

COMMUNITY ACTION AGENCY OF SIOUXLAND

FINANCIAL STATEMENTS

SEPTEMBER 30, 2020

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## COMMUNITY ACTION AGENCY OF SIOUXLAND

### OFFICERS

Harlan Salvatori	Chairperson
Tito Parker	Vice-Chairperson
Dr. Robert Dunker	Secretary
Mark Monson	Treasurer

### BOARD MEMBERS

#### Representing Low-Income:

Tina Young	District 1
Erika Fuentes	District 2
Pastor Catie Newman	District 3
Erica Brown	District 4
Vacant	District 5
Tito Parker	Homeless
Vacant	Head Start

#### Representing Government:

Sally Hartley	Early Childhood
Heidi Nelson	Health
Mark Monson	SW Rural
Shelly Sorensen	Financial
Justin Wright	NE Rural
Rachelle Green	Welfare
Ron Engle	Community Development

#### Representing Private:

Harlan Salvatori	Labor
Pastor Sheryl Ashley	Religion
David Dawson	Legal Counsel
Dr. Robert Dunker	Business
Trisha Etringer	Native American
Coretta Mitchell	African American
Norma DeLaO	Hispanic

### MANAGEMENT

Jean Logan	Executive Director
Kim Wilson	Chief Development Officer
Andy Brown	Fiscal Officer
Scot Orban	Human Resource Director
Caroline Gomez	Executive Secretary
Jenny Huang	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, 2020, and the related statements of activities, functional expenses, 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, 2020, 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 37-51 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 14, 2021, 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 14, 2021

**COMMUNITY ACTION AGENCY OF SIOUXLAND**

**STATEMENT OF FINANCIAL POSITION**

September 30, 2020

**ASSETS**

CURRENT ASSETS

Cash and cash equivalents	\$ 1,136,230
Accounts receivable	13,596
Grants receivable	727,255
Prepaid expenses	68,590
Certificates of deposit	716,416
Total current assets	<u>\$ 2,662,087</u>

CAPITAL ASSETS

Property and equipment, at cost	\$ 1,956,282
Less accumulated depreciation	<u>(1,269,203)</u>
Total capital assets	<u>\$ 687,079</u>

OTHER ASSETS

Designated cash	\$ 804,459
Designated certificates of deposit	<u>200,765</u>
Total other assets	<u>\$ 1,005,224</u>

Total assets \$ 4,354,390

**LIABILITIES AND NET ASSETS**

CURRENT LIABILITIES

Accounts payable	\$ 206,405
Wages payable	224,895
Payroll taxes and benefits payable	39,693
Compensated absences	175,006
Advance from grantors	75,620
Total current liabilities	<u>\$ 721,619</u>

NET ASSETS

Without donor restrictions	
Undesignated	\$ 977,486
Board designated	<u>2,084,487</u>
Total net assets without donor restrictions	\$ 3,061,973
With donor restrictions	<u>570,798</u>
Total net assets	<u>\$ 3,632,771</u>

Total liabilities and net assets \$ 4,354,390

**See Notes to Financial Statements**

**COMMUNITY ACTION AGENCY OF SIOUXLAND**

**STATEMENT OF ACTIVITIES**  
Year Ended September 30, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
<b>SUPPORT AND REVENUE</b>			
Government grants and contracts	\$ 10,229,658	\$ 30,401	\$ 10,260,059
Contributions	325,800	58,293	384,093
Miscellaneous	198,143	1,579	199,722
Total support and revenue	<u>\$ 10,753,601</u>	<u>\$ 90,273</u>	<u>\$ 10,843,874</u>
 <b>NET ASSETS RELEASED FROM RESTRICTION</b>	 54,086	 (54,086)	 -
	<u>\$ 10,807,687</u>	<u>\$ 36,187</u>	<u>\$ 10,843,874</u>
 <b>EXPENSES</b>			
Program services			
Early childhood programs	\$ 6,461,918	\$ -	\$ 6,461,918
Client assistance programs	2,443,623	-	2,443,623
Weatherization programs	282,325	-	282,325
Other programs	384,175	-	384,175
Total program services	<u>\$ 9,572,041</u>	<u>\$ -</u>	<u>\$ 9,572,041</u>
 Management and general	 1,041,108	 -	 1,041,108
Fundraising (solicitation of grants)	28,740	-	28,740
Total expenses	<u>\$ 10,641,889</u>	<u>\$ -</u>	<u>\$ 10,641,889</u>
 Change in net assets	 \$ 165,798	 \$ 36,187	 \$ 201,985
 Net assets - beginning of year	 <u>2,896,175</u>	 <u>534,611</u>	 <u>3,430,786</u>
 Net assets - end of year	 <u>\$ 3,061,973</u>	 <u>\$ 570,798</u>	 <u>\$ 3,632,771</u>

**See Notes to Financial Statements**

**COMMUNITY ACTION AGENCY OF SIOUXLAND**

**STATEMENT OF FUNCTIONAL EXPENSES**

Year Ended September 30, 2020

	Early Childhood Programs	Client Assistance Programs	Weatherization Programs	Other Programs
Salaries	\$ 3,540,101	\$ 294,063	\$ 85,620	\$ 195,837
Benefits and taxes	1,211,781	95,145	29,466	24,378
Assistance to individuals	615,846	1,999,266	91,157	92,462
Travel	39,274	4,974	1,585	2,212
Rent/space	159,636	671	422	890
Repairs and maintenance	61,568	2,491	2,278	828
Weatherization labor, support and administration	-	-	51,339	-
Telephone and technology	55,654	3,231	1,730	818
Supplies and material	504,641	17,212	10,176	40,415
Equipment	-	-	-	21,945
Printing, publications and postage	17,183	3,929	397	710
Insurance	55,118	7,310	9,459	1,752
Depreciation	94,420	-	-	-
Miscellaneous	106,696	15,331	(1,304)	1,928
Total expenses	<u>\$ 6,461,918</u>	<u>\$ 2,443,623</u>	<u>\$ 282,325</u>	<u>\$ 384,175</u>

**See Notes to Financial Statements**



**COMMUNITY ACTION AGENCY OF SIOUXLAND**

**STATEMENT OF FUNCTIONAL EXPENSES**

Year Ended September 30, 2020

Total Program Services	General and Administrative	Fundraising	Total Supporting Services	Total
\$ 4,115,621	\$ 654,028	\$ 21,740	\$ 675,768	\$ 4,791,389
1,360,770	194,170	7,000	201,170	1,561,940
2,798,731	-	-	-	2,798,731
48,045	2,548	-	2,548	50,593
161,619	4,703	-	4,703	166,322
67,165	14,271	-	14,271	81,436
51,339	-	-	-	51,339
61,433	7,394	-	7,394	68,827
572,444	85,295	-	85,295	657,739
21,945	-	-	-	21,945
22,219	13,795	-	13,795	36,014
73,639	7,233	-	7,233	80,872
94,420	16,490	-	16,490	110,910
122,651	41,181	-	41,181	163,832
<u>\$ 9,572,041</u>	<u>\$ 1,041,108</u>	<u>\$ 28,740</u>	<u>\$ 1,069,848</u>	<u>\$ 10,641,889</u>

**See Notes to Financial Statements**

**COMMUNITY ACTION AGENCY OF SIOUXLAND**

**STATEMENT OF CASH FLOWS**

Year Ended September 30, 2020

**CASH FLOWS FROM OPERATING ACTIVITIES**

Cash received from grants, contributions and other receipts	\$ 11,191,257
Cash paid to employees and suppliers	(10,702,483)
Interest received	31,256
	<u>31,256</u>

Net cash provided by operating activities \$ 520,030

**CASH FLOWS FROM INVESTING ACTIVITIES**

Purchase of property and equipment	(122,588)
Certificates of deposits, net	55,005
	<u>55,005</u>

Net cash used in investing activities \$ (67,583)

Net increase in cash \$ 452,447

Cash and cash equivalents - beginning of year 1,488,242

Cash and cash equivalents - end of year \$ 1,940,689

**DETAIL OF CASH AND CASH EQUIVALENTS, END OF YEAR:**

Cash and cash equivalents - unrestricted	1,136,230
Cash and cash equivalents - designated	804,459
Total	<u><u>1,940,689</u></u>

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

Change in net assets	\$ 201,985
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Depreciation	110,910
Changes in assets and liabilities	
Accounts receivable	26,698
Grants receivable	337,860
Prepaid expense	(39,090)
Accounts payable	(193,410)
Wages payable	19,287
Payroll taxes and benefits payable	41,709
Advance from grantors	14,081
	<u>14,081</u>
Net cash provided by operating activities	<u><u>\$ 520,030</u></u>

**See Notes to Financial Statements**

## COMMUNITY ACTION AGENCY OF SIOUXLAND

### NOTES TO FINANCIAL STATEMENTS

Year Ended September 30, 2020

#### 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 consolidated financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. 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:

*Without Donor Restrictions*– Net assets that are not subject to grant or donor-imposed stipulations.

