

**COMMUNITY ACTION OF SOUTHEAST IOWA**

**Burlington, Iowa**

**FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA  
(OMB Circular A-133, Single Audit Report)**

**September 30, 2015**

**(With Independent Auditor's Reports Thereon)**

COMMUNITY ACTION OF SOUTHEAST IOWA

Burlington, Iowa

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## COMMUNITY ACTION OF SOUTHEAST IOWA

**Board of Directors and Organization Officials****Executive Board of Directors**

Rick Larkin	President
Linda Boshart	Vice-President
Audrey Oilar	Secretary
Vacant	Treasurer

**Board Members**

<u>County</u>	<u>Representing Government</u>	<u>Program Participant</u>	<u>Representing Private</u>
Henry	Marc Lindeen	Audrey Oilar	Linda Boshart
Louisa	Chris Ball	Vacant	Mary Boysen
Des Moines	Jim Cary	Vacant	Susan Diehl
Lee	Rick Larkin	Lydia Harlan	Rev. James Hofmann Sr.

**Organization Officials**

Sharon Ford	Executive Director
Sandra Gerst	Fiscal Officer
Sheri Lewis	Executive Assistant
Dennis Ostrander	Neighborhood Center Director/Equal Opportunity Officer
Marcia Munford	Head Start Director
Cheryl Flaatten	Early Child Care Director
Christine O'Brien	WIC Director
Tom Richert	Weatherization Director

**MERIWETHER, WILSON AND COMPANY, PLLC**  
CERTIFIED PUBLIC ACCOUNTANTS

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TODD E. GLYNN, CPA  
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**INDEPENDENT AUDITOR'S REPORT**

Board of Directors  
Community Action of Southeast Iowa  
Burlington, Iowa

*Report on the Financial Statements*

We have audited the accompanying financial statements of Community Action of Southeast Iowa (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.

*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 of Southeast Iowa as of September 30, 2015, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Page Two

*Other Matters*

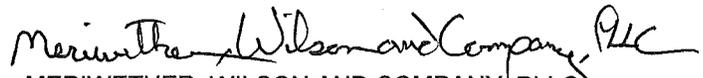
Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*, and is not a required part of the financial statements. The additional supporting schedules on pages 24-48 are presented for purposes of additional analysis and are 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 taken as a whole.

*Report on Summarized Comparative Information*

We have previously audited Community Action of Southeast Iowa's 2014 financial statements, and our report dated December 10, 2014, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2014, is consistent, in all material respects, with the audited financial statements from which it has been derived.

*Other Reporting Required by Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 28, 2015, on our consideration of Community Action of Southeast Iowa's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

  
MERIWETHER, WILSON AND COMPANY, PLLC  
Certified Public Accountants

December 28, 2015  
West Des Moines, Iowa

## COMMUNITY ACTION OF SOUTHEAST IOWA

**Statement of Financial Position**

September 30, 2015  
(With Comparative Totals for 2014)

	<u>2015</u>	<u>2014</u>
<b>Assets</b>		
<b>Current Assets</b>		
Cash	\$ 331,338	548,857
Receivables	803,264	582,639
Prepaid Expenses and Deposits	217,629	207,618
Inventories	31,124	31,260
Total Current Assets	<u>1,383,355</u>	<u>1,370,374</u>
<b>Property and Equipment</b>		
Land	7,550	7,550
Building and Leasehold Improvements	1,583,753	1,583,753
Vehicles and Equipment	1,388,951	1,379,265
	<u>2,980,254</u>	<u>2,970,568</u>
Less Accumulated Depreciation	2,318,645	2,220,730
Net Property and Equipment	<u>661,609</u>	<u>749,838</u>
Total Assets	<u>\$ 2,044,964</u>	<u>2,120,212</u>
<b>Liabilities and Net Assets</b>		
<b>Current Liabilities</b>		
Accounts Payable and Accrued Expenses	\$ 710,237	666,445
Notes Payable - Current Portion	11,793	10,849
Owed to Grantor Agencies	101,168	93,838
Deferred Revenue	88,247	100,463
Other Current Liabilities	1,650	1,650
Total Current Liabilities	<u>913,095</u>	<u>873,245</u>
<b>Mortgage Notes Payable (Net of Current Portion)</b>	<u>92,586</u>	<u>104,379</u>
Total Liabilities	<u>1,005,681</u>	<u>977,624</u>
<b>Net Assets</b>		
Unrestricted		
Designated for Program Purposes	71,176	62,358
Invested in Property and Equipment	557,230	634,610
Undesignated	246,593	189,904
Total Unrestricted	<u>874,999</u>	<u>886,872</u>
Temporarily Restricted	164,284	255,716
Total Net Assets	<u>1,039,283</u>	<u>1,142,588</u>
Total Liabilities and Net Assets	<u>\$ 2,044,964</u>	<u>2,120,212</u>

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

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Statement of Activities and Changes in Net Assets

Year Ended September 30, 2015  
(With Comparative Totals for 2014)

	2015			2014
	Unrestricted	Temporarily Restricted	Total All Funds	Total All Funds
<b>Support and Revenue</b>				
Government Awards and Contract Revenue	\$ 12,202,001	--	12,202,001	11,888,979
Services and Project Revenue	10,677	132,042	142,719	247,584
Interest Income	3,071	--	3,071	3,679
In-Kind Donations	336,737	--	336,737	382,301
Other Support and Revenue	68,560	40,092	108,652	112,785
	<u>12,621,046</u>	<u>172,134</u>	<u>12,793,180</u>	<u>12,635,328</u>
Net Assets Released from Restriction	263,566	(263,566)	--	--
Total Support and Revenue	<u>12,884,612</u>	<u>(91,432)</u>	<u>12,793,180</u>	<u>12,635,328</u>
<b>Expenses</b>				
Salary and Wages	3,596,237	--	3,596,237	3,510,044
Fringe	1,512,363	--	1,512,363	1,509,701
Client Assistance	3,299,451	--	3,299,451	3,015,702
WIC Vouchers	2,321,049	--	2,321,049	2,423,970
Program Equipment and Supplies	174,824	--	174,824	78,328
Food	652,582	--	652,582	593,541
Space Cost	313,248	--	313,248	308,172
Depreciation	108,660	--	108,660	132,548
Conferences and Meetings	9,218	--	9,218	16,043
Travel	81,225	--	81,225	97,790
Training	84,210	--	84,210	73,128
Equipment Repair and Maintenance	18,709	--	18,709	13,139
Operating Supplies	75,251	--	75,251	88,215
Insurance	72,493	--	72,493	68,476
Printing and Postage	45,635	--	45,635	43,466
Telephone	51,462	--	51,462	56,401
Professional and Technical	34,313	--	34,313	38,099
Property Tax, Licenses, and Fees	17,119	--	17,119	19,128
Interest	2,188	--	2,188	2,612
Advertising	9,585	--	9,585	13,059
Dues and Subscriptions	14,886	--	14,886	15,323
Miscellaneous	65,040	--	65,040	29,858
In-Kind	336,737	--	336,737	382,301
Total Expenses	<u>12,896,485</u>	<u>--</u>	<u>12,896,485</u>	<u>12,529,044</u>
<b>Excess (Deficiency) of Support and Revenue to Expenses</b>	(11,873)	(91,432)	(103,305)	106,284
<b>Net Assets - Beginning of Year</b>	<u>886,872</u>	<u>255,716</u>	<u>1,142,588</u>	<u>1,036,304</u>
<b>Net Assets - End of Year</b>	<u>\$ 874,999</u>	<u>164,284</u>	<u>1,039,283</u>	<u>1,142,588</u>

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

## COMMUNITY ACTION OF SOUTHEAST IOWA

**Statement of Cash Flows**

Year Ended September 30, 2015  
(With Comparative Totals for 2014)

	Total All Funds	
	2015	2014
<b>Cash Flows from Operating Activities</b>		
Excess (Deficiency) of Support and Revenue to Expenses	\$(103,305)	106,284
Adjustment to Reconcile Excess (Deficiency) of Support and Revenue to Expenses to Net Cash Provided by Operating Activities		
Expenses Not Requiring Expenditure of Cash		
Depreciation and Book Value of Disposed Assets	108,660	132,548
Changes in Asset and Liability Accounts Affecting Cash		
Receivables	(220,625)	173,317
Prepaid Expenses and Deposits	(10,011)	19,210
Inventories	136	3,297
Accounts Payable and Accrued Expenses	43,792	(274,621)
Owed to Grantor Agencies	7,330	(4,600)
Deferred Revenue	(12,216)	(114,156)
Other Current Liabilities	--	(550)
Net Cash Flows from Operating Activities	<u>(186,239)</u>	<u>40,729</u>
<b>Cash Flows from Investing Activities</b>		
Purchases of Property and Equipment	(20,431)	(113,592)
<b>Cash Flows from Financing Activities</b>		
Repayments on Term Notes Payable	<u>(10,849)</u>	<u>(10,179)</u>
<b>Net Increase (Decrease) in Cash</b>	(217,519)	(83,042)
<b>Cash Balances - Beginning of Year</b>	<u>548,857</u>	<u>631,899</u>
<b>Cash Balances - End of Year</b>	<u><u>\$ 331,338</u></u>	<u><u>548,857</u></u>

**Supplemental Cash Flow Disclosures**

The Organization is exempt from income taxes and, accordingly, no cash payments for income taxes were made.

