

COMMUNITY ACTION AGENCY OF SIOUXLAND

FINANCIAL STATEMENTS

SEPTEMBER 30, 2018

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COMMUNITY ACTION AGENCY OF SIOUXLAND

OFFICERS

Tito Parker	Chairperson
Mark Monson	Vice-Chairperson
Kelly Adams	Secretary
Harlan Salvatori	Treasurer

BOARD MEMBERS

Representing Low-Income:

Tina Young	District 1
Erika McWell	District 2
Kelly Adams	District 3
Vacant	District 4
Todd Roerig	District 5
Tito Parker	Homeless
Brandi Smith	Head Start

Representing Government:

Sally Hartley	Early Childhood
Kevin Grieme	Health
Mark Monson	SW Rural
Shelly Sorensen	Financial
Rocky De Witt	NE Rural
Jodi Sigler	Welfare
Ron Engle	Community Development

Representing Private:

Harlan Salvatori	Labor
Pastor Sheryl Ashley	Religion
David Dawson	Legal Counsel
Dr. Robert Dunker	Business
Marissa Cummings	Native American
Coretta Mitchell	African American
Norma DeLao	Hispanic

MANAGEMENT

Jean Logan	Executive Director
Lorrie Stedman	Development Director
Vicky Hollingshead	Fiscal Officer
Scot Orban	Human Resource Director
Caroline Gomez	Executive Secretary
Andy Brown	Accounting Specialist - Payroll
Katie Lane	Accounting Specialist
Judy Dickinson	Accounting/IT Specialist
LaRae Lyons	Community Services Director
Antoinette Green	Assistant Community Services Director
Tammy Herbert	Director, Child and Adult Care Food Program/ Director, Senior Employment Program
Rachel Ostermyer	Director, Early Childhood Programs
Christina Beatty	Assistant Director, Early Childhood Programs
Joe Miller	Director, Weatherization/Infrastructure

INDEPENDENT AUDITOR'S 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 which comprise the statement of financial position as of September 30, 2018, 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 the 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 presents fairly, in all material respects, the financial position of Community Action Agency of Siouxland as of September 30, 2018, 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.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The combining schedule of financial position, the combining schedule of activities, and the Schedule of Expenditures of Federal Awards as required by title 2 U.S. Code of Federal Regulations (CFR) part 200, uniform administrative requirements, cost principles, and audit requirements for federal awards are presented for purposes of additional analysis and are not required parts 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 on pages 36-50 are presented for purposes of additional analysis and are 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 January 9, 2019, 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.

Hamilton Associates, P.C.

Council Bluffs, Iowa
January 9, 2019

COMMUNITY ACTION AGENCY OF SIOUXLAND

STATEMENT OF FINANCIAL POSITION

September 30, 2018

ASSETS

CURRENT ASSETS

Cash and cash equivalents	\$ 487,234
Accounts receivable	500,698
Grants receivable	483,823
Prepaid expenses	22,667
Certificates of deposit	1,111,922
Total current assets	<u>\$ 2,606,344</u>

CAPITAL ASSETS

Property and equipment, at cost	\$ 1,626,956
Less accumulated depreciation	(1,188,888)
Total capital assets	<u>\$ 438,068</u>

OTHER ASSETS

Restricted cash	<u>\$ 585,770</u>
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\$ 3,630,182

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable	\$ 176,783
Wages payable	176,785
Payroll taxes and benefits payable	1,653
Compensated absences	126,765
Current portion of notes payable	29,155
Advance from grantors	202,604
Total current liabilities	<u>\$ 713,745</u>

OTHER LIABILITIES

Notes payable	<u>\$ 801</u>
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NET ASSETS

Unrestricted	
Undesignated	\$ 697,569
Board designated	1,659,388
Temporarily restricted	558,679
Total net assets	<u>\$ 2,915,636</u>

\$ 3,630,182

See Notes to Financial Statements

COMMUNITY ACTION AGENCY OF SIOUXLAND

STATEMENT OF ACTIVITIES
Year Ended September 30, 2018

	Unrestricted	Temporarily Restricted	Total
SUPPORT AND REVENUE			
Government grants and contracts	\$ 8,855,189	\$ -	\$ 8,855,189
Contributions	191,839	1,270	193,109
Miscellaneous	793,067	520	793,587
Total support and revenue	<u>\$ 9,840,095</u>	<u>\$ 1,790</u>	<u>\$ 9,841,885</u>
NET ASSETS RELEASED FROM RESTRICTION	110,309	(110,309)	-
	<u>\$ 9,950,404</u>	<u>\$ (108,519)</u>	<u>\$ 9,841,885</u>
EXPENSES			
Program services			
CSBG	\$ 29,246	\$ -	\$ 29,246
Low-Income Home Energy Assistance Program	1,811,642	-	1,811,642
Head start	2,548,752	-	2,548,752
Early head start	653,988	-	653,988
Maternal infant early childhood home visitation	114,009	-	114,009
Early head start home visitor	126,733	-	126,733
Weatherization	550,964	-	550,964
Family development and self-sufficiency	129,682	-	129,682
Shared visions	249,298	-	249,298
Crossroads	158,245	-	158,245
Senior community service employment	275,977	-	275,977
I care and other assistance	130,059	-	130,059
Preschool initiative	722,358	-	722,358
Child and adult care food program	518,836	-	518,836
Transitional housing	158,268	-	158,268
Siouxland homeless soldiers program	680	-	680
Welcome home	153,749	-	153,749
Child care nurse consultant	73,719	-	73,719
Other programs	57,722	-	57,722
Total program services	<u>\$ 8,463,927</u>	<u>\$ -</u>	<u>\$ 8,463,927</u>
Management and general	923,032	-	923,032
Fundraising (solicitation of grants)	23,327	-	23,327
Total expenses	<u>\$ 9,410,286</u>	<u>\$ -</u>	<u>\$ 9,410,286</u>
Change in net assets	\$ 540,118	\$ (108,519)	\$ 431,599
Net assets - beginning of year	<u>1,816,839</u>	<u>667,198</u>	<u>2,484,037</u>
Net assets - end of year	<u>\$ 2,356,957</u>	<u>\$ 558,679</u>	<u>\$ 2,915,636</u>

See Notes to Financial Statements

COMMUNITY ACTION AGENCY OF SIOUXLAND

STATEMENT OF CASH FLOWS

Year Ended September 30, 2018

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from grants, contributions and other receipts	\$ 9,283,437
Cash paid to employees and suppliers	(9,369,830)
Interest received	13,667
Interest paid	<u>(2,284)</u>

Net cash provided by operating activities \$ (75,010)

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of property and equipment	(51,832)
Restricted cash and certificates of deposits, net	<u>(975,935)</u>

Net cash used in investing activities \$ (1,027,767)

CASH FLOWS FROM FINANCING ACTIVITIES

Payments on notes payable	<u>\$ (27,716)</u>
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Net decrease in cash \$ (1,130,493)

Cash and cash equivalents - beginning of year 1,617,727

Cash and cash equivalents - end of year \$ 487,234

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

Change in net assets	\$ 431,599
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Depreciation	69,461
Changes in assets and liabilities	
Accounts receivable	(476,592)
Grants receivable	(161,560)
Prepaid expense	(2,817)
Accounts payable	588
Wages payable	8,724
Payroll taxes and benefits payable	8,814
Advance from grantors	<u>46,773</u>

Net cash provided by operating activities \$ (75,010)

See Notes to Financial Statements

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

Year Ended September 30, 2018

1. Nature of Activities and Summary of Significant Accounting Policies

Organization:

The Community Action Agency of Siouxland (the Agency), 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 accompanying financial statements have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities. Net assets, revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Agency and changes therein are classified and reported as follows:

Unrestricted Net Assets – Net assets that are not subject to grant or donor-imposed stipulations.

