of Health and Human Services	-	-	5,687,813
U.S. Department of Agriculture	-	-	871,571
Iowa Department of Education	-	-	328,809
Iowa Department of Human Rights	-	-	88,775
Other governments	-	-	953,068
In-kind contributions	-	-	4,048
Interest	-	831	1,340
Contributions	-	22,979	514,175
Miscellaneous	3	88,248	448,714
CACFP co-funding	-	-	-
CSBG co-funding	-	-	-
Total revenues	<u>\$ 3</u>	<u>\$ 112,058</u>	<u>\$ 9,580,546</u>
EXPENSES:			
Salaries	\$ 513,613	\$ 513,613	\$ 3,770,735
Benefits and taxes	166,676	166,676	1,257,406
Assistance to individuals	-	-	2,879,902
Travel	9,254	9,254	80,585
Rent/space	12,696	12,696	182,678
Vehicle and equipment repairs and maintenance	220	220	16,110
Weatherization labor, support and administration	-	-	93,743
Telephone and technology	5,838	5,838	43,791
Supplies and material	62,040	62,040	315,959
Equipment	-	-	8,496
Printing, publications and postage	8,537	8,537	21,270
Insurance	4,991	4,991	74,808
Depreciation	-	10,697	74,879
Interest	-	6,186	6,186
In-kind	-	-	-
Miscellaneous	<u>35,388</u>	<u>43,730</u>	<u>154,106</u>
Total expenses before allocation of indirect costs	<u>\$ 819,253</u>	<u>\$ 844,478</u>	<u>\$ 8,980,654</u>
Allocation of indirect costs	<u>\$ (819,250)</u>	<u>\$ (819,250)</u>	<u>\$ -</u>
Total expenses	<u>\$ 3</u>	<u>\$ 25,228</u>	<u>\$ 8,980,654</u>
Transfers	<u>\$ -</u>	<u>\$ 177,288</u>	<u>\$ -</u>
Change in net assets	<u>\$ -</u>	<u>\$ 264,118</u>	<u>\$ 599,892</u>
Net assets - beginning of year	<u>-</u>	<u>924,951</u>	<u>1,438,175</u>
Net assets - end of year	<u>\$ -</u>	<u>\$ 1,189,069</u>	<u>\$ 2,038,067</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>CFDA #</u>	<u>Agency or Pass-Through Number</u>	<u>Federal Expenditures</u>
Direct:			
U.S. Department of Health and Human Services:			
Head Start	93.600	07CH-7018 43	\$ 1,620,582
Head Start	93.600	07CH-7018 42	<u>1,591,699</u>
Total Head Start			\$ 3,212,281
U.S. Department of Housing and Urban Development:			
Supportive Housing Program	14.235		\$ 61,597
Supportive Housing Program	14.235		<u>60,860</u>
Total Supportive Housing Program			\$ 122,457
Total Direct			<u>\$ 3,334,738</u>
Indirect:			
U.S. Department of Health and Human Services:			
Passed through Iowa Department of Human Rights:			
Community Service Block Grant	93.569	CSBG-14-18	\$ 232,948
Community Service Block Grant	93.569	CSBG-15-18	<u>39,985</u>
Total Community Service Block Grant			\$ 272,933
Low-Income Home Energy Assistance	93.568	HEAP-14-18	\$ 145,929
Low-Income Home Energy Assistance	93.568	HEAP-15-18	183,323
Low-Income Home Energy Assistance	93.568	LIHEAP-15-18	<u>1,660,104</u>
Total Low-Income Home Energy Assistance			\$ 1,989,356
Temporary assistance for needy families	93.558	FaDSS-15-18	\$ 58,656
Temporary assistance for needy families	93.558	FaDSS-16-18	<u>16,967</u>
Total temporary assistance for needy families			\$ 75,623
Passed through Iowa Department of Public Health:			
Maternal, Infant, and Early Childhood Home Visiting Program	93.505	5884CH12	\$ 62,510
Maternal, Infant, and Early Childhood Home Visiting Program	93.505	5885CH12	<u>62,739</u>
Total Maternal, Infant, and Early Childhood Home Visiting Program			\$ 125,249
Passed through MDRC:			
ACA Research and Evaluation of the Maternal, Infant & Early Childhood Visiting Program	93.320	HHSP23320095644WC	<u>\$ 1,342</u>
Total U.S. Department of Health and Human Services			<u>\$ 2,464,503</u>
U.S. Department of Agriculture:			
Passed through Iowa Department of Education:			
Child and Adult Care Food Program	10.558	978010	\$ 287,129
Child and Adult Care Food Program	10.558	978029	<u>584,442</u>
Total U.S. Department of Agriculture			<u>\$ 871,571</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