The Organization paid \$2,207 of interest in cash during the year (\$2,627 in 2014).

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

## COMMUNITY ACTION OF SOUTHEAST IOWA

**Notes to Financial Statements**

September 30, 2015

**1. Nature of Business and Organization**

Community Action of Southeast Iowa was incorporated under the laws of the state of Iowa and is defined as a community action agency in accordance with Iowa House File 2437 under the 69th General Assembly. The Organization serves the Iowa counties of Des Moines, Henry, Lee, and Louisa.

Community Action of Southeast Iowa is dedicated to alleviating the conditions and causes of poverty by building partnerships and strengthening people through quality services.

Community Action of Southeast Iowa administers programs funded or supported by federal, state, and local government agencies. These programs are operated for the benefit of eligible participants as defined under guidelines issued by the respective granting agencies. The Organization's goal is to provide quality programming for families and individuals in need, assisting them in achieving self-sufficiency, in strengthening families, and in improving their quality of life.

**2. Summary of Significant Accounting Policies**

The accounting and reporting policies of Community Action of Southeast Iowa conform to accounting principles generally accepted in the United States of America. The following describes the more significant of those policies.

**Basis of Presentation**

The accompanying financial statements have been prepared on the accrual basis of accounting.

The Organization reports information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted net assets. The Organization records contributions received as unrestricted, temporarily restricted, or permanently restricted revenue depending on the existence or nature of any donor restrictions. When a donor purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restriction.

**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 the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Reclassifications and Prior Year Summarized Financial Information**

Certain reclassifications to the 2014 financial statements have been made to conform to the 2015 presentation. The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended September 30, 2014, from which the summarized information was derived.

**Financial Instruments**

The carrying amounts of cash, receivables, prepaid expenses, accounts payable, accrued expenses, deferred revenue, and other liabilities approximate their fair values due to the short-term maturities of these financial instruments.

The carrying amounts of notes payable and debt issued pursuant to the Organization's bank credit agreements approximate fair value because the interest rates on these financial instruments change with market rates.

**Cash**

For purposes of the Statement of Cash Flows, the Organization considers all cash in checking and savings accounts and highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.

**Receivables**

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

**Inventories**

Weatherization inventories are valued at cost, which is determined primarily on the first-in, first-out basis or on the average cost basis.

**Property and Equipment**

Property and equipment is recorded at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets, which range as follows:

Buildings	20 to 30 Years
Building Improvements	5 to 15 Years
Equipment and Vehicles	5 Years

Property acquired with grant funds are charged to program expenses in accordance with grant budget guidelines and are then capitalized to the property and equipment accounts as capital additions on the Statement of Activities. The Organization follows the policy of capitalizing equipment costing over \$5,000 with a useful life expectancy of over one year.

**Long-Lived Assets**

Long-lived assets to be held and used are tested for recoverability whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. When required, impairment losses on assets are recognized based upon the fair value of the asset.

**Advertising and Promotion Activities**

Advertising and promotion costs are expensed as incurred on the Statement of Activities.

**Revenue Recognition**

Revenue from grant awards or reimbursement type contracts is recorded when expenses are incurred in conducting activities specified in those agreements. Award or contract funds received in excess of program expenses are recorded as deferred revenue. Since grant award revenues are earned when allowable expenses are incurred, the revenue is considered unrestricted.

**Income Taxes**

Community Action of Southeast Iowa is a private nonprofit corporation, incorporated under the statutes of the State of Iowa. The Organization is exempt from state and federal income taxes as a nonprofit corporation under Section 501(c)(3) of the Internal Revenue Code, although, it would be liable for income taxes on unrelated business income that exceeded related expenses and deductions. The Organization is not considered a private foundation for income tax reporting purposes.

**Cost Allocations**

Community Action of Southeast Iowa charges indirect costs to an indirect cost pool, which is distributed to individual programs based upon a rate approved by the U.S. Department of Health and Human Services. This rate is applied to each program's direct wages and benefits as a basis for distribution.

Other common costs are allocated to programs on the basis of usage or occupancy records or other methods, which represent the estimation of benefits received.

### **In-Kind Donations**

In-kind donations for space and professional services have been recorded on 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, be recorded. These requirements differ from the in-kind requirements of several of the Organization's grant awards. Community Action of Southeast Iowa received other In-kind donations during the year valued at \$17,403 primarily for the Head Start and Early Head Start programs, which have not been recorded in the financial statements.

### **3. Concentration of Credit Risks**

Community Action of Southeast Iowa received approximately 95% of its support and revenue from governmental grants and contracts. A significant reduction in the level of government participation would have a major effect on Community Action of Southeast Iowa's program activities.

Bank deposits in excess of federally insured limits (FDIC) at the year-end date totaled \$155,623. The Organization's bank, however, participates in the State of Iowa's Sinking Fund Program which provides further security for excess public funds on deposit.

### **4. Functional Classification of Expenses and Principal Programs**

The following is a summary of the principal programs and supporting services administered by the Organization and reflected in the Statement of Activities:

Head Start is a comprehensive development program for preschool children, primarily all of whom come from low-income families. The program's goal is to provide activities designed to assist those children with their education and training and to improve their health and well-being. Early Head Start Program provides physical, cognitive, social, and emotional growth of infants and toddlers and strengthens family and community support for children and families.

Shared Vision/At Risk Child Development provides assistance to families with children for day care in each of the counties served. Families of children who are determined to be at risk are eligible through state sponsored programs and are referred by the Iowa Department of Human Services.

The Child and Adult Care Food Program provides assistance for food and nutritional needs of low-income families' children enrolled in head start centers and family day care homes and centers.

Low Income Home Energy Assistance Program (LIHEAP) provides assistance to low-income households in paying their heating costs.

Weatherization Assistance programs provide resources to use in weatherizing homes of qualifying low-income households. Weatherization includes the insulation of homes and minor structural repairs to result in more comfortable living conditions for eligible families.

Special Supplemental Food Program for Women, Infants, and Children (WIC) provides nutritional assistance to low-income women who are pregnant or have an infant or young child.

Family Development Program provides family development services to families currently enrolled in the state's Family Investment Program and are determined to be at risk of long-term welfare dependency.

Empowerment Area grants and contracts provide assistance to children 0-5 and their families, as well as providing child care services and training for child care providers.

Community Services Block Grant (CSBG) provides support for outreach and general administrative expenses incurred in carrying out program activities not funded by specific awards or contracts.

Expenditures by program are summarized as follows for the year ended September 30, 2015:

Head Start and Early Head Start	\$ 3,836,954
Child Development	422,635
Child Care Food Program	531,264
Low Income Home Energy Assistance	2,393,375
Weatherization Assistance	1,217,082
Women, Infants, and Children	3,021,622
Family Development	334,297
Empowerment Area Programs	243,166
Community Services Block Grant	293,444
Homeless Prevention and Assistance	38,993
Senior and Elderly Services	42,687
Embrace Iowa	11,611
Flood Relief	16,579
Tenant Based Rental Assistance	67,196
Project Share	199,908
Medical Assistance Program	17,688
United Way Programs	12,689
6-Plex	33,834
County Funds	33,281
Other Programs	6,037
	<hr/>
Total Program Activities	12,774,342
Indirect, Administrative, and Property and Equipment Funds	122,143
	<hr/>
Total Expenses	<u><u>\$ 12,896,485</u></u>

5. **Receivables**

Receivables, primarily representing funding under various grants or contracts for program expenditure reimbursements, are summarized as follows at September 30, 2015:

<u>Due From</u>	<u>For</u>	<u>Amount</u>
U.S. Department of Health and Human Services	Head Start and Early Head Start	\$ 325,275
Iowa Department of Human Rights	Weatherization Programs	77,520
Iowa Department of Human Rights	FaDSS	33,938
Iowa Department of Human Rights	CSBG	34,889
Iowa Department of Education	CACFP	65,623
Iowa Department of Public Health	WIC	172,683
Iowa Community Action Association	Flood Relief	10,900
Empowerment Areas	Empowerment Programs	38,040
Milestones Area Agency on Aging	Title IIIB Home Repair	19,012
Iowa Finance Authority	Homeless Assistance	13,241
Other	Various Other Programs and Services	12,143
		<hr/>
		<u><u>\$ 803,264</u></u>

6. **Prepaid Expenses and Deposits**

Prepaid expenses and deposits are summarized as follows at September 30, 2015:

Prepaid Insurance	\$ 63,744
Weatherization Costs on Homes in Progress	153,885
	<hr/>
	<u><u>\$ 217,629</u></u>

7. **Property and Equipment**

Property and equipment is summarized as follows at September 30, 2015:

	<u>Cost</u>	<u>Current Depreciation</u>	<u>Accumulated Depreciation</u>	<u>Depreciated Cost</u>
Land	\$ 7,550	--	--	7,550
Buildings and Leasehold Improvements	1,583,753	57,173	1,091,398	492,355
Furniture and Equipment	540,415	41,725	403,212	137,203
Vehicles	848,536	9,762	824,035	24,501
	<u>\$ 2,980,254</u>	<u>108,660</u>	<u>2,318,645</u>	<u>661,609</u>

Property and equipment costing \$2,109,878 has been acquired with funds received under various grant award agreements. These grants generally contain conditions that require the property be used in activities sponsored by the grant. At the conclusion of the grant activity, the grantors may reclaim the equipment.

