

COMMUNITY ACTION AGENCY OF SIOUXLAND

FINANCIAL STATEMENTS

SEPTEMBER 30, 2016

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COMMUNITY ACTION AGENCY OF SIOUXLAND

OFFICERS

Kevin Grieme	Chairperson
Pastor Sheryl Ashley	Vice-Chairperson
Harlan Salvatori	Secretary
Tito Parker	Treasurer

BOARD MEMBERS

Representing Low-Income:

Tina Young	District 1
Erika McWell	District 2
Kelly Adams	District 3
Juanita Garcia	District 4
Todd Roerig	District 5
Tito Parker	Homeless
Erika Herrera Rodriguez	Head Start

Representing Government:

Sally Hartley	Early Childhood
Kevin Grieme	Health
Bob Knowler	SW Rural
Vacant	Education
Mark Monson	NE Rural
Jodi Sigler	Welfare
Amy Tooley	Community Development

Representing Private:

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

MANAGEMENT

Jean Logan	Executive Director
Mary Bertram	Development Director
Vicky Hollingshead	Fiscal Officer
Scot Orban	Human Resource Director
Caroline Gomez	Executive Secretary
Andy Brown	Accounting Specialist - Payroll
Sheila Cronin	Accounting Specialist
Judy Dickinson	Accounting/IT Specialist
LaRae Lyons	Community Services Director
Craig Franzen	Assistant Community Services Director
Antoinette Green	Director, Senior Employment Program
Tammy Herbert	Director, Child and Adult Care Food Program
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, 2016, 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, 2016, 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 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 9, 2017, 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, 2017

COMMUNITY ACTION AGENCY OF SIOUXLAND

STATEMENT OF FINANCIAL POSITION

September 30, 2016

ASSETS

CURRENT ASSETS

Cash and cash equivalents	\$ 1,183,431
Accounts receivable	17,830
Grants receivable	432,993
Prepaid expenses	20,233
Certificates of deposit	56,299
Total current assets	<u>\$ 1,710,786</u>

CAPITAL ASSETS

Property and equipment, at cost	\$ 1,602,432
Less accumulated depreciation	(1,085,019)
Total capital assets	<u>\$ 517,413</u>

OTHER ASSETS

Restricted cash	<u>\$ 605,984</u>
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\$ 2,834,183

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable	\$ 218,162
Wages payable	193,088
Payroll taxes and benefits payable	25,870
Compensated absences	126,765
Current portion of notes payable	26,349
Advance from grantors	88,395
Total current liabilities	<u>\$ 678,629</u>

OTHER LIABILITIES

Notes payable	<u>\$ 57,672</u>
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NET ASSETS

Unrestricted	
Undesignated	\$ 775,297
Board designated	795,748
Temporarily restricted	526,837
Total net assets	<u>\$ 2,097,882</u>

\$ 2,834,183

See Notes to Financial Statements

COMMUNITY ACTION AGENCY OF SIOUXLAND

STATEMENT OF ACTIVITIES
Year Ended September 30, 2016

	Unrestricted	Temporarily Restricted	Total
SUPPORT AND REVENUE			
Government grants and contracts	\$ 9,220,556	\$ 59,691	\$ 9,280,247
Contributions	22,118	207,798	229,916
Miscellaneous	276,188	1,886	278,074
Total support and revenue	<u>\$ 9,518,862</u>	<u>\$ 269,375</u>	<u>\$ 9,788,237</u>
NET ASSETS RELEASED FROM RESTRICTION	<u>\$ 233,236</u>	<u>\$ (233,236)</u>	<u>\$ -</u>
	<u>\$ 9,752,098</u>	<u>\$ 36,139</u>	<u>\$ 9,788,237</u>
EXPENSES			
Program services			
CSBG	\$ 30,627	\$ -	\$ 30,627
Low-Income Home Energy Assistance Program	1,726,184	-	1,726,184
Head start	2,565,314	-	2,565,314
Early head start	682,072	-	682,072
Maternal infant early childhood home visitation	110,739	-	110,739
Early head start home visitor	146,326	-	146,326
Weatherization	838,992	-	838,992
Family development and self-sufficiency	153,578	-	153,578
Shared visions	273,402	-	273,402
Crossroads	166,419	-	166,419
Senior community service employment	294,198	-	294,198
I care and other assistance	137,503	-	137,503
Preschool initiative	805,151	-	805,151
Child and adult care food program	578,877	-	578,877
Transitional housing	101,008	-	101,008
Siouxland homeless soldiers program	3,788	-	3,788
Welcome home	138,062	-	138,062
Child care nurse consultant	15,153	-	15,153
Other programs	67,545	-	67,545
Total program services	<u>\$ 8,834,938</u>	<u>\$ -</u>	<u>\$ 8,834,938</u>
Management and general	877,542	-	877,542
Fundraising (solicitation of grants)	15,942	-	15,942
Total expenses	<u>\$ 9,728,422</u>	<u>\$ -</u>	<u>\$ 9,728,422</u>
Change in net assets	\$ 23,676	\$ 36,139	\$ 59,815
Net assets - beginning of year	<u>1,547,369</u>	<u>490,698</u>	<u>2,038,067</u>
Net assets - end of year	<u><u>\$ 1,571,045</u></u>	<u><u>\$ 526,837</u></u>	<u><u>\$ 2,097,882</u></u>

See Notes to Financial Statements

COMMUNITY ACTION AGENCY OF SIOUXLAND

STATEMENT OF CASH FLOWS

Year Ended September 30, 2016

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from grants, contributions and other receipts	\$ 9,660,729
Cash paid to employees and suppliers	(9,580,977)
Interest received	2,595
Interest paid	(4,964)

Net cash provided by operating activities \$ 77,383

CASH FLOWS FROM INVESTING ACTIVITIES

Proceeds from sale of property and equipment	\$ 1,200
Purchase of property and equipment	(92,110)
Restricted cash and certificates of deposits, net	(46,234)

Net cash used in investing activities \$ (137,144)

CASH FLOWS FROM FINANCING ACTIVITIES

Payments on notes payable	<u>\$ (25,036)</u>
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Net decrease in cash \$ (84,797)

Cash and cash equivalents - beginning of year 1,268,228

Cash and cash equivalents - end of year \$ 1,183,431

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

Change in net assets	\$ 59,815
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Depreciation	80,587
Gain on sale of property and equipment	(1,200)
Changes in assets and liabilities	
Accounts receivable	62,849
Grants receivable	(84,041)
Prepaid expense	18,157
Accounts payable	46,603
Wages payable	(65)
Payroll taxes and benefits payable	(2,801)
Advance from grantors	(102,521)

Net cash provided by operating activities \$ 77,383

See Notes to Financial Statements

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

Year Ended September 30, 2016

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, 2016

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 to employees. Amounts representing the cost of compensated absences are recorded as a liability computed based on rates of pay in effect at September 30, 2016.

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 \$1,111,703 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, 2016

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 consolidated 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 2013.