(CONTINUED)

	<u>CFDA #</u>	<u>Agency or Pass-Through Number</u>	<u>Federal Expenditures</u>
U.S. Department of Energy:			
Passed through Iowa Department of Human Rights:			
Weatherization Assistance for low-income persons	81.042	DOE-15-18	\$ 157,604
Total U.S. Department of Energy			<u>\$ 157,604</u>
U.S. Department of Labor:			
Passed through Senior Service America, Inc.:			
Senior Community Service Employment Program	17.235	7/1/14 - 6/30/15	\$ 206,669
Senior Community Service Employment Program	17.235	7/1/15 - 6/30/16	<u>68,021</u>
Total U.S. Department of Labor			<u>\$ 274,690</u>
U.S. Department of Housing and Urban Development:			
Passed through the City of Sioux City			
Emergency Shelter Grants Program	14.231	1-ES-15	\$ 20,881
Passed through Iowa Finance Authority:			
Emergency Shelter Grants Program	14.231	97005-14	26,090
Emergency Shelter Grants Program	14.231	97005-15	<u>21,740</u>
Total Emergency Shelter Grants Program			<u>\$ 68,711</u>
Passed through Iowa Community Action Association:			
Home Investment Partnerships Program	14.239	1CAA-14-EM-593	\$ 29,524
Home Investment Partnerships Program	14.239	1CAA-15-EM-591	2,985
Home Investment Partnerships Program	14.239	13-HM-563	<u>26,262</u>
			<u>\$ 58,771</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 127,482</u>
Total Indirect			<u>\$ 3,895,850</u>
Total Expenditures of Federal Awards			<u>\$ 7,230,588</u>

Note 1 - Basis of Presentation:

The schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Community Action Agency of Siouxland under the 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 the Community Action Agency of Siouxland, it is not intended to and does not present the financial position, change in net assets, or cash flows of the Community Action Agency of Siouxland.

Note 2 - Summary of Significant Accounting Policies:

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years are reported as negative amounts on the Schedule. Pass-through entity identifying numbers are presented where available.



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Community Action Agency of Siouxland (a nonprofit organization), which comprise the statement of financial position as of September 30, 2015, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 8, 2016.

Internal Control Over Financial Reporting

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

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

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



Compliance and Other Matters

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

Purpose of this Report

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

Sioux City, Iowa
February 8, 2016

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



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

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

Report on Compliance for Each Major Federal Program

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

Management's Responsibility

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

Auditor's Responsibility

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

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



Opinion on Each Major Federal Program

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

Report on Internal Control Over Compliance

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

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

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

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

Sioux City, Iowa
February 8, 2016

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

COMMUNITY ACTION AGENCY OF SIOUXLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

PART I - SUMMARY OF INDEPENDENT AUDITORS' RESULTS:

- a. An unmodified opinion was issued on the financial statements.
- b. The audit did not disclose any material weaknesses in internal control over financial reporting.
- c. The audit did not disclose any noncompliance which is material to the financial statements.
- d. The audit did not disclose any material weaknesses relating to internal control over major federal programs.
- e. An unmodified opinion was issued on compliance with requirements applicable to each major program.
- f. The audit did not disclose audit findings which were required to be reported in accordance with Office of Management and Budget Circular A-133, Section .510(a).
- g. Major programs were as follows:

CFDA Number 93.600 - Head Start
- h. The dollar threshold used to distinguish between Type A and Type B programs was \$300,000.
- i. Community Action Agency of Siouxland qualified as a low-risk auditee.

PART II - FINDINGS RELATED TO THE FINANCIAL STATEMENTS:

No matters were reported.

PART III - FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS:

No matters were reported.