8. **Accounts Payable and Accrued Expenses**

Accounts payable and accrued expenses are summarized as follows at September 30, 2015:

	<u>Amount</u>
Trade Accounts Payable	\$ 164,724
Accrued Wages	238,383
Payroll Taxes, Fringes, and Withholdings	203,094
Accrued Vacation Benefits	100,417
Accrued Interest	421
Property Taxes	3,198
	<u>\$ 710,237</u>

9. **Operating Line of Credit**

The Organization entered into a commercial line of credit agreement with Great Western Bank in the amount of \$200,000. This line of credit, with a current interest rate of 3.25%, matures on October 5, 2015 and had an unpaid balance of \$-0- at September 30, 2015.

10. **Mortgages Payable**

Mortgages and notes payable are summarized as follows at September 30, 2015:

<u>Payable To</u>	<u>Secured Asset</u>	<u>Commitment or Original Note Amount</u>	<u>Balance 9-30-15</u>	<u>Interest Rate</u>	<u>Maturity Date</u>
MidWestOne Bank	6-Plex 413 Franklin St. Keokuk, Iowa	\$ 91,959	\$ 20,207	5.50%	5-01-18
Iowa Department of Economic Development	6-Plex 413 Franklin St. Keokuk, Iowa	120,486	84,172	1.00%	3-31-20
			<u>\$ 104,379</u>		

The mortgage payable to MidWestOne Bank is to be repaid in monthly installments of \$713, including interest, with final payment due May 1, 2018.

The mortgage payable to Iowa Department of Economic Development is payable in annual installments beginning on March 31, 2001. The installments, including interest and principal, begin at \$2,500 and increase to \$5,000 through March 31, 2019. The final payment on the balance of the mortgage then becomes due March 31, 2020.

The repayment schedule for the above loans over the next five years is as follows at September 30, 2015:

<u>Year Ended</u>	<u>Amount</u>
September 30, 2016	\$ 11,793
September 30, 2017	12,265
September 30, 2018	8,749
September 30, 2019	4,284
September 30, 2020	67,288
Thereafter	--
	<u>\$ 104,379</u>

Interest expense on all mortgages for the year ended September 30, 2015, totaled \$2,188.

**11. Owed to Grantor Agencies**

The amount owed to grantors is summarized as follows at September 30, 2015:

<u>Program</u>	<u>For</u>	<u>Amount</u>
WIC	Advance on Claim for Reimbursement	\$ 48,193
Weatherization	Inventory Advance	42,794
Shared Visions	Program Closeout	7,308
LiHEAP	Vendor Refunds	2,873
		<u>\$ 101,168</u>

**12. Deferred Revenue**

Deferred revenue is summarized as follows at September 30, 2015:

<u>Grantor</u>	<u>Program</u>	<u>Amount</u>
Iowa Department of Education	CACFP Program Carryover	\$ 3,385
Iowa Department of Education	Shared Visions	84,862
		<u>\$ 88,247</u>

**13. Retirement Plans**

Community Action of Southeast Iowa contributes to a tax sheltered annuity 403(b) plan on behalf of its employees. The maximum contributed on behalf of each employee was 8.93% of gross wages, which is based on a match of the employee's contribution. The total contributed by the Organization during the fiscal year was \$90,305. The employee contributions totaled \$126,430.

The Organization contributes to the Iowa Public Employees Retirement System (IPERS) for certain employees, 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.

Plan members are required to contribute 5.95% of their annual covered salary and Community Action of Southeast Iowa 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 \$210,976 equal to the required contribution for the year, while the employees contributed \$140,572.

14. **Operating Leases**

Community Action of Southeast Iowa leases various offices and facilities for administrative and program usage. These leases expire at various dates through September 2017. Lease expense for the year ended September 30, 2015, totaled \$114,403.

The annual minimum lease obligations on existing non-cancellable leases through their remaining years are summarized as follows at September 30, 2015:

<u>Year Ended</u>	<u>Amount</u>
September 30, 2016	\$ 89,931
September 30, 2017	90,507
September 30, 2018	70,251
September 30, 2019	16,200
September 30, 2020	5,400
	<u>\$ 272,289</u>

15. **Temporarily Restricted Net Assets**

Restrictions on net assets relate to funds received from private or public sources, where the use of such funds has been restricted for a specified purpose. The following summarizes the temporarily restricted resources of the Organization by fund at September 30, 2015.

<u>Program</u>	<u>Funding Source</u>	<u>Amount</u>
Project Share	Individuals	\$ 22,515
Medical Assistance Program	Great River Medical Center and Local	21,294
United Way	United Way - Ft. Madison, Henry and Louisa Co.	7,387
Fort Madison Building Fund	Individuals	8,153
Enhance Henry County Rx	Individuals	3,392
Des Moines County CAP	Individuals	34,887
Henry County CAP	Individuals	42,704
South Lee County CAP	Individuals	6,274
Louisa County Funds	Individuals	17,678
		<u>\$ 164,284</u>

16. **Subsequent Events**

The Organization has evaluated events and transactions occurring after September 30, 2015 for potential items required to be recognized or disclosed in the financial statements. Subsequent events were evaluated through December 28, 2015, the date the financial statements were available for issuance.

**MERIWETHER, WILSON AND COMPANY, PLLC**  
CERTIFIED PUBLIC ACCOUNTANTS

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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  
Community Action of Southeast Iowa  
Burlington, Iowa

We have audited, 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, the financial statements of Community Action of Southeast Iowa (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 December 28, 2015.

*Internal Control over Financial Reporting*

In planning and performing our audit of the financial statements, we considered Community Action of Southeast Iowa'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 of Southeast Iowa's internal control. Accordingly, we do not express an opinion on the effectiveness of the Community Action of Southeast Iowa'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 organization'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 were not identified.

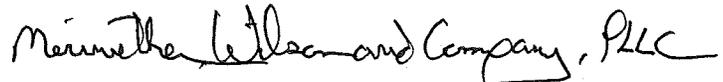
Page Two

*Compliance and Other Matters*

As part of obtaining reasonable assurance about whether Community Action of Southeast Iowa'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 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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



MERIWETHER, WILSON AND COMPANY, PLLC  
Certified Public Accountants

December 28, 2015  
West Des Moines, Iowa

**MERIWETHER, WILSON AND COMPANY, PLLC**  
CERTIFIED PUBLIC ACCOUNTANTS

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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  
Community Action of Southeast Iowa  
Burlington, Iowa

*Report on Compliance for Each Major Federal Program*

We have audited Community Action of Southeast Iowa'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 Community Action of Southeast Iowa's major federal programs for the year ended September 30, 2015. Community Action of Southeast Iowa'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 Community Action of Southeast Iowa'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 Nonprofit 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 of Southeast Iowa'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 of Southeast Iowa's compliance.

*Opinion on Each Major Federal Program*

In our opinion, Community Action of Southeast Iowa 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.

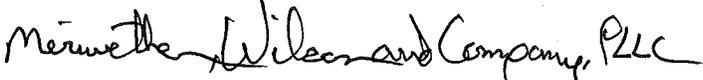
*Report on Internal Control Over Compliance*

Management of Community Action of Southeast Iowa 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 of Southeast Iowa's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Community Action of Southeast Iowa'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

December 28, 2015  
West Des Moines, Iowa

## COMMUNITY ACTION OF SOUTHEAST IOWA

**Schedule of Findings and Questioned Costs**

Year Ended September 30, 2015

Summary of Auditor's Results

1. The auditor's report expresses an unmodified opinion on the financial statements of Community Action of Southeast Iowa.
2. Internal Control Over Financial Reporting
  - No material weaknesses were identified.
  - No significant deficiencies were reported.
3. No instances of noncompliance material to the financial statements of Community Action of Southeast Iowa were noted during the audit.
4. Internal Control Over Major Programs
  - No material weaknesses were identified.
  - No significant deficiencies were reported.
5. The auditor's report on compliance for the major federal award programs for Community Action of Southeast Iowa expresses an unmodified opinion on all major federal programs.
6. The results of our audit disclosed no audit findings, which we are required to report in accordance with Section 510(a) of OMB Circular A-133.
7. Community Action of Southeast Iowa received major federal awards as defined by OMB A-133 during the year ended September 30, 2015. The following programs were audited as major programs:

<u>Federal Grant</u>	<u>CFDA No.</u>	<u>Expenditures</u>
Special Supplemental Food Program for Women, Infants, and Children	10.557	\$ 3,016,807
Child and Adult Care Food Program	10.558	715,309
Weatherization Assistance Program	81.042	164,877
Low Income Home Energy Assistance Program	93.568	2,955,876
		<u>\$ 6,852,869</u>

8. The dollar threshold used to distinguish between Type A and Type B programs was \$325,882.
9. Community Action of Southeast Iowa qualified as a low-risk auditee.