Subsequent Events:

The Agency has evaluated subsequent events through January 9, 2017, 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, 2016

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, 2016:

<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	241,847	6,947	306,617
Head Start	24,600	359,043	112,527	61,002	557,172
Weatherization Assistance for Low-Income Persons	-	-	74,320	9,025	83,345
General Agency	79,000	390,066	-	144,437	613,503
Total Cost	\$ 103,601	\$ 848,726	\$ 428,694	\$ 221,411	\$ 1,602,432
Less accumulated depreciation	-	(565,736)	(328,094)	(191,189)	(1,085,019)
Net Property and Equipment	\$ 103,601	\$ 282,990	\$ 100,600	\$ 30,222	\$ 517,413

Depreciation expense for 2016 was \$80,587.

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

Year Ended September 30, 2016

4. Related Parties

The Agency entered into a limited partnership agreement with Carnegie Place, Limited Partnership, as of November 8, 1995. The Agency and Community Housing Initiatives, Inc. were general partners having 0.5 percent capital ownership and profit-sharing interests and Carnegie Place, Limited Partnership and Housing Outreach, Limited Partnership, as limited partners having 99.5 percent of capital ownership and profit-sharing interests. The Agency withdrew from the partnership during 2013. As part of the development the Agency was awarded a grant for the Carnegie Place Apartments project through the Bank's Affordable Housing Program (AHP). This was recorded by the Agency as a note payable to the Federal Home Loan Bank with repayment being conditional upon the use of Carnegie Place Apartments for housing to elderly and low-income individuals or families for a specified compliance period. After the expiration of the compliance period no obligation for payment would remain. As of September 30, 2016 all conditions were satisfied and the note is no longer subject to recapture by the bank.

The Agency had also recorded a note receivable which consisted of a promissory note from Carnegie Place, L.P., Sioux City, Iowa, having no set terms of repayment. The note was secured by a mortgage on certain residential real estate located in Sioux City, Iowa. Any payments received by the Agency under this mortgage would have been returned to the Federal Home Loan Bank of Des Moines. During the year ended June 30, 2016, this note was written off as it had been released, and was no longer due to the Agency. The balance at September 30, 2016 was \$0.

5. Notes Payable

Notes payable at September 30, 2016 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	\$ 84,021
Less current portion	<u>(26,349)</u>
	<u>57,672</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,	
2017	\$ 26,349
2018	27,716
2019	29,155
2020	801
2021	--
Thereafter	--
	<u>\$ 84,021</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

Year Ended September 30, 2016

6. Net Assets

At September 30, 2016, the Board of directors designated certain unrestricted net assets for the following purposes:

Insurance reserve	\$ 603,131
Building Improvements	192,617
	<u>\$ 795,748</u>

As of September 30, 2016, temporarily restricted net assets consisted of the following:

Welcome Home program	\$ 467,549
Building Improvements	17,183
Wheels to Work program	3,623
Children's programs	4,502
Holiday funds	8,314
Client assistance	3,738
Crossroads	15,694
ICARE	830
Foodbank	5,404
	<u>\$ 526,837</u>

7. Pension and Retirement Benefits

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

Plan members are required to contribute 5.95 percent of their annual covered salary and the Agency is required to contribute 8.93 percent of annual covered salary. Contribution requirements are established by state statute. The Agency's contribution to IPERS for the year ended September 30, 2016 was \$342,521, equal to the required contribution for the year.

8. Lease Commitments

The Agency leases classrooms and residential housing apartments under operating leases for various programs. The leases are for various terms, expiring May 2017 through August 2022. The total amount of rent expense reported under these leases for the current fiscal year was \$112,354.

The scheduled future minimum lease payments are as follows::

Year ending September 30,	
2017	\$ 50,627
2018	24,010
2019	10
2020	10
2021	10
2022	9
	<u>\$ 74,676</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

Year Ended September 30, 2016

9. Group Health Insurance

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

At September 30, 2016, management estimated the reserve for insurance claims to be \$59,153. 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 \$605,984 and the certificate of deposit of \$56,299 are designated for future claims.

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

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

In addition, the general partners have agreed to advance funds to the partnership as needed to eliminate operating cash deficits. No advances are outstanding as of September 30, 2016.

11. Concentration of Grants

Approximately 62 percent of the Agency's funding is provided by grants from the U.S. Department of Health and Human Services, approximately 9 percent is provided by grants from the U.S. Department of Agriculture, and an additional 11 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, 2016

	<u>CSBG</u>	<u>LIHEAP</u>	<u>Head Start</u>
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	\$ 9,388	\$ 2,867	\$ 77,321
Accounts receivable	-	9	363
Grants receivable	-	-	161,981
Due from/to other funds	-	-	(131,663)
Prepaid expenses	-	-	7,097
Certificates of deposit	-	-	-
Total current assets	<u>\$ 9,388</u>	<u>\$ 2,876</u>	<u>\$ 115,099</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>\$ 9,388</u></u>	<u><u>\$ 2,876</u></u>	<u><u>\$ 115,099</u></u>
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Accounts payable	\$ 2,646	\$ 454	\$ 46,120
Wages payable	-	1,869	57,208
Payroll taxes and benefits payable	-	459	11,771
Compensated absences	-	-	-
Current portion of notes payable	-	-	-
Advance from grantors	6,742	-	-
Total current liabilities	<u>\$ 9,388</u>	<u>\$ 2,782</u>	<u>\$ 115,099</u>
OTHER LIABILITIES			
Notes payable	\$ -	\$ -	\$ -
NET ASSETS			
Unrestricted			
Undesignated	\$ -	\$ 94	\$ -
Board designated	-	-	-
Temporarily restricted	-	-	-
Total net assets	<u>\$ -</u>	<u>\$ 94</u>	<u>\$ -</u>
Total liabilities and net assets	<u><u>\$ 9,388</u></u>	<u><u>\$ 2,876</u></u>	<u><u>\$ 115,099</u></u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF FINANCIAL POSITION
September 30, 2016

Early Head Start	MIECHV	Early Head Start Home Visitor	Weatherization Assistance Program	Weatherization Administration
\$ 36,753	\$ 11,029	\$ 38,057	\$ 3,314	\$ 2,172
108	8	17	3,751	3,864
10,574	11,747	5,394	34,550	-
(33,134)	(6,824)	(4,822)	(38,301)	-
1,642	21	869	-	27
-	-	-	-	-
<u>\$ 15,943</u>	<u>\$ 15,981</u>	<u>\$ 39,515</u>	<u>\$ 3,314</u>	<u>\$ 6,063</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -
<u>\$ 15,943</u>	<u>\$ 15,981</u>	<u>\$ 39,515</u>	<u>\$ 3,314</u>	<u>\$ 6,063</u>
\$ 231	\$ 44	\$ 42	\$ -	\$ 56
14,753	4,395	3,515	-	5,326
959	513	(686)	71	681
-	-	-	-	-
-	-	-	-	-
-	-	36,644	3,243	-
<u>\$ 15,943</u>	<u>\$ 4,952</u>	<u>\$ 39,515</u>	<u>\$ 3,314</u>	<u>\$ 6,063</u>
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 11,029	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ 11,029</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 15,943</u>	<u>\$ 15,981</u>	<u>\$ 39,515</u>	<u>\$ 3,314</u>	<u>\$ 6,063</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF FINANCIAL POSITION