Temporarily Restricted – Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Agency and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Support that is restricted by the donor is recorded as an increase to unrestricted net assets if the restriction expires in the reporting period in which the support is recognized.

Permanently Restricted – Net assets subject to donor imposed stipulations that they be maintained permanently by the Agency. Generally, the donors of these assets permit an Organization to use all or part of the income earned on related investments for general or specific purposes.

Revenue Recognition:

Program revenues are recognized only when persuasive evidence of arrangements exist through contracts or agreements, an exchange of goods or services has occurred, the price for goods or services have been fixed through contracts or agreements, and collectability is reasonably assured.

Pledges and contributions are generally recognized as earned in the reporting period received or pledged. All pledges and contributions are considered to be available for unrestricted use unless specifically restricted by the donor or grantor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increase those net asset classes.

Grant revenue is recognized as earned when eligibility requirements have been met, which is primarily when allowable and/or directed expenditures, as dictated by grant awards, are incurred, and when collectability is reasonably assured.

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.

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

Year Ended September 30, 2018

1. Nature of Activities and Summary of Significant Accounting Policies – Continued

Grants Receivable:

Accounts receivable consist primarily of earned grant reimbursements and are stated at amounts the Agency expects to collect.

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 in future periods. Amounts representing the cost of compensated absences are recorded as a liability computed based on rates of pay in effect at September 30, 2018.

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 \$1,238,677 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 the Agency's financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect 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 estimates.

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

Year Ended September 30, 2018

1. Nature of Activities and Summary of Significant Accounting Policies – Continued

Income Taxes:

The Agency qualifies as a nonprofit corporation under the provisions of Section 501(c)(3) of the Internal Revenue Code and is exempt from federal income taxes pursuant to Section 501(a) of the Internal Revenue Code. However, the Agency is subject to federal income tax on any unrelated business taxable income.

The Agency accounts for uncertainties in accounting for income tax assets and liabilities using the guidance included in the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 740, Income Taxes. There are no uncertainties that are reflected in the financial statements and, with few exceptions, the organization is no longer subject to income tax examinations by the U.S. federal, state, or local tax authorities for years before 2015.

Subsequent Events:

The Agency has evaluated subsequent events through January 9, 2019, the date on which the financial statements were available to be issued.

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.

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

Year Ended September 30, 2018

2. Principal Programs – Continued

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

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

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

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

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

3. Property and Equipment

A summary of property and equipment categorized by acquiring program/source, is as follows at September 30, 2018:

<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	-	57,823	248,071	14,042	319,936
Head Start	24,600	364,443	92,082	61,002	542,127
Weatherization Assistance for Low-Income Persons	-	-	74,320	9,025	83,345
General Agency	79,000	403,647	-	157,106	639,753
Total Cost	\$ 103,601	\$ 867,707	\$ 414,473	\$ 241,175	\$ 1,626,956
Less accumulated depreciation	-	(620,598)	(359,953)	(208,337)	(1,188,888)
Net Property and Equipment	\$ 103,601	\$ 247,109	\$ 54,520	\$ 32,838	\$ 438,068

Depreciation expense for 2018 was \$69,461.

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

Year Ended September 30, 2018

4. Notes Payable

Notes payable at September 30, 2018 consist of the following:

Note to Liberty National Bank, 5.0 percent interest, due in monthly installments of \$2,500. Note matures October 1, 2019	\$ 29,956
Less current portion	<u>(29,155)</u>
	<u>801</u>

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.

Future maturities of long-term debt are as follows:

Year ending September 30,	
2019	29,155
2020	<u>801</u>
	<u>\$ 29,956</u>

5. Net Assets

At September 30, 2018, the Board of directors designated certain unrestricted net assets for the following purposes:

Insurance reserve	\$ 756,671
Building Improvements	<u>902,717</u>
	<u>\$ 1,659,388</u>

As of September 30, 2018, temporarily restricted net assets consisted of the following:

Welcome Home program	\$ 503,428
Building Improvements	19,088
Wheels to Work program	6,540
Children's programs	5,395
Holiday funds	8,314
Client assistance	3,794
Crossroads	5,886
ICARE	830
Foodbank	<u>5,404</u>
	<u>\$ 558,679</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

Year Ended September 30, 2018

6. Pension and Retirement Benefits

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

Through June 30, 2018 plan members were required to contribute 5.95 percent of their annual covered salary and the Agency was required to contribute 8.93 percent of annual covered salary. Effective July 1, 2018 the rate increased to 6.29 percent for plan members and 9.44 percent for the Agency contribution. Contribution requirements are established by state statute. The Agency's contribution to IPERS for the year ended September 30, 2018 was \$340,964, equal to the required contribution for the year.

7. Lease Commitments

The Agency leases classrooms and residential housing apartments under operating leases for various programs. The leases are for various terms, expiring May 2018 through August 2022. The total amount of rent expense reported under these leases for the current fiscal year was \$112,710.

The scheduled future minimum lease payments are as follows:

Year ending September 30,	
2019	39,875
2018	30,010
2021	30,010
2022	30,010
2023	24,000
	<u>\$ 153,905</u>

8. Group Health Insurance

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

At September 30, 2018, management estimated the reserve for insurance claims to be \$22,394. 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 \$585,770 and certificate of deposits of \$193,295 are designated for future claims.

9. Settlement

During the year ending September 30, 2018, settlement funds of \$495,517 became due to CAAS. As of September 30, 2018, \$485,517 of the settlement amount was included in receivables. This amount was received in full in November 2018. An additional settlement amount related to this same case may become due in the future, but the amount is unknown at this time.

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

Year Ended September 30, 2018

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.

The Agency receives funds under various federal grant programs to be expended in accordance with the provisions of the grants. Compliance with grant provisions is subject to audit by various governmental agencies which may impose sanctions in the event of noncompliance. Management believes that they have complied with all aspects of the various grant provisions and results of adjustment, if any, relating to such audits would not have any material impact

11. Concentration of Grants

Approximately 59 percent of the Agency's funding is provided by grants from the U.S. Department of Health and Human Services, approximately 8 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, 2018

	CSBG	LIHEAP	Head Start
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	\$ 1,986	\$ 6,382	\$ -
Accounts receivable	-	332	29
Grants receivable	-	502	177,352
Due from/to other funds	-	-	(88,234)
Prepaid expenses	-	10	6,551
Certificates of deposit	-	-	-
Total current assets	\$ 1,986	\$ 7,226	\$ 95,698
CAPITAL ASSETS			
Property and equipment, at cost	\$ -	\$ -	\$ -
Less accumulated depreciation	-	-	-
Total capital assets	\$ -	\$ -	\$ -
OTHER ASSETS			
Restricted cash	\$ -	\$ -	\$ -
Total assets	\$ 1,986	\$ 7,226	\$ 95,698
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Accounts payable	\$ -	\$ 1,365	\$ 33,432
Wages payable	-	4,391	56,524
Payroll taxes and benefits payable	-	1,376	5,742
Compensated absences	-	-	-
Current portion of notes payable	-	-	-
Advance from grantors	1,986	-	-
Total current liabilities	\$ 1,986	\$ 7,132	\$ 95,698
OTHER LIABILITIES			
Notes payable	\$ -	\$ -	\$ -
NET ASSETS			
Unrestricted			
Undesignated	-	94	\$ -
Board designated	-	-	-
Temporarily restricted	-	-	-
Total net assets	\$ -	\$ 94	\$ -
Total liabilities and net assets	\$ 1,986	\$ 7,226	\$ 95,698

