

COMMUNITY ACTION AGENCY OF SIOUXLAND

FINANCIAL STATEMENTS

SEPTEMBER 30, 2021

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COMMUNITY ACTION AGENCY OF SIOUXLAND

OFFICERS

Mark Monson	Chairperson
Tito Parker	Vice-Chairperson
Trisha Etringer	Secretary
Harlan Salvatori	Treasurer

BOARD MEMBERS

Representing Low-Income:

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

Representing Government:

Sally Hartley	Early Childhood
Kevin Grieme	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
Vacant	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
Gilma Garcia	Accounting Specialist - Payroll
Katie Lane	Accounting Specialist
Judy Dickinson	Accounting/IT Specialist
Antoinette Green	Community Services Director
William Flynn	Assistant Community Services Director
Julie McFarland	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, 2021, 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, 2021, 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 13, 2022, 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 13, 2022

COMMUNITY ACTION AGENCY OF SIOUXLAND

STATEMENT OF FINANCIAL POSITION

September 30, 2021

ASSETS

CURRENT ASSETS

Cash and cash equivalents	\$	1,526,590
Accounts receivable		5,396
Grants receivable		657,491
Prepaid expenses		83,687
Certificates of deposit		721,819
Total current assets	\$	<u>2,994,983</u>

CAPITAL ASSETS

Property and equipment, at cost	\$	1,911,714
Less accumulated depreciation		(1,278,506)
Total capital assets	\$	<u>633,208</u>

OTHER ASSETS

Designated cash	\$	949,566
Designated certificates of deposit		201,405
Total other assets	\$	<u>1,150,971</u>

Total assets \$ 4,779,162

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable	\$	180,437
Wages payable		226,449
Payroll taxes and benefits payable		52,755
Compensated absences		145,021
Advance from grantors		180,697
Total current liabilities	\$	<u>785,359</u>

NET ASSETS

Without donor restrictions		
Undesignated	\$	1,154,940
Board designated		2,238,498
Total net assets without donor restrictions	\$	3,393,438
With donor restrictions		600,365
Total net assets	\$	<u>3,993,803</u>

Total liabilities and net assets \$ 4,779,162

See Notes to Financial Statements

COMMUNITY ACTION AGENCY OF SIOUXLAND

STATEMENT OF ACTIVITIES
Year Ended September 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE			
Government grants and contracts	\$ 10,956,915	\$ 15,351	\$ 10,972,266
Contributions	146,349	50,488	196,837
Miscellaneous	176,137	269	176,406
Total support and revenue	<u>\$ 11,279,401</u>	<u>\$ 66,108</u>	<u>\$ 11,345,509</u>
 NET ASSETS RELEASED FROM RESTRICTION	 36,541	 (36,541)	 -
	<u>\$ 11,315,942</u>	<u>\$ 29,567</u>	<u>\$ 11,345,509</u>
 EXPENSES			
Program services			
Early childhood programs	\$ 6,664,106	\$ -	\$ 6,664,106
Client assistance programs	2,827,107	-	2,827,107
Weatherization programs	442,363	-	442,363
Other programs	94,199	-	94,199
Total program services	<u>\$ 10,027,775</u>	<u>\$ -</u>	<u>\$ 10,027,775</u>
 Management and general	 925,664	 -	 925,664
Fundraising (solicitation of grants)	31,038	-	31,038
Total expenses	<u>\$ 10,984,477</u>	<u>\$ -</u>	<u>\$ 10,984,477</u>
 Change in net assets	 \$ 331,465	 \$ 29,567	 \$ 361,032
 Net assets - beginning of year	 <u>3,061,973</u>	 <u>570,798</u>	 <u>3,632,771</u>
 Net assets - end of year	 <u>\$ 3,393,438</u>	 <u>\$ 600,365</u>	 <u>\$ 3,993,803</u>

See Notes to Financial Statements

COMMUNITY ACTION AGENCY OF SIOUXLAND

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended September 30, 2021

	Early Childhood Programs	Client Assistance Programs	Weatherization Programs	Other Programs
Salaries	\$ 3,770,169	\$ 355,732	\$ 87,267	\$ 21,701
Benefits and taxes	1,277,051	123,550	35,477	7,756
Assistance to individuals	769,289	2,287,803	128,853	26,717
Travel	15,470	1,429	1,588	1,676
Rent/space	151,212	1,517	2,660	8,713
Repairs and maintenance	58,928	3,707	-	742
Weatherization labor, support and administration		-	169,834	-
Telephone and technology	70,366	5,950	2,401	87
Supplies and material	262,533	13,709	3,136	32,255
Equipment	(5,200)	-	-	(21,945)
Printing, publications and postage	20,109	4,430	1,135	564
Insurance	56,667	8,243	9,974	1,576
Depreciation	90,482	-	-	1,829
Miscellaneous	127,030	21,037	38	12,528
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total expenses	<u>\$ 6,664,106</u>	<u>\$ 2,827,107</u>	<u>\$ 442,363</u>	<u>\$ 94,199</u>

See Notes to Financial Statements

COMMUNITY ACTION AGENCY OF SIOUXLAND

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended September 30, 2021

Total Program Services	General and Administrative	Fundraising	Total Supporting Services	Total
\$ 4,234,869	\$ 578,402	\$ 23,764	\$ 602,166	\$ 4,837,035
1,443,834	190,940	7,274	198,214	1,642,048
3,212,662	-	-	-	3,212,662
20,163	1,212	-	1,212	21,375
164,102	(206)	-	(206)	163,896
63,377	16,642	-	16,642	80,019
169,834	-	-	-	169,834
78,804	6,981	-	6,981	85,785
311,633	68,454	-	68,454	380,087
(27,145)	(7,998)	-	(7,998)	(35,143)
26,238	4,377	-	4,377	30,615
76,460	7,068	-	7,068	83,528
92,311	17,927	-	17,927	110,238
160,633	41,865	-	41,865	202,498
<u>\$ 10,027,775</u>	<u>\$ 925,664</u>	<u>\$ 31,038</u>	<u>\$ 956,702</u>	<u>\$ 10,984,477</u>