Findings Related to the Financial Statements

None

Findings and Questioned Costs Related to Federal Awards

None

Summary Schedule of Prior Audit Findings

None

## COMMUNITY ACTION OF SOUTHEAST IOWA

**Schedule of Expenditures of Federal Awards**

October 1, 2014 through September 30, 2015

Federal Grantor/Pass-Through Grantor/ Program Title	Grant or Award Number
U.S. Department of Health and Human Services	
Direct Awards	
Head Start	07CH7085-02-00
Head Start	07CH7085-01-01
Total CFDA #93.600	
Passed Through Iowa Department of Human Rights	
Low Income Home Energy Assistance Program	LIHEAP-15-14
Weatherization Assistance Program	HEAP-15-14
Weatherization Assistance Program	HEAP-14-14
Total CFDA #93.568	
Community Services Block Grant	
Community Services Block Grant	CSBG-15-14
Community Services Block Grant	CSBG-14-14
Total CFDA #93.569	
Family Development and Self-Sufficiency	
Family Development and Self-Sufficiency	FaDSS-16-14
Family Development and Self-Sufficiency	FaDSS-15-14
Total CFDA #93.558	
Total U.S. Department of Health and Human Services	
Federal Older Americans Act (OAA)	
Indirect Awards	
Passed Through Milestones Area Agency on Aging - Eldercare	N/A
Passed Through Milestones Area Agency on Aging - Eldercare	N/A
Total Federal Older Americans Act (OAA) and CFDA #93.044	
U.S. Department of Energy	
Indirect Awards	
Passed Through Iowa Department of Human Rights	
Weatherization Assistance Program	DOE-15-14
Weatherization Assistance Program	DOE-14-14
Total U.S. Department of Energy and CFDA #81.042	
U.S. Department of Housing and Urban Development	
Indirect Awards	
Passed Through Iowa Department of Economic Development	
HOME Investment Partnership Program - Loan	98-HM-202-21
HOME Investment Partnership Program - Rent Subsidy	98-HM-202-21
Passed Through Iowa Community Action Association	
Tenant Based Rental Assistance	14-HM-593
Tenant Based Rental Assistance	13P-763
Total CFDA #14.239	

## COMMUNITY ACTION OF SOUTHEAST IOWA

**Schedule of Expenditures of Federal Awards**

October 1, 2014 through September 30, 2015

<u>Catalog of Federal Domestic Assistance Number</u>	<u>Period of Grant</u>	<u>Grant or Award Amount</u>		<u>Federal Expenditures</u>
93.600	09/01/15-08/31/16	3,319,638		302,060
93.600	09/01/14-08/31/15	3,319,638		3,029,603
				<u>3,331,663</u>
93.568	10/01/14-09/30/15	2,442,894		2,393,375
93.568	01/01/15-12/31/15	859,847		358,923
93.568	01/01/14-12/31/14	605,254		203,578
				<u>2,955,876</u>
93.569	10/01/14-12/31/15	281,438		192,531
93.569	10/01/13-03/31/15	278,196		100,913
				<u>293,444</u>
93.558	07/01/15-06/30/16	344,012	46% Federal	15,611
93.558	07/01/14-06/30/15	344,012	46% Federal	138,165
				<u>153,776</u>
				<u>6,734,759</u>
93.044	07/01/14-06/30/15	46,381	84% Federal	16,078
93.044	07/01/15-06/30/17	34,118	87% Federal	18,147
				<u>34,225</u>
81.042	04/01/15-03/31/16	164,877		164,877
81.042	04/01/14-03/31/15	135,598		--
				<u>164,877</u>
14.239	03/31/00-03/31/20	120,486	Loan	84,172
14.239	03/31/00-03/31/20	N/A		6,382
14.239	07/03/14-05/01/16	54,644		30,228
14.239	10/01/13-06/01/15	60,053		36,968
				<u>157,750</u>

## COMMUNITY ACTION OF SOUTHEAST IOWA

**Schedule of Expenditures of Federal Awards**

October 1, 2014 through September 30, 2015

Federal Grantor/Pass-Through Grantor/ Program Title	Grant or Award Number
U.S. Department of Housing and Urban Development - Continued	
Indirect Awards	
Passed Through Iowa Finance Authority	
Emergency Solutions Grant Program	29001-15
Emergency Solutions Grant Program	29001-14
Total CFDA #14.231	
Total U.S. Department of Housing and Urban Development	
U.S. Department of Agriculture	
Indirect Awards	
Passed Through Iowa Department of Education	
Child and Adult Care Food Program - Day Care Centers	29-8010
Child and Adult Care Food Program - Day Care Homes	29-8012
Child and Adult Care Food Program - Day Care Centers	29-8028
Total CFDA #10.558	
Passed Through Iowa Department of Public Health	
Special Supplemental Food Program for Women, Infants, and Children - Cash	5885A045
Special Supplemental Food Program for Women, Infants, and Children - Vouchers	5885A045
Breast Pumps	5885A045
Total CFDA #10.557	
Total U.S. Department of Agriculture	
Total Federal Awards	

N/A - Not Available

## COMMUNITY ACTION OF SOUTHEAST IOWA

**Schedule of Expenditures of Federal Awards**

October 1, 2014 through September 30, 2015

<u>Catalog of Federal Domestic Assistance Number</u>	<u>Period of Grant</u>	<u>Grant or Award Amount</u>	<u>Federal Expenditures</u>
14.231	01/01/15-12/31/15	41,175	38,757
14.231	01/01/14-12/31/14	50,000	236
			<u>38,993</u>
			<u>196,743</u>
10.558	10/01/14-09/30/15	N/A	184,513
10.558	10/01/14-09/30/15	N/A	485,154
10.558	10/01/14-09/30/15	N/A	45,642
			<u>715,309</u>
10.557	10/01/14-09/30/15	691,943	682,495
10.557	10/01/14-09/30/15	N/A	2,321,049
10.557	10/01/14-09/30/15	13,739	13,263
			<u>3,016,807</u>
			<u>3,732,116</u>
			<u>\$ 10,862,720</u>

SEE INDEPENDENT AUDITOR'S REPORT

## COMMUNITY ACTION OF SOUTHEAST IOWA

**Notes to Schedule of Expenditures of Federal Awards**

Year Ended September 30, 2015

**Note A - Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Community Action of Southeast Iowa 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. Some amounts presented in this schedule may differ from amounts presented in, or used in, the preparation of the basic financial statements.

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Combining Statement of Financial Position

September 30, 2015

	<u>Total</u>	<u>Head Start and Early Head Start</u>	<u>Head Start Non- Federal Funds</u>	<u>Shared Visions/ At Risk Child Development</u>
<b>Assets</b>				
<b>Current Assets</b>				
Cash and Cash Investments	\$ 331,338	(213,156)	21,757	100,774
Certificates of Deposit	--	--	--	--
Receivables	803,264	346,216	--	--
Prepaid Expenses and Deposits	217,629	--	--	--
Inventories	31,124	--	--	--
Total Current Assets	<u>1,383,355</u>	<u>133,060</u>	<u>21,757</u>	<u>100,774</u>
<b>Noncurrent Asset</b>				
Certificates of Deposit	--	--	--	--
<b>Property and Equipment</b>				
Land	7,550	--	--	--
Building and Leasehold Improvements	1,583,753	666,135	--	--
Vehicles and Equipment	1,388,951	987,699	--	11,229
	<u>2,980,254</u>	<u>1,653,834</u>	<u>--</u>	<u>11,229</u>
Less Accumulated Depreciation	2,318,645	1,263,220	--	11,229
Net Property and Equipment	<u>661,609</u>	<u>390,614</u>	<u>--</u>	<u>--</u>
Total Assets	<u>\$ 2,044,964</u>	<u>523,674</u>	<u>21,757</u>	<u>100,774</u>
<b>Liabilities and Net Assets</b>				
<b>Liabilities</b>				
Accounts Payable and Accrued Expenses	\$ 710,237	133,060	--	8,604
Owed to Grantor Agencies	101,168	--	--	7,308
Deferred Revenue	88,247	--	--	84,862
Other Current Liabilities	1,650	--	--	--
Notes Payable	104,379	--	--	--
Total Liabilities	<u>1,005,681</u>	<u>133,060</u>	<u>--</u>	<u>100,774</u>
<b>Net Assets</b>				
Invested in Property and Equipment	557,230	390,614	--	--
Temporarily Restricted	164,284	--	--	--
Designated for Programs	71,176	--	21,757	--
Undesignated	246,593	--	--	--
Total Net Assets	<u>1,039,283</u>	<u>390,614</u>	<u>21,757</u>	<u>--</u>
Total Liabilities and Net Assets	<u>\$ 2,044,964</u>	<u>523,674</u>	<u>21,757</u>	<u>100,774</u>