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF FINANCIAL POSITION

September 30, 2018

<u>Early Head Start</u>	<u>MIECHV</u>	<u>Early Head Start Home Visitor</u>	<u>Weatherization Assistance Program</u>	<u>Weatherization Administration</u>
\$ -	\$ 1,618	\$ 122,931	\$ 25,807	\$ -
-	3	-	-	9,447
36,636	16,542	3,342	15,058	-
(24,891)	(12,401)	(2,535)	(15,058)	(6,661)
2,542	1,195	910	-	3
-	-	-	-	-
<u>\$ 14,287</u>	<u>\$ 6,957</u>	<u>\$ 124,648</u>	<u>\$ 25,807</u>	<u>\$ 2,789</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -
<u>\$ 14,287</u>	<u>\$ 6,957</u>	<u>\$ 124,648</u>	<u>\$ 25,807</u>	<u>\$ 2,789</u>
\$ 3,444	\$ 1,844	\$ 411	\$ 12,855	\$ 209
12,332	3,714	2,686	-	3,461
(1,489)	(219)	(565)	54	(881)
-	-	-	-	-
-	-	-	-	-
-	-	122,116	12,898	-
<u>\$ 14,287</u>	<u>\$ 5,339</u>	<u>\$ 124,648</u>	<u>\$ 25,807</u>	<u>\$ 2,789</u>
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 1,618	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ 1,618</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 14,287</u>	<u>\$ 6,957</u>	<u>\$ 124,648</u>	<u>\$ 25,807</u>	<u>\$ 2,789</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF FINANCIAL POSITION

September 30, 2018

	Family Development and Self- Sufficiency	Shared Vision Grants	Crossroads
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	\$ 192	\$ 17,040	\$ -
Accounts receivable	-	-	-
Grants receivable	2,562	-	65,885
Due from/to other funds	-	-	(55,443)
Prepaid expenses	70	-	55
Certificates of deposit	-	-	-
Total current assets	<u>\$ 2,824</u>	<u>\$ 17,040</u>	<u>\$ 10,497</u>
CAPITAL ASSETS			
Property and equipment, at cost	\$ -	\$ -	\$ -
Less accumulated depreciation	-	-	-
Total capital assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER ASSETS			
Restricted cash	\$ -	\$ -	\$ -
Total assets	<u><u>\$ 2,824</u></u>	<u><u>\$ 17,040</u></u>	<u><u>\$ 10,497</u></u>
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Accounts payable	\$ 515	\$ 3,405	\$ 830
Wages payable	3,328	2,118	3,472
Payroll taxes and benefits payable	(1,022)	(817)	(1,506)
Compensated absences	-	-	-
Current portion of notes payable	-	-	-
Advance from grantors	3	12,334	-
Total current liabilities	<u>\$ 2,824</u>	<u>\$ 17,040</u>	<u>\$ 2,796</u>
OTHER LIABILITIES			
Notes payable	\$ -	\$ -	\$ -
NET ASSETS			
Unrestricted			
Undesignated	\$ -	\$ -	\$ 7,701
Board designated	-	-	-
Temporarily restricted	-	-	-
Total net assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,701</u>
Total liabilities and net assets	<u><u>\$ 2,824</u></u>	<u><u>\$ 17,040</u></u>	<u><u>\$ 10,497</u></u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF FINANCIAL POSITION

September 30, 2018

Senior Community Service Employment Program		ICARE and Other Assistance	Preschool Initiative	Child and Adult Care Food Program
Administration	Enrollees			
\$ -	\$ 9,560	\$ 13,346	\$ 22,345	\$ -
495	-	448	-	-
-	7,927	14,363	21,972	66,284
(1,176)	-	(13,175)	-	(33,878)
-	-	-	-	-
-	-	-	-	-
<u>\$ (681)</u>	<u>\$ 17,487</u>	<u>\$ 14,982</u>	<u>\$ 44,317</u>	<u>\$ 32,406</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>\$ (681)</u>	<u>\$ 17,487</u>	<u>\$ 14,982</u>	<u>\$ 44,317</u>	<u>\$ 32,406</u>
\$ 131	\$ -	\$ 1,765	\$ -	\$ 31,286
78	16,954	219	38,027	1,292
(890)	467	13	6,290	(172)
-	-	-	-	-
-	-	-	-	-
-	-	3,473	-	-
<u>\$ (681)</u>	<u>\$ 17,421</u>	<u>\$ 5,470</u>	<u>\$ 44,317</u>	<u>\$ 32,406</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ 66	\$ 3,278	\$ -	\$ -
-	-	-	-	-
-	-	6,234	-	-
<u>\$ -</u>	<u>\$ 66</u>	<u>\$ 9,512</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ (681)</u>	<u>\$ 17,487</u>	<u>\$ 14,982</u>	<u>\$ 44,317</u>	<u>\$ 32,406</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND
COMBINING SCHEDULE OF FINANCIAL POSITION
September 30, 2018

	Transitional Housing	Siouxland Homeless Soldiers	Welcome Home
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	\$ 7,133	\$ 46	\$ 81,984
Accounts receivable	-	-	-
Grants receivable	35,628	-	12,657
Due from/to other funds	(31,634)	-	-
Prepaid expenses	3	-	5,828
Certificates of deposit	-	-	403,792
Total current assets	<u>\$ 11,130</u>	<u>\$ 46</u>	<u>\$ 504,261</u>
CAPITAL ASSETS			
Property and equipment, at cost	\$ -	\$ -	\$ -
Less accumulated depreciation	-	-	-
Total capital assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER ASSETS			
Restricted cash	\$ -	\$ -	\$ -
Total assets	<u>\$ 11,130</u>	<u>\$ 46</u>	<u>\$ 504,261</u>
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Accounts payable	\$ 1,329	\$ -	\$ 128
Wages payable	1,845	-	1,840
Payroll taxes and benefits payable	185	-	(1,135)
Compensated absences	-	-	-
Current portion of notes payable	-	-	-
Advance from grantors	-	46	-
Total current liabilities	<u>\$ 3,359</u>	<u>\$ 46</u>	<u>\$ 833</u>
OTHER LIABILITIES			
Notes payable	\$ -	\$ -	\$ -
NET ASSETS			
Unrestricted			
Undesignated	\$ 7,771	\$ -	\$ -
Board designated	-	-	-
Temporarily restricted	-	-	503,428
Total net assets	<u>\$ 7,771</u>	<u>\$ -</u>	<u>\$ 503,428</u>
Total liabilities and net assets	<u>\$ 11,130</u>	<u>\$ 46</u>	<u>\$ 504,261</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF FINANCIAL POSITION