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS

COMMUNITY SERVICE BLOCK GRANT NO. CSBG-14-18

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM OCTOBER 1, 2013 TO JUNE 30, 2015

	<u>Budget</u>	<u>Actual</u>
CO-FUNDED PROGRAMS:		
Family Development and Self-Sufficiency	\$ 12,894	\$ 11,534
Housing	7,073	6,136
Head Start/Early Head Start	19,399	19,932
LIHEAP	15,000	5,351
Senior Community Service Employment Program	65,500	49,186
Shared Visions	30,000	64,468
Wrap Around	601	603
Child and Adult Care Food Program	7,000	3,486
Preschool Classroom	100,000	95,804
Home Visitation	5,500	6,372
MIECHV	8,000	8,530
Food Bank	7,000	7,637
Wheels to Work (Angel Cars)	<u>2,500</u>	<u>1,428</u>
Total expenses	<u>\$ 280,467</u>	<u>\$ 280,467</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS

LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM CONTRACT LIHEAP-15-18

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM OCTOBER 1, 2014 TO SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>
EXPENSES:		
Regular Assistance	\$ 1,368,375	\$ 1,310,628
Energy Crisis Intervention Payments	91,225	91,225
Client Services	22,806	22,255
Summer Deliverable Fuel Payments	73,750	73,750
Administration Costs	<u>165,864</u>	<u>162,246</u>
Total expenses	<u>\$ 1,722,020</u>	<u>\$ 1,660,104</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

U.S. DEPARTMENT OF HUMAN RIGHTS

HEAD START GRANT NO. O7CH 7018/43

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM MARCH 1, 2014 TO FEBRUARY 28, 2015

	<u>Budget</u>	<u>Actual</u>
REVENUES:		
Grant Revenue	\$ 2,546,215	\$ 2,546,215
Other Revenue	-	252,256
CSBG Support Revenue	-	23,516
Grantee's Contribution - In-Kind	<u>636,554</u>	<u>1,036,477</u>
Total revenue	<u>\$ 3,182,769</u>	<u>\$ 3,858,464</u>
EXPENSES - GRANTOR'S SHARE:		
#GO74120	\$ 33,641	\$ 37,229
#GO74122	2,131,907	2,166,296
Administrative	<u>380,667</u>	<u>342,690</u>
Total grantor's share	\$ 2,546,215	\$ 2,546,215
Expenses - CACFP	-	252,256
Expenses - CSBG Co-Funded	-	23,516
Expenses - Grantee's Share (In-Kind) - #GO74122	<u>636,554</u>	<u>1,036,477</u>
Total expenses	<u>\$ 3,182,769</u>	<u>\$ 3,858,464</u>

EARLY HEAD START GRANT NO. O7CH 7018/43

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM MARCH 1, 2014 TO FEBRUARY 28, 2015

	<u>Budget</u>	<u>Actual</u>
REVENUES:		
Grant Revenue	\$ 709,469	\$ 709,469
CSBG Support Revenue	-	1,017
Grantee's Contribution - In-Kind	<u>177,367</u>	<u>226,599</u>
Total revenue	<u>\$ 886,836</u>	<u>\$ 937,085</u>
EXPENSES - GRANTOR'S SHARE:		
#GO74121	\$ 17,087	\$ 18,459
#GO74125	591,030	598,084
Administrative	<u>101,352</u>	<u>92,925</u>
Total grantor's share	\$ 709,469	\$ 709,468
Expenses - CSBG Co-Funded	-	1,017
Expenses - Grantee's Share (In-Kind) - #GO74125	<u>177,367</u>	<u>226,599</u>
Total expenses	<u>\$ 886,836</u>	<u>\$ 937,084</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF PUBLIC HEALTH

EXPANSION OF MATERNAL INFANT EARLY CHILDHOOD HOME
VISITATION GRANT (MIECHV) CONTRACT #5885CH12

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM MARCH 31, 2014 TO MARCH 30, 2015

	<u>Budget</u>	<u>Actual</u>
REVENUES:		
Iowa Department of Public Health	<u>\$ 129,950</u>	<u>\$ 129,950</u>
EXPENSES:		
Salaries	\$ 77,226	\$ 77,226
Fringe benefits	20,761	20,761
Other	13,346	13,346
Indirect cost	18,617	18,617
Community Service Block Grant Co-Funded Expenses	<u>-</u>	<u>7,960</u>
Total expenses	<u>\$ 129,950</u>	<u>\$ 137,910</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS

WEATHERIZATION ASSISTANCE PROGRAMS CONTRACT HEAP-14-18

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

	<u>Budget</u>	<u>Actual</u>
EXPENSES:		
Administration	\$ 28,317	\$ 19,595
Health and safety	104,901	88,432
Support	135,795	143,551
Labor	140,977	99,653
Materials	140,977	131,888
Insurance	10,202	10,202
Training/equipment	<u>35,000</u>	<u>31,298</u>
Total expenses	<u>\$ 596,169</u>	<u>\$ 524,619</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS
DIVISION OF COMMUNITY ACTION AGENCIES

FAMILY DEVELOPMENT AND SELF-SUFFICIENCY CONTRACT FADSS-15-18

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JULY 1, 2014 TO JUNE 30, 2015

	<u>Budget</u>	<u>Actual</u>
EXPENSES:		
Indirect costs - administration	\$ 14,259	\$ 15,357
Indirect costs - CSBG	8,870	8,870
Personnel wages	83,514	89,588
Benefits	38,219	37,921
Travel	8,933	7,230
Space utilities	3,990	3,563
Other	10,598	5,854
In-kind	<u>1,500</u>	<u>6,570</u>
	\$ 169,883	\$ 174,953
Less: CSBG Co-Funded	<u>8,870</u>	<u>8,870</u>
Total expenses	<u>\$ 161,013</u>	<u>\$ 166,083</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF EDUCATION

CHILD DEVELOPMENT SHARED VISIONS GRANT WO-15-0495-123

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JULY 1, 2014 TO JUNE 30, 2015

	<u>Budget</u>	<u>Actual</u>
EXPENSES:		
Salaries/fringe benefits	\$ 50,244	\$ 50,365
Administrative costs	7,343	7,343
Travel/training	1,110	1,123
Purchased contract services	100	107
Supplies	7,294	7,153
Equipment/other expenses	7,343	7,344
In-kind	<u>14,687</u>	<u>58,289</u>
Total expenses	<u>\$ 88,121</u>	<u>\$ 131,724</u>

CHILD DEVELOPMENT SHARED VISIONS GRANT WO-15-0497-122

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JULY 1, 2014 TO JUNE 30, 2015

	<u>Budget</u>	<u>Actual</u>
EXPENSES:		
Salaries/fringe benefits	\$ 49,808	\$ 52,822
Administrative costs	7,343	7,343
Travel/training	1,547	1,651
Purchased contract services	50	6
Supplies	7,343	4,564
Equipment/other expenses	7,343	7,048
In-kind	<u>14,687</u>	<u>74,346</u>
Total expenses	<u>\$ 88,121</u>	<u>\$ 147,780</u>

CHILD DEVELOPMENT SHARED VISIONS GRANT WO-15-0496-124

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JULY 1, 2014 TO JUNE 30, 2015

	<u>Budget</u>	<u>Actual</u>
EXPENSES:		
Salaries/fringe benefits	\$ 50,954	\$ 52,726
Administrative costs	7,343	7,343
Travel/training	1,100	923
Purchased contract services	50	6
Supplies	6,644	5,093
Equipment/other expenses	7,343	7,343
In-kind	<u>14,687</u>	<u>74,992</u>
Total expenses	<u>\$ 88,121</u>	<u>\$ 148,426</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

CROSSROADS GRANT: IA002L7D001306

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

	<u>Budget</u>	<u>Actual</u>
EXPENSES:		
Administration	\$ 2,993	\$ 2,993
Supportive services	111,499	111,499
Operating costs	9,800	9,800
Program match	31,073	31,776
In-kind	-	7,673
	<hr/>	<hr/>
Total expenses	<u>\$ 155,365</u>	<u>\$ 163,741</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

SENIOR SERVICE AMERICA, INC.