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Combining Statement of Financial Position

September 30, 2015

Child and Adult Care Food Program	CACFP Centers	CACFP Sponsor's Association	LIHEAP	Weatherization Assistance	Weatherization Utility Contracts	WIC	WIC - SIRCLE Conference
(746)	(608)	1,715	6,672	(8,709)	(72,811)	(112,049)	7,913
--	--	--	--	--	--	--	--
40,624	4,057	--	2,160	8,709	72,811	172,684	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
<u>39,878</u>	<u>3,449</u>	<u>1,715</u>	<u>8,832</u>	<u>--</u>	<u>--</u>	<u>60,635</u>	<u>7,913</u>
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	65,352	--
--	--	--	--	--	--	63,403	--
--	--	--	--	--	--	128,755	--
--	--	--	--	--	--	106,975	--
--	--	--	--	--	--	21,780	--
<u>39,878</u>	<u>3,449</u>	<u>1,715</u>	<u>8,832</u>	<u>--</u>	<u>--</u>	<u>82,415</u>	<u>7,913</u>
37,027	3,453	183	7,491	--	--	17,966	--
--	--	--	2,873	--	--	48,193	--
3,385	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
<u>40,412</u>	<u>3,453</u>	<u>183</u>	<u>10,364</u>	<u>--</u>	<u>--</u>	<u>66,159</u>	<u>--</u>
--	--	--	--	--	--	21,780	--
--	--	--	--	--	--	--	--
--	--	1,532	--	--	--	--	7,913
(534)	(4)	--	(1,532)	--	--	(5,524)	--
<u>(534)</u>	<u>(4)</u>	<u>1,532</u>	<u>(1,532)</u>	<u>--</u>	<u>--</u>	<u>16,256</u>	<u>7,913</u>
<u>39,878</u>	<u>3,449</u>	<u>1,715</u>	<u>8,832</u>	<u>--</u>	<u>--</u>	<u>82,415</u>	<u>7,913</u>

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Combining Statement of Financial Position - Continued

September 30, 2015

	Family Development FaDSS	DHLW Early Childhood Area Board	Children First Board	Community Services Block Grant
<b>Assets</b>				
<b>Current Assets</b>				
Cash and Cash Investments	\$ (24,499)	(23,802)	(3,267)	(24,271)
Certificates of Deposit	--	--	--	--
Receivables	33,938	32,440	5,599	34,889
Prepaid Expenses and Deposits	--	--	--	--
Inventories	--	--	--	--
Total Current Assets	<u>9,439</u>	<u>8,638</u>	<u>2,332</u>	<u>10,618</u>
<b>Noncurrent Asset</b>				
Certificates of Deposit	--	--	--	--
<b>Property and Equipment</b>				
Land	--	--	--	--
Building and Leasehold Improvements	--	--	--	7,079
Vehicles and Equipment	--	--	--	29,113
	--	--	--	36,192
Less Accumulated Depreciation	--	--	--	36,192
Net Property and Equipment	--	--	--	--
Total Assets	<u>\$ 9,439</u>	<u>8,638</u>	<u>2,332</u>	<u>10,618</u>
<b>Liabilities and Net Assets</b>				
<b>Liabilities</b>				
Accounts Payable and Accrued Expenses	\$ 7,683	8,638	2,332	6,305
Owed to Grantor Agencies	--	--	--	--
Deferred Revenue	--	--	--	--
Other Current Liabilities	--	--	--	--
Notes Payable	--	--	--	--
Total Liabilities	<u>7,683</u>	<u>8,638</u>	<u>2,332</u>	<u>6,305</u>
<b>Net Assets</b>				
Invested in Property and Equipment	--	--	--	--
Temporarily Restricted	--	--	--	--
Designated for Programs	1,756	--	--	4,313
Undesignated	--	--	--	--
Total Net Assets	<u>1,756</u>	<u>--</u>	<u>--</u>	<u>4,313</u>
Total Liabilities and Net Assets	<u>\$ 9,439</u>	<u>8,638</u>	<u>2,332</u>	<u>10,618</u>

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Financial Position - Continued

September 30, 2015

Homeless Assistance	Child Care Resource and Referral	Day of the Child	Eldercare Home Repair/Chore	Flood Relief	Tenant Based Rental Assistance	Project Share	Medical Assistance Program	Ft. Madison/Henry and Louisa Co. United Way
(1,450)	1,995	896	(7,032)	(10,900)	(13,241)	18,715	21,759	8,797
--	--	--	--	--	--	--	--	--
1,978	--	--	19,012	10,900	13,241	3,986	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
<u>528</u>	<u>1,995</u>	<u>896</u>	<u>11,980</u>	<u>--</u>	<u>--</u>	<u>22,701</u>	<u>21,759</u>	<u>8,797</u>
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
<u>528</u>	<u>1,995</u>	<u>896</u>	<u>11,980</u>	<u>--</u>	<u>--</u>	<u>22,701</u>	<u>21,759</u>	<u>8,797</u>
528	226	--	577	--	--	186	465	1,410
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
<u>528</u>	<u>226</u>	<u>--</u>	<u>577</u>	<u>--</u>	<u>--</u>	<u>186</u>	<u>465</u>	<u>1,410</u>
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	22,515	21,294	7,387
--	1,769	896	11,403	--	--	--	--	--
--	--	--	--	--	--	--	--	--
<u>--</u>	<u>1,769</u>	<u>896</u>	<u>11,403</u>	<u>--</u>	<u>--</u>	<u>22,515</u>	<u>21,294</u>	<u>7,387</u>
<u>528</u>	<u>1,995</u>	<u>896</u>	<u>11,980</u>	<u>--</u>	<u>--</u>	<u>22,701</u>	<u>21,759</u>	<u>8,797</u>

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Combining Statement of Financial Position - Continued

September 30, 2015

	Public Relations	6-Plex	Consultec CMPFE Title XIX	Fort Madison Building Fund	Enhance Henry County Rx
<b>Assets</b>					
<b>Current Assets</b>					
Cash and Cash Investments	\$ 10,605	(127,365)	8,451	8,153	3,392
Certificates of Deposit	--	--	--	--	--
Receivables	--	--	--	--	--
Prepaid Expenses and Deposits	--	--	--	--	--
Inventories	--	--	--	--	--
Total Current Assets	<u>10,605</u>	<u>(127,365)</u>	<u>8,451</u>	<u>8,153</u>	<u>3,392</u>
<b>Noncurrent Asset</b>					
Certificates of Deposit	--	--	--	--	--
<b>Property and Equipment</b>					
Land	--	7,550	--	--	--
Building and Leasehold Improvements	--	232,885	--	--	--
Vehicles and Equipment	--	--	--	--	--
	--	240,435	--	--	--
Less Accumulated Depreciation	--	169,365	--	--	--
Net Property and Equipment	--	<u>71,070</u>	--	--	--
Total Assets	<u>\$ 10,605</u>	<u>(56,295)</u>	<u>8,451</u>	<u>8,153</u>	<u>3,392</u>
<b>Liabilities and Net Assets</b>					
<b>Liabilities</b>					
Accounts Payable and Accrued Expenses	\$ --	6,390	--	--	--
Owed to Grantor Agencies	--	--	--	--	--
Deferred Revenue	--	--	--	--	--
Other Current Liabilities	--	1,650	--	--	--
Notes Payable	--	104,379	--	--	--
Total Liabilities	--	<u>112,419</u>	--	--	--
<b>Net Assets</b>					
Invested in Property and Equipment	--	(33,309)	--	--	--
Temporarily Restricted	--	--	--	8,153	3,392
Designated for Programs	10,605	--	8,451	--	--
Undesignated	--	(135,405)	--	--	--
Total Net Assets	<u>10,605</u>	<u>(168,714)</u>	<u>8,451</u>	<u>8,153</u>	<u>3,392</u>
Total Liabilities and Net Assets	<u>\$ 10,605</u>	<u>(56,295)</u>	<u>8,451</u>	<u>8,153</u>	<u>3,392</u>

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Combining Statement of Financial Position - Continued