*With Donor Restrictions* – Net assets subject to donor-imposed stipulations. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Agency or passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

The Agency reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restrictions is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

##### 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.

The Agency recognizes contributions when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

A portion of the Agency's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the occurrence of allowable qualifying expenses. Amounts received are recognized as revenue when we have incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as advance from grantors in the statement of financial position. The Agency received cost reimbursable grants of \$75,620 that have not been recognized at September 30, 2020 because qualifying expenditures have not yet been incurred.

## COMMUNITY ACTION AGENCY OF SIOUXLAND

### NOTES TO FINANCIAL STATEMENTS

Year Ended September 30, 2020

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

##### Cash and Cash Equivalents:

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

##### Grants Receivable:

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.

Property and equipment purchased with grant funds are owned by the Agency while used in the program for which it was purchased or in other future authorized programs. However, the funding sources have a reversionary interest in the property and equipment purchased with grant funds. Its disposition, as well as the ownership of any proceeds there from, is subject to funding source regulations.

##### 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, 2020.

##### Functional Expenses:

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities and in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Space costs are allocated based on square footage. Payroll and benefits are allocated based on time and effort. All other costs are recorded based on program and supporting services benefited.

##### 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.

##### In-Kind Contributions:

Contributed goods are recorded at fair value at the date of donation. The Agency records donated professional services at the respective fair values of the services received. Several of the Agency's grant awards allow for recording of other in-kind donations to meet match requirements. During the year the Agency received other in-kind donations valued at \$1,087,565 primarily for the Head Start and Early Head Start Programs, which have not been recorded in the statement of activities.

## COMMUNITY ACTION AGENCY OF SIOUXLAND

### NOTES TO FINANCIAL STATEMENTS

Year Ended September 30, 2020

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

##### 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.

##### 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 2017.

##### Change in Accounting Principle:

In November 2016, the Financial Accounting Standards Board issued Accounting Standards Update 2016-18, Statement of Cash Flows (Topic 230) – Restricted Cash (“ASU 2016-18”) to address diversity in practice with respect to the cash flows presentation of changes in amounts described as restricted cash and cash equivalents. ASU 2016-18 requires a reporting entity to include amounts described as either restricted cash or restricted cash and cash equivalents (collectively referred to as “restricted cash” herein) when reconciling beginning and ending balances in its statement of cash flows. The update also amends Topic 230 to require disclosures about the nature of restricted cash and provide a reconciliation of cash, cash equivalents and restricted cash between the statement of financial position and the statement of cash flows. ASU 2016-18 was adopted retrospectively during the year ended September 30, 2020.

In June 2018, FASB issued ASU 2018-08, Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made. This standard assists entities in evaluating whether transactions should be accounted for as contributions or exchange transactions and determining whether a contribution is conditional. We have implemented the provisions of ASU 2018-08 applicable to both contributions received and to contributions made in the accompanying financial statements under a modified prospective basis. Accordingly, there is no effect on net assets in connection with our implementation of ASU 2018-08.

##### Subsequent Events:

The Agency has evaluated subsequent events through January 14, 2021, the date on which the financial statements were available to be issued.

## COMMUNITY ACTION AGENCY OF SIOUXLAND

### NOTES TO FINANCIAL STATEMENTS

Year Ended September 30, 2020

#### 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.

*Early Head Start Childhood Expansion Classrooms* - are funded by the U.S. Department of Health and Human Services through an annual grant. Early Childhood Classrooms provide comprehensive developmental programs for prenatal women and children from 6 weeks up to 3 years old, 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.

*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. This program ended as of September 30, 2020.

*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.

**COMMUNITY ACTION AGENCY OF SIOUXLAND**

**NOTES TO FINANCIAL STATEMENTS**

Year Ended September 30, 2020

**3. Liquidity and Availability**

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the financial position date, comprise the following:

Cash	\$ 1,136,230
Accounts receivable	13,596
Grants receivable	727,255
Certificates of deposit	716,416
	<u>\$ 2,593,497</u>

The Agency manages its cash available to meet general expenditures following three guiding principles: (1) operating within a prudent range of financial soundness and stability, (2) maintaining adequate liquid assets, and (3) maintaining sufficient reserves to provide reasonable assurance that long term program commitments will continue to be met, ensuring the sustainability of the Agency.

In order to ensure the long-term sustainability of the Agency, the following reserves have been established:

Building Improvements Reserve

The Board has designated a building improvements reserve for the purpose of building and maintaining an adequate level of net assets without donor restrictions to support the Agency's strategic long-term capital and infrastructure needs of its current and planned operations and programs. The building improvements reserve balance at September 30, 2020 was \$1,089,702.

Insurance Reserve

The Board has designated an insurance reserve which is required due to the agency partially self-funding health insurance. The insurance reserve balance at September 30, 2020 was \$994,785.

**4. Property and Equipment**

A summary of property and equipment categorized by acquiring program/source, is as follows at September 30, 2020:

<u>Acquiring Program/Source</u>	<u>Land</u>	<u>Buildings</u>	<u>Vehicles</u>	<u>Equipment</u>	<u>Total</u>
Early Childhood Classroom	\$ -	\$ 206,132	\$ 23,953	\$ 14,150	\$ 244,235
Early Head Start	-	89,973	252,124	19,697	361,794
Head Start	24,600	376,443	122,657	82,055	605,755
Weatherization Assistance for Low-Income Persons	-	-	74,320	-	74,320
General Agency	<u>79,000</u>	<u>443,262</u>	<u>-</u>	<u>147,916</u>	<u>670,178</u>
Total Cost	\$ 103,600	\$ 1,115,810	\$ 473,054	\$ 263,818	\$ 1,956,282
Less accumulated depreciation	<u>-</u>	<u>(664,765)</u>	<u>(390,156)</u>	<u>(214,282)</u>	<u>(1,269,203)</u>
Net Property and Equipment	\$ 103,600	\$ 451,045	\$ 82,898	\$ 49,536	\$ 687,079

Depreciation expense for 2020 was \$110,910. A Notice of Federal Interest has been filed on the facilities purchased with Federal funds. Net book value of the grant-funded property is \$233,731.

**COMMUNITY ACTION AGENCY OF SIOUXLAND**

**NOTES TO FINANCIAL STATEMENTS**

Year Ended September 30, 2020

**5. Net Assets**

At September 30, 2020, the Board of directors designated certain net assets without donor restrictions for the following purposes:

Insurance reserve	\$ 994,785
Building improvements	1,089,702
	<u>\$ 2,084,487</u>

As of September 30, 2020, donor restricted net assets consisted of the following:

Subject to expenditure for specified purpose:

Early Childhood programs	\$ 365,336
Client Assistance Programs	85,275
Other Programs	97,549
Building Improvements	22,638
	<u>\$ 570,798</u>

Satisfaction of purpose restrictions:

Early Childhood programs	\$ 6,982
Client Assistance Programs	44,116
Other Programs	2,988
	<u>\$ 54,086</u>

**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.

Effective July 1, 2018 plan members were required to contribute 6.29 of their annual covered salary and the Agency was required to contribute 9.44 percent of annual covered salary. Contribution requirements are established by state statute. The Agency's contribution to IPERS for the year ended September 30, 2020 was \$416,022, 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 2020 through May 2023. The total amount of rent expense reported under these leases for the current fiscal year was \$119,118.

The scheduled future minimum lease payments are as follows:

Year ending September 30,	
2021	40,010
2022	40,010
2023	34,000
	<u>\$ 114,020</u>



**COMMUNITY ACTION AGENCY OF SIOUXLAND**

**NOTES TO FINANCIAL STATEMENTS**

Year Ended September 30, 2020

**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 \$35,000 annually per individual with an overall maximum of \$1,000,000. A contract with an insurance company is maintained to provide coverage in excess of the Agency's liability.

At September 30, 2020, management estimated the reserve for insurance claims to be \$10,440. 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 designated cash of \$804,459 and designated certificate of deposits of \$200,765 are designated for future claims.

**9. 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.

On March 11, 2020 the World Health Organization declared the coronavirus outbreak to be a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, quarantines in certain areas, forced closures for certain types of public places and businesses, and cancellation of in-person events. The coronavirus and actions taken to mitigate it have had and are expected to continue to have an adverse impact on the economies and financial markets of many countries, including the United States of America, and more specifically, the State of Iowa. While it is unknown how long these conditions will last and what the complete financial effect will be to the Agency, to date, the Agency is experiencing an increase in need of support. During fiscal year 2020, the Agency received \$226,320 of CARES Act funding.