See Notes to Financial Statements

COMMUNITY ACTION AGENCY OF SIOUXLAND

STATEMENT OF CASH FLOWS

Year Ended September 30, 2021

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from grants, contributions and other receipts	\$ 11,519,350
Cash paid to employees and suppliers	(10,930,673)
Interest received	9,200

Net cash provided by operating activities \$ 597,877

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of property and equipment	(56,366)
Certificates of deposits, net	(6,044)

Net cash used in investing activities \$ (62,410)

Net increase in cash \$ 535,467

Cash and cash equivalents - beginning of year 1,940,689

Cash and cash equivalents - end of year \$ 2,476,156

DETAIL OF CASH AND CASH EQUIVALENTS, END OF YEAR:

Cash and cash equivalents - unrestricted	1,526,590
Cash and cash equivalents - designated	949,566
Total	<u>2,476,156</u>

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

Change in net assets	\$ 361,032
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Depreciation	110,238
Changes in assets and liabilities	
Accounts receivable	8,200
Grants receivable	69,764
Prepaid expense	(15,097)
Accounts payable	(25,968)
Wages payable	1,554
Payroll taxes and benefits payable	(16,923)
Advance from grantors	105,077
Net cash provided by operating activities	<u>\$ 597,877</u>

See Notes to Financial Statements

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

Year Ended September 30, 2021

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, whereby 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 \$180,697 that have not been recognized at September 30, 2021 because qualifying expenditures have not yet been incurred.

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

Year Ended September 30, 2021

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, 2021.

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 \$1,366,285 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, 2021

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 2018.

Subsequent Events:

The Agency has evaluated subsequent events through January 13, 2022, 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 provides 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 to improve health and development outcomes for at-risk young children, birth to 3 years old.

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

Year Ended September 30, 2021

2. Principal Programs - Continued

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 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.

Preschool Initiative - provides increased access to quality preschool programming for four-year-old children by partnering with the already existing programs, Head Start and Shared Visions, 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. 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	\$ 1,526,590
Accounts receivable	5,396
Grants receivable	657,491
Certificates of deposit	721,819
	<u>\$ 2,991,296</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.

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, 2021 was \$1,099,947.

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, 2021 was \$1,138,551.

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

Year Ended September 30, 2021

4. Property and Equipment

A summary of property and equipment categorized by acquiring program/source, is as follows at September 30, 2021:

<u>Acquiring Program/Source</u>	<u>Land</u>	<u>Buildings</u>	<u>Vehicles</u>	<u>Equipment</u>	<u>Total</u>
Early Childhood Classroom	\$ -	\$ 212,549	\$ 23,953	\$ 14,150	\$ 250,652
Early Head Start	-	89,973	213,558	19,697	323,228
Head Start	24,600	382,859	106,806	82,055	596,320
Weatherization Assistance for Low-Income Persons	-	-	74,320	-	74,320
General Agency	79,000	451,362	-	109,396	639,758
Other Programs				27,436	27,436
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Cost	\$ 103,600	\$ 1,136,743	\$ 418,637	\$ 252,734	\$ 1,911,714
Less accumulated depreciation	<u>-</u>	<u>(733,517)</u>	<u>(360,696)</u>	<u>(184,293)</u>	<u>(1,278,506)</u>
Net Property and Equipment	\$ 103,600	\$ 403,226	\$ 57,941	\$ 68,441	\$ 633,207

Depreciation expense for 2021 was \$110,238. A Notice of Federal Interest has been filed on the facilities purchased with Federal funds. Net book value of the grant-funded property is \$226,579.

5. Net Assets

At September 30, 2021, the Board of directors designated certain net assets without donor restrictions for the following purposes:

Insurance reserve	\$ 1,138,551
Building improvements	1,099,947
	<hr/>
	\$ 2,238,498

As of September 30, 2021, donor restricted net assets consisted of the following:

Subject to expenditure for specified purpose:

Early Childhood programs	\$ 350,516
Client Assistance Programs	100,626
Other Programs	123,688
Building Improvements	25,535
	<hr/>
	\$ 600,365

Satisfaction of purpose restrictions:

Client Assistance Programs	26,679
Other Programs	9,862
	<hr/>
	\$ 36,541

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

Year Ended September 30, 2021

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, 2021, was \$430,026, 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 \$105,875.

The scheduled future minimum lease payments are as follows:

Year ending September 30,	
2022	40,010
2023	34,000
	<u>\$ 74,010</u>

8. Group Health Insurance

The Agency sponsors a partially self-insured group health insurance program on behalf of its employees and their dependents. Under the plan, the Agency pays for claims up to \$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, 2021, management estimated the reserve for insurance claims to be \$12,420. 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 \$949,566 and designated certificate of deposits of \$201,405 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.