September 30, 2015

Des Moines County CAP	Henry County CAP	South Lee County CAP	Louisa County Funds	Weatherization Inventory/WIP Cost Pools	Weatherization Proprietary	Payroll Clearing	Indirect and Administrative
35,999	42,941	6,382	17,747	(118,172)	781	247,194	520,778
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	20
--	--	--	--	153,885	--	62,276	1,468
--	--	--	--	31,124	--	--	--
<u>35,999</u>	<u>42,941</u>	<u>6,382</u>	<u>17,747</u>	<u>66,837</u>	<u>781</u>	<u>309,470</u>	<u>522,266</u>
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	12,116	--	--	600,186
--	--	--	--	267,751	--	--	29,756
--	--	--	--	279,867	--	--	629,942
--	--	--	--	254,694	--	--	476,970
--	--	--	--	25,173	--	--	152,972
<u>35,999</u>	<u>42,941</u>	<u>6,382</u>	<u>17,747</u>	<u>92,010</u>	<u>781</u>	<u>309,470</u>	<u>675,238</u>
1,112	237	108	69	34,417	--	308,568	123,202
--	--	--	--	42,794	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
<u>1,112</u>	<u>237</u>	<u>108</u>	<u>69</u>	<u>77,211</u>	<u>--</u>	<u>308,568</u>	<u>123,202</u>
--	--	--	--	25,173	--	--	152,972
34,887	42,704	6,274	17,678	--	--	--	--
--	--	--	--	--	781	--	--
--	--	--	--	(10,374)	--	902	399,064
<u>34,887</u>	<u>42,704</u>	<u>6,274</u>	<u>17,678</u>	<u>14,799</u>	<u>781</u>	<u>902</u>	<u>552,036</u>
<u>35,999</u>	<u>42,941</u>	<u>6,382</u>	<u>17,747</u>	<u>92,010</u>	<u>781</u>	<u>309,470</u>	<u>675,238</u>

SEE INDEPENDENT AUDITOR'S REPORT

## COMMUNITY ACTION OF SOUTHEAST IOWA

**Combining Statement of Activities**

Year Ended September 30, 2015

	<u>Total</u>	<u>Eliminations for GAAP Based Financial Statements</u>	<u>Total Before Eliminations</u>
<b>Support and Revenue</b>			
Government Awards and Contract Revenue			
Iowa Department of Human Rights	\$ 4,258,460	17,106	4,241,354
U.S. Department of Health and Human Services	3,331,663	--	3,331,663
Iowa Department of Education	1,137,944	--	1,137,944
Iowa Department of Public Health	695,758	--	695,758
IDPH - Non-Cash Food Vouchers	2,321,049	--	2,321,049
Iowa Department of Economic Development	6,382	--	6,382
Iowa Department of Agriculture	1,201	--	1,201
Iowa Finance Authority	38,993	--	38,993
Area Agency on Aging	39,999	--	39,999
Utility Companies	32,000	--	32,000
Iowa Community Action Association	95,386	--	95,386
Empowerment Areas	243,166	--	243,166
Services and Project Revenue	142,719	--	142,719
Interest Income	3,071	--	3,071
Internal Program Support and Cost Pool Reimbursement	--	(666,146)	666,146
In-Kind Donations	336,737	(411,762)	748,499
Other Revenue	108,652	--	108,652
Total Support and Revenue	<u>12,793,180</u>	<u>(1,060,802)</u>	<u>13,853,982</u>
<b>Expenses</b>	<u>12,896,485</u>	<u>(1,081,233)</u>	<u>13,977,718</u>
<b>Excess (Deficiency) of Support and Revenue over Expenses Before Capital Additions</b>	(103,305)	20,431	(123,736)
<b>Capital Additions - Awards Received for Capital Expenditures</b>	<u>--</u>	<u>(20,431)</u>	<u>20,431</u>
<b>Excess (Deficiency) of Support and Revenue over Expenses After Capital Additions</b>	(103,305)	--	(103,305)
<b>Transfers</b>	--	--	--
<b>Net Assets - Beginning of Year</b>	<u>1,142,588</u>	<u>--</u>	<u>1,142,588</u>
<b>Net Assets - End of Year</b>	<u>\$ 1,039,283</u>	<u>--</u>	<u>1,039,283</u>

COMMUNITY ACTION OF SOUTHEAST IOWA

**Combining Statement of Activities**

Year Ended September 30, 2015

<u>Head Start and Early Head Start</u>	<u>Head Start Non- Federal Funds</u>	<u>Shared Visions/ At Risk Child Development</u>	<u>Child and Adult Care Food Program</u>	<u>CACFP Centers</u>	<u>CACFP Sponsor's Association</u>	<u>LIHEAP</u>	<u>Weatherization Assistance</u>
--	--	--	--	--	--	2,393,375	727,378
3,331,663	--	--	--	--	--	--	--
184,513	--	422,635	485,154	45,642	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	33	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
748,499	--	--	--	--	--	--	--
--	785	--	--	--	2,000	--	--
<u>4,264,675</u>	<u>818</u>	<u>422,635</u>	<u>485,154</u>	<u>45,642</u>	<u>2,000</u>	<u>2,393,375</u>	<u>727,378</u>
<u>4,264,675</u>	<u>1,470</u>	<u>422,635</u>	<u>485,154</u>	<u>45,642</u>	<u>468</u>	<u>2,393,375</u>	<u>727,378</u>
--	(652)	--	--	--	1,532	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	(652)	--	--	--	1,532	--	--
--	--	(34)	--	--	--	--	--
--	22,409	34	(534)	(4)	--	(1,532)	--
<u>--</u>	<u>21,757</u>	<u>--</u>	<u>(534)</u>	<u>(4)</u>	<u>1,532</u>	<u>(1,532)</u>	<u>--</u>

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Combining Statement of Activities - Continued

Year Ended September 30, 2015

	Weatherization Utility Contracts	WIC	WIC - SIRCLE Conference
<b>Support and Revenue</b>			
Government Awards and Contract Revenue			
Iowa Department of Human Rights	\$ 509,966	--	--
U.S. Department of Health and Human Services	--	--	--
Iowa Department of Education	--	--	--
Iowa Department of Public Health	--	695,758	--
IDPH - Non-Cash Food Vouchers	--	2,321,049	--
Iowa Department of Economic Development	--	--	--
Iowa Department of Agriculture	--	1,201	--
Iowa Finance Authority	--	--	--
Area Agency on Aging	--	--	--
Utility Companies	32,000	--	--
Iowa Community Action Association	--	--	--
Empowerment Areas	--	--	--
Services and Project Revenue	--	--	--
Interest Income	--	--	--
Internal Program Support and Cost Pool Reimbursement	--	--	--
In-Kind Donations	--	--	--
Other Revenue	--	--	8,510
Total Support and Revenue	<u>541,966</u>	<u>3,018,008</u>	<u>8,510</u>
<b>Expenses</b>	<u>541,966</u>	<u>3,017,636</u>	<u>3,986</u>
<b>Excess (Deficiency) of Support and Revenue over Expenses Before Capital Additions</b>	--	372	4,524
<b>Capital Additions - Awards Received for Capital Expenditures</b>	--	--	--
<b>Excess (Deficiency) of Support and Revenue over Expenses After Capital Additions</b>	--	372	4,524
<b>Transfers</b>	--	--	--
<b>Net Assets - Beginning of Year</b>	--	(5,896)	3,389
<b>Net Assets - End of Year</b>	<u>\$ --</u>	<u>(5,524)</u>	<u>7,913</u>

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Activities - Continued

Year Ended September 30, 2015

<u>Family Development FaDSS</u>	<u>Early Childhood Iowa Area Board Des Moines/ Louisa Counties</u>	<u>DHLW Early Childhood Area Board</u>	<u>Henry/ Washington Early Childhood Area Board</u>	<u>Children First Board</u>	<u>Community Services Block Grant</u>	<u>Homeless Assistance</u>
334,297	--	--	--	--	293,444	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	38,993
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	119,951	41,250	31,290	50,675	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
<u>334,297</u>	<u>119,951</u>	<u>41,250</u>	<u>31,290</u>	<u>50,675</u>	<u>293,444</u>	<u>38,993</u>
<u>334,297</u>	<u>119,951</u>	<u>41,250</u>	<u>31,290</u>	<u>50,675</u>	<u>293,444</u>	<u>38,993</u>
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
<u>1,756</u>	--	--	--	--	<u>4,313</u>	--
<u>1,756</u>	--	--	--	--	<u>4,313</u>	--

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Combining Statement of Activities - Continued

Year Ended September 30, 2015

	Child Care Resource and Referral	Day of the Child	Eldercare Home Repair/ Chore	Embrace Iowa
<b>Support and Revenue</b>				
Government Awards and Contract Revenue				
Iowa Department of Human Rights	\$ --	--	--	--
U.S. Department of Health and Human Services	--	--	--	--
Iowa Department of Education	--	--	--	--
Iowa Department of Public Health	--	--	--	--
IDPH - Non-Cash Food Vouchers	--	--	--	--
Iowa Department of Economic Development	--	--	--	--
Iowa Department of Agriculture	--	--	--	--
Iowa Finance Authority	--	--	--	--
Area Agency on Aging	--	--	39,999	--
Utility Companies	--	--	--	--
Iowa Community Action Association	--	--	--	11,611
Empowerment Areas	--	--	--	--
Services and Project Revenue	--	1,265	--	--
Interest Income	--	--	--	--
Internal Program Support and Cost Pool Reimbursement	--	--	--	--
In-Kind Donations	--	--	--	--
Other Revenue	4,957	--	640	--
Total Support and Revenue	<u>4,957</u>	<u>1,265</u>	<u>40,639</u>	<u>11,611</u>
<b>Expenses</b>	<u>3,187</u>	<u>920</u>	<u>42,687</u>	<u>11,611</u>
<b>Excess (Deficiency) of Support and Revenue over Expenses Before Capital Additions</b>	1,770	345	(2,048)	--
<b>Capital Additions - Awards Received for Capital Expenditures</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Excess (Deficiency) of Support and Revenue over Expenses After Capital Additions</b>	1,770	345	(2,048)	--
<b>Transfers</b>	34	--	--	--
<b>Net Assets - Beginning of Year</b>	<u>(35)</u>	<u>551</u>	<u>13,451</u>	<u>--</u>
<b>Net Assets - End of Year</b>	<u>\$ 1,769</u>	<u>896</u>	<u>11,403</u>	<u>--</u>