September 30, 2016

	Family Development and Self- Sufficiency	Shared Vision Grants	Crossroads
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	\$ -	\$ 22,527	\$ -
Accounts receivable	23	-	8
Grants receivable	9,081	-	12,974
Due from/to other funds	(4,998)	-	(1,839)
Prepaid expenses	24	-	12
Certificates of deposit	-	-	-
Total current assets	<u>\$ 4,130</u>	<u>\$ 22,527</u>	<u>\$ 11,155</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>\$ 4,130</u>	<u>\$ 22,527</u>	<u>\$ 11,155</u>
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Accounts payable	\$ (452)	\$ 5,854	\$ 725
Wages payable	3,837	3,534	3,441
Payroll taxes and benefits payable	735	(1,022)	(712)
Compensated absences	-	-	-
Current portion of notes payable	-	-	-
Advance from grantors	10	14,161	-
Total current liabilities	<u>\$ 4,130</u>	<u>\$ 22,527</u>	<u>\$ 3,454</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>\$ 4,130</u>	<u>\$ 22,527</u>	<u>\$ 11,155</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF FINANCIAL POSITION
September 30, 2016

Senior Community Service Employment Program		ICARE and Other Assistance	Preschool Initiative	Child and Adult Care Food Program
Administration	Enrollees			
\$ -	\$ 16,137	\$ 11,270	\$ 27,308	\$ -
659	-	1,190	-	134
-	4,157	19,508	42,918	85,669
(1,198)	-	(19,378)	-	(45,418)
14	-	-	-	12
-	-	-	-	-
<u>\$ (525)</u>	<u>\$ 20,294</u>	<u>\$ 12,590</u>	<u>\$ 70,226</u>	<u>\$ 40,397</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -
<u>\$ (525)</u>	<u>\$ 20,294</u>	<u>\$ 12,590</u>	<u>\$ 70,226</u>	<u>\$ 40,397</u>
\$ 7	\$ -	\$ 393	\$ 7,382	\$ 38,684
-	17,334	124	46,716	1,903
(963)	2,894	(127)	16,128	(190)
-	-	-	-	-
-	-	-	-	-
431	-	1,066	-	-
<u>\$ (525)</u>	<u>\$ 20,228</u>	<u>\$ 1,456</u>	<u>\$ 70,226</u>	<u>\$ 40,397</u>
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 66	\$ 4,900	\$ -	\$ -
-	-	-	-	-
-	-	6,234	-	-
<u>\$ -</u>	<u>\$ 66</u>	<u>\$ 11,134</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ (525)</u>	<u>\$ 20,294</u>	<u>\$ 12,590</u>	<u>\$ 70,226</u>	<u>\$ 40,397</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF FINANCIAL POSITION

September 30, 2016

	<u>Transitional Housing</u>	<u>Siouxland Homeless Soldiers</u>	<u>Welcome Home</u>
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	\$ 7,776	\$ 6,313	\$ 461,638
Accounts receivable	-	-	17
Grants receivable	15,077	-	9,627
Due from/to other funds	(12,633)	-	-
Prepaid expenses	-	-	5,607
Certificates of deposit	-	-	-
Total current assets	<u>\$ 10,220</u>	<u>\$ 6,313</u>	<u>\$ 476,889</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>\$ 10,220</u>	<u>\$ 6,313</u>	<u>\$ 476,889</u>
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Accounts payable	\$ 1,980	\$ -	\$ 275
Wages payable	406	-	1,807
Payroll taxes and benefits payable	64	-	(61)
Compensated absences	-	-	-
Current portion of notes payable	-	-	-
Advance from grantors	28	6,313	7,320
Total current liabilities	<u>\$ 2,478</u>	<u>\$ 6,313</u>	<u>\$ 9,341</u>
OTHER LIABILITIES			
Notes payable	\$ -	\$ -	\$ -
NET ASSETS			
Unrestricted			
Undesignated	\$ 7,742	\$ -	\$ -
Board designated	-	-	-
Temporarily restricted	-	-	467,548
Total net assets	<u>\$ 7,742</u>	<u>\$ -</u>	<u>\$ 467,548</u>
Total liabilities and net assets	<u>\$ 10,220</u>	<u>\$ 6,313</u>	<u>\$ 476,889</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF FINANCIAL POSITION

September 30, 2016

Child Care Nurse Consultant	Other Programs	Total	GAAP Adjustments	Total Program Funds
\$ -	\$ 90,229	\$ 824,099	\$ -	\$ 824,099
-	54	10,205	-	10,205
6,887	2,849	432,993	-	432,993
(4,523)	-	(304,731)	-	(304,731)
12	-	15,337	-	15,337
-	-	-	-	-
<u>\$ 2,376</u>	<u>\$ 93,132</u>	<u>\$ 977,903</u>	<u>\$ -</u>	<u>\$ 977,903</u>
\$ -	\$ -	\$ -	\$ 988,929	\$ 988,929
-	-	-	(724,866)	(724,866)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 264,063</u>	<u>\$ 264,063</u>
\$ -	\$ -	\$ -	\$ -	\$ -
<u>\$ 2,376</u>	<u>\$ 93,132</u>	<u>\$ 977,903</u>	<u>\$ 264,063</u>	<u>\$ 1,241,966</u>
\$ 740	\$ 350	\$ 105,531	\$ -	\$ 105,531
1,796	-	167,964	-	167,964
(160)	-	30,354	-	30,354
-	-	-	-	-
-	-	-	-	-
-	1,815	77,773	-	77,773
<u>\$ 2,376</u>	<u>\$ 2,165</u>	<u>\$ 381,622</u>	<u>\$ -</u>	<u>\$ 381,622</u>
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 55,095	\$ 86,627	\$ 264,063	\$ 350,690
-	-	-	-	-
-	35,872	509,654	-	509,654
<u>\$ -</u>	<u>\$ 90,967</u>	<u>\$ 596,281</u>	<u>\$ 264,063</u>	<u>\$ 860,344</u>
<u>\$ 2,376</u>	<u>\$ 93,132</u>	<u>\$ 977,903</u>	<u>\$ 264,063</u>	<u>\$ 1,241,966</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF FINANCIAL POSITION