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

Year Ended September 30, 2021

9. Risk Management and Contingencies - Continued

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 2021, the Agency received \$757,375 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 8 percent is provided by grants from the U.S. Department of Agriculture, and an additional 18 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, 2021

	LIHEAP	Head Start	Early Head Start
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	2,613	\$ -	\$ -
Accounts receivable	-	-	-
Grants receivable	82,917	200,615	42,682
Due from/to other funds	(58,717)	(66,560)	(25,465)
Prepaid expenses	977	25,788	7,947
Certificates of deposit	-	-	-
Total current assets	<u>27,790</u>	<u>\$ 159,843</u>	<u>\$ 25,164</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>27,790</u>	<u>\$ 159,843</u>	<u>\$ 25,164</u>
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Accounts payable	21,832	\$ 38,529	\$ 2,775
Wages payable	4,531	91,703	17,374
Payroll taxes and benefits payable	1,332	29,402	5,015
Compensated absences	-	-	-
Advance from grantors	-	209	-
Total current liabilities	<u>27,695</u>	<u>\$ 159,843</u>	<u>\$ 25,164</u>
NET ASSETS			
Without donor restrictions			
Undesignated	95	\$ -	\$ -
Board designated	-	-	-
Total net assets without donor restrictions	<u>95</u>	<u>\$ -</u>	<u>\$ -</u>
With donor restrictions			
Total net assets	<u>95</u>	<u>\$ -</u>	<u>\$ -</u>
Total liabilities and net assets	<u>27,790</u>	<u>\$ 159,843</u>	<u>\$ 25,164</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF FINANCIAL POSITION

September 30, 2021

Early Childhood Classrooms	MIECHV	Early Head Start Home Visitor	Weatherization Assistance Program	Weatherization Administration
\$ -	\$ 3,451	\$ 192,586	\$ 28,230	\$ 11,800
-	-	-	-	-
74,647	17,128	6,190	4,337	-
(32,899)	(16,510)	(5,567)	(4,337)	-
11,912	4,214	1,660	-	1,732
-	-	-	-	-
<u>\$ 53,660</u>	<u>\$ 8,283</u>	<u>\$ 194,869</u>	<u>\$ 28,230</u>	<u>\$ 13,532</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 53,660</u>	<u>\$ 8,283</u>	<u>\$ 194,869</u>	<u>\$ 28,230</u>	<u>\$ 13,532</u>
\$ 9,172	\$ 1,165	\$ 113	\$ -	\$ 468
33,449	4,463	2,808	-	3,305
11,039	1,212	894	-	987
-	-	-	-	-
-	1,443	90,428	28,230	8,772
<u>\$ 53,660</u>	<u>\$ 8,283</u>	<u>\$ 94,243</u>	<u>\$ 28,230</u>	<u>\$ 13,532</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
-	-	100,626	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,626</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 53,660</u>	<u>\$ 8,283</u>	<u>\$ 194,869</u>	<u>\$ 28,230</u>	<u>\$ 13,532</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND
COMBINING SCHEDULE OF FINANCIAL POSITION
September 30, 2021

	Family Development and Self- Sufficiency	Shared Vision Grants	Crossroads
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	-	\$ 14,818	
Accounts receivable	(35)	-	-
Grants receivable	25,261	-	-
Due from/to other funds	(13,537)	-	-
Prepaid expenses	1,409	3,017	-
Certificates of deposit	-	-	-
Total current assets	<u>13,098</u>	<u>\$ 17,835</u>	<u>\$ -</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>13,098</u></u>	<u><u>\$ 17,835</u></u>	<u><u>\$ -</u></u>
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Accounts payable	3,410	\$ 5,803	\$ -
Wages payable	6,607	7,141	-
Payroll taxes and benefits payable	2,154	2,384	-
Compensated absences	-	-	-
Advance from grantors	927	2,507	-
Total current liabilities	<u>13,098</u>	<u>\$ 17,835</u>	<u>\$ -</u>
NET ASSETS			
Without donor restrictions			
Undesignated	-	\$ -	\$ -
Board designated	-	-	-
Total net assets without donor restrictions	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
With donor restrictions	-	-	-
Total net assets	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Total liabilities and net assets	<u><u>13,098</u></u>	<u><u>\$ 17,835</u></u>	<u><u>\$ -</u></u>

COMMUNITY ACTION AGENCY OF SIOUXLAND
COMBINING SCHEDULE OF FINANCIAL POSITION
September 30, 2021

Senior Community Service Employment Program		ICARE and Other Assistance	Preschool Initiative	Child and Adult Care Food Program
Administration	Enrollees			
\$ -	\$ -	\$ 66,752	\$ -	\$ -
-	-	494	-	-
203	-	32,592	29,517	90,940
(203)	-	(4,698)	(11,085)	(46,501)
-	-	84	6,487	595
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 95,224</u>	<u>\$ 24,919</u>	<u>\$ 45,034</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 95,224</u>	<u>\$ 24,919</u>	<u>\$ 45,034</u>
\$ -	\$ -	\$ 528	\$ -	\$ 42,335
-	-	407	18,609	2,129
-	-	97	6,310	570
-	-	-	-	-
-	-	2,420	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,452</u>	<u>\$ 24,919</u>	<u>\$ 45,034</u>
\$ -	\$ -	\$ 66,612	\$ -	\$ -
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66,612</u>	<u>\$ -</u>	<u>\$ -</u>
-	-	25,160	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 91,772</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 95,224</u>	<u>\$ 24,919</u>	<u>\$ 45,034</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF FINANCIAL POSITION