**10. Concentration of Grants**

Approximately 71 percent of the Agency's funding is provided by grants from the U.S. Department of Health and Human Services, approximately 6 percent is provided by grants from the U.S. Department of Agriculture, and an additional 9 percent is provided by grants from 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, 2020

	<u>LIHEAP</u>	<u>Head Start</u>	<u>Early Head Start</u>
<b>ASSETS</b>			
CURRENT ASSETS			
Cash and cash equivalents	\$ 5,328	\$ -	\$ -
Accounts receivable	-	339	-
Grants receivable	52,930	202,055	61,607
Due from/to other funds	(35,946)	(121,741)	(48,636)
Prepaid expenses	425	18,252	5,762
Certificates of deposit	-	-	-
Total current assets	<u>\$ 22,737</u>	<u>\$ 98,905</u>	<u>\$ 18,733</u>
CAPITAL ASSETS			
Property and equipment, at cost	\$ -	\$ -	\$ -
Less accumulated depreciation	-	-	-
Total capital assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER ASSETS			
Designated cash	\$ -	\$ -	\$ -
Designated certificates of deposit	-	-	-
Total other assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total assets	<u>\$ 22,737</u>	<u>\$ 98,905</u>	<u>\$ 18,733</u>
<b>LIABILITIES AND NET ASSETS</b>			
CURRENT LIABILITIES			
Accounts payable	\$ 19,673	\$ 41,115	\$ 4,258
Wages payable	2,825	54,656	14,050
Payroll taxes and benefits payable	145	3,134	425
Compensated absences	-	-	-
Advance from grantors	-	-	-
Total current liabilities	<u>\$ 22,643</u>	<u>\$ 98,905</u>	<u>\$ 18,733</u>
NET ASSETS			
Without donor restrictions			
Undesignated	\$ 94	\$ -	\$ -
Board designated	-	-	-
Total net assets without donor restrictions	<u>\$ 94</u>	<u>\$ -</u>	<u>\$ -</u>
With donor restrictions	-	-	-
Total net assets	<u>\$ 94</u>	<u>\$ -</u>	<u>\$ -</u>
Total liabilities and net assets	<u>\$ 22,737</u>	<u>\$ 98,905</u>	<u>\$ 18,733</u>

**COMMUNITY ACTION AGENCY OF SIOUXLAND**  
**COMBINING SCHEDULE OF FINANCIAL POSITION**  
September 30, 2020

Early Childhood Classrooms	MIECHV	Early Head Start Home Visitor	Weatherization Assistance Program	Weatherization Administration
\$ -	\$ 7,199	\$ 60,727	\$ 30,504	\$ -
348	-	-	-	96
59,412	15,912	28,503	50,867	14,626
(36,397)	(14,560)	(3,088)	(50,739)	(10,525)
9,709	1,548	1,135	-	1,376
-	-	-	-	-
<u>\$ 33,072</u>	<u>\$ 10,099</u>	<u>\$ 87,277</u>	<u>\$ 30,632</u>	<u>\$ 5,573</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 33,072</u>	<u>\$ 10,099</u>	<u>\$ 87,277</u>	<u>\$ 30,632</u>	<u>\$ 5,573</u>
\$ 5,803	\$ 191	\$ 66	\$ -	\$ 160
25,567	3,314	1,826	116	2,385
1,702	6	110	12	108
-	-	-	-	-
-	6,088	-	30,504	2,920
<u>\$ 33,072</u>	<u>\$ 9,599</u>	<u>\$ 2,002</u>	<u>\$ 30,632</u>	<u>\$ 5,573</u>
\$ -	\$ 500	\$ -	\$ -	\$ -
-	-	-	-	-
<u>\$ -</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
-	-	85,275	-	-
<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 85,275</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 33,072</u>	<u>\$ 10,099</u>	<u>\$ 87,277</u>	<u>\$ 30,632</u>	<u>\$ 5,573</u>

**COMMUNITY ACTION AGENCY OF SIOUXLAND**

**COMBINING SCHEDULE OF FINANCIAL POSITION**

September 30, 2020

	Family Development and Self- Sufficiency	Shared Vision Grants	Crossroads
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	\$ 1,000	\$ 14,931	\$ -
Accounts receivable	-	8	-
Grants receivable	15,726	-	-
Due from/to other funds	(13,630)	-	-
Prepaid expenses	1,203	2,262	-
Certificates of deposit	-	-	-
Total current assets	<u>\$ 4,299</u>	<u>\$ 17,201</u>	<u>\$ -</u>
<b>CAPITAL ASSETS</b>			
Property and equipment, at cost	\$ -	\$ -	\$ -
Less accumulated depreciation	-	-	-
Total capital assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>OTHER ASSETS</b>			
Designated cash	\$ -	\$ -	\$ -
Designated certificates of deposit	-	-	-
Total other assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total assets</b>	<u><u>\$ 4,299</u></u>	<u><u>\$ 17,201</u></u>	<u><u>\$ -</u></u>
<b>LIABILITIES AND NET ASSETS</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable	\$ 72	\$ 4,691	\$ -
Wages payable	2,983	4,929	-
Payroll taxes and benefits payable	241	330	-
Compensated absences	-	-	-
Advance from grantors	3	7,251	-
Total current liabilities	<u>\$ 3,299</u>	<u>\$ 17,201</u>	<u>\$ -</u>
<b>NET ASSETS</b>			
Without donor restrictions			
Undesignated	\$ -	\$ -	\$ -
Board designated	-	-	-
Total net assets without donor restrictions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
With donor restrictions	1,000	-	-
Total net assets	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total liabilities and net assets</b>	<u><u>\$ 4,299</u></u>	<u><u>\$ 17,201</u></u>	<u><u>\$ -</u></u>

**COMMUNITY ACTION AGENCY OF SIOUXLAND**

**COMBINING SCHEDULE OF FINANCIAL POSITION**

September 30, 2020

Senior Community Service Employment Program		ICARE and Other Assistance	Preschool Initiative	Child and Adult Care Food Program
Administration	Enrollees			
\$ 1,802	\$ 4,675	\$ 18,542	\$ 2,278	\$ -
300	-	535	82	-
-	5,745	9,982	25,789	63,785
-	-	(9,934)	-	(30,164)
-	(142)	95	8,340	476
-	-	-	-	-
<u>\$ 2,102</u>	<u>\$ 10,278</u>	<u>\$ 19,220</u>	<u>\$ 36,489</u>	<u>\$ 34,097</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 2,102</u>	<u>\$ 10,278</u>	<u>\$ 19,220</u>	<u>\$ 36,489</u>	<u>\$ 34,097</u>
\$ 116	\$ -	\$ 549	\$ -	\$ 32,864
-	10,278	-	33,745	1,233
-	-	(33)	2,744	-
-	-	-	-	-
-	-	261	-	-
<u>\$ 116</u>	<u>\$ 10,278</u>	<u>\$ 777</u>	<u>\$ 36,489</u>	<u>\$ 34,097</u>
\$ 1,986	\$ -	\$ 5,141	\$ -	\$ -
-	-	-	-	-
<u>\$ 1,986</u>	<u>\$ -</u>	<u>\$ 5,141</u>	<u>\$ -</u>	<u>\$ -</u>
-	-	13,302	-	-
<u>\$ 1,986</u>	<u>\$ -</u>	<u>\$ 18,443</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 2,102</u>	<u>\$ 10,278</u>	<u>\$ 19,220</u>	<u>\$ 36,489</u>	<u>\$ 34,097</u>

**COMMUNITY ACTION AGENCY OF SIOUXLAND**

**COMBINING SCHEDULE OF FINANCIAL POSITION**

September 30, 2020

	Transitional Housing	Welcome Home	Child Care Nurse Consultant
<b>ASSETS</b>			
CURRENT ASSETS			
Cash and cash equivalents	\$ 7,513	\$ 186,516	\$ -
Accounts receivable	-	13	-
Grants receivable	4,655	12,737	8,957
Due from/to other funds	(6,922)	(7,240)	(6,605)
Prepaid expenses	2,534	6,810	712
Certificates of deposit	-	175,000	-
Total current assets	<u>\$ 7,780</u>	<u>\$ 373,836</u>	<u>\$ 3,064</u>
CAPITAL ASSETS			
Property and equipment, at cost	\$ -	\$ -	\$ -
Less accumulated depreciation	-	-	-
Total capital assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER ASSETS			
Designated cash	\$ -	\$ -	\$ -
Designated certificates of deposit	-	-	-
Total other assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total assets	<u><u>\$ 7,780</u></u>	<u><u>\$ 373,836</u></u>	<u><u>\$ 3,064</u></u>
<b>LIABILITIES AND NET ASSETS</b>			
CURRENT LIABILITIES			
Accounts payable	\$ -	\$ 1,583	\$ 923
Wages payable	7	1,484	2,141
Payroll taxes and benefits payable	-	47	-
Compensated absences	-	-	-
Advance from grantors	-	19,688	-
Total current liabilities	<u>\$ 7</u>	<u>\$ 22,802</u>	<u>\$ 3,064</u>
NET ASSETS			
Without donor restrictions			
Undesignated	\$ 7,773	\$ -	\$ -
Board designated	-	-	-
Total net assets without donor restrictions	<u>\$ 7,773</u>	<u>\$ -</u>	<u>\$ -</u>
With donor restrictions	-	351,034	-
Total net assets	<u>\$ 7,773</u>	<u>\$ 351,034</u>	<u>\$ -</u>
Total liabilities and net assets	<u><u>\$ 7,780</u></u>	<u><u>\$ 373,836</u></u>	<u><u>\$ 3,064</u></u>