September 30, 2016

	<u>Agency Administrative</u>	<u>Agency Insurance</u>	<u>Agency Indirect Cost Pools</u>
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	\$ 298,283	\$ -	\$ 61,049
Accounts receivable	7,557	-	68
Grants receivable	-	-	-
Due from/to other funds	304,731	-	-
Prepaid expenses	3,404	-	1,492
Certificates of deposit	-	56,299	-
Total current assets	<u>\$ 613,975</u>	<u>\$ 56,299</u>	<u>\$ 62,609</u>
CAPITAL ASSETS			
Property and equipment, at cost	\$ 613,503	\$ -	\$ -
Less accumulated depreciation	(360,153)	-	-
Total capital assets	<u>\$ 253,350</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER ASSETS			
Restricted cash	\$ -	\$ 605,984	\$ -
Total assets	<u>\$ 867,325</u>	<u>\$ 662,283</u>	<u>\$ 62,609</u>
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Accounts payable	\$ 19,772	\$ 59,152	\$ 33,707
Wages payable	1,319	-	23,805
Payroll taxes and benefits payable	(9,581)	-	5,097
Compensated absences	126,765	-	-
Current portion of notes payable	26,349	-	-
Advance from grantors	10,622	-	-
Total current liabilities	<u>\$ 175,246</u>	<u>\$ 59,152</u>	<u>\$ 62,609</u>
OTHER LIABILITIES			
Notes payable	\$ 57,672	\$ -	\$ -
NET ASSETS			
Unrestricted			
Undesignated	\$ 424,607	\$ -	\$ -
Board designated	192,617	603,131	-
Temporarily restricted	17,183	-	-
Total net assets	<u>\$ 634,407</u>	<u>\$ 603,131</u>	<u>\$ -</u>
Total liabilities and net assets	<u>\$ 867,325</u>	<u>\$ 662,283</u>	<u>\$ 62,609</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF FINANCIAL POSITION

September 30, 2016

Total Administrative Funds	Grand Total
\$ 359,332	\$ 1,183,431
7,625	17,830
-	432,993
304,731	-
4,896	20,233
56,299	56,299
<u>\$ 732,883</u>	<u>\$ 1,710,786</u>
\$ 613,503	\$ 1,602,432
(360,153)	(1,085,019)
<u>\$ 253,350</u>	<u>\$ 517,413</u>
<u>\$ 605,984</u>	<u>\$ 605,984</u>
<u>\$ 1,592,217</u>	<u>\$ 2,834,183</u>
\$ 112,631	\$ 218,162
25,124	193,088
(4,484)	25,870
126,765	126,765
26,349	26,349
10,622	88,395
<u>\$ 297,007</u>	<u>\$ 678,629</u>
<u>\$ 57,672</u>	<u>\$ 57,672</u>
\$ 424,607	\$ 775,297
795,748	795,748
17,183	526,837
<u>\$ 1,237,538</u>	<u>\$ 2,097,882</u>
<u>\$ 1,592,217</u>	<u>\$ 2,834,183</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF ACTIVITIES

Year Ended September 30, 2016

	<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	308,658	1,747,389	2,653,516
U.S. Department of Agriculture	-	-	-
Iowa Department of Education	-	-	-
Iowa Department of Human Rights	-	-	-
Other governments	-	-	-
In-kind contributions	-	-	616,057
Interest	-	-	-
Contributions	-	-	-
Miscellaneous	-	-	-
CACFP Co-funding	-	-	265,821
CSBG Co-funding	(278,031)	5,889	16,277
Total revenues	<u>\$ 30,627</u>	<u>\$ 1,753,278</u>	<u>\$ 3,551,671</u>
EXPENSES			
Salaries	\$ -	\$ 107,965	\$ 1,428,896
Benefits and taxes	-	40,902	488,391
Assistance to individuals	30,627	1,558,773	243,750
Travel	-	935	20,300
Rent/space	-	1,830	221,806
Repairs and maintenance	-	-	17,200
Weatherization labor, support and administration	-	-	-
Telephone and technology	-	162	23,868
Supplies and material	-	7,742	104,860
Equipment	-	-	-
Printing, publications and postage	-	2,336	559
Insurance	-	1,470	14,579
Depreciation	-	-	-
Interest	-	-	-
In-kind expense	-	-	616,057
Miscellaneous	-	4,069	22,457
Total expenses before allocation of indirect costs	<u>\$ 30,627</u>	<u>\$ 1,726,184</u>	<u>\$ 3,202,723</u>
Allocation of indirect costs	-	27,094	348,948
Total expenses	<u>\$ 30,627</u>	<u>\$ 1,753,278</u>	<u>\$ 3,551,671</u>
Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Change in net assets	\$ -	\$ -	\$ -
Net assets - beginning of year	<u>-</u>	<u>94</u>	<u>-</u>
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, 2016

Early Head Start	MIECHV	Early Head Start Home Visitor	Weatherization Assistance Program	Weatherization Administration
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	264,795	-
775,836	127,079	-	372,494	-
-	-	-	-	-
-	-	108,313	-	-
-	-	-	-	-
-	-	51,354	-	-
281,991	16,729	33,779	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	226,560	3,847
-	-	-	-	-
4,992	1,270	9,685	-	-
<u>\$ 1,062,819</u>	<u>\$ 145,078</u>	<u>\$ 203,131</u>	<u>\$ 863,849</u>	<u>\$ 3,847</u>
\$ 385,424	\$ 74,895	\$ 89,691	\$ 4,314	\$ 132,272
150,605	21,859	36,827	1,750	52,718
5,763	429	-	396,275	-
21,508	3,820	4,419	6,592	1,030
33,224	1,504	4,218	-	5,679
-	-	-	-	740
-	-	-	-	-
-	-	-	205,027	-
5,833	1,672	2,060	-	2,387
29,738	957	2,251	-	6,484
21,476	-	-	-	-
4,040	585	955	-	220
13,559	1,483	2,953	10,582	3,173
-	-	-	-	-
-	-	-	-	-
281,991	16,729	33,779	-	-
12,105	3,536	2,952	3,586	95
<u>\$ 965,266</u>	<u>\$ 127,469</u>	<u>\$ 180,105</u>	<u>\$ 628,126</u>	<u>\$ 204,798</u>
97,553	17,609	23,026	-	34,772
<u>\$ 1,062,819</u>	<u>\$ 145,078</u>	<u>\$ 203,131</u>	<u>\$ 628,126</u>	<u>\$ 239,570</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (235,723)</u>	<u>\$ 235,723</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	11,029	-	-	-
<u>\$ -</u>	<u>\$ 11,029</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF ACTIVITIES