September 30, 2021

	Transitional Housing	Welcome Home	Child Care Nurse Consultant
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	\$ 7,543	\$ 158,837	\$ -
Accounts receivable	-	-	-
Grants receivable	20,117	2,229	15,087
Due from/to other funds	(10,410)	-	(12,237)
Prepaid expenses	888	6,111	657
Certificates of deposit	-	176,314	-
Total current assets	<u>\$ 18,138</u>	<u>\$ 343,491</u>	<u>\$ 3,507</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>\$ 18,138</u></u>	<u><u>\$ 343,491</u></u>	<u><u>\$ 3,507</u></u>
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Accounts payable	\$ 8,408	\$ 81	\$ 635
Wages payable	1,553	1,724	2,311
Payroll taxes and benefits payable	405	565	561
Compensated absences	-	-	-
Advance from grantors	-	15,765	-
Total current liabilities	<u>\$ 10,366</u>	<u>\$ 18,135</u>	<u>\$ 3,507</u>
NET ASSETS			
Without donor restrictions			
Undesignated	\$ 7,772	\$ -	\$ -
Board designated	-	-	-
Total net assets without donor restrictions	<u>\$ 7,772</u>	<u>\$ -</u>	<u>\$ -</u>
With donor restrictions	-	325,356	-
Total net assets	<u>\$ 7,772</u>	<u>\$ 325,356</u>	<u>\$ -</u>
Total liabilities and net assets	<u><u>\$ 18,138</u></u>	<u><u>\$ 343,491</u></u>	<u><u>\$ 3,507</u></u>

COMMUNITY ACTION AGENCY OF SIOUXLAND
COMBINING SCHEDULE OF FINANCIAL POSITION
September 30, 2021

CSBG	Other Programs	Total	GAAP Adjustments	Total Program Funds
\$ -	\$ 202,724	\$ 689,354	\$ -	\$ 689,354
-	1,250	1,709	-	1,709
10,677	2,352	657,491	-	657,491
(10,677)	(1,443)	(320,846)	-	(320,846)
-	281	73,759	-	73,759
-	-	176,314	-	176,314
<u>\$ -</u>	<u>\$ 205,164</u>	<u>\$ 1,277,781</u>	<u>\$ -</u>	<u>\$ 1,277,781</u>
\$ -	\$ -	\$ -	\$ 1,271,956	\$ 1,271,956
-	-	-	(906,711)	(906,711)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 365,245</u>	<u>\$ 365,245</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ 205,164</u>	<u>\$ 1,277,781</u>	<u>\$ 365,245</u>	<u>\$ 1,643,026</u>
\$ -	\$ 1,023	\$ 136,277	\$ -	\$ 136,277
-	684	198,798	-	198,798
-	169	63,096	-	63,096
-	-	-	-	-
-	25,419	176,120	-	176,120
<u>\$ -</u>	<u>\$ 27,295</u>	<u>\$ 574,291</u>	<u>\$ -</u>	<u>\$ 574,291</u>
-	54,181	\$ 128,660	\$ 365,245	\$ 493,905
-	-	-	-	-
<u>\$ -</u>	<u>\$ 54,181</u>	<u>\$ 128,660</u>	<u>\$ 365,245</u>	<u>\$ 493,905</u>
-	123,688	574,830	-	574,830
<u>\$ -</u>	<u>\$ 177,869</u>	<u>\$ 703,490</u>	<u>\$ 365,245</u>	<u>\$ 1,068,735</u>
<u>\$ -</u>	<u>\$ 205,164</u>	<u>\$ 1,277,781</u>	<u>\$ 365,245</u>	<u>\$ 1,643,026</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND
COMBINING SCHEDULE OF FINANCIAL POSITION
September 30, 2021

	Agency Administrative	Agency Insurance
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 806,965	\$ -
Accounts receivable	3,687	-
Grants receivable	-	-
Due from/to other funds	320,846	-
Prepaid expenses	4,980	-
Certificates of deposit	545,505	-
Total current assets	\$ 1,681,983	\$ -
CAPITAL ASSETS		
Property and equipment, at cost	\$ 639,758	\$ -
Less accumulated depreciation	(371,795)	-
Total capital assets	\$ 267,963	\$ -
OTHER ASSETS		
Designated cash	\$ -	\$ 949,566
Designated certificates of deposit	-	201,405
Total other assets	\$ -	\$ 1,150,971
Total assets	\$ 1,949,946	\$ 1,150,971
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 29,495	\$ 12,420
Wages payable	1,815	-
Payroll taxes and benefits payable	(17,479)	-
Compensated absences	145,021	-
Advance from grantors	4,577	-
Total current liabilities	\$ 163,429	\$ 12,420
NET ASSETS		
Without donor restrictions		
Undesignated	\$ 665,130	\$ -
Board designated	1,099,947	1,138,551
Total net assets without donor	\$ 1,765,077	\$ 1,138,551
With donor restrictions	25,535	-
Total net assets	\$ 1,790,612	\$ 1,138,551
Total liabilities and net assets	\$ 1,954,041	\$ 1,150,971

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF FINANCIAL POSITION

September 30, 2021

Agency Indirect Cost Pools	Total Administrative Funds	Grand Total
\$ 30,271	\$ 837,236	\$ 1,526,590
-	3,687	5,396
-	-	657,491
-	320,846	-
4,948	9,928	83,687
-	545,505	721,819
<u>\$ 35,219</u>	<u>\$ 1,717,202</u>	<u>\$ 2,994,983</u>
\$ -	\$ 639,758	\$ 1,911,714
-	(371,795)	(1,278,506)
<u>\$ -</u>	<u>\$ 267,963</u>	<u>\$ 633,208</u>
\$ -	\$ 949,566	\$ 949,566
-	201,405	201,405
<u>\$ -</u>	<u>\$ 1,150,971</u>	<u>\$ 1,150,971</u>
<u>\$ 35,219</u>	<u>\$ 3,136,136</u>	<u>\$ 4,779,162</u>
\$ 2,245	\$ 44,160	\$ 180,437
25,836	27,651	226,449
7,138	(10,341)	52,755
-	145,021	145,021
-	4,577	180,697
<u>\$ 35,219</u>	<u>\$ 211,068</u>	<u>\$ 785,359</u>
\$ (4,095)	\$ 661,035	\$ 1,154,940
-	2,238,498	2,238,498
<u>\$ (4,095)</u>	<u>\$ 2,899,533</u>	<u>\$ 3,393,438</u>
-	25,535	600,365
<u>\$ (4,095)</u>	<u>\$ 2,925,068</u>	<u>\$ 3,993,803</u>
<u>\$ 31,124</u>	<u>\$ 3,136,136</u>	<u>\$ 4,779,162</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF ACTIVITIES