September 30, 2018

Child Care Nurse Consultant	Other Programs	Total	GAAP Adjustments	Total Program Funds
\$ -	\$ 111,708	\$ 422,078	\$ -	\$ 422,078
-	17	10,771	-	10,771
7,113	-	483,823	-	483,823
(5,604)	-	(290,690)	-	(290,690)
-	-	17,167	-	17,167
-	-	403,792	-	403,792
<u>\$ 1,509</u>	<u>\$ 111,725</u>	<u>\$ 1,046,941</u>	<u>\$ -</u>	<u>\$ 1,046,941</u>
\$ -	\$ -	\$ -	\$ 987,203	\$ 987,203
-	-	-	(806,147)	(806,147)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 181,056</u>	<u>\$ 181,056</u>
\$ -	\$ -	\$ -	\$ -	\$ -
<u>\$ 1,509</u>	<u>\$ 111,725</u>	<u>\$ 1,046,941</u>	<u>\$ 181,056</u>	<u>\$ 1,227,997</u>
\$ 152	\$ 96	\$ 93,197	\$ -	\$ 93,197
1,865	-	154,146	-	154,146
(508)	(4)	4,919	-	4,919
-	-	-	-	-
-	-	-	-	-
-	30,754	183,610	-	183,610
<u>\$ 1,509</u>	<u>\$ 30,846</u>	<u>\$ 435,872</u>	<u>\$ -</u>	<u>\$ 435,872</u>
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 50,950	\$ 71,478	\$ 181,056	\$ 252,534
-	-	-	-	-
-	29,929	539,591	-	539,591
<u>\$ -</u>	<u>\$ 80,879</u>	<u>\$ 611,069</u>	<u>\$ 181,056</u>	<u>\$ 792,125</u>
<u>\$ 1,509</u>	<u>\$ 111,725</u>	<u>\$ 1,046,941</u>	<u>\$ 181,056</u>	<u>\$ 1,227,997</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND
COMBINING SCHEDULE OF FINANCIAL POSITION
September 30, 2018

	Agency Administrative	Agency Insurance
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 19,722	\$ -
Accounts receivable	489,927	-
Grants receivable	-	-
Due from/to other funds	290,690	-
Prepaid expenses	4,115	-
Certificates of deposit	514,835	193,295
Total current assets	\$ 1,319,289	\$ 193,295
CAPITAL ASSETS		
Property and equipment, at cost	\$ 639,753	\$ -
Less accumulated depreciation	(382,741)	-
Total capital assets	\$ 257,012	\$ -
OTHER ASSETS		
Restricted cash	\$ -	\$ 585,770
Total assets	\$ 1,576,301	\$ 779,065
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 41,212	\$ 22,394
Wages payable	1,182	-
Payroll taxes and benefits payable	(8,648)	-
Compensated absences	126,765	-
Current portion of notes payable	29,155	-
Advance from grantors	18,994	-
Total current liabilities	\$ 208,660	\$ 22,394
OTHER LIABILITIES		
Notes payable	\$ 801	\$ -
NET ASSETS		
Unrestricted		
Undesignated	\$ 445,035	\$ -
Board designated	902,717	756,671
Temporarily restricted	19,088	-
Total net assets	\$ 1,366,840	\$ 756,671
Total liabilities and net assets	\$ 1,576,301	\$ 779,065

COMMUNITY ACTION AGENCY OF SIOUXLAND
COMBINING SCHEDULE OF FINANCIAL POSITION
September 30, 2018

Agency Indirect Cost Pools	Total Administrative Funds	Grand Total
\$ 45,434	\$ 65,156	\$ 487,234
-	489,927	500,698
-	-	483,823
-	290,690	-
1,385	5,500	22,667
-	708,130	1,111,922
<u>\$ 46,819</u>	<u>\$ 1,559,403</u>	<u>\$ 2,606,344</u>
\$ -	\$ 639,753	\$ 1,626,956
-	(382,741)	(1,188,888)
<u>\$ -</u>	<u>\$ 257,012</u>	<u>\$ 438,068</u>
<u>\$ -</u>	<u>\$ 585,770</u>	<u>\$ 585,770</u>
<u>\$ 46,819</u>	<u>\$ 2,402,185</u>	<u>\$ 3,630,182</u>
\$ 19,980	\$ 83,586	\$ 176,783
21,457	22,639	176,785
5,382	(3,266)	1,653
-	126,765	126,765
-	29,155	29,155
-	18,994	202,604
<u>\$ 46,819</u>	<u>\$ 277,873</u>	<u>\$ 713,745</u>
<u>\$ -</u>	<u>\$ 801</u>	<u>\$ 801</u>
\$ -	\$ 445,035	\$ 697,569
-	1,659,388	1,659,388
-	19,088	558,679
<u>\$ -</u>	<u>\$ 2,123,511</u>	<u>\$ 2,915,636</u>
<u>\$ 46,819</u>	<u>\$ 2,402,185</u>	<u>\$ 3,630,182</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF ACTIVITIES

Year Ended September 30, 2018

	<u>CSBG</u>	<u>LIHEAP</u>	<u>Head Start</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	246,736	1,831,238	2,616,423
U.S. Department of Agriculture	-	-	-
Iowa Department of Education	-	-	-
Iowa Department of Human Rights	-	-	-
Other governments	-	-	-
In-kind contributions	-	-	677,642
Interest	-	-	-
Contributions	-	-	-
Miscellaneous	-	-	-
CACFP Co-funding	-	-	252,739
CSBG Co-funding	(217,490)	8,553	2,530
Insurance proceeds	-	-	-
Total revenues	<u>\$ 29,246</u>	<u>\$ 1,839,791</u>	<u>\$ 3,549,334</u>
EXPENSES			
Salaries	\$ -	\$ 112,734	\$ 1,482,990
Benefits and taxes	-	41,597	491,976
Assistance to individuals	29,246	1,642,422	225,610
Travel	-	1,479	15,980
Rent/space	-	2,515	150,381
Repairs and maintenance	-	-	28,407
Weatherization labor, support and administration	-	-	-
Telephone and technology	-	184	19,931
Supplies and material	-	6,532	78,020
Equipment	-	-	-
Printing, publications and postage	-	2,737	2,645
Insurance	-	1,382	11,869
Depreciation	-	-	-
Interest	-	-	-
In-kind expense	-	-	677,642
Miscellaneous	-	60	27,281
Total expenses before allocation of indirect costs	<u>\$ 29,246</u>	<u>\$ 1,811,642</u>	<u>\$ 3,212,732</u>
Allocation of indirect costs	-	28,149	360,215
Total expenses	<u>\$ 29,246</u>	<u>\$ 1,839,791</u>	<u>\$ 3,572,947</u>
Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Change in net assets	\$ -	\$ -	\$ (23,613)
Net assets - beginning of year	-	94	23,613
Net assets - end of year	<u>\$ -</u>	<u>\$ 94</u>	<u>\$ -</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF ACTIVITIES

Year Ended September 30, 2018

Early Head Start	MIECHV	Early Head Start Home Visitor	Weatherization Assistance Program	Weatherization Administration
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	154,616	-
706,382	128,473	-	252,482	-
-	-	-	-	-
-	-	97,009	-	-
-	-	-	-	-
-	-	44,203	-	-
341,464	-	36,932	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	160,171	(6,444)
-	-	-	-	-
5,359	1,817	5,738	-	-
-	-	-	-	-
<u>\$ 1,053,205</u>	<u>\$ 130,290</u>	<u>\$ 183,882</u>	<u>\$ 567,269</u>	<u>\$ (6,444)</u>
\$ 351,963	\$ 68,096	\$ 80,794	\$ 2,541	\$ 94,684
143,880	21,165	30,102	1,053	37,015
5,452	150	-	226,811	-
21,567	10,122	2,473	1,627	8,402
30,245	2,090	4,180	-	6,744
18,688	-	-	-	817
-	-	-	149,200	-
6,124	1,127	1,782	-	1,652
27,762	2,192	1,995	-	2,147
26,669	-	-	-	-
8,229	449	384	-	152
10,719	1,388	2,777	9,660	1,473
-	-	-	-	-
-	-	-	-	-
341,464	-	36,932	-	-
13,246	7,230	2,246	650	268
<u>\$ 1,006,008</u>	<u>\$ 114,009</u>	<u>\$ 163,665</u>	<u>\$ 391,542</u>	<u>\$ 153,354</u>
90,396	16,281	20,217	-	25,334
<u>\$ 1,096,404</u>	<u>\$ 130,290</u>	<u>\$ 183,882</u>	<u>\$ 391,542</u>	<u>\$ 178,688</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (175,727)</u>	<u>\$ 175,727</u>
\$ (43,199)	\$ -	\$ -	\$ -	\$ (9,405)
43,199	1,618	-	-	9,405
<u>\$ -</u>	<u>\$ 1,618</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF ACTIVITIES