**COMMUNITY ACTION AGENCY OF SIOUXLAND**  
**COMBINING SCHEDULE OF FINANCIAL POSITION**  
September 30, 2020

<u>CSBG</u>	<u>Other Programs</u>	<u>Total</u>	<u>GAAP Adjustments</u>	<u>Total Program Funds</u>
\$ -	\$ 153,122	\$ 494,137	\$ -	\$ 494,137
-	112	1,833	-	1,833
17,101	76,866	727,255	-	727,255
(17,101)	(49,837)	(463,065)	-	(463,065)
-	240	60,737	-	60,737
-	-	175,000	-	175,000
<u>\$ -</u>	<u>\$ 180,503</u>	<u>\$ 995,897</u>	<u>\$ -</u>	<u>\$ 995,897</u>
\$ -	\$ -	\$ -	\$ 1,286,104	\$ 1,286,104
-	-	-	(868,816)	(868,816)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 417,288</u>	<u>\$ 417,288</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ 180,503</u>	<u>\$ 995,897</u>	<u>\$ 417,288</u>	<u>\$ 1,413,185</u>
\$ -	\$ 31,964	\$ 144,028	\$ -	\$ 144,028
-	310	161,849	-	161,849
-	-	8,971	-	8,971
-	-	-	-	-
-	110	66,825	-	66,825
<u>\$ -</u>	<u>\$ 32,384</u>	<u>\$ 381,673</u>	<u>\$ -</u>	<u>\$ 381,673</u>
-	50,570	\$ 66,064	\$ 417,288	\$ 483,352
-	-	-	-	-
<u>\$ -</u>	<u>\$ 50,570</u>	<u>\$ 66,064</u>	<u>\$ 417,288</u>	<u>\$ 483,352</u>
-	97,549	548,160	-	548,160
<u>\$ -</u>	<u>\$ 148,119</u>	<u>\$ 614,224</u>	<u>\$ 417,288</u>	<u>\$ 1,031,512</u>
<u>\$ -</u>	<u>\$ 180,503</u>	<u>\$ 995,897</u>	<u>\$ 417,288</u>	<u>\$ 1,413,185</u>

**COMMUNITY ACTION AGENCY OF SIOUXLAND**

**COMBINING SCHEDULE OF FINANCIAL POSITION**

September 30, 2020

	<u>Agency Administrative</u>	<u>Agency Insurance</u>
<b>ASSETS</b>		
CURRENT ASSETS		
Cash and cash equivalents	\$ 531,152	\$ -
Accounts receivable	2,442	-
Grants receivable	-	-
Due from/to other funds	463,065	-
Prepaid expenses	4,622	-
Certificates of deposit	541,416	-
Total current assets	<u>\$ 1,542,697</u>	<u>\$ -</u>
CAPITAL ASSETS		
Property and equipment, at cost	\$ 670,178	\$ -
Less accumulated depreciation	(400,387)	-
Total capital assets	<u>\$ 269,791</u>	<u>\$ -</u>
OTHER ASSETS		
Designated cash	\$ -	\$ 804,459
Designated certificates of deposit	-	200,765
Total other assets	<u>\$ -</u>	<u>\$ 1,005,224</u>
Total assets	<u>\$ 1,812,488</u>	<u>\$ 1,005,224</u>
<b>LIABILITIES AND NET ASSETS</b>		
CURRENT LIABILITIES		
Accounts payable	\$ 41,326	\$ 10,439
Wages payable	1,495	-
Payroll taxes and benefits payable	(20,608)	-
Compensated absences	175,006	-
Advance from grantors	8,795	-
Total current liabilities	<u>\$ 206,014</u>	<u>\$ 10,439</u>
NET ASSETS		
Without donor restrictions		
Undesignated	\$ 494,134	\$ -
Board designated	1,089,702	994,785
Total net assets without donor restrictions	<u>\$ 1,583,836</u>	<u>\$ 994,785</u>
With donor restrictions	22,638	-
Total net assets	<u>\$ 1,606,474</u>	<u>\$ 994,785</u>
Total liabilities and net assets	<u>\$ 1,812,488</u>	<u>\$ 1,005,224</u>



**COMMUNITY ACTION AGENCY OF SIOUXLAND**

**COMBINING SCHEDULE OF FINANCIAL POSITION**

September 30, 2020

Agency Indirect Cost Pools	Total Administrative Funds	Grand Total
\$ 110,941	\$ 642,093	\$ 1,136,230
9,321	11,763	13,596
-	-	727,255
-	463,065	-
3,231	7,853	68,590
-	541,416	716,416
<u>\$ 123,493</u>	<u>\$ 1,666,190</u>	<u>\$ 2,662,087</u>
\$ -	\$ 670,178	\$ 1,956,282
-	(400,387)	(1,269,203)
<u>\$ -</u>	<u>\$ 269,791</u>	<u>\$ 687,079</u>
\$ -	\$ 804,459	\$ 804,459
-	200,765	200,765
<u>\$ -</u>	<u>\$ 1,005,224</u>	<u>\$ 1,005,224</u>
<u>\$ 123,493</u>	<u>\$ 2,941,205</u>	<u>\$ 4,354,390</u>
\$ 10,612	\$ 62,377	\$ 206,405
61,551	63,046	224,895
51,330	30,722	39,693
-	175,006	175,006
-	8,795	75,620
<u>\$ 123,493</u>	<u>\$ 339,946</u>	<u>\$ 721,619</u>
\$ -	\$ 494,134	\$ 977,486
-	2,084,487	2,084,487
<u>\$ -</u>	<u>\$ 2,578,621</u>	<u>\$ 3,061,973</u>
-	22,638	570,798
<u>\$ -</u>	<u>\$ 2,601,259</u>	<u>\$ 3,632,771</u>
<u>\$ 123,493</u>	<u>\$ 2,941,205</u>	<u>\$ 4,354,390</u>

**COMMUNITY ACTION AGENCY OF SIOUXLAND**

**COMBINING SCHEDULE OF ACTIVITIES**

Year Ended September 30, 2020

	<u>LIHEAP</u>	<u>Head Start</u>	<u>Early Head Start</u>
<b>REVENUES</b>			
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	1,894,410	2,940,403	822,369
U.S. Department of Agriculture	-	-	-
Iowa Department of Education	-	-	-
Iowa Department of Human Rights	-	-	-
Other governments	-	-	-
In-kind contributions	-	666,695	264,833
Interest	-	-	-
Contributions	-	-	-
Miscellaneous	-	-	-
CACFP Co-funding	-	184,150	620
CSBG Co-funding	7,651	20,098	2,656
Insurance proceeds	-	-	-
Total revenues	<u>\$ 1,902,061</u>	<u>\$ 3,811,346</u>	<u>\$ 1,090,478</u>
<b>EXPENSES</b>			
Salaries	\$ 117,360	\$ 1,573,166	\$ 366,937
Benefits and taxes	40,264	521,029	149,905
Assistance to individuals	1,699,997	173,085	4,017
Travel	676	7,253	17,029
Rent/space	2,208	172,569	19,869
Repairs and maintenance	-	10,668	65
Weatherization labor, support and administration	-	-	-
Telephone and technology	349	25,751	14,960
Supplies and material	7,584	240,607	73,135
Equipment	-	-	-
Printing, publications and postage	2,649	8,946	6,253
Insurance	1,574	16,134	12,027
Depreciation	-	-	-
In-kind expense	-	644,108	262,114
Miscellaneous	82	28,510	68,147
Total expenses before allocation of indirect costs	<u>\$ 1,872,743</u>	<u>\$ 3,421,826</u>	<u>\$ 994,458</u>
Allocation of indirect costs	29,318	389,520	96,020
Total expenses	<u>\$ 1,902,061</u>	<u>\$ 3,811,346</u>	<u>\$ 1,090,478</u>
Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Change in net assets	\$ -	\$ -	\$ -
Net assets - beginning of year	<u>94</u>	<u>-</u>	<u>-</u>
Net assets - end of year	<u>\$ 94</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION AGENCY OF SIOUXLAND**