Year Ended September 30, 2016

	Family Development and Self- Sufficiency	Shared Vision Grants	Crossroads
REVENUES			
Government funding sources			
U.S. Department of HUD	\$ -	\$ -	\$ 131,739
U.S. Department of Labor	-	-	-
U.S. Department of Energy	-	-	-
U.S. Department of Health and Human Services	74,541	-	-
U.S. Department of Agriculture	-	-	-
Iowa Department of Education	-	246,140	-
Iowa Department of Human Rights	87,506	-	-
Other governments	-	-	-
In-kind contributions	2,573	97,429	4,271
Interest	-	-	-
Contributions	-	-	48,540
Miscellaneous	84	-	10,218
CACFP Co-funding	-	32,224	-
CSBG Co-funding	16,016	42,887	-
Total revenues	<u>\$ 180,720</u>	<u>\$ 418,680</u>	<u>\$ 194,768</u>
EXPENSES			
Salaries	\$ 95,792	\$ 133,118	\$ 101,021
Benefits and taxes	39,204	60,549	40,353
Assistance to individuals	-	32,222	5,668
Travel	6,907	890	710
Rent/space	3,727	40,846	8,720
Repairs and maintenance	-	-	-
Weatherization labor, support and administration	-	-	-
Telephone and technology	1,459	436	1,840
Supplies and material	1,338	9,605	2,815
Equipment	-	-	-
Printing, publications and postage	456	703	391
Insurance	1,476	2,017	2,088
Depreciation	-	-	-
Interest	-	-	-
In-kind expense	2,573	97,429	4,271
Miscellaneous	3,219	5,618	1,161
Total expenses before allocation of indirect costs	<u>\$ 156,151</u>	<u>\$ 383,433</u>	<u>\$ 169,038</u>
Allocation of indirect costs	24,569	35,247	25,730
Total expenses	<u>\$ 180,720</u>	<u>\$ 418,680</u>	<u>\$ 194,768</u>
Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Change in net assets	\$ -	\$ -	\$ -
Net assets - beginning of year	<u>-</u>	<u>-</u>	<u>7,701</u>
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, 2016

Senior Community Service Employment Program		ICARE and Other Assistance	Preschool Initiative	Child and Adult Care Food Program
<u>Administration</u>	<u>Enrollees</u>			
\$ -	\$ -	\$ -	\$ -	\$ -
-	282,604	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	881,906
-	-	-	-	-
12,593	-	131,985	847,523	-
32,496	-	-	-	-
-	-	-	-	-
-	-	9,945	-	-
3,295	-	8,271	-	-
-	-	-	-	(298,045)
3,113	44,688	15,676	104,165	7,642
<u>\$ 51,497</u>	<u>\$ 327,292</u>	<u>\$ 165,877</u>	<u>\$ 951,688</u>	<u>\$ 591,503</u>
\$ 3,532	\$ 250,053	\$ 4,229	\$ 609,191	\$ 49,529
1,264	31,390	1,881	195,961	19,844
-	44	130,493	-	497,081
131	801	232	-	1,836
1,409	-	-	-	2,028
-	-	-	-	-
-	-	-	-	-
907	-	-	-	741
1,192	-	-	-	1,054
-	-	-	-	-
1,561	-	33	-	4,726
1,483	-	-	-	1,470
-	-	-	-	-
-	-	-	-	-
32,496	-	-	-	-
115	316	634	-	568
<u>\$ 44,090</u>	<u>\$ 282,604</u>	<u>\$ 137,502</u>	<u>\$ 805,152</u>	<u>\$ 578,877</u>
7,407	44,688	1,112	146,536	12,626
<u>\$ 51,497</u>	<u>\$ 327,292</u>	<u>\$ 138,614</u>	<u>\$ 951,688</u>	<u>\$ 591,503</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ (26,950)</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ 313	\$ -	\$ -
-	66	10,821	-	-
<u>\$ -</u>	<u>\$ 66</u>	<u>\$ 11,134</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF ACTIVITIES

Year Ended September 30, 2016

	Transitional Housing	Siouxland Homeless Soldiers	Welcome Home
REVENUES			
Government funding sources			
U.S. Department of HUD	\$ 99,432	\$ -	\$ 20,244
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	-	-	39,447
In-kind contributions	-	-	-
Interest	-	-	1,005
Contributions	1,244	3,788	127,166
Miscellaneous	-	-	-
CACFP Co-funding	-	-	-
CSBG Co-funding	2,155	-	-
Total revenues	<u>\$ 102,831</u>	<u>\$ 3,788</u>	<u>\$ 187,862</u>
EXPENSES			
Salaries	\$ 5,997	\$ -	\$ 41,679
Benefits and taxes	2,659	-	19,113
Assistance to individuals	89,634	3,757	65,030
Travel	102	-	1,017
Rent/space	-	-	-
Repairs and maintenance	-	-	235
Weatherization labor, support and administration	-	-	-
Telephone and technology	-	-	1,269
Supplies and material	1,260	-	4,574
Equipment	-	-	-
Printing, publications and postage	169	31	699
Insurance	1,177	-	2,137
Depreciation	-	-	-
Interest	-	-	-
In-kind expense	-	-	-
Miscellaneous	10	-	2,309
Total expenses before allocation of indirect costs	<u>\$ 101,008</u>	<u>\$ 3,788</u>	<u>\$ 138,062</u>
Allocation of indirect costs	1,575	-	11,095
Total expenses	<u>\$ 102,583</u>	<u>\$ 3,788</u>	<u>\$ 149,157</u>
Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Change in net assets	\$ 248	\$ -	\$ 38,705
Net assets - beginning of year	<u>7,494</u>	<u>-</u>	<u>428,843</u>
Net assets - end of year	<u>\$ 7,742</u>	<u>\$ -</u>	<u>\$ 467,548</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF ACTIVITIES

Year Ended September 30, 2016

Child Care Nurse Consultant	Other Programs	Total	GAAP Adjustments	Total Program Funds
\$ -	\$ -	\$ 251,415	\$ -	\$ 251,415
-	-	282,604	-	282,604
-	-	264,795	-	264,795
-	-	6,059,513	-	6,059,513
-	-	881,906	-	881,906
-	-	354,453	-	354,453
-	-	87,506	-	87,506
15,153	-	1,098,055	-	1,098,055
-	32,353	1,117,678	(1,111,703)	5,975
-	-	1,005	-	1,005
-	79,595	270,278	(47,172)	223,106
-	881	253,156	1,200	254,356
-	-	-	-	-
1,869	1,707	-	-	-
<u>\$ 17,022</u>	<u>\$ 114,536</u>	<u>\$ 10,922,364</u>	<u>\$ (1,157,675)</u>	<u>\$ 9,764,689</u>
\$ 7,734	\$ -	\$ 3,525,332	\$ 34,143	\$ 3,559,475
2,536	-	1,207,806	14,931	1,222,737
-	44,953	3,104,499	-	3,104,499
611	750	72,591	433	73,024
126	-	325,117	(211,858)	113,259
-	-	18,175	61,535	79,710
-	-	-	-	-
-	-	205,027	-	205,027
483	-	43,117	727	43,844
2,550	6,399	182,819	5,474	188,293
-	-	21,476	(21,476)	-
22	104	17,590	-	17,590
-	1,464	61,111	11,238	72,349
-	-	-	71,339	71,339
-	-	-	-	-
-	32,353	1,117,678	(1,111,703)	5,975
1,092	61,047	124,889	(47,072)	77,817
<u>\$ 15,154</u>	<u>\$ 147,070</u>	<u>\$ 10,027,227</u>	<u>\$ (1,192,289)</u>	<u>\$ 8,834,938</u>
1,868	-	861,455	-	861,455
<u>\$ 17,022</u>	<u>\$ 147,070</u>	<u>\$ 10,888,682</u>	<u>\$ (1,192,289)</u>	<u>\$ 9,696,393</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ (26,950)</u>	<u>\$ (30,000)</u>	<u>\$ (56,950)</u>
\$ -	\$ (32,534)	\$ 6,732	\$ 4,614	\$ 11,346
-	123,501	589,549	259,449	848,998
<u>\$ -</u>	<u>\$ 90,967</u>	<u>\$ 596,281</u>	<u>\$ 264,063</u>	<u>\$ 860,344</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF ACTIVITIES