Year Ended September 30, 2018

	Family Development and Self- Sufficiency	Shared Vision Grants	Crossroads
REVENUES			
Government funding sources			
U.S. Department of HUD	\$ -	\$ -	\$ 124,425
U.S. Department of Labor	-	-	-
U.S. Department of Energy	-	-	-
U.S. Department of Health and Human Services	67,380	-	-
U.S. Department of Agriculture	-	-	-
Iowa Department of Education	-	216,562	-
Iowa Department of Human Rights	79,099	-	-
Other governments	-	-	-
In-kind contributions	-	149,446	-
Interest	-	-	-
Contributions	-	-	4,152
Miscellaneous	-	-	7,871
CACFP Co-funding	-	33,818	-
CSBG Co-funding	3,300	39,850	-
Insurance proceeds	-	-	-
Total revenues	<u>\$ 149,779</u>	<u>\$ 439,676</u>	<u>\$ 136,448</u>
EXPENSES			
Salaries	\$ 87,514	\$ 121,050	\$ 96,409
Benefits and taxes	22,713	36,823	40,946
Assistance to individuals	-	30,135	4,137
Travel	7,594	502	965
Rent/space	3,645	41,068	8,554
Repairs and maintenance	-	-	-
Weatherization labor, support and administration	-	-	-
Telephone and technology	1,477	451	1,886
Supplies and material	2,294	20,826	2,371
Equipment	-	-	-
Printing, publications and postage	276	649	308
Insurance	1,400	1,824	1,752
Depreciation	-	-	-
Interest	-	-	-
In-kind expense	-	149,446	-
Miscellaneous	2,769	8,081	917
Total expenses before allocation of indirect costs	<u>\$ 129,682</u>	<u>\$ 410,855</u>	<u>\$ 158,245</u>
Allocation of indirect costs	20,097	28,821	24,801
Total expenses	<u>\$ 149,779</u>	<u>\$ 439,676</u>	<u>\$ 183,046</u>
Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,598</u>
Change in net assets	\$ -	\$ -	\$ -
Net assets - beginning of year	-	-	7,701
Net assets - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,701</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF ACTIVITIES

Year Ended September 30, 2018

Senior Community Service Employment Program		ICARE and Other Assistance	Preschool Initiative	Child and Adult Care Food Program
Administration	Enrollees			
\$ -	\$ -	\$ -	\$ -	\$ -
-	267,507	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	805,787
-	-	-	-	-
10,474	-	129,990	786,076	-
30,566	-	-	-	-
-	-	-	-	-
-	-	5,718	-	-
4,380	-	5,074	-	500
-	-	-	-	(286,557)
1,036	41,559	16,625	67,979	10,950
-	-	-	-	-
<u>\$ 46,456</u>	<u>\$ 309,066</u>	<u>\$ 157,407</u>	<u>\$ 854,055</u>	<u>\$ 530,680</u>
\$ 1,195	\$ 236,883	\$ 4,445	\$ 543,389	\$ 46,041
557	29,777	1,953	178,969	18,948
-	-	122,846	-	442,265
69	355	337	-	1,073
2,151	-	-	-	2,284
-	-	-	-	-
-	-	-	-	-
1,331	-	-	-	749
776	-	-	-	1,835
-	-	-	-	-
986	-	38	-	3,247
1,394	-	-	-	1,382
-	-	-	-	-
-	-	-	-	-
30,566	-	-	-	-
11	492	440	-	1,012
<u>\$ 39,036</u>	<u>\$ 267,507</u>	<u>\$ 130,059</u>	<u>\$ 722,358</u>	<u>\$ 518,836</u>
7,420	41,559	1,167	131,697	11,844
<u>\$ 46,456</u>	<u>\$ 309,066</u>	<u>\$ 131,226</u>	<u>\$ 854,055</u>	<u>\$ 530,680</u>
\$ -	\$ -	\$ (26,950)	\$ -	\$ -
\$ -	\$ -	\$ (769)	\$ -	\$ -
-	66	10,281	-	-
<u>\$ -</u>	<u>\$ 66</u>	<u>\$ 9,512</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF ACTIVITIES

Year Ended September 30, 2018

	Transitional Housing	Siouxland Homeless Soldiers	Welcome Home
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Government funding sources			
U.S. Department of HUD	\$ 158,841	\$ -	\$ 34,982
U.S. Department of Labor	-	-	-
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	-	-	13,630
In-kind contributions	-	-	-
Interest	-	-	5,145
Contributions	26	680	80,749
Miscellaneous	-	-	-
CACFP Co-funding	-	-	-
CSBG Co-funding	4,993	-	-
Insurance proceeds	-	-	-
Total revenues	<u>\$ 163,860</u>	<u>\$ 680</u>	<u>\$ 134,506</u>
EXPENSES			
Salaries	\$ 23,133	\$ -	\$ 46,865
Benefits and taxes	7,317	-	20,673
Assistance to individuals	124,997	680	66,720
Travel	890	-	1,198
Rent/space	-	-	-
Repairs and maintenance	-	-	550
Weatherization labor, support and administration	-	-	-
Telephone and technology	-	-	1,229
Supplies and material	213	-	2,823
Equipment	-	-	-
Printing, publications and postage	175	-	822
Insurance	1,377	-	1,865
Depreciation	-	-	-
Interest	-	-	-
In-kind expense	-	-	-
Miscellaneous	166	-	11,322
Total expenses before allocation of indirect costs	<u>\$ 158,268</u>	<u>\$ 680</u>	<u>\$ 154,067</u>
Allocation of indirect costs	5,566	-	12,319
Total expenses	<u>\$ 163,834</u>	<u>\$ 680</u>	<u>\$ 166,386</u>
Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Change in net assets	\$ 26	\$ -	\$ (31,880)
Net assets - beginning of year	<u>7,745</u>	<u>-</u>	<u>535,308</u>
Net assets - end of year	<u>\$ 7,771</u>	<u>\$ -</u>	<u>\$ 503,428</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF ACTIVITIES