**COMBINING SCHEDULE OF ACTIVITIES**

Year Ended September 30, 2020

Early Childhood Classrooms	MIECHV	Early Head Start Home Visitor	Weatherization Assistance Program	Weatherization Administration
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	123,344	-
1,383,004	126,170	-	77,932	-
-	-	-	-	-
-	17,912	112,297	-	-
-	-	-	-	-
-	-	42,280	-	-
48,331	14,686	16,930	-	-
-	-	-	-	-
-	-	-	102,083	-
-	-	-	-	-
34,320	-	-	-	-
170	3,963	6,342	-	-
-	-	-	-	-
<u>\$ 1,465,825</u>	<u>\$ 162,731</u>	<u>\$ 177,849</u>	<u>\$ 303,359</u>	<u>\$ -</u>
\$ 699,455	\$ 77,357	\$ 69,381	\$ 2,711	\$ 81,487
234,642	27,224	23,086	927	27,961
35,101	687	-	91,157	-
7,087	2,603	2,051	936	636
60,107	3,248	4,680	-	5,119
58,385	-	-	-	430
-	-	-	51,339	-
7,329	1,772	2,657	-	1,695
146,932	9,495	5,590	-	9,791
-	-	-	-	-
1,291	267	108	-	397
4,567	1,574	3,149	4,876	4,168
-	-	-	-	-
494	14,557	16,930	-	-
36,693	3,995	2,617	622	(1,927)
<u>\$ 1,292,083</u>	<u>\$ 142,779</u>	<u>\$ 130,249</u>	<u>\$ 152,568</u>	<u>\$ 129,757</u>
173,742	19,452	17,199	-	21,034
<u>\$ 1,465,825</u>	<u>\$ 162,231</u>	<u>\$ 147,448</u>	<u>\$ 152,568</u>	<u>\$ 150,791</u>
\$ -	\$ (1,618)	\$ -	\$ (150,791)	\$ 150,791
\$ -	\$ (1,118)	\$ 30,401	\$ -	\$ -
-	1,618	54,874	-	-
<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 85,275</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION AGENCY OF SIOUXLAND**

**COMBINING SCHEDULE OF ACTIVITIES**

Year Ended September 30, 2020

	Family Development and Self- Sufficiency	Shared Vision Grants	Crossroads
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>REVENUES</b>			
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	78,048	-	-
U.S. Department of Agriculture	-	-	-
Iowa Department of Education	159	201,047	-
Iowa Department of Human Rights	91,183	-	-
Other governments	-	-	-
In-kind contributions	-	134,814	-
Interest	-	-	-
Contributions	(2,500)	-	-
Miscellaneous	-	-	-
CACFP Co-funding	-	27,304	-
CSBG Co-funding	8,981	66,996	-
Insurance proceeds	-	-	-
Total revenues	<u>\$ 175,871</u>	<u>\$ 430,161</u>	<u>\$ -</u>
<b>EXPENSES</b>			
Salaries	\$ 106,955	\$ 145,193	\$ -
Benefits and taxes	26,820	48,136	-
Assistance to individuals	-	25,698	-
Travel	3,425	159	-
Rent/space	4,222	16,636	-
Repairs and maintenance	-	-	-
Weatherization labor, support and administration	-	-	-
Telephone and technology	1,605	118	-
Supplies and material	1,353	14,975	-
Equipment	-	-	-
Printing, publications and postage	193	1,089	-
Insurance	1,580	2,337	-
Depreciation	-	-	-
In-kind expense	-	134,285	-
Miscellaneous	7,336	5,576	-
Total expenses before allocation of indirect costs	<u>\$ 153,489</u>	<u>\$ 394,202</u>	<u>\$ -</u>
Allocation of indirect costs	24,882	35,959	-
Total expenses	<u>\$ 178,371</u>	<u>\$ 430,161</u>	<u>\$ -</u>
Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (5,374)</u>
Change in net assets	\$ (2,500)	\$ -	\$ (5,374)
Net assets - beginning of year	<u>3,500</u>	<u>-</u>	<u>5,374</u>
Net assets - end of year	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION AGENCY OF SIOUXLAND**

**COMBINING SCHEDULE OF ACTIVITIES**

Year Ended September 30, 2020

Senior Community Service Employment Program		ICARE and Other Assistance	Preschool Initiative	Child and Adult Care Food Program
Administration	Enrollees			
\$ -	\$ -	\$ -	\$ -	\$ -
-	218,537	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	690,252
-	-	-	-	-
11,622	-	99,303	723,065	-
15,077	-	-	-	-
-	-	-	-	-
2,490	-	18,780	-	-
-	-	7,074	-	800
-	-	-	-	(246,394)
-	34,512	67,203	48,203	2,843
-	-	-	-	-
<u>\$ 29,189</u>	<u>\$ 253,049</u>	<u>\$ 192,360</u>	<u>\$ 771,268</u>	<u>\$ 447,501</u>
\$ -	\$ 193,288	\$ 2,743	\$ 487,748	\$ 36,543
-	23,455	1,218	160,391	14,630
-	-	151,265	-	377,258
256	1,042	271	-	839
2,994	-	-	2,575	2,550
-	-	-	-	-
-	-	-	-	-
800	-	-	-	1,104
269	-	-	-	4,731
-	-	-	-	-
501	-	48	-	4,708
1,568	-	-	-	1,574
-	-	-	-	-
15,077	-	-	-	-
-	752	830	-	1,028
<u>\$ 21,465</u>	<u>\$ 218,537</u>	<u>\$ 156,375</u>	<u>\$ 650,714</u>	<u>\$ 444,965</u>
<u>5,802</u>	<u>34,512</u>	<u>736</u>	<u>120,554</u>	<u>9,518</u>
<u>\$ 27,267</u>	<u>\$ 253,049</u>	<u>\$ 157,111</u>	<u>\$ 771,268</u>	<u>\$ 454,483</u>
<u>\$ 64</u>	<u>\$ (66)</u>	<u>\$ (26,951)</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,986	\$ (66)	\$ 8,298	\$ -	\$ (6,982)
-	66	10,145	-	6,982
<u>\$ 1,986</u>	<u>\$ -</u>	<u>\$ 18,443</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION AGENCY OF SIOUXLAND**

**COMBINING SCHEDULE OF ACTIVITIES**

Year Ended September 30, 2020

	<u>Transitional Housing</u>	<u>Welcome Home</u>	<u>Child Care Nurse Consultant</u>
<b>REVENUES</b>			
Government funding sources			
U.S. Department of HUD	\$ 54,507	\$ 24,087	\$ -
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	-	10,800	88,955
In-kind contributions	-	-	-
Interest	-	8,681	-
Contributions	-	83,822	-
Miscellaneous	-	-	-
CACFP Co-funding	-	-	-
CSBG Co-funding	22,880	-	10,099
Insurance proceeds	-	-	-
Total revenues	<u>\$ 77,387</u>	<u>\$ 127,390</u>	<u>\$ 99,054</u>
<b>EXPENSES</b>			
Salaries	\$ 17,303	\$ 47,958	\$ 53,105
Benefits and taxes	5,446	20,689	20,047
Assistance to individuals	48,274	68,108	-
Travel	3	584	1,491
Rent/space	-	-	1,378
Repairs and maintenance	-	225	-
Weatherization labor, support and administration	-	-	-
Telephone and technology	-	1,236	1,576
Supplies and material	28	7,774	154
Equipment	-	-	-
Printing, publications and postage	159	880	176
Insurance	1,568	2,078	1,568
Depreciation	-	-	-
In-kind expense	-	-	-
Miscellaneous	375	6,705	5,953
Total expenses before allocation of indirect costs	<u>\$ 73,156</u>	<u>\$ 156,237</u>	<u>\$ 85,448</u>
Allocation of indirect costs	4,231	12,769	13,606
Total expenses	<u>\$ 77,387</u>	<u>\$ 169,006</u>	<u>\$ 99,054</u>
Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Change in net assets	\$ -	\$ (41,616)	\$ -
Net assets - beginning of year	<u>7,773</u>	<u>392,650</u>	<u>-</u>
Net assets - end of year	<u>\$ 7,773</u>	<u>\$ 351,034</u>	<u>\$ -</u>