Year Ended September 30, 2016

	<u>Agency Administrative</u>	<u>Agency Insurance</u>	<u>Agency Indirect Cost Pools</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	960	630	-
Contributions	835	-	-
Miscellaneous	19,446	-	1,677
CACFP Co-funding	-	-	-
CSBG Co-funding	-	-	-
Total revenues	<u>\$ 21,241</u>	<u>\$ 630</u>	<u>\$ 1,677</u>
EXPENSES			
Salaries	\$ -	\$ -	\$ 559,792
Benefits and taxes	-	289	177,710
Assistance to individuals	-	-	-
Travel	3,131	-	7,225
Rent/space	-	-	4,204
Repairs and maintenance	-	-	11,139
Weatherization labor, support and administration	-	-	-
Telephone and technology	-	-	6,603
Supplies and material	2,484	-	51,443
Equipment	-	-	-
Printing, publications and postage	-	-	10,082
Insurance	-	-	5,248
Depreciation	9,248	-	-
Interest	4,964	-	-
In-kind expense	-	-	-
Miscellaneous	3,994	5,199	30,729
Total expenses before allocation of indirect costs	<u>\$ 23,821</u>	<u>\$ 5,488</u>	<u>\$ 864,175</u>
Allocation of indirect costs	-	-	(861,455)
Total expenses	<u>\$ 23,821</u>	<u>\$ 5,488</u>	<u>\$ 2,720</u>
Transfers	<u>\$ 55,907</u>	<u>\$ -</u>	<u>\$ 1,043</u>
Change in net assets	\$ 53,327	\$ (4,858)	\$ -
Net assets - beginning of year	<u>581,080</u>	<u>607,989</u>	<u>-</u>
Net assets - end of year	<u><u>\$ 634,407</u></u>	<u><u>\$ 603,131</u></u>	<u><u>\$ -</u></u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF ACTIVITIES

Year Ended September 30, 2016

Total Administrative Funds	Grand Total
\$ -	\$ 251,415
-	282,604
-	264,795
-	6,059,513
-	881,906
-	354,453
-	87,506
-	1,098,055
-	5,975
1,590	2,595
835	223,941
21,123	275,479
-	-
-	-
<u>\$ 23,548</u>	<u>\$ 9,788,237</u>
\$ 559,792	\$ 4,119,267
177,999	1,400,736
-	3,104,499
10,356	83,380
4,204	117,463
11,139	90,849
-	-
-	205,027
6,603	50,447
53,927	242,220
-	-
10,082	27,672
5,248	77,597
9,248	80,587
4,964	4,964
-	5,975
39,922	117,739
<u>\$ 893,484</u>	<u>\$ 9,728,422</u>
(861,455)	-
<u>\$ 32,029</u>	<u>\$ 9,728,422</u>
<u>\$ 56,950</u>	<u>\$ -</u>
\$ 48,469	\$ 59,815
<u>1,189,069</u>	<u>2,038,067</u>
<u>\$ 1,237,538</u>	<u>\$ 2,097,882</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended September 30, 2016

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	\$ 583,861
Child and Adult Care Food Program	10.558	978010	298,045
Total pass-through Iowa Department of Education			<u>\$ 881,906</u>
 Total U.S. Department of Agriculture Indirect Program			<u>\$ 881,906</u>
U.S. Department of Housing & Urban Development:			
<i>Direct:</i>			
Continuum of Care Program	14.267	IA0002L7D001508	\$ 69,043
Continuum of Care Program	14.267	IA0002L7D001407	62,695
 Total U.S. Department of Housing & Urban Development Direct Program			<u>\$ 131,738</u>
<i>Indirect:</i>			
Pass-through the City of Sioux City:			
Community Development Block Grants/Entitlement Grants	14.218	E-15-MC-19-0002	\$ 23,000
Emergency Solutions Grants Program	14.231	E-15-MC-19-0002	46,131
Total pass-through the City of Sioux City			<u>\$ 69,131</u>
 Pass-through Iowa Community Action Association			
Home Investments Partnerships Program	14.239	ICAA 15-HM-591	\$ 28,830
Home Investments Partnerships Program	14.239	ICAA 14-HM-593	21,713
Total pass-through Iowa Community Action Association			<u>\$ 50,543</u>
 Total U.S. Department of Housing & Urban Development Indirect Program			<u>\$ 119,674</u>
 Total U.S. Department of Housing & Urban Development:			<u>\$ 251,412</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-29496- 16-55-A-24	\$ 71,774
Senior Community Service Employment Program	17.235	Project 77-AD-26910- 15-55-A-24	210,830
Total pass-through Senior Service of America, Inc.			<u>\$ 282,604</u>
 Total U.S. Department of Labor Indirect Program			<u>\$ 282,604</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended September 30, 2016

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-16-18	\$ 164,795
Weatherization Assistance for Low-Income Persons	81.042	DOE-15-18	100,000
Total pass-through Iowa Department of Human Rights			<u>\$ 264,795</u>
Total U.S. Department of Energy Indirect Program			<u>\$ 264,795</u>
U.S. Department of Health & Human Services			
<i>Direct:</i>			
Head Start	93.600	07CH7093/02	\$ 1,794,249
Head Start	93.600	07CH7093/01	1,635,102
Total U.S. Department of Health and Human Services Direct Program			<u>\$ 3,429,351</u>
<i>Indirect:</i>			
Pass through Iowa Department of Public Health			
Affordable Care Act–Maternal, Infant, and Early Childhood Home Visiting Program Formula, Expansion, and Development Grants to States	93.505	5887CH	\$ 65,330
Affordable Care Act–Maternal, Infant, and Early Childhood Home Visiting Program Formula, Expansion, and Development Grants to States	93.505	5887CH12	61,750
Total pass-through Iowa Department of Public Health			<u>\$ 127,080</u>
Pass through Iowa Department of Human Rights:			
Temporary Assistance for Needy Families	93.558	FaDSS-17-18	18,133
Temporary Assistance for Needy Families	93.558	FaDSS-16-18	56,409
Low-Income Home Energy Assistance	93.568	HEAP-16-18	142,144
Low-Income Home Energy Assistance	93.568	HEAP-15-18	230,350
Low-Income Home Energy Assistance	93.568	LIHEAP-16-18	1,747,388
Community Services Block Grant	93.569	CSBG-16-18	70,990
Community Services Block Grant	93.569	CSBG-15-18	237,669
Total pass-through Iowa Department of Human Rights			<u>\$ 2,503,083</u>
Total U.S. Department of Health and Human Services Indirect Program			<u>\$ 2,630,163</u>
Total U.S. Department of Health & Human Services			<u>\$ 6,059,514</u>
Total Expenditures of Federal Awards			<u><u>\$ 7,740,231</u></u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended September 30, 2016

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, 2016. 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.