Year Ended September 30, 2021

	<u>LIHEAP</u>	<u>Head Start</u>	<u>Early 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	2,272,544	2,827,092	738,707
U.S. Department of Agriculture	-	-	-
U.S. Department of Treasury	-	-	-
Iowa Department of Education	-	-	-
Iowa Department of Human Rights	-	-	-
Other governments	-	-	-
In-kind contributions	-	887,473	199,202
Interest	-	-	-
Contributions	-	-	-
Miscellaneous	-	-	-
CACFP Co-funding	-	162,019	7,175
CSBG Co-funding	12,763	38,657	4,001
Insurance proceeds	-	-	-
Total revenues	<u>2,285,307</u>	<u>\$ 3,915,241</u>	<u>\$ 949,085</u>
EXPENSES			
Salaries	156,439	\$ 1,575,891	\$ 392,883
Benefits and taxes	55,138	511,763	152,867
Assistance to individuals	2,016,487	162,149	9,427
Travel	3	2,810	5,669
Rent/space	2,452	113,712	22,465
Repairs and maintenance		9,290	410
Weatherization labor, support and administration	-	-	-
Telephone and technology	297	39,941	9,393
Supplies and material	9,154	139,265	21,105
Equipment	-	(1,200)	(4,000)
Printing, publications and postage	3,237	10,732	992
Insurance	1,399	15,475	11,706
Depreciation	-	-	-
In-kind expense	-	872,990	198,193
Miscellaneous	400	64,636	23,991
Total expenses before allocation of indirect costs	2,245,006	\$ 3,517,454	\$ 845,101
Allocation of indirect costs	40,300	397,787	103,984
Total expenses	<u>2,285,306</u>	<u>\$ 3,915,241</u>	<u>\$ 949,085</u>
Transfers	-	\$ -	\$ -
Change in net assets	1	\$ -	\$ -
Net assets - beginning of year	94	-	-
Net assets - end of year	<u>95</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF ACTIVITIES

Year Ended September 30, 2021

Early Childhood Classrooms	MIECHV	Early Head Start Home Visitor	Weatherization Assistance Program	Weatherization Administration
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	237,305	-
1,352,081	140,534	-	124,724	-
-	-	-	-	-
-	-	-	-	-
-	100,292	113,912	-	-
-	-	-	103,361	-
-	-	29,062	-	-
55,116	45,423	27,144	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
44,926	-	-	-	-
7,137	8,625	3,183	-	-
-	-	-	-	-
<u>\$ 1,459,260</u>	<u>\$ 294,874</u>	<u>\$ 173,301</u>	<u>\$ 465,390</u>	<u>\$ -</u>
\$ 770,301	\$ 109,184	\$ 65,586	\$ 1,524	\$ 84,409
252,980	38,414	27,440	568	34,370
43,095	1,860	-	128,853	-
1,032	1,453	970	1,395	186
65,649	5,809	5,199	-	5,252
410	-	-	-	-
-	-	-	325,223	(155,389)
10,801	2,193	3,303	-	2,371
46,707	18,988	2,627	-	2,905
-	-	-	-	-
1,183	148	116	-	1,135
4,404	2,812	2,799	5,452	4,082
-	-	-	-	-
50,113	45,054	27,144	-	-
17,355	10,092	5,045	2,375	(2,348)
<u>\$ 1,264,030</u>	<u>\$ 236,007</u>	<u>\$ 140,229</u>	<u>\$ 465,390</u>	<u>\$ (23,027)</u>
195,230	28,117	17,721	-	23,027
<u>\$ 1,459,260</u>	<u>\$ 264,124</u>	<u>\$ 157,950</u>	<u>\$ 465,390</u>	<u>\$ -</u>
\$ -	\$ (31,250)	\$ -	\$ -	\$ -
\$ -	\$ (500)	\$ 15,351	\$ -	\$ -
-	500	85,275	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,626</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF ACTIVITIES

Year Ended September 30, 2021

	Family Development and Self- Sufficiency	Shared Vision Grants	Crossroads
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	78,075	-	-
U.S. Department of Agriculture	-	-	-
U.S. Department of Treasury	-	-	-
Iowa Department of Education	751	198,664	-
Iowa Department of Human Rights	105,273	-	-
Other governments	-	-	-
In-kind contributions	-	173,255	-
Interest	-	-	-
Contributions	-	-	-
Miscellaneous	-	-	-
CACFP Co-funding	-	36,670	-
CSBG Co-funding	3,073	44,696	-
Insurance proceeds	-	-	-
Total revenues	<u>\$ 187,172</u>	<u>\$ 453,285</u>	<u>\$ -</u>
EXPENSES			
Salaries	\$ 103,576	\$ 134,062	\$ -
Benefits and taxes	32,338	47,595	-
Assistance to individuals	9,869	33,531	-
Travel	504	204	-
Rent/space	4,919	11,024	-
Repairs and maintenance	-	-	-
Weatherization labor, support and administration	-	-	-
Telephone and technology	2,090	2,054	-
Supplies and material	1,437	9,483	-
Equipment	-	-	-
Printing, publications and postage	253	1,006	-
Insurance	1,412	2,216	-
Depreciation	-	-	-
In-kind expense	-	172,791	-
Miscellaneous	4,882	4,713	-
Total expenses before allocation of indirect costs	<u>\$ 161,280</u>	<u>\$ 418,679</u>	<u>\$ -</u>
Allocation of indirect costs	25,892	34,606	-
Total expenses	<u>\$ 187,172</u>	<u>\$ 453,285</u>	<u>\$ -</u>
Transfers	<u>\$ (1,000)</u>	<u>\$ -</u>	<u>\$ -</u>
Change in net assets	\$ (1,000)	\$ -	\$ -
Net assets - beginning of year	<u>1,000</u>	<u>-</u>	<u>-</u>
Net assets - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF ACTIVITIES