**COMMUNITY ACTION AGENCY OF SIOUXLAND**

**COMBINING SCHEDULE OF ACTIVITIES**

Year Ended September 30, 2020

<u>CSBG</u>	<u>Other Programs</u>	<u>Total</u>	<u>GAAP Adjustments</u>	<u>Total Program Funds</u>
\$ -	\$ -	\$ 78,594	\$ -	\$ 78,594
-	-	218,537	-	218,537
-	-	123,344	-	123,344
301,648	125,898	7,749,882	-	7,749,882
-	-	690,252	-	690,252
-	-	331,415	-	331,415
-	-	91,183	-	91,183
-	-	976,025	-	976,025
-	-	1,161,366	(1,087,565)	73,801
-	-	8,681	-	8,681
-	102,017	306,692	-	306,692
-	7,561	15,435	-	15,435
-	-	-	-	-
(301,648)	(122)	827	-	827
-	-	-	-	-
<u>\$ -</u>	<u>\$ 235,354</u>	<u>\$ 11,752,233</u>	<u>\$ (1,087,565)</u>	<u>\$ 10,664,668</u>
\$ -	\$ 1,912	\$ 4,080,602	\$ 35,019	\$ 4,115,621
-	665	1,346,535	14,235	1,360,770
-	124,084	2,798,731	-	2,798,731
-	908	47,249	796	48,045
-	-	298,155	(136,536)	161,619
-	-	69,773	(2,608)	67,165
-	-	51,339	-	51,339
-	3	60,955	478	61,433
-	39,973	562,391	10,053	572,444
-	21,945	21,945	-	21,945
-	209	27,874	(5,655)	22,219
-	-	60,342	13,297	73,639
-	-	-	94,420	94,420
-	-	1,087,565	(1,087,565)	-
-	1,173	168,467	(45,816)	122,651
<u>\$ -</u>	<u>\$ 190,872</u>	<u>\$ 10,681,923</u>	<u>\$ (1,109,882)</u>	<u>\$ 9,572,041</u>
-	481	1,009,335	-	1,009,335
<u>\$ -</u>	<u>\$ 191,353</u>	<u>\$ 11,691,258</u>	<u>\$ (1,109,882)</u>	<u>\$ 10,581,376</u>
<u>\$ -</u>	<u>\$ 6,994</u>	<u>\$ (26,951)</u>	<u>\$ -</u>	<u>\$ (26,951)</u>
\$ -	\$ 50,995	\$ 34,024	\$ 22,317	\$ 56,341
-	97,124	580,200	394,971	975,171
<u>\$ -</u>	<u>\$ 148,119</u>	<u>\$ 614,224</u>	<u>\$ 417,288</u>	<u>\$ 1,031,512</u>

**COMMUNITY ACTION AGENCY OF SIOUXLAND**

**COMBINING SCHEDULE OF ACTIVITIES**

Year Ended September 30, 2020

	<u>Agency Administrative</u>	<u>Agency Insurance</u>
<b>REVENUES</b>		
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	18,026	4,549
Contributions	3,600	-
Miscellaneous	12,665	-
CACFP Co-funding	-	-
CSBG Co-funding	-	-
Insurance proceeds	-	127,415
Total revenues	<u>\$ 34,291</u>	<u>\$ 131,964</u>
<b>EXPENSES</b>		
Salaries	\$ 47,990	\$ -
Benefits and taxes	-	-
Assistance to individuals	-	-
Travel	30	-
Rent/space	184	-
Repairs and maintenance	329	-
Weatherization labor, support and administration	-	-
Telephone and technology	-	-
Supplies and material	-	-
Equipment	-	-
Printing, publications and postage	7,735	-
Insurance	483	-
Depreciation	16,490	-
In-kind expense	-	-
Miscellaneous	<u>4,483</u>	<u>4,565</u>
Total expenses before allocation of indirect costs	<u>\$ 77,724</u>	<u>\$ 4,565</u>
Allocation of indirect costs	<u>(34,727)</u>	<u>-</u>
Total expenses	<u>\$ 42,997</u>	<u>\$ 4,565</u>
Transfers	<u>\$ 26,951</u>	<u>\$ -</u>
Change in net assets	\$ 18,245	\$ 127,399
Net assets - beginning of year	<u>1,588,229</u>	<u>867,386</u>
Net assets - end of year	<u>\$ 1,606,474</u>	<u>\$ 994,785</u>



**COMMUNITY ACTION AGENCY OF SIOUXLAND**

**COMBINING SCHEDULE OF ACTIVITIES**

Year Ended September 30, 2020

Agency Indirect Cost Pools	Total Administrative Funds	Grand Total
\$ -	\$ -	\$ 78,594
-	-	218,537
-	-	123,344
-	-	7,749,882
-	-	690,252
-	-	331,415
-	-	91,183
-	-	976,025
-	-	73,801
-	22,575	31,256
-	3,600	310,292
12,951	25,616	41,051
-	-	-
-	-	827
-	127,415	127,415
<u>\$ 12,951</u>	<u>\$ 179,206</u>	<u>\$ 10,843,874</u>
\$ 627,778	\$ 675,768	\$ 4,791,389
201,170	201,170	1,561,940
-	-	2,798,731
2,518	2,548	50,593
4,519	4,703	166,322
13,942	14,271	81,436
-	-	51,339
7,394	7,394	68,827
85,295	85,295	657,739
-	-	21,945
6,060	13,795	36,014
6,750	7,233	80,872
-	16,490	110,910
-	-	-
32,133	41,181	163,832
\$ 987,559	\$ 1,069,848	\$ 10,641,889
(974,608)	(1,009,335)	-
<u>\$ 12,951</u>	<u>\$ 60,513</u>	<u>\$ 10,641,889</u>
\$ -	\$ 26,951	\$ -
\$ -	\$ 145,644	\$ 201,985
-	2,455,615	3,430,786
<u>\$ -</u>	<u>\$ 2,601,259</u>	<u>\$ 3,632,771</u>

**COMMUNITY ACTION AGENCY OF SIOUXLAND**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Year Ended September 30, 2020

<b>Federal Grantor/Pass-Through Grantor/Program Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Grantor's Number</b>	<b>Expenditures</b>
<b>U.S. Department of Agriculture</b>			
<i>Indirect:</i>			
Pass-through Iowa Department of Education			
Child and Adult Care Food Program	10.558	978029	\$ 450,841
Child and Adult Care Food Program	10.558	978010	<u>246,394</u>
Total U.S. Department of Agriculture Indirect Program			<u>\$ 697,235</u>
<b>U.S. Department of Housing &amp; Urban Development:</b>			
<i>Indirect:</i>			
Pass-through the Iowa Finance Authority:			
Emergency Solutions Grant Program	14.231	ESG-97005-19	\$ 17,234
Emergency Solutions Grant Program	14.231	ESG-97005-20	19,262
COVID-19 Emergency Solutions Grant Program	14.231	ESG-CV-97005-20	<u>8,346</u>
			<u>\$ 44,842</u>
Pass-through Iowa Community Action Association			
Home Investment Partnerships Program	14.239	19-1-HM-565	<u>\$ 33,752</u>
Total U.S. Department of Housing & Urban Development Indirect Program			<u>\$ 78,594</u>
<b>U.S. Department of Labor:</b>			
<i>Indirect:</i>			
Pass-through Senior Service America, Inc.			
Senior Community Service Employment Program	17.235	Project 77-AD-33688- 19-60-A-24	\$ 173,445
Senior Community Service Employment Program	17.235	Project 77-AD-35223- 20-60-A-24	<u>45,093</u>
			<u>\$ 218,538</u>
Pass-through Western Iowa Local Workforce Development Area			
WIOA Cluster:	17.258		
Workforce Innovation and Opportunity Act Cluster	17.259	WILWDA-CAAS WIOA	
	17.278	MOU	<u>\$ 3,485</u>
Total U.S. Department of Labor Indirect Program			<u>\$ 222,023</u>
<b>U.S. Department of Treasury:</b>			
<i>Indirect:</i>			
Pass-through Iowa Economic Development Authority and Iowa Finance Authority			
COVID-19 Coronavirus Relief Fund	21.019	Nonprofit Recovery Fund	\$ 10,800
Total U.S. Department of Treasury Indirect Program			<u>\$ 10,800</u>
<b>U.S. Department of Energy</b>			
<i>Indirect:</i>			
Pass-through Iowa Department of Human Rights:			
Weatherization Assistance for Low-Income Persons	81.042	DOE-19-18	\$ 58,989
Weatherization Assistance for Low-Income Persons	81.042	DOE-20-18	<u>64,355</u>
Total U.S. Department of Energy Indirect Program			<u>\$ 123,344</u>

**COMMUNITY ACTION AGENCY OF SIOUXLAND**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Year Ended September 30, 2020