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, 2016, 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, 2017.

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, 2017

**INDEPENDENT AUDITORS 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, 2016. 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, 2016.

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, 2017

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS

COMMUNITY SERVICES BLOCK GRANT NO. CSBG 15-18

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of October 1, 2014 – September 30, 2016

	<u>BUDGET</u>	<u>ACTUAL</u>
CONSULTANTS		
Women Aware	\$ 35,000	\$ 20,041
CO-FUNDED PROGRAMS:		
Family Development and Self-Sufficiency	6,870	14,255
Housing	2,500	2,553
LIHEAP	1,639	-
Senior Community Service Employment Program	40,000	40,684
Head Start/Early Head Start	19,332	20,767
Shared visions	37,895	43,551
Preschool Classroom	85,916	101,336
MIECHV	2,757	1,266
Home Visitation	9,484	9,714
Child and Adult Care Food Program	3,261	8,097
Food Bank	7,000	11,456
Wheels to Work (Angel Cars)	1,000	1,707
General Assistance	25,000	2,227
	<u>25,000</u>	<u>101,336</u>
Total expenses	<u>\$ 277,654</u>	<u>\$ 277,654</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS

LOW INCOME HOME ENERGY ASSISTANCE PROGRAM GRANT NO. LIHEAP-16-18

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of October 1, 2015 – September 30, 2016

EXPENSES:	<u>BUDGET</u>	<u>ACTUAL</u>
Regular Assistance	\$ 1,422,538	\$ 1,385,260
Energy Crisis Intervention Payments	91,652	91,652
Client Services	22,151	22,151
Summer Deliverable Fuel Payments	82,091	82,091
Administration Costs	<u>166,234</u>	<u>166,234</u>
Total Expenses	<u>\$ 1,784,666</u>	<u>\$ 1,747,388</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

U.S. DEPARTMENT OF HUMAN RIGHTS

HEAD START GRANT/CONTRACT NO. 07CH7093/01

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of March 1, 2015 – February 29, 2016

REVENUES	BUDGET	ACTUAL
Grant Revenue	\$ 2,546,215	\$ 2,546,215
Other Revenue	-	250,653
CSBG Support Revenue	-	15,465
Grantee's Contribution - In-Kind	636,554	777,303
Total Revenue	<u>\$ 3,182,769</u>	<u>\$ 3,589,636</u>
EXPENSES - GRANTOR'S SHARE:		
#GO74120	\$ 33,641	\$ 33,641
#GO74122	2,131,907	2,150,862
Administrative	380,667	361,712
Total Grantor's Share	<u>\$ 2,546,215</u>	<u>\$ 2,546,215</u>
Expenses - CACFP	\$ -	\$ 250,653
Expenses - CSBG Co-Funded	-	15,465
Expenses - Grantee's Share (In-Kind) - #GO74122	636,554	777,303
Total expenses	<u>\$ 3,182,769</u>	<u>\$ 3,589,636</u>

EARLY HEAD START GRANT/CONTRACT NO. 07CH7093/01

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of March 1, 2015 – February 29, 2016

REVENUES	BUDGET	ACTUAL
Grant Revenue	\$ 709,469	\$ 709,469
CSBG Support Revenue	-	5,012
Grantee's Contribution - In-Kind	177,367	285,220
Total Revenue	<u>\$ 886,836</u>	<u>\$ 999,701</u>
EXPENSES - GRANTOR'S SHARE:		
#GO74121	\$ 17,087	\$ 17,240
#GO74125	591,030	600,369
Administrative	101,352	91,860
Total Grantor's Share	<u>\$ 709,469</u>	<u>\$ 709,469</u>
Expenses - CSBG Co-Funded	\$ -	\$ 5,012
Expenses - Grantee's Share (In-Kind) - #GO74125	177,367	285,220
Total expenses	<u>\$ 886,836</u>	<u>\$ 999,701</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF PUBLIC HEALTH

EXPANSION OF MATERNAL INFANT EARLY CHILDHOOD HOME
VISITATION GRANT (MIECHV) CONTRACT #5886CH12

SCHEDULE OF GRANT/CONTRACT ACTIVITY
For the Period of March 31, 2015 – March 31, 2016

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUES:		
Iowa Department of Public Health	<u>\$ 130,700</u>	<u>\$ 124,261</u>
EXPENSES:		
Salaries	\$ 73,605	\$ 73,300
Fringe benefits	20,875	20,483
Other	18,364	13,036
Indirect costs	17,856	17,442
Community Services Block Grant Co-Funded Expenses	<u>-</u>	<u>1,821</u>
Total Expenses	<u>\$ 130,700</u>	<u>\$ 126,082</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS

WEATHERIZATION ASSISTANCE PROGRAMS CONTRACT HEAP-15-18

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of January 1, 2015 – December 31, 2015

EXPENSES:	<u>BUDGET</u>	<u>ACTUAL</u>
Administration	\$ 40,664	\$ 18,364
Health and Safety	163,591	69,987
Support	219,399	113,941
Labor	181,545	63,922
Materials	181,545	110,054
Insurance	10,393	9,316
Training/equipment	18,676	18,340
Special Project - Knob & Tube	<u>9,750</u>	<u>9,750</u>
Total Expenses	<u>\$ 825,563</u>	<u>\$ 413,673</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS

FAMILY DEVELOPMENT AND SELF-SUFFICIENCY CONTRACT FADSS-16-18

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of July 1, 2015 – June 30, 2016

	<u>BUDGET</u>	<u>ACTUAL</u>
EXPENSES:		
Indirect costs - Administration	\$ 15,372	\$ 15,372
Indirect costs, Personnel, and Benefits - CSBG	8,870	16,495
Personnel wages	88,293	90,691
Benefits	39,298	38,631
Travel	6,776	6,439
Space utilities	4,029	3,238
Other	5,745	5,226
In-kind	2,500	2,573
	<u>\$ 170,883</u>	<u>\$ 178,665</u>
Less: Other Funds	\$ -	\$ 85
Less: CSBG Co-Funded	8,870	16,495
	<u> </u>	<u> </u>
Total expenses	<u>\$ 162,013</u>	<u>\$ 162,086</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS

WEATHERIZATION ASSISTANCE PROGRAMS CONTRACT DOE-15-18

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of April 1, 2015 – March 31, 2016

EXPENSES:	<u>BUDGET</u>	<u>ACTUAL</u>
Administration	\$ 16,598	\$ 16,598
Health and Safety	46,640	42,581
Support	61,546	101,918
Labor	66,410	43,126
Materials	<u>66,410</u>	<u>53,381</u>
Total Expenses	<u>\$ 257,604</u>	<u>\$ 257,604</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

CROSSROADS GRANT : IA002L7D001407

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of April 1, 2015 – March 31, 2016

	<u>BUDGET</u>	<u>ACTUAL</u>
EXPENSES:		
Administration	\$ 2,993	\$ 3,064
Supportive services	108,910	117,718
Operating costs	12,389	17,819
Program match	31,073	44,564
In-kind	-	6,943
	<u> </u>	<u> </u>
Total Expenses	<u>\$ 155,365</u>	<u>\$ 190,108</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

SENIOR SERVICE OF AMERICA, INC.