## COMMUNITY ACTION OF SOUTHEAST IOWA

**Combining Statement of Activities - Continued**

Year Ended September 30, 2015

Flood Relief	Tenant Based Rental Assistance	Project Share	Medical Assistance Program	Ft. Madison/ Henry and Louisa Co. United Way	Public Relations	6-Plex	Consultec CMPFE Title XIX	Fort Madison Building Fund
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	6,382	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
16,579	67,196	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	132,042	--	--	59	9,320	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	600	13,000	4,934	4,814	--	--
16,579	67,196	132,042	600	13,000	4,993	20,516	--	--
16,579	67,196	199,908	17,688	12,689	1,930	33,834	--	--
--	--	(67,866)	(17,088)	311	3,063	(13,318)	--	--
--	--	--	--	--	--	--	--	--
--	--	(67,866)	(17,088)	311	3,063	(13,318)	--	--
--	--	--	--	--	--	--	--	--
--	--	90,381	38,382	7,076	7,542	(155,396)	8,451	8,153
--	--	22,515	21,294	7,387	10,605	(168,714)	8,451	8,153

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Combining Statement of Activities - Continued

Year Ended September 30, 2015

	Enhance Henry County Rx	Des Moines County CAP	Henry County CAP
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Support and Revenue</b>			
Government Awards and Contract Revenue			
Iowa Department of Human Rights	\$ --	--	--
U.S. Department of Health and Human Services	--	--	--
Iowa Department of Education	--	--	--
Iowa Department of Public Health	--	--	--
IDPH - Non-Cash Food Vouchers	--	--	--
Iowa Department of Economic Development	--	--	--
Iowa Department of Agriculture	--	--	--
Iowa Finance Authority	--	--	--
Area Agency on Aging	--	--	--
Utility Companies	--	--	--
Iowa Community Action Association	--	--	--
Empowerment Areas	--	--	--
Services and Project Revenue	--	--	--
Interest Income	--	--	--
Internal Program Support and Cost Pool Reimbursement	--	--	--
In-Kind Donations	--	--	--
Other Revenue	--	8,487	16,132
Total Support and Revenue	<u>          </u>	<u>8,487</u>	<u>16,132</u>
<b>Expenses</b>	<u>836</u>	<u>21,200</u>	<u>9,980</u>
<b>Excess (Deficiency) of Support and Revenue over Expenses Before Capital Additions</b>	(836)	(12,713)	6,152
<b>Capital Additions - Awards Received for Capital Expenditures</b>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Excess (Deficiency) of Support and Revenue over Expenses After Capital Additions</b>	(836)	(12,713)	6,152
<b>Transfers</b>	--	--	--
<b>Net Assets - Beginning of Year</b>	<u>4,228</u>	<u>47,600</u>	<u>36,552</u>
<b>Net Assets - End of Year</b>	<u>\$ 3,392</u>	<u>34,887</u>	<u>42,704</u>

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Combining Statement of Activities - Continued

Year Ended September 30, 2015

<u>South Lee County CAP</u>	<u>Louisa County Funds</u>	<u>Weatherization Inventory/WIP Cost Pools</u>	<u>Weatherization Proprietary</u>	<u>Payroll Clearing</u>	<u>Indirect and Administrative</u>	<u>Property and Equipment</u>
--	--	(17,106)	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	40	3,031	--
--	--	--	--	--	666,146	--
--	--	--	--	--	--	--
73	1,800	--	--	--	41,920	--
<u>73</u>	<u>1,800</u>	<u>(17,106)</u>	<u>--</u>	<u>40</u>	<u>711,097</u>	<u>--</u>
990	275	(66,047)	(319)	(11)	691,753	96,547
(917)	1,525	48,941	319	51	19,344	(96,547)
--	--	--	--	--	--	20,431
(917)	1,525	48,941	319	51	19,344	(76,116)
--	--	--	--	--	--	--
7,191	16,153	(59,315)	462	851	379,720	666,655
<u>6,274</u>	<u>17,678</u>	<u>(10,374)</u>	<u>781</u>	<u>902</u>	<u>399,064</u>	<u>590,539</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA  
U.S. Department of Health and Human Services

**Schedule of Revenue and Expenses Compared to Budget**

**Head Start Grant No. 07CH7085-01-01**

(Contract Period 9/1/14 - 8/31/15)

	Approved Budget	Actual Revenue/Expenses		
		Total	10/01/14 - 8/31/15	9/01/14 - 9/30/14
<b>Revenue</b>				
U.S. Department of Health and Human Services	\$ 3,319,638	3,319,638	3,029,603	290,035
USDA/Iowa Department of Education - Food Reimbursement	--	188,517	164,116	24,401
Grantee's Share - In-Kind	779,910	779,910	696,098	83,812
Other Non-Federal Revenue	--	--	--	--
<b>Total Revenue</b>	<b>\$ 4,099,548</b>	<b>4,288,065</b>	<b>3,889,817</b>	<b>398,248</b>
<b>Expenses</b>				
Grantor's Share				
Personnel	\$ 1,775,903	1,722,746	1,573,956	148,790
Fringe Benefits	770,199	744,339	686,565	57,774
Travel	6,692	1,362	673	689
Supplies	70,968	125,088	108,584	16,504
Other	332,141	376,803	340,064	36,739
Indirect	363,735	349,300	319,761	29,539
<b>Total Grantor's Share</b>	<b>3,319,638</b>	<b>3,319,638</b>	<b>3,029,603</b>	<b>290,035</b>
Program Expenses Not Charged to Grant	--	--	--	--
Food Expenses - Child and Adult Care Food Program	--	188,517	164,116	24,401
Grantee's Share - In-Kind Donations	779,910	779,910	696,098	83,812
<b>Total Expenses</b>	<b>\$ 4,099,548</b>	<b>4,288,065</b>	<b>3,889,817</b>	<b>398,248</b>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA  
U.S. Department of Health and Human Services

**Schedule of Revenue and Expenses Compared to Budget**

**Head Start Grant No. 07CH7085-02-00**

(Contract Period 9/1/15 - 8/31/16)

	<u>Approved Budget</u>	<u>Actual Revenue/Expenses 9/01/15 - 9/30/15</u>
Revenue		
U.S. Department of Health and Human Services	\$ 3,319,638	302,060
USDA/Iowa Department of Education - Food Reimbursement	--	20,397
Grantee's Contribution - In-Kind	829,910	52,401
Other Non-Federal Revenue	<u>--</u>	<u>--</u>
Total Revenue	<u><u>\$ 4,149,548</u></u>	<u><u>374,858</u></u>
Expenses		
Grantor's Share		
Personnel	\$ 1,701,580	155,623
Fringe Benefits	865,056	77,706
Travel	6,692	678
Supplies	82,472	9,095
Other	300,699	25,932
Indirect	<u>363,139</u>	<u>33,026</u>
Total Grantor's Share	3,319,638	302,060
Program Expenses Not Charged to Grant	--	--
Food Expenses - Child and Adult Care Food Program	--	20,397
Grantee's Share - In-Kind Donations	<u>829,910</u>	<u>52,401</u>
Total Expenses	<u><u>\$ 4,149,548</u></u>	<u><u>374,858</u></u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA  
Iowa Department of Human Rights

**Schedule of Expenses Compared to Budget**

**Low Income Home Energy Assistance Program**

Contract No. LIHEAP-15-14  
(Contract Period 10/1/14 - 9/30/15)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 10/01/14 - 9/30/15</u>
Assistance Awards		
Regular Assistance	\$ 1,931,095	1,881,576
Energy Crisis Intervention Payments	116,273	116,273
Client Services - Assessment and Resolution	29,069	29,069
Summer Deliverable Fuel Payments	155,052	155,052
Administration	<u>211,405</u>	<u>211,405</u>
 Total	 <u>\$ 2,442,894</u>	 <u>2,393,375</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA  
Iowa Department of Public Health

**Schedule of Expenses Compared to Budget**

**Special Supplemental Food Program for Women, Infants, and Children**

Contract No. 5885AO45  
(Contract Period 10/1/14 - 9/30/15)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 10/01/14 - 9/30/15</u>
Salaries and Fringe	\$ 535,400	520,898
Other	79,981	87,838
Indirect	76,562	73,759
Breast Pump Expenses	<u>13,739</u>	<u>13,263</u>
Total Cash Expenses	<u>\$ 705,682</u>	695,758
Non-Cash Food Vouchers		<u>2,321,049</u>
Total Federal Cost		3,016,807
Non-Grant Expenses		<u>829</u>
Total Program Expenses		<u>\$ 3,017,636</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA  
Iowa Department of Human Rights