Year Ended September 30, 2021

Senior Community Service Employment Program		ICARE and Other Assistance	Preschool Initiative	Child and Adult Care Food Program
Administration	Enrollees			
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	177,000
-	-	-	-	859,822
-	-	104,874	-	-
-	-	-	-	-
-	-	-	-	-
-	-	73,200	758,878	-
-	-	-	-	-
-	-	-	-	-
-	-	32,167	-	-
-	-	4,856	-	-
-	-	-	-	(250,790)
234	-	28,587	46,394	19,621
-	-	-	-	-
<u>\$ 234</u>	<u>\$ -</u>	<u>\$ 243,684</u>	<u>\$ 805,272</u>	<u>\$ 805,653</u>
\$ -	\$ -	\$ 31,135	\$ 464,540	\$ 169,893
2	-	8,606	153,898	58,764
-	-	83,524	114	519,113
-	-	152	-	1,505
1,956	-	657	50,720	2,839
-	-	-	-	-
-	-	-	-	-
38	-	60	549	812
35	-	-	17,102	1,469
-	-	-	-	-
189	-	39	36	5,810
-	-	1,394	-	1,406
-	-	-	-	-
-	-	-	-	-
-	-	10,267	500	483
<u>\$ 2,220</u>	<u>\$ -</u>	<u>\$ 135,834</u>	<u>\$ 687,459</u>	<u>\$ 762,094</u>
-	-	7,571	117,813	43,559
<u>\$ 2,220</u>	<u>\$ -</u>	<u>\$ 143,405</u>	<u>\$ 805,272</u>	<u>\$ 805,653</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ (26,950)</u>	<u>\$ -</u>	<u>\$ -</u>
\$ (1,986)	\$ -	\$ 73,329	\$ -	\$ -
1,986	-	18,443	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 91,772</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF ACTIVITIES

Year Ended September 30, 2021

	<u>Transitional Housing</u>	<u>Welcome Home</u>	<u>Child Care Nurse Consultant</u>
REVENUES			
Government funding sources			
U.S. Department of HUD	\$ 104,046	\$ 32,069	\$ -
U.S. Department of Labor	-	-	-
U.S. Department of Energy	-	-	-
U.S. Department of Health and Human Services	-	-	-
U.S. Department of Agriculture	-	-	-
U.S. Department of Treasury	-	-	-
Iowa Department of Education	-	-	-
Iowa Department of Human Rights	-	-	-
Other governments	-	-	83,429
In-kind contributions	-	-	-
Interest	-	1,641	-
Contributions	(3)	62,024	-
Miscellaneous	-	-	-
CACFP Co-funding	-	-	-
CSBG Co-funding	40,257	-	12,986
Insurance proceeds	-	-	-
Total revenues	<u>\$ 144,300</u>	<u>\$ 95,734</u>	<u>\$ 96,415</u>
EXPENSES			
Salaries	\$ 31,170	\$ 31,427	\$ 56,542
Benefits and taxes	12,717	13,950	20,745
Assistance to individuals	88,171	53,475	-
Travel	70	689	1,153
Rent/space	-	-	1,329
Repairs and maintenance	-	1,050	-
Weatherization labor, support and administration	-	-	-
Telephone and technology	-	3,458	803
Supplies and material	5	2,770	(437)
Equipment	-	-	-
Printing, publications and postage	105	795	86
Insurance	2,393	992	1,400
Depreciation	-	-	-
In-kind expense	-	-	-
Miscellaneous	1,309	4,162	71
Total expenses before allocation of indirect costs	<u>\$ 135,940</u>	<u>\$ 112,768</u>	<u>\$ 81,692</u>
Allocation of indirect costs	8,361	8,644	14,723
Total expenses	<u>\$ 144,301</u>	<u>\$ 121,412</u>	<u>\$ 96,415</u>
Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Change in net assets	\$ (1)	\$ (25,678)	\$ -
Net assets - beginning of year	<u>7,773</u>	<u>351,034</u>	<u>-</u>
Net assets - end of year	<u>\$ 7,772</u>	<u>\$ 325,356</u>	<u>\$ -</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF ACTIVITIES