SENIOR COMMUNITY SERVICE EMPLOYMENT (TITLE V) PROGRAM PROJECT 77
PROJECT 77-AD-25533-14-55-A-24

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JULY 1, 2014 TO JUNE 30, 2015

	<u>Budget</u>	<u>Actual</u>
EXPENSES:		
Personnel:		
Wages and employee benefits	\$ 222,906	\$ 222,906
Fringe benefits:		
FICA	17,052	17,052
Workers' compensation	5,218	5,218
Program - other:		
Other program costs	133	133
Incidentals	43	43
Transportation	306	306
Training	684	684
Subgrantee staff costs	18,834	18,834
Project administration:		
Other administration costs	<u>13,968</u>	<u>13,968</u>
 Total expenses	<u>\$ 279,144</u>	<u>\$ 279,144</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA FINANCE AUTHORITY

EMERGENCY SOLUTIONS GRANT-97005-14

TRANSITIONAL HOUSING & WELCOME HOME

SCHEDULE OF GRANT/CONTRACT ACTIVITY

FOR THE PERIOD FROM JANUARY 1, 2014 TO DECEMBER 31, 2014

	<u>Budget</u>	<u>Actual</u>
EXPENSES:		
Indirect costs-Administration	\$ 73,269	\$ 1,981
Personnel wages	-	7,263
Benefits	-	3,163
Utilities	-	5,873
Maintenance	-	8,114
Pest control & other	-	458
Insurance	-	874
Rent	-	45,543
In-kind	<u>73,269</u>	<u>73,269</u>
Total expenses	<u>\$ 146,538</u>	<u>\$ 146,538</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

IOWA COMMUNITY ACTION ASSOCIATION (13P-763)

TENANT BASED RENTAL ASSISTANCE 13-HM-563

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM OCTOBER 1, 2013 TO JUNE 1, 2015

	<u>Budget</u>	<u>Actual</u>
EXPENSES:		
Administration:		
Indirect costs	\$ 4,500	\$ 151
Personnel wages	-	532
Benefits	-	264
Other	-	1,953
Inspections	-	1,600
Rapid Rehousing:		
Rent	55,553	43,167
Deposit	-	5,045
	<u> </u>	<u> </u>
Total expenses	<u>\$ 60,053</u>	<u>\$ 52,712</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

CITY OF SIOUX CITY
EMERGENCY SOLUTIONS GRANTS PROGRAM
WELCOME HOME #IFA 1-ES-15

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM OCTOBER 1, 2014 TO SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>
EXPENSES:		
Rent	\$ 11,294	\$ 11,294
Personnel, fringe and indirect	8,897	8,897
Supplies/miscellaneous	690	690
Program match	<u>20,881</u>	<u>20,900</u>
Total expenses	<u>\$ 41,762</u>	<u>\$ 41,781</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS

WEATHERIZATION ASSISTANCE PROGRAMS CONTRACT BHE-14-18

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

	<u>Budget</u>	<u>Actual</u>
EXPENSES:		
Administration	\$ 1,257	\$ 1,257
Support	2,514	2,394
Labor	10,683	7,562
Materials	<u>10,683</u>	<u>13,924</u>
Total expenses	<u>\$ 25,137</u>	<u>\$ 25,137</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

WOODBURY COUNTY BOARD OF SUPERVISORS

GENERAL ASSISTANCE

SCHEDULE OF GRANT/CONTRACT ACTIVITY
FOR THE PERIOD FROM JULY 1, 2014 TO JUNE 30, 2015

	<u>Budget</u>	<u>Actual</u>
REVENUE:		
Board of supervisors	<u>\$ 139,150</u>	<u>\$ 137,871</u>
EXPENSES:		
Client burials	\$ 8,500	\$ 9,395
Client incidentals	200	80
Client medical	3,500	1,511
Client transportation	4,500	3,275
Client utilities	40,000	23,869
Client water	-	11,000
Client shelter	55,500	61,791
Administration	<u>26,950</u>	<u>26,950</u>
Total expenses	<u>\$ 139,150</u>	<u>\$ 137,871</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS

WEATHERIZATION ASSISTANCE PROGRAMS CONTRACT MEC-14-18

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

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

US DEPARTMENT OF AGRICULTURE

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

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

(BEFORE COMPLETING CERTIFICATION, READ INSTRUCTIONS ON REVERSE)

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

Community Action Agency of Siouxland
Organization Name

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

Jean Logan, Executive Director
Name and Title of Authorized Representative


Signature

1-25-16
Date