**Schedule of Expenses Compared to Budget**

**Family Development and Self-Sufficiency  
Demonstration Grants**

Contract No. FaDSS 16-14  
(Contract Period 7/1/15 - 6/30/16)

Cost Category	Approved Budget	Actual Expenses 7/01/14 - 9/30/14
Administrative	\$ 37,831	3,748
Salaries	179,895	18,760
Benefits	87,275	7,707
Travel	18,497	1,978
Space/Utilities	8,000	696
Other	12,514	1,049
 Total Grant Expenses	 344,012	 33,938
 Non-Grant Third Party Expense	 --	 --
 Total	 <u>\$ 344,012</u>	 <u>33,938</u>

Contract No. FaDSS 15-14  
(Contract Period 7/1/14 - 9/30/15)

Cost Category	Approved Budget	Actual Expenses		
		Total	10/01/14 - 9/30/15	7/01/14 - 9/30/14
Administrative	\$ 36,533	37,405	32,695	4,710
Salaries	174,969	180,170	156,140	24,030
Benefits	80,509	83,986	75,080	8,906
Travel	20,876	19,204	16,522	2,682
Space/Utilities	8,000	6,398	5,246	1,152
Other	18,125	11,813	9,640	2,173
3rd Party Payments	5,000	5,036	5,036	--
 Total Grant Expenses	 344,012	 344,012	 300,359	 43,653
 Non-Grant Third Party Expense	 --	 --	 --	 --
 Total	 <u>\$ 344,012</u>	 <u>344,012</u>	 <u>300,359</u>	 <u>43,653</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA  
Iowa Department of Human Rights

**Schedule of Expenses Compared to Budget**

**Weatherization Assistance Programs**

Contract No. DOE-15-14  
(Contract Period 4/1/15 - 3/31/16)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 4/01/15 - 9/30/15</u>
Administration	\$ 17,364	13,718
Health and Safety	28,416	26,728
Support	38,233	51,929
Labor	40,432	59,060
Materials	<u>40,432</u>	<u>13,442</u>
Total	<u>\$ 164,877</u>	<u>164,877</u>

Contract No. DOE-14-14  
(Contract Period 4/1/14 - 3/31/15)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>10/01/14 - 3/31/15</u>	<u>4/01/14 - 9/30/14</u>
Administration	\$ 15,615	15,615	--	15,615
Health and Safety	24,444	15,817	--	15,817
Support	31,101	58,402	--	58,402
Labor	32,219	33,209	--	33,209
Materials	<u>32,219</u>	<u>12,555</u>	<u>--</u>	<u>12,555</u>
Total	<u>\$ 135,598</u>	<u>135,598</u>	<u>--</u>	<u>135,598</u>

COMMUNITY ACTION OF SOUTHEAST IOWA  
Iowa Department of Human Rights

**Schedule of Expenses Compared to Budget**

**Weatherization Assistance Programs**

Contract No. HEAP 15-14  
(Contract Period 1/1/15 - 12/31/15)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 1/01/15 - 9/30/15</u>
Administration	\$ 42,540	14,623
Health and Safety	171,258	109,076
Support	229,686	148,755
Labor	190,018	51,169
Materials	190,018	18,241
Equipment/Training	30,000	17,059
Special Project	3,850	--
Total	<u>\$ 857,370</u>	<u>358,923</u>

Contract No. HEAP 14-14  
(Contract Period 1/1/14 - 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	\$ 29,021	20,765	10,463	10,302
Health and Safety	107,506	95,788	43,116	52,672
Support	139,166	171,953	88,039	83,914
Labor	144,478	89,979	47,673	42,306
Materials	144,478	25,540	14,287	11,253
Insurance	5,605	5,606	--	5,606
Equipment/Training	35,000	4,197	--	4,197
Total	<u>\$ 605,254</u>	<u>413,828</u>	<u>203,578</u>	<u>210,250</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA

**Schedule of Revenue and Expenses Compared to Budget**

**Weatherization Assistance Programs**

Contract No. MEC-15-14  
(Contract Period 1/1/15 - 12/30/15)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 1/01/15 - 9/30/15</u>
Administration	\$ 1,396	1,396
Support	2,791	2,768
Labor	11,862	15,018
Materials	11,862	8,729
<b>Total</b>	<b>\$ 27,911</b>	<b>27,911</b>

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

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenditures</u>		
		<u>Total</u>	<u>10/01/14 - 12/30/14</u>	<u>1/01/14 - 9/30/14</u>
Administration	\$ 1,843	1,843	1,179	664
Support	3,687	3,323	1,996	1,327
Labor	15,668	21,876	14,026	7,850
Materials	15,668	9,824	6,395	3,429
<b>Total</b>	<b>\$ 36,866</b>	<b>36,866</b>	<b>23,596</b>	<b>13,270</b>

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Schedule of Revenue and Expenses Compared to Budget

## Weatherization Assistance Programs

Contract No. IPL-15-14  
(Contract Period 1/1/15 - 12/30/15)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 1/01/15 - 9/30/15</u>
Administration	\$ 21,794	12,617
Support	43,589	26,520
Labor	185,251	160,311
Materials	185,251	100,570
Total	<u>\$ 435,885</u>	<u>300,018</u>

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

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenditures</u>		
		<u>Total</u>	<u>10/01/14 - 12/30/14</u>	<u>1/01/14 - 9/30/14</u>
Administration	\$ 21,478	27,932	10,309	17,623
Support	42,958	36,503	13,457	23,046
Labor	182,566	246,301	86,296	160,005
Materials	182,566	118,832	48,380	70,452
Total	<u>\$ 429,568</u>	<u>429,568</u>	<u>158,442</u>	<u>271,126</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA  
Iowa Department of Human Rights

**Schedule of Expenses Compared to Budget**

**Community Services Block Grant**

Contract No. CSBG-15-14  
(Contract Period 10/1/14 - 12/31/15)

Cost Category	Approved Budget	Actual Expenses 10/01/14 - 9/30/15
Grant Expenses		
Personnel	\$ 194,907	142,273
Travel	8,000	5,954
Space	28,500	17,002
Equipment Maintenance	400	36
Other Costs	21,760	7,120
Indirect Costs	27,871	20,146
Total Grant Expenses	\$ 281,438	192,531
Other Expenses Not Reimbursed by Grant		--
Total		192,531

Contract No. CSBG-14-14  
(Contract Period 10/1/13 - 3/31/15)

Cost Category	Approved Budget	Actual Expenditures		
		Total	10/01/14 - 3/31/15	10/01/13 - 9/30/14
Grant Expenses				
Personnel	\$ 195,733	191,244	70,697	120,547
Travel	6,000	6,600	1,515	5,085
Space	22,590	24,849	8,389	16,460
Equipment Maintenance	400	398	398	--
Other Costs	25,875	28,025	10,049	17,976
Indirect Costs	27,598	27,080	9,865	17,215
Total Grant Expenses	\$ 278,196	278,196	100,913	177,283
Other Expenses Not Reimbursed by Grant		--	--	--
Total		278,196	100,913	177,283

SEE INDEPENDENT AUDITOR'S REPORT

## COMMUNITY ACTION OF SOUTHEAST IOWA

**Schedule of Activities****Indirect Cost Pool and Other Administrative**

October 1, 2014 through September 30, 2015

	<u>Total</u>	<u>Indirect Cost Pool</u>	<u>Other Administrative</u>
Revenue			
Reimbursements from Programs	\$ 654,869	654,869	--
Interest Income	3,031	--	3,031
Property Use Charges	11,277	--	11,277
Other	41,920	--	41,920
Total Revenue	<u>711,097</u>	<u>654,869</u>	<u>56,228</u>
Expenses			
Salaries and Wages	392,280	392,280	--
Benefits and Payroll Taxes	131,153	131,153	--
Workmen's Compensation	2,373	2,373	--
Audit	33,853	33,853	--
Training and Meetings	2,624	2,624	--
Travel and Per Diem	11,638	11,638	--
Space and Utilities	16,402	16,402	--
Equipment	6,681	6,681	--
Telephone	3,705	3,705	--
Office Supplies	17,476	17,476	--
Postage	9,327	9,327	--
Advertising	171	171	--
Professional/Technical	460	460	--
Liability Insurance and Bonding	6,181	6,181	--
Membership/Subscriptions/Publications	9,534	9,534	--
Miscellaneous	47,895	4,535	43,360
Total Expenses	<u>691,753</u>	<u>648,393</u>	<u>43,360</u>
Excess of Revenue to Expenses	19,344	6,476	12,868
Fund Balance Transfer	--	--	--
Net Assets - Beginning of Year	<u>379,720</u>	<u>27,742</u>	<u>351,978</u>
Net Assets - End of Year	<u>\$ 399,064</u>	<u>34,218</u>	<u>364,846</u>

SEE INDEPENDENT AUDITOR'S REPORT