SENIOR COMMUNITY SERVICE EMPLOYMENT (TITLE V) PROGRAM PROJECT 77
Project 77-AD-26910-15-55-A-24

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of July 1, 2015 – June 30, 2016

	<u>BUDGET</u>	<u>ACTUAL</u>
EXPENSES:		
Personnel:		
Wages and employee benefits	\$ 222,090	\$ 222,090
Fringe benefits:		
FICA	16,990	16,990
Workers' compensation	3,897	3,897
Program - other		
Incidentals	44	44
Transportation	673	673
Training	444	444
Subgrantee staff costs	20,521	20,521
Project administration:		
Subgrantee staff costs	14,093	14,031
Other administration costs	100	162
	<u> </u>	<u> </u>
Total Expenses	<u>\$ 278,852</u>	<u>\$ 278,852</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA FINANCE AUTHORITY

SHELTER ASSISTANCE FUND (SAF) AWARD # 97005-15
WELCOME HOME

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of January 1, 2015 – December 31, 2015

	<u>BUDGET</u>	<u>ACTUAL</u>
EXPENSES:		
SHELTER OPERATIONS		
Personnel wages, fringe & indirect cost	\$ 5,405	\$ 8,367
Household & cleaning supplies	600	1,355
Rent	<u>28,116</u>	<u>24,400</u>
Total expenses	<u>\$ 34,121</u>	<u>\$ 34,121</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
IOWA COMMUNITY ACTION ASSOCIATION (14P-763)
TENANT BASED RENTAL ASSISTANCE 14-HM-593
SCHEDULE OF GRANT/CONTRACT ACTIVITY
 For the Period of July 3, 2014 – May 1, 2016

	BUDGET	ACTUAL
EXPENSES:		
ADMIN		
Administration	\$ 1,570	\$ 1,547
RENT SUBSIDY ASSISTANCE	53,074	-
Eligibility and Housing Inspection Costs	-	1,001
Rent	-	46,417
Deposit	-	2,275
Total Expenses	\$ 54,644	\$ 51,240

COMMUNITY ACTION AGENCY OF SIOUXLAND
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
CITY OF SIOUX CITY
EMERGENCY SOLUTIONS GRANTS PROGRAM
WELCOME HOME #E-15-MC-19-0002

SCHEDULE OF GRANT/CONTRACT ACTIVITY
 For the Period of October 1, 2015 to September 30, 2016

	BUDGET	ACTUAL
EXPENSES:		
EMERGENCY SHELTER		
Personnel, Fringe and Indirect	\$ 5,959	\$ 6,322
Rent	14,000	13,479
Supplies/Miscellaneous	285	443
PROGRAM MATCH	20,244	25,000
Total Expenses	\$ 40,488	\$ 45,244

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF EDUCATION

CHILD DEVELOPMENT SHARED VISIONS GRANT #104918

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of July 1, 2015 to June 30, 2016

	<u>BUDGET</u>	<u>ACTUAL</u>
EXPENSES:		
Salaries/fringe benefits	\$ 179,209	\$ 185,248
Administrative costs	\$ 24,255	\$ 24,255
Travel/training	\$ 4,700	\$ 5,170
Purchased contract services	\$ 500	\$ 152
Supplies	\$ 9,738	\$ 8,795
Equipment/Other expenses	\$ 24,251	\$ 19,033
In-kind	\$ 48,531	\$ 97,389
Total Expenses	<u>\$ 291,184</u>	<u>\$ 340,042</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS

WEATHERIZATION ASSISTANCE PROGRAMS CONTRACT MEC-15-18

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of January 1, 2015 to December 31, 2015

	<u>BUDGET</u>	<u>ACTUAL</u>
EXPENSES:		
Administration	\$ 10,850	\$ 10,850
Support	21,702	18,348
Labor	92,233	62,761
Materials	<u>92,233</u>	<u>125,059</u>
Total Expenses	<u>\$ 217,018</u>	<u>\$ 217,018</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS

WEATHERIZATION ASSISTANCE PROGRAMS CONTRACT BHE-15-18

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of January 1, 2015 to December 31, 2015

	<u>BUDGET</u>	<u>ACTUAL</u>
EXPENSES:		
Administration	\$ 448	\$ 448
Support	895	895
Labor	3,805	2,373
Materials	<u>3,805</u>	<u>5,237</u>
Total Expenses	<u>\$ 8,953</u>	<u>\$ 8,953</u>

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

SCHEDULE OF GRANT/CONTRACT ACTIVITY
For the Period of July 1, 2015 to June 30, 2016

	BUDGET	ACTUAL
REVENUE		
Board of Supervisors	\$ 148,160	\$ 148,160
EXPENSES:		
Client Burials	\$ 14,000	\$ 14,333
Client Incidentals	200	187
Client Medical	3,000	640
Client Transportation	3,500	3,957
Client Utilities	45,000	26,613
Client Water	-	7,593
Client Shelter	55,510	67,886
Administration	26,950	26,950
Total Expenses	\$ 148,160	\$ 148,160

COMMUNITY ACTION AGENCY OF SIOUXLAND

SCHEDULE OF REVENUE AND EXPENSES

INDIRECT COST ALLOCATION POOL
For the Year Ended September 30, 2016

	<u>Administration</u>	<u>Community Services</u>	<u>Total</u>
REVENUE:			
Reimbursed by programs Indirect Cost	\$ 708,071	\$ 153,385	\$ 861,456
Other governments	-	10,426	10,426
Miscellaneous	<u>1,677</u>	<u>-</u>	<u>1,677</u>
 Total revenue	 <u>\$ 709,748</u>	 <u>\$ 163,811</u>	 <u>\$ 873,559</u>
EXPENSES:			
Personnel	\$ 462,626	\$ 89,081	\$ 551,707
Fringe benefits and payroll taxes	141,107	33,067	174,174
Travel	7,023	235	7,258
Space Costs	14,507	15,553	30,060
Utilities and telephone	4,988	1,377	6,365
Supplies and materials	11,890	9,076	20,966
Printing, publications and postage	9,374	708	10,082
Insurance	1,826	1,509	3,335
Miscellaneous	<u>56,407</u>	<u>13,205</u>	<u>69,612</u>
 Total expenses	 <u>\$ 709,748</u>	 <u>\$ 163,811</u>	 <u>\$ 873,559</u>
 Excess of revenue over expenses	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>