<b>Federal Grantor/Pass-Through Grantor/Program Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Grantor's Number</b>	<b>Expenditures</b>
<b>U.S. Department of Health &amp; Human Services</b>			
<i>Direct:</i>			
Head Start	93.600	07CH7093-06	\$ 1,180,921
Head Start	93.600	07CH7093-05	1,703,257
Head Start	93.600	07CH011695-01	717,698
COVID-19 Head Start	93.600	07CH01169501C3	160,865
Head Start	93.600	07HP000152-01	688,844
Head Start	93.600	07HP000152-02	679,847
COVID-19 Head Start	93.600	07HP000152-02-01	14,312
			<u>\$ 5,145,744</u>
Total U.S. Department of Health & Human Services Direct Program			<u>\$ 5,145,744</u>
<i>Indirect:</i>			
Pass-through Iowa Department of Public Health			
Maternal, Infant, and Early Childhood Home Visiting Grant Program	93.870	5889CH12	\$ 56,564
Maternal, Infant, and Early Childhood Home Visiting Grant Program	93.870	5880CH12-3	69,106
			<u>\$ 125,670</u>
Pass-through Iowa Department of Human Rights			
TANF Cluster			
Temporary Assistance for Needy Families	93.558	FaDSS-21-18	\$ 18,773
Temporary Assistance for Needy Families	93.558	FaDSS-20-18	59,275
Total TANF Cluster			<u>\$ 78,048</u>
Low-Income Home Energy Assistance	93.568	HEAP-20-18	\$ 66,271
Low-Income Home Energy Assistance	93.568	HEAP-19-18	11,661
Low-Income Home Energy Assistance	93.568	LIHEAP-20-18	1,862,413
COVID-19 Low-Income Home Energy Assistance	93.568	LIHEAP-20CA-18	31,997
			<u>\$ 1,972,342</u>
Community Services Block Grant	93.569	CSBG-20-18	\$ 48,535
Community Services Block Grant	93.569	CSBG-19-18	253,113
Community Services Block Grant	93.569	CSBG-20S-18	125,898
			<u>\$ 427,546</u>
Pass-through Siouxland District Health Department			
Maternal and Child Health Services Block Grant to the States	93.994	FY20-5880MH17	\$ 5,776
Total U.S. Department of Health & Human Services Indirect Program			<u>\$ 2,609,382</u>
Total U.S. Department of Health & Human Services			<u>\$ 7,755,126</u>
<b>Total Expenditures of Federal Awards</b>			<u><b>\$ 8,887,122</b></u>

**COMMUNITY ACTION AGENCY OF SIOUXLAND**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Year Ended September 30, 2020

**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, 2020. 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, 2020, and the related statement of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 14, 2021.

**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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions 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 financial statements. 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 14, 2021

**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, 2020. 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 with federal statutes, regulations, and the terms and conditions of its federal awards 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, 2020.

## 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 14, 2021



**COMMUNITY ACTION AGENCY OF SIOUXLAND**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
September 30, 2020

**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>
Low-Income Home Energy Assistance	93.568	\$ 1,972,342
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**

**IOWA DEPARTMENT OF HUMAN RIGHTS**

**COMMUNITY SERVICES BLOCK GRANT NO. CSBG 19-18**

**SCHEDULE OF GRANT/CONTRACT ACTIVITY**

For the Period of October 1, 2018 – September 30, 2020

	<u>BUDGET</u>	<u>ACTUAL</u>
CO-FUNDED PROGRAMS:		
Family Development and Self-Sufficiency	\$ 8,870	\$ 8,510
Housing	34,044	32,705
LIHEAP	5,000	17,087
Senior Community Service Employment Program	39,000	35,910
Head Start/Early Head Start	24,597	22,168
Shared visions	55,344	61,989
Preschool Classroom	88,000	48,183
MIECHV	3,500	760
Home Visitation	6,000	6,194
Child and Adult Care Food Program	6,500	-
Food Bank	10,000	4,678
Wheels to Work (Angel Cars)	100	-
General Assistance	10,000	47,721
Child Care Nurse Consultant	5,000	10,150
Disaster Volunteer Management	100	-
Total CO-FUNDED PROGRAMS	<u>\$ 296,055</u>	<u>\$ 296,055</u>
Total expenses	<u>\$ 296,055</u>	<u>\$ 296,055</u>

**COMMUNITY ACTION AGENCY OF SIOUXLAND**

**IOWA DEPARTMENT OF HUMAN RIGHTS**

**LOW INCOME HOME ENERGY ASSISTANCE PROGRAM GRANT NO. LIHEAP-20-18**

**SCHEDULE OF GRANT/CONTRACT ACTIVITY**

For the Period of October 1, 2019 – September 30, 2020

EXPENSES:	<u>BUDGET</u>	<u>ACTUAL</u>
Regular Assistance	\$ 1,357,744	\$ 1,356,800
Energy Crisis Intervention Payments	252,004	252,004
Client Services	20,908	20,908
Summer Deliverable Fuel Payments	63,764	63,764
Administration Costs	168,937	168,937
Community Services Block Grant Co-Funded Expenses	-	7,651
Total Expenses	<u>\$ 1,863,357</u>	<u>\$ 1,870,064</u>

**COMMUNITY ACTION AGENCY OF SIOUXLAND**

**U.S. DEPARTMENT OF HUMAN RIGHTS**

**HEAD START GRANT/CONTRACT NO. 07CH7093/05**

**SCHEDULE OF GRANT/CONTRACT ACTIVITY**

For the Period of March 1, 2019 – February 29, 2020

REVENUES	BUDGET	ACTUAL
Grant Revenue	\$ 2,731,102	\$ 2,731,102
Other Revenue	-	263,124
CSBG Support Revenue	-	19,833
Grantee's Contribution - In-Kind	682,776	697,542
Total Revenue	<u>\$ 3,413,878</u>	<u>\$ 3,711,601</u>
EXPENSES - GRANTOR'S SHARE:		
7-GO74120	\$ 33,641	\$ 33,641
7-GO74122	2,292,842	2,328,398
Administrative	404,619	369,063
Total Grantor's Share	<u>\$ 2,731,102</u>	<u>\$ 2,731,102</u>
Expenses - CACFP	\$ -	\$ 263,124
Expenses - CSBG Co-Funded	-	19,833
Expenses - Grantee's Share (In-Kind) - 8-GO74122	682,776	697,542
Total expenses	<u>\$ 3,413,878</u>	<u>\$ 3,711,601</u>

**EARLY HEAD START GRANT/CONTRACT NO. 07CH7093/05**

**SCHEDULE OF GRANT/CONTRACT ACTIVITY**

For the Period of March 1, 2019 – February 29, 2020

REVENUES	BUDGET	ACTUAL
Grant Revenue	\$ 760,417	\$ 760,417
Other Revenue	-	-
CSBG Support Revenue	-	1,849
Grantee's Contribution - In-Kind	190,104	251,335
Total Revenue	<u>\$ 950,521</u>	<u>\$ 1,013,601</u>
EXPENSES - GRANTOR'S SHARE:		
7-GO74121	\$ 17,087	\$ 17,087
7-GO74125	631,830	633,093
Administrative	111,500	110,237
Total Grantor's Share	<u>\$ 760,417</u>	<u>\$ 760,417</u>
Expenses - CSBG Co-Funded	\$ -	\$ 1,849
Expenses - Grantee's Share (In-Kind) - 8-GO74125	190,104	251,335
Total expenses	<u>\$ 950,521</u>	<u>\$ 1,013,601</u>

**COMMUNITY ACTION AGENCY OF SIOUXLAND**

**U.S. DEPARTMENT OF HUMAN RIGHTS**

**HEAD START GRANT/CONTRACT NO. 07CH7093/05**

**SCHEDULE OF GRANT/CONTRACT ACTIVITY**

For the Period of March 1, 2019 – February 29, 2020

REVENUES	BUDGET	ACTUAL
Grant Revenue	\$ 1,651,802	\$ 1,244,097
Other Revenue	-	25,196
Grantee's Contribution - In-Kind	46,079	46,473
Total Revenue	<u>\$ 1,697,881</u>	<u>\$ 1,315,766</u>
EXPENSES - GRANTOR'S SHARE:		
9-GO78121	\$ 32,036	\$ 31,379
9-GO78128	1,089,215	777,282
Administrative	192,214	97,099
Start Up	338,337	338,337
Total Grantor's Share	<u>\$ 1,651,802</u>	<u>\$ 1,244,097</u>
Expenses - CACFP	\$ -	\$ 25,196
Expenses - Grantee's Share (In-Kind) - 8-GO74122	46,079	46,473
Total expenses	<u>\$ 1,697,881</u>	<u>\$ 1,315,766</u>

**COMMUNITY ACTION AGENCY OF SIOUXLAND**

**IOWA DEPARTMENT OF HUMAN RIGHTS**

**WEATHERIZATION ASSISTANCE PROGRAMS CONTRACT HEAP-19-18**

**SCHEDULE OF GRANT/CONTRACT ACTIVITY**

For the Period of January 1, 2019 – December 31, 2019

EXPENSES:	<u>BUDGET</u>	<u>ACTUAL</u>
Administration	\$ 27,034	\$ 6,258
Health and Safety	129,693	57,680
Support	123,928	13,992
Labor	121,048	31,822
Materials	121,048	11,258
Insurance	9,937	7,317
Training/equipment	14,855	14,228
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Total Expenses	\$ 547,543	\$ 142,555

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS

FAMILY DEVELOPMENT AND SELF-SUFFICIENCY CONTRACT FaDSS-20-18

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of July 1, 2019 – September 30, 2020