Year Ended September 30, 2018

Child Care Nurse Consultant	Other Programs	Total	GAAP Adjustments	Total Program Funds
\$ -	\$ -	\$ 318,248	\$ -	\$ 318,248
-	-	267,507	-	267,507
-	-	154,616	-	154,616
-	-	5,849,114	-	5,849,114
-	-	805,787	-	805,787
-	-	313,571	-	313,571
-	-	79,099	-	79,099
77,993	4,881	1,067,247	-	1,067,247
-	11,499	1,247,549	(1,238,677)	8,872
-	-	5,145	-	5,145
-	91,642	182,967	-	182,967
-	10,182	181,734	-	181,734
-	-	-	-	-
7,201	-	-	-	-
-	-	-	-	-
<u>\$ 85,194</u>	<u>\$ 118,204</u>	<u>\$ 10,472,584</u>	<u>\$ (1,238,677)</u>	<u>\$ 9,233,907</u>
\$ 51,275	\$ -	\$ 3,452,001	\$ 30,494	\$ 3,482,495
11,663	-	1,137,127	13,135	1,150,262
-	45,620	2,967,091	-	2,967,091
3,798	439	78,870	569	79,439
864	-	254,721	(140,549)	114,172
-	-	48,462	42,940	91,402
-	-	149,200	-	149,200
1,165	-	39,088	666	39,754
2,699	2,501	154,986	5,110	160,096
-	-	26,669	(26,669)	-
711	51	21,859	(7,095)	14,764
1,382	1,377	53,021	9,847	62,868
-	-	-	57,356	57,356
-	-	-	-	-
-	11,499	1,247,549	(1,238,677)	8,872
162	14,254	90,607	2,387	92,994
<u>\$ 73,719</u>	<u>\$ 75,741</u>	<u>\$ 9,721,251</u>	<u>\$ (1,250,486)</u>	<u>\$ 8,470,765</u>
11,475	474	837,832	-	837,832
<u>\$ 85,194</u>	<u>\$ 76,215</u>	<u>\$ 10,559,083</u>	<u>\$ (1,250,486)</u>	<u>\$ 9,308,597</u>
<u>\$ -</u>	<u>\$ (46,598)</u>	<u>\$ (26,950)</u>	<u>\$ (30,000)</u>	<u>\$ (56,950)</u>
\$ -	\$ (4,609)	\$ (113,449)	\$ (18,191)	\$ (131,640)
-	85,488	724,518	199,247	923,765
<u>\$ -</u>	<u>\$ 80,879</u>	<u>\$ 611,069</u>	<u>\$ 181,056</u>	<u>\$ 792,125</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF ACTIVITIES

Year Ended September 30, 2018

	<u>Agency Administrative</u>	<u>Agency Insurance</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	-	-
U.S. Department of Agriculture	-	-
Iowa Department of Education	-	-
Iowa Department of Human Rights	-	-
Other governments	-	-
In-kind contributions	-	-
Interest	5,942	2,580
Contributions	1,270	-
Miscellaneous	503,653	-
CACFP Co-funding	-	-
CSBG Co-funding	-	-
Insurance proceeds	13,369	79,136
Total revenues	<u>\$ 524,234</u>	<u>\$ 81,716</u>
EXPENSES		
Salaries	\$ -	\$ -
Benefits and taxes	-	-
Assistance to individuals	-	-
Travel	-	-
Rent/space	(3)	-
Repairs and maintenance	-	-
Weatherization labor, support and administration	186	-
Telephone and technology	-	-
Supplies and material	-	-
Equipment	-	-
Printing, publications and postage	275	-
Insurance	(2,342)	2,368
Depreciation	12,105	-
Interest	2,284	-
In-kind expense	-	-
Miscellaneous	55,670	2,168
Total expenses before allocation of indirect costs	<u>\$ 68,175</u>	<u>\$ 4,536</u>
Allocation of indirect costs	-	-
Total expenses	<u>\$ 68,175</u>	<u>\$ 4,536</u>
Transfers	<u>\$ 30,000</u>	<u>\$ -</u>
Change in net assets	\$ 486,059	\$ 77,180
Net assets - beginning of year	<u>880,781</u>	<u>679,491</u>
Net assets - end of year	<u>\$ 1,366,840</u>	<u>\$ 756,671</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF ACTIVITIES

Year Ended September 30, 2018

Agency Indirect Cost Pools	Total Administrative Funds	Grand Total
\$ -	\$ -	\$ 318,248
-	-	267,507
-	-	154,616
-	-	5,849,114
-	-	805,787
-	-	313,571
-	-	79,099
-	-	1,067,247
-	-	8,872
-	8,522	13,667
-	1,270	184,237
2,028	505,681	687,415
-	-	-
-	-	-
-	92,505	92,505
<u>\$ 2,028</u>	<u>\$ 607,978</u>	<u>\$ 9,841,885</u>
\$ 569,178	\$ 569,178	\$ 4,051,673
196,440	196,440	1,346,702
-	-	2,967,091
5,985	5,985	85,424
4,538	4,535	118,707
12,731	12,731	104,133
-	186	149,386
8,096	8,096	47,850
27,942	27,942	188,038
-	-	-
5,730	6,005	20,769
5,398	5,424	68,292
-	12,105	69,461
-	2,284	2,284
-	-	8,872
30,772	88,610	181,604
\$ 866,810	\$ 939,521	\$ 9,410,286
(837,832)	(837,832)	-
<u>\$ 28,978</u>	<u>\$ 101,689</u>	<u>\$ 9,410,286</u>
\$ 26,950	\$ 56,950	\$ -
\$ -	\$ 563,239	\$ 431,599
-	1,560,272	2,484,037
<u>\$ -</u>	<u>\$ 2,123,511</u>	<u>\$ 2,915,636</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended September 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
U.S. Department of Agriculture			
<i>Indirect:</i>			
Pass-through Iowa Department of Education			
Child and Adult Care Food Program	10.558	978029	\$ 519,230
Child and Adult Care Food Program	10.558	978010	286,557
Total pass-through Iowa Department of Education			<u>\$ 805,787</u>
 Total U.S. Department of Agriculture Indirect Program			<u>\$ 805,787</u>
U.S. Department of Housing & Urban Development:			
<i>Direct:</i>			
Continuum of Care Program	14.267	IA0002L7D001710	\$ 65,884
Continuum of Care Program	14.267	IA0002L7D001609	58,541
			<u>124,425</u>
 Total U.S. Department of Housing & Urban Development Direct Program			<u>\$ 124,425</u>
<i>Indirect:</i>			
Pass-through the City of Sioux City:			
Community Development Block Grants/Entitlement Grants	14.218	E-17-MC-19-0002	\$ 50,000
Emergency Solutions Grant Program	14.231	E-17-MC-19-0002	94,191
Emergency Solutions Grant Program	14.231	97005-17	5,578
Total pass-through the City of Sioux City			<u>\$ 149,769</u>
 Pass-through Iowa Community Action Association			
Home Investment Partnerships Program	14.239	17SEPT-HM-554	\$ 44,054
 Total U.S. Department of Housing & Urban Development Indirect Program			<u>\$ 193,823</u>
 Total U.S. Department of Housing & Urban Development:			<u>\$ 318,248</u>
U.S. Department of Labor:			
<i>Indirect:</i>			
Pass-through Senior Service of America, Inc.			
Senior Community Service Employment Program	17.235	Project 77-AD-30457-17-55-A-24	\$ 202,524
Senior Community Service Employment Program	17.235	Project 77-AD-31808-18-55-A-24	64,983
Total pass-through Senior Service of America, Inc.			<u>\$ 267,507</u>
 Total U.S. Department of Labor Indirect Program			<u>\$ 267,507</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended September 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
U.S. Department of Energy			
<i>Indirect:</i>			
Pass-through Iowa Department of Human Rights:			
Weatherization Assistance for Low-Income Persons	81.042	DOE-17-18	\$ 5,586
Weatherization Assistance for Low-Income Persons	81.042	DOE-18-18	149,030
Total pass-through Iowa Department of Human Rights			<u>\$ 154,616</u>
Total U.S. Department of Energy Indirect Program			<u>\$ 154,616</u>
U.S. Department of Health & Human Services			
<i>Direct:</i>			
Head Start	93.600	07CH7093-04	\$ 1,719,061
Head Start	93.600	07CH7093-03	1,603,744
			<u>\$ 3,322,805</u>
Total U.S. Department of Health & Human Services Direct Program			<u>\$ 3,322,805</u>
<i>Indirect:</i>			
Pass-through Iowa Department of Public Health			
Maternal, Infant, and Early Childhood Home Visiting Grant Program	93.870	5887CH12	\$ 128,473
Pass through Iowa Department of Human Rights			
Temporary Assistance for Needy Families	93.558	FaDSS-19-18	\$ 10,039
Temporary Assistance for Needy Families	93.558	FaDSS-18-18	57,341
Low-Income Home Energy Assistance	93.568	HEAP-18-18	120,110
Low-Income Home Energy Assistance	93.568	HEAP-17-18	132,372
Low-Income Home Energy Assistance	93.568	LIHEAP-18-18	1,831,238
Community Services Block Grant	93.569	CSBG-18-18	92,826
Community Services Block Grant	93.569	CSBG-17-18	153,910
Total pass-through Iowa Department of Human Rights			<u>\$ 2,397,836</u>
Total U.S. Department of Health & Human Services Indirect Program			<u>\$ 2,526,309</u>
Total U.S. Department of Health & Human Services			<u>\$ 5,849,114</u>
U.S. Department of Homeland Security			
<i>Indirect:</i>			
Pass-through Woodbury County, Iowa			
Emergency Food and Shelter National Board Program	97.024	Phase 34 EFSP	\$ 4,880
Total U.S. Department of Homeland Security Indirect Program			<u>\$ 4,880</u>
Total Expenditures of Federal Awards			<u><u>\$ 7,400,152</u></u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended September 30, 2018