Year Ended September 30, 2021

<u>CSBG</u>	<u>Other Programs</u>	<u>Total</u>	<u>GAAP Adjustments</u>	<u>Total Program Funds</u>
\$ -	\$ -	\$ 136,115	\$ -	\$ 136,115
-	28,166	28,166	-	28,166
-	-	237,305	-	237,305
267,343	61,240	8,039,340	-	8,039,340
-	350	860,172	-	860,172
-	-	104,874	-	104,874
-	-	413,619	-	413,619
-	-	208,634	-	208,634
-	-	944,569	-	944,569
-	-	1,387,613	(1,366,285)	21,328
-	-	1,641	-	1,641
-	75,874	170,062	-	170,062
-	(5,406)	(550)	-	(550)
-	-	-	-	-
(267,343)	(3,399)	(528)	-	(528)
-	-	-	-	-
<u>\$ -</u>	<u>\$ 156,825</u>	<u>\$ 12,531,032</u>	<u>\$ (1,366,285)</u>	<u>\$ 11,164,747</u>
\$ -	\$ 21,148	\$ 4,199,710	\$ 35,159	\$ 4,234,869
-	7,534	1,429,689	14,145	1,443,834
-	62,994	3,212,662	-	3,212,662
-	1,672	19,467	696	20,163
-	8,570	302,552	(138,450)	164,102
-	-	11,160	52,217	63,377
-	-	169,834	-	169,834
-	35	78,198	606	78,804
-	32,124	304,739	6,894	311,633
-	5,491	291	(27,436)	(27,145)
-	376	26,238	-	26,238
-	1,393	60,735	15,725	76,460
-	-	-	92,311	92,311
-	-	1,366,285	(1,366,285)	-
-	12,524	160,457	176	160,633
<u>\$ -</u>	<u>\$ 153,861</u>	<u>\$ 11,342,017</u>	<u>\$ (1,314,242)</u>	<u>\$ 10,027,775</u>
-	5,464	1,072,799	-	1,072,799
<u>\$ -</u>	<u>\$ 159,325</u>	<u>\$ 12,414,816</u>	<u>\$ (1,314,242)</u>	<u>\$ 11,100,574</u>
<u>\$ -</u>	<u>\$ 32,250</u>	<u>\$ (26,950)</u>	<u>\$ -</u>	<u>\$ (26,950)</u>
\$ -	\$ 29,750	\$ 89,266	\$ (52,043)	\$ 37,223
-	148,119	614,224	417,288	1,031,512
<u>\$ -</u>	<u>\$ 177,869</u>	<u>\$ 703,490</u>	<u>\$ 365,245</u>	<u>\$ 1,068,735</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF ACTIVITIES

Year Ended September 30, 2021

	<u>Agency Administrative</u>	<u>Agency Insurance</u>
REVENUES		
Government funding sources		
U.S. Department of HUD	\$ -	\$ -
U.S. Department of Labor	-	-
U.S. Department of Energy	-	-
U.S. Department of Health and Human Services	-	-
U.S. Department of Agriculture	-	-
U.S. Department of Treasury	-	-
Iowa Department of Education	-	-
Iowa Department of Human Rights	-	-
Other governments	-	-
In-kind contributions	-	-
Interest	5,244	2,315
Contributions	5,447	-
Miscellaneous	12,374	-
CACFP Co-funding	-	-
CSBG Co-funding	-	-
Insurance proceeds	-	144,650
Total revenues	<u>\$ 23,065</u>	<u>\$ 146,965</u>
EXPENSES		
Salaries	\$ (28,527)	\$ -
Benefits and taxes	548	-
Assistance to individuals	-	-
Travel	34	-
Rent/space	(7,460)	-
Repairs and maintenance	1,810	-
Weatherization labor, support and administration	-	-
Telephone and technology	229	-
Supplies and material	-	-
Equipment	(7,998)	-
Printing, publications and postage	(583)	-
Insurance	374	-
Depreciation	17,927	-
In-kind expense	-	-
Miscellaneous	<u>2,328</u>	<u>3,199</u>
Total expenses before allocation of indirect costs	<u>\$ (21,318)</u>	<u>\$ 3,199</u>
Allocation of indirect costs	-	-
Total expenses	<u>\$ (21,318)</u>	<u>\$ 3,199</u>
Transfers	<u>\$ 139,755</u>	<u>\$ -</u>
Change in net assets	\$ 184,138	\$ 143,766
Net assets - beginning of year	<u>1,606,474</u>	<u>994,785</u>
Net assets - end of year	<u>\$ 1,790,612</u>	<u>\$ 1,138,551</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF ACTIVITIES