	BUDGET	ACTUAL
EXPENSES:		
Indirect costs - Administration	\$ 14,460	\$ 14,657
Indirect costs, Personnel, and Benefits - CSBG	-	8,749
Personnel wages	100,331	99,837
Benefits	25,100	25,461
Travel	5,172	5,153
Space utilities	3,395	3,388
Other	6,455	7,101
Third Party	4,600	3,916
	<u>\$ 159,513</u>	<u>\$ 168,262</u>
Less: CSBG Co-Funded	\$ -	\$ 8,749
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-19-18**

**SCHEDULE OF GRANT/CONTRACT ACTIVITY**

For the Period of April 1, 2019 – March 31, 2020

EXPENSES:	<u>BUDGET</u>	<u>ACTUAL</u>
Administration	\$ 24,506	\$ 24,705
Health and Safety	35,815	37,400
Support	45,789	70,601
Labor	47,509	29,923
Materials	47,509	40,130
Insurance	-	-
Training & Technical Assistance	7,500	2,931
Total Expenses	<u>\$ 208,628</u>	<u>\$ 205,690</u>



**COMMUNITY ACTION AGENCY OF SIOUXLAND**

**IOWA DEPARTMENT OF PUBLIC HEALTH**

**EXPANSION OF MATERNAL INFANT EARLY CHILDHOOD HOME  
VISITATION GRANT (MIECHV) CONTRACT MIECHV Subcontract**

**SCHEDULE OF GRANT/CONTRACT ACTIVITY**

For the Period of October 1, 2018 – February 29, 2020

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUES:		
Iowa Department of Public Health	\$ 177,753	\$ 177,753
EXPENSES:		
Salaries	\$ 101,469	\$ 100,894
Fringe benefits	29,386	29,363
Other	22,573	23,268
Indirect costs	24,325	24,228
Community Services Block Grant Co-Funded Expenses	-	1,224
Total Expenses	<u>\$ 177,753</u>	<u>\$ 178,977</u>

**COMMUNITY ACTION AGENCY OF SIOUXLAND**

**SENIOR SERVICE OF AMERICA, INC.**

**SENIOR COMMUNITY SERVICE EMPLOYMENT (TITLE V) PROGRAM PROJECT 77  
Project 77 AD-33688-19-60-A-24**

**SCHEDULE OF GRANT/CONTRACT ACTIVITY**

For the Period of July 1, 2019 – June 30, 2020

	<u>BUDGET</u>	<u>ACTUAL</u>
EXPENSES:		
Personnel:		
Wages and employee benefits	\$ 185,143	\$ 184,899
Fringe benefits:		
FICA	14,163	14,145
Workers' compensation	2,156	1,508
Physical exams	75	-
Other program costs	100	76
Transportation	400	287
Training	100	110
Subgrantee staff costs	20,018	20,145
Project administration:		
Subgrantee staff costs	15,839	9,875
Other administration costs	100	940
	<u>\$ 238,094</u>	<u>\$ 231,985</u>
Total Expenses	<u>\$ 238,094</u>	<u>\$ 231,985</u>

**SENIOR SERVICE OF AMERICA, INC.**

**SENIOR COMMUNITY SERVICE EMPLOYMENT (TITLE V) PROGRAM PROJECT 77  
Project 77 AD-33688-19-60-A-24**

**SCHEDULE OF GRANT/CONTRACT ACTIVITY**

For the Period of July 1, 2020 – September 30, 2020

	<u>BUDGET</u>	<u>ACTUAL</u>
EXPENSES:		
Personnel:		
Wages and employee benefits	\$ 54,419	\$ 34,282
Fringe benefits:		
FICA	4,164	2,623
Workers' compensation	-	412
Other program costs	709	709
Transportation	500	313
Subgrantee staff costs	5,000	4,584
Subgrantee staff costs	2,777	2,171
	<u>\$ 67,569</u>	<u>\$ 45,094</u>
Total Expenses	<u>\$ 67,569</u>	<u>\$ 45,094</u>

**COMMUNITY ACTION AGENCY OF SIOUXLAND**

**IOWA FINANCE AUTHORITY**

**2019 IOWA STATEWIDE EMERGENCY SOLUTIONS GRANT ESG-97008-19**

**SCHEDULE OF GRANT/CONTRACT ACTIVITY**

For the Period of January 1, 2019 – December 31, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>
EXPENSES:		
Shelter:		
Shelter Operations	\$ 16,751	\$ 16,751
Homelessness Prevention (HP):		
HP Rental Assistance	18,616	18,616
HP Housing Relocation & Stabilization Svcs	10,761	10,761
Rapid Rehousing (RRH):		
RRH Rental Assistance	2,030	2,030
RRH Housing Relocation & Stabilization Services	6,593	6,593
TOTAL	<u>\$ 54,751</u>	<u>\$ 54,751</u>

**COMMUNITY ACTION AGENCY OF SIOUXLAND**

**IOWA DEPARTMENT OF EDUCATION**

**CHILD DEVELOPMENT SHARED VISIONS GRANT #264225**

**SCHEDULE OF GRANT/CONTRACT ACTIVITY**

For the Period of July 1, 2019 to June 30, 2020

	<u>BUDGET</u>	<u>ACTUAL</u>
EXPENSES:		
Salaries/fringe benefits	\$ 148,519	\$ 148,749
Administrative costs	20,165	20,165
Travel/training	3,300	3,301
Purchased contract services	1,000	531
Supplies	8,500	10,410
Equipment/Other expenses	20,165	18,493
In-kind	40,330	126,236
Total Expenses	<u>\$ 241,979</u>	<u>\$ 327,885</u>

**COMMUNITY ACTION AGENCY OF SIOUXLAND**

**IOWA DEPARTMENT OF HUMAN RIGHTS**

**WEATHERIZATION ASSISTANCE PROGRAMS CONTRACT MEC-19-18**

**SCHEDULE OF GRANT/CONTRACT ACTIVITY**

For the Period of April 1, 2019 to December 31, 2019

EXPENSES:	<u>BUDGET</u>	<u>ACTUAL</u>
Administration	\$ 4,698	\$ 3,288
Support	9,390	10,842
Labor	47,139	42,082
Materials	47,139	52,122
Total Expenses	<u>\$ 108,366</u>	<u>\$ 108,334</u>

**COMMUNITY ACTION AGENCY OF SIOUXLAND**

**IOWA DEPARTMENT OF HUMAN RIGHTS**

**WEATHERIZATION ASSISTANCE PROGRAMS CONTRACT BHE-19-18**

**SCHEDULE OF GRANT/CONTRACT ACTIVITY**

For the Period of April 1, 2018 to December 31, 2018

EXPENSES:	<u>BUDGET</u>	<u>ACTUAL</u>
Administration	\$ 144	\$ -
Support	287	-
Labor	1,434	-
Materials	<u>1,434</u>	<u>-</u>
Total Expenses	<u>\$ 3,299</u>	<u>\$ -</u>

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

**SCHEDULE OF GRANT/CONTRACT ACTIVITY**  
For the Period of July 1, 2019 to June 30, 2020

REVENUE	<u>BUDGET</u>	<u>ACTUAL</u>
Board of Supervisors	<u>\$ 144,950</u>	<u>\$ 113,801</u>
EXPENSES:		
Client Burials	\$ 10,000	\$ 28,480
Client Incidentals	200	696
Client Medical	2,000	224
Client Transportation	3,500	2,943
Client Utilities	36,300	758
Client Water	-	340
Client Shelter	66,000	53,410
Administration	<u>26,950</u>	<u>26,950</u>
Total Expenses	<u>\$ 144,950</u>	<u>\$ 113,801</u>

**COMMUNITY ACTION AGENCY OF SIOUXLAND**

**SCHEDULE OF REVENUE AND EXPENSES**

**INDIRECT COST ALLOCATION POOL**

For the Year Ending September 30, 2020

	<u>Administration</u>	<u>Community Services</u>	<u>Total</u>
REVENUE:			
Reimbursed by programs Indirect Cost	\$ 796,586	\$ 178,022	\$ 974,608
Miscellaneous	12,950	-	12,950
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Total revenue	\$ 809,536	\$ 178,022	\$ 987,559
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EXPENSES:			
Personnel	\$ 521,021	\$ 96,025	\$ 617,046
Fringe benefits and payroll taxes	163,415	33,401	196,816
Travel	2,207	217	2,424
Space Costs	18,715	20,873	39,588
Utilities and telephone	5,886	1,253	7,139
Supplies and materials	23,115	17,704	40,819
Printing, publications and postage	5,183	877	6,060
Insurance	2,010	1,610	3,620
Miscellaneous	67,984	6,062	74,046
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Total expenses	\$ 809,536	\$ 178,022	\$ 987,558
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Excess of revenue over expenses	\$ -	\$ -	\$ -
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