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Community Action Agency of Siouxland under programs of the federal government for the year ended September 30, 2018. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Community Action Agency of Siouxland, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Community Action Agency of Siouxland.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

3. Indirect Cost Rate

Community Action Agency of Siouxland has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

INDEPENDENT AUDITOR'S 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, which comprise the statement of financial position as of September 30, 2018, and the related statement 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 January 9, 2019.

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Community Action Agency of Siouxland'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.

Hamilton Associates, P.C.

Council Bluffs, Iowa
January 9, 2019

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

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 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, 2018. Community Action Agency of Siouxland'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 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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, 2018.

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 the Uniform Guidance, 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Hamilton Associates, P.C.

Council Bluffs, Iowa
January 9, 2019

COMMUNITY ACTION AGENCY OF SIOUXLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
September 30, 2018

I. Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified:	No
Significant deficiency(ies) identified?	None Reported
Noncompliance material to financial statements noted:	No

Federal Awards:

Internal control over major programs:	
Material weaknesses identified:	No
Significant deficiency(ies) identified?	None Reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	No

Identification of major programs:

<u>Name of Federal Program or Cluster</u>	<u>CFDA Number</u>	<u>Expenditures</u>
Head Start	93.600	\$ 3,322,805
Dollar threshold used to distinguish between type A and type B programs:	\$ 750,000	
Auditee qualified as low-risk auditee?	Yes	

II. Financial Statement Findings

None reported

III. Findings and Questioned Costs for Federal Awards

None reported

COMMUNITY ACTION AGENCY OF SIOUXLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
September 30, 2018

IV. Schedule of Prior Audit Findings

Reference Number:

2017-001

Program:

CFDA 17.235 – Senior Community Service Employment Program

Criteria or Specific Requirement

Eligibility

Condition:

Internal control processes were not in place to ensure all program participants were eligible for the program.

Status:

Corrective action taken.

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS

COMMUNITY SERVICES BLOCK GRANT NO. CSBG 17-18

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of October 1, 2016 – April 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>
CONSULTANTS		
Women Aware	\$ 30,300	\$ 30,652
CO-FUNDED PROGRAMS:		
Family Development and Self-Sufficiency	8,870	8,870
Housing	2,096	3,429
LIHEAP	5,000	546
Senior Community Service Employment Program	41,000	44,879
Head Start/Early Head Start	30,597	3,761
Shared visions	38,375	47,120
Preschool Classroom	88,289	85,486
MIECHV	2,000	3,242
Home Visitation	7,000	6,736
Child and Adult Care Food Program	12,000	21,871
Food Bank	7,984	8,771
Wheels to Work (Angel Cars)	500	-
General Assistance	15,000	18,735
Child Care Nurse Consultant	3,000	7,913
Total CO-FUNDED PROGRAMS	<u>\$ 261,711</u>	<u>\$ 261,359</u>
 Total expenses	<u>\$ 292,011</u>	<u>\$ 292,011</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS

LOW INCOME HOME ENERGY ASSISTANCE PROGRAM GRANT NO. LIHEAP-18-18

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of October 1, 2017 – September 30, 2018

EXPENSES:	<u>BUDGET</u>	<u>ACTUAL</u>
Regular Assistance	\$ 1,438,578	\$ 1,409,371
Energy Crisis Intervention Payments	168,928	168,928
Client Services	20,925	20,925
Summer Deliverable Fuel Payments	64,993	64,993
Administration Costs	167,021	167,021
Community Services Block Grant Co-Funded Expenses	<u>-</u>	<u>8,553</u>
Total Expenses	<u>\$ 1,860,445</u>	<u>\$ 1,839,791</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

U.S. DEPARTMENT OF HUMAN RIGHTS

HEAD START GRANT/CONTRACT NO. 07CH7093/03

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of March 1, 2017 – February 28, 2018

REVENUES	BUDGET	ACTUAL
Grant Revenue	\$ 2,617,019	\$ 2,617,019
Other Revenue	-	259,151
CSBG Support Revenue	-	2,533
Grantee's Contribution - In-Kind	654,254	698,626
Total Revenue	<u>\$ 3,271,273</u>	<u>\$ 3,577,329</u>
EXPENSES - GRANTOR'S SHARE:		
7-GO74120	\$ 33,641	\$ 33,641
7-GO74122	2,205,492	2,202,886
Administrative	377,886	380,492
Total Grantor's Share	<u>\$ 2,617,019</u>	<u>\$ 2,617,019</u>
Expenses - CACFP	\$ -	\$ 259,151
Expenses - CSBG Co-Funded	-	2,533
Expenses - Grantee's Share (In-Kind) - 7-GO74122	654,254	698,626
Total expenses	<u>\$ 3,271,273</u>	<u>\$ 3,577,329</u>

EARLY HEAD START GRANT/CONTRACT NO. 07CH7093/03

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of March 1, 2017 – February 28, 2018

REVENUES	BUDGET	ACTUAL
Grant Revenue	\$ 728,980	\$ 728,980
CSBG Support Revenue	-	5,329
Grantee's Contribution - In-Kind	182,245	363,186
Total Revenue	<u>\$ 911,225</u>	<u>\$ 1,097,495</u>
EXPENSES - GRANTOR'S SHARE:		
7-GO74121	\$ 17,087	\$ 17,087
7-GO74125	606,406	605,076
Administrative	105,487	106,817
Total Grantor's Share	<u>\$ 728,980</u>	<u>\$ 728,980</u>
Expenses - CSBG Co-Funded	\$ -	\$ 5,329
Expenses - Grantee's Share (In-Kind) - 7-GO74125	180,483	363,186
Total expenses	<u>\$ 909,463</u>	<u>\$ 1,097,495</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF PUBLIC HEALTH

EXPANSION OF MATERNAL INFANT EARLY CHILDHOOD HOME
VISITATION GRANT (MIECHV) CONTRACT #5887CH12

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of October 1, 2017 – September 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUES:		
Iowa Department of Public Health	<u>\$ 125,473</u>	<u>\$ 125,473</u>
EXPENSES:		
Salaries	\$ 67,525	\$ 68,096
Fringe benefits	21,847	21,169
Other	19,662	19,962
Indirect costs	16,440	16,246
Community Services Block Grant Co-Funded Expenses	<u> </u>	<u>1,817</u>
Total Expenses	<u>\$ 125,473</u>	<u>\$ 127,290</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS

WEATHERIZATION ASSISTANCE PROGRAMS CONTRACT HEAP-17-18

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of January 1, 2017 – December 31, 2017

EXPENSES:	<u>BUDGET</u>	<u>ACTUAL</u>
Administration	\$ 23,562	\$ 13,306
Health and Safety	105,293	102,553
Support	147,410	90,114
Labor	84,234	41,411
Materials	84,234	43,455
Insurance	11,425	10,013
Training/equipment	10,500	10,500
Special Project - Knob & Tube	<u>1,175</u>	<u>1,175</u>
Total Expenses	<u>\$ 467,833</u>	<u>\$ 312,527</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS

FAMILY DEVELOPMENT AND SELF-SUFFICIENCY CONTRACT FaDSS-18-18

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of July 1, 2017 – September 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>
EXPENSES:		
Indirect costs - Administration	\$ 13,872	\$ 13,774
Indirect costs, Personnel, and Benefits - CSBG	8,870	8,870
Personnel wages	90,942	97,653
Benefits	34,013	26,763
Travel	7,415	7,514
Space utilities	3,591	3,837
Other	9,180	9,972
Third Party	500	
In-kind		
	<u>\$ 168,383</u>	<u>\$ 168,383</u>
Less: CSBG Co-Funded	<u>\$ (8,870)</u>	<u>\$ (8,870)</u>
Total expenses	<u>\$ 159,513</u>	<u>\$ 159,513</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS

WEATHERIZATION ASSISTANCE PROGRAMS CONTRACT DOE-17-18

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of April 1, 2017 – March 31, 2018

EXPENSES:	<u>BUDGET</u>	<u>ACTUAL</u>
Administration	\$ 19,818	\$ 19,818
Health and Safety	30,651	31,456
Support	40,147	55,018
Labor	42,028	33,549
Materials	<u>42,028</u>	<u>34,831</u>
Total Expenses	<u>\$ 174,672</u>	<u>\$ 174,672</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

CROSSROADS GRANT : IA002L7D001609

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of April 1, 2017 – March 31, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>
EXPENSES:		
Administration	\$ 2,993	\$ 2,993
Supportive services	108,910	108,910
Operating costs	12,389	12,389
Program match	31,073	59,244
In-kind		
	<hr/>	<hr/>
Total Expenses	<u>\$ 155,365</u>	<u>\$ 183,536</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

SENIOR SERVICE OF AMERICA, INC.

SENIOR COMMUNITY SERVICE EMPLOYMENT (TITLE V) PROGRAM PROJECT 77
Project 77-AD-30457-17-55-A-24

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of July 1, 2017 – June 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>
EXPENSES:		
Personnel:		
Wages and employee benefits	\$ 213,296	\$ 206,938
Fringe benefits:		
FICA	16,317	15,831
Workers' compensation	4,593	3,234
Physical exams	75	-
Program - other		
Other program costs	100	-
Incidentals	100	-
Transportation	400	362
Training	400	695
Subgrantee staff costs	20,266	25,353
Project administration:		
Subgrantee staff costs	15,101	17,975
Other administration costs	100	79
	<u>100</u>	<u>79</u>
Total Expenses	<u>\$ 270,748</u>	<u>\$ 270,467</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA FINANCE AUTHORITY

EMERGENCY SOLUTION GRANT (ESG) AWARD #97005-17
WELCOME HOME

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of January 1, 2017 – December 31, 2017

	<u>BUDGET</u>	<u>ACTUAL</u>
EXPENSES:		
SHELTER OPERATIONS		
Personnel wages, fringe & indirect cost	\$ 7,686	\$ 7,500
Household & cleaning supplies	600	1,193
Rent	11,712	11,305
Total expenses	<u>\$ 19,998</u>	<u>\$ 19,998</u>
 MATCH		
Private Funds	\$ 12,500	\$ 15,080
In-Kind	2,500	-
Total Match	<u>\$ 15,000</u>	<u>\$ 15,080</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF EDUCATION

CHILD DEVELOPMENT SHARED VISIONS GRANT #213766

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of July 1, 2017 to June 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>
EXPENSES:		
Salaries/fringe benefits	\$ 137,345	\$ 140,494
Administrative costs	20,570	20,570
Travel/training	5,294	4,536
Purchased contract services	1,350	1,437
Supplies	20,570	18,177
Equipment/Other expenses	20,570	20,485
In-kind	41,140	150,341
Total Expenses	<u>\$ 246,839</u>	<u>\$ 356,040</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS

WEATHERIZATION ASSISTANCE PROGRAMS CONTRACT MEC-17-18

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of January 1, 2017 to December 31, 2017

EXPENSES:	<u>BUDGET</u>	<u>ACTUAL</u>
Administration	\$ 10,573	\$ 9,533
Support	21,145	11,514
Labor	89,867	54,570
Materials	<u>89,867</u>	<u>74,866</u>
Total Expenses	<u>\$ 211,452</u>	<u>\$ 150,483</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS

WEATHERIZATION ASSISTANCE PROGRAMS CONTRACT BHE-17-18

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of January 1, 2017 to December 31, 2017

EXPENSES:	<u>BUDGET</u>	<u>ACTUAL</u>
Administration	\$ 476	\$ 314
Support	951	1,113
Labor	4,043	3,986
Materials	<u>4,043</u>	<u>4,100</u>
Total Expenses	<u>\$ 9,513</u>	<u>\$ 9,513</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND
WOODBURY COUNTY BOARD OF SUPERVISORS
GENERAL ASSISTANCE

SCHEDULE OF GRANT/CONTRACT ACTIVITY
For the Period of July 1, 2017 to June 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUE		
Board of Supervisors	<u>\$ 144,950</u>	<u>\$ 144,233</u>
EXPENSES:		
Client Burials	\$ 10,000	\$ 18,325
Client Incidentals	200	190
Client Medical	2,000	1,392
Client Transportation	3,500	4,723
Client Utilities	36,300	6,201
Client Water		9,029
Client Shelter	66,000	77,423
Administration	<u>26,950</u>	<u>26,950</u>
Total Expenses	<u>\$ 144,950</u>	<u>\$ 144,233</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

SCHEDULE OF REVENUE AND EXPENSES

INDIRECT COST ALLOCATION POOL
For the Year Ending September 30, 2018

	<u>Administration</u>	<u>Community Services</u>	<u>Total</u>
REVENUE:			
Reimbursed by programs Indirect Cost	\$ 728,628	\$ 109,205	\$ 837,833
Other governments	-	26,950	26,950
Miscellaneous	<u>2,028</u>	<u>-</u>	<u>2,028</u>
 Total revenue	 <u>\$ 730,656</u>	 <u>\$ 136,155</u>	 <u>\$ 866,811</u>
EXPENSES:			
Personnel	\$ 480,267	\$ 80,021	\$ 560,288
Fringe benefits and payroll taxes	163,216	29,410	192,626
Travel	5,823	73	5,896
Space Costs	17,097	17,659	34,756
Utilities and telephone	6,592	1,158	7,750
Supplies and materials	5,014	967	5,981
Printing, publications and postage	4,938	792	5,730
Insurance	1,833	1,429	3,262
Miscellaneous	<u>45,876</u>	<u>4,646</u>	<u>50,522</u>
 Total expenses	 <u>\$ 730,656</u>	 <u>\$ 136,155</u>	 <u>\$ 866,811</u>
 Excess of revenue over expenses	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>