Year Ended September 30, 2021

<u>Agency Indirect Cost Pools</u>	<u>Total Administrative Funds</u>	<u>Grand Total</u>
\$ -	\$ -	\$ 136,115
-	-	28,166
-	-	237,305
-	-	8,039,340
-	-	860,172
-	-	104,874
-	-	413,619
-	-	208,634
-	-	944,569
-	-	21,328
-	7,559	9,200
-	5,447	175,509
10,732	23,106	22,556
-	-	-
-	-	(528)
-	144,650	144,650
<u>\$ 10,732</u>	<u>\$ 180,762</u>	<u>\$ 11,345,509</u>
\$ 630,693	\$ 602,166	\$ 4,837,035
197,666	198,214	1,642,048
-	-	3,212,662
1,178	1,212	21,375
7,254	(206)	163,896
14,832	16,642	80,019
-	-	169,834
6,752	6,981	85,785
68,454	68,454	380,087
-	(7,998)	(35,143)
4,960	4,377	30,615
6,694	7,068	83,528
-	17,927	110,238
-	-	-
<u>36,338</u>	<u>41,865</u>	<u>202,498</u>
\$ 974,821	\$ 956,702	\$ 10,984,477
(1,072,799)	(1,072,799)	-
<u>\$ (97,978)</u>	<u>\$ (116,097)</u>	<u>\$ 10,984,477</u>
\$ (112,805)	\$ 26,950	\$ -
\$ (4,095)	\$ 323,809	\$ 361,032
-	2,601,259	3,632,771
<u>\$ (4,095)</u>	<u>\$ 2,925,068</u>	<u>\$ 3,993,803</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended September 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Pass-Through Grantor's Number	Expenditures
U.S. Department of Agriculture			
<i>Indirect:</i>			
Pass-through low a Department of Education			
Child and Adult Care Food Program	10.558	978029	\$ 609,032
Child and Adult Care Food Program	10.558	978010	250,790
Total pass-through low a Department of Education			<u>\$ 859,822</u>
Total U.S. Department of Agriculture Indirect Program			<u>\$ 859,822</u>
U.S. Department of Housing & Urban Development:			
<i>Indirect:</i>			
Pass-through the low a Finance Authority:			
Emergency Solutions Grant Program	14.231	ESG-97005-20	\$ 13,694
Emergency Solutions Grant Program	14.231	ESG-97005-21	55,369
COVID-19 Emergency Solutions Grant Program	14.231	ESG-CV-97005-20	18,163
COVID-19 Emergency Solutions Grant Program	14.231	ESG-CV2-97005-20	14,476
			<u>\$ 101,702</u>
Pass-through low a Community Action Association			
Home Investment Partnerships Program	14.239	19-1-HM-565	\$ 34,413
Total pass-through the low a Community Action Association			<u>34,413</u>
Total U.S. Department of Housing & Urban Development Indirect Program			<u>\$ 136,115</u>
Total U.S. Department of Housing & Urban Development:			<u>\$ 136,115</u>
<i>Indirect:</i>			
Pass-through Western low a Local Workforce Development Area WIOA Cluster:			
Workforce Innovation and Opportunity Act Cluster	17.258		
	17.259	WILWDA-CAAS	
	17.278	WIOA MOU	\$ 28,165
Total U.S. Department of Labor Indirect Program			<u>\$ 28,165</u>
U.S. Department of Energy			
<i>Indirect:</i>			
Pass-through low a Department of Human Rights:			
Weatherization Assistance for Low -Income Persons	81.042	DOE-20-18	\$ 83,969
Weatherization Assistance for Low -Income Persons	81.042	DOE-21-18	153,336
Total pass-through low a Department of Human Rights			<u>\$ 237,305</u>
Total U.S. Department of Energy Indirect Program			<u>\$ 237,305</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended September 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
U.S. Department of Health & Human Services			
<i>Direct:</i>			
Head Start Cluster			
Head Start	93.600	07CH7093/06	\$ 3,354
Head Start	93.600	07CH011695/01	1,605,085
Head Start	93.600	07CH011695/02	1,753,158
COVID-19 Head Start	93.600	07CH01169501C3	34,354
COVID-19 Head Start	93.600	07CH01169502C3	157,938
Head Start	93.600	07HE000216/01	11,961
Head Start	93.600	07HP000152/02	539,109
Head Start	93.600	07HP000152/03	778,072
COVID-19 Head Start	93.600	07HP00015202C3	356
COVID-19 Head Start	93.600	07HP00015203C3	34,544
Total Head Start Cluster			\$ 4,917,931
Total U.S. Department of Health & Human Services Direct Program			\$ 4,917,931
<i>Indirect:</i>			
Pass-through low a Department of Public Health			
Maternal, Infant, and Early Childhood Home Visiting Grant Program	93.870	5880CH12-3	\$ 139,784
Pass-through low a Department of Human Rights			
Temporary Assistance for Needy Families	93.558	FaDSS-21-18	\$ 62,123
Temporary Assistance for Needy Families	93.558	FaDSS-22-18	16,316
COVID-19 Temporary Assistance for Needy Families	93.558	FaDSS-PEAF-22-18	9,869
			\$ 88,308
Low -Income Home Energy Assistance	93.568	HEAP-20-18	\$ 39,699
Low -Income Home Energy Assistance	93.568	HEAP-21-18	85,025
Low -Income Home Energy Assistance	93.568	LIHEAP-20-18	1,961,829
COVID-19 Low -Income Home Energy Assistance	93.568	LIHEAP-20CA-18	129,757
COVID-19 Low -Income Home Energy Assistance	93.568	LIHEAP-21ARPA-18	180,918
			\$ 2,397,228
Community Services Block Grant	93.569	CSBG-20-18	\$ 256,665
Community Services Block Grant	93.569	CSBG-21-18	10,677
Community Services Block Grant	93.569	CSBG-20S-18	61,240
			\$ 328,582
Pass-through low a Department of Human Services			
COVID 19 - Child Care and Development Block Grant	93.575	93.xxx	\$ 177,000
Pass-through Siouxland District Health Department			
Maternal and Child Health Services Block Grant to the State	93.994	5881MH17-01	\$ 4,592

COMMUNITY ACTION AGENCY OF SIOUXLAND

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended September 30, 2021

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, 2021. 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, 2021, 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 13, 2022.

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 13, 2022

**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, 2021. 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, 2021.

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 13, 2022

COMMUNITY ACTION AGENCY OF SIOUXLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
September 30, 2021

I. Summary of Auditor's Results

Financial Statements:

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

Federal Awards:

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

Identification of major programs:

<u>Name of Federal Program or Cluster</u>	<u>CFDA Number</u>	<u>Expenditures</u>
Head Start Cluster	93.600	\$ 2,397,228
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 20-18

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of October 1, 2019 – September 30, 2021

	<u>BUDGET</u>	<u>ACTUAL</u>
CO-FUNDED PROGRAMS:		
Family Development and Self-Sufficiency	\$ 8,870	\$ 2,622
Housing	\$ 36,655	\$ 43,350
LIHEAP	\$ 13,400	\$ 12,692
Senior Community Service Employment Program	\$ 8,500	\$ 8,364
Head Start/Early Head Start/EHS Classroom	\$ 32,000	\$ 50,762
Shared visions	\$ 68,149	\$ 60,764
Preschool Classroom	\$ 48,198	\$ 51,624
MIECHV	\$ 11,580	\$ 221
Home Visitation	\$ 15,000	\$ 3,078
Child and Adult Care Food Program	\$ 1,000	\$ 12,864
Food Bank	\$ 9,050	\$ 4,594
Wheels to Work (Angel Cars)	\$ 100	\$ -
General Assistance	\$ 29,698	\$ 41,306
Child Care Nurse Consultant	\$ 22,000	\$ 12,859
Disaster Volunteer Management	\$ 800	\$ -
W IA Local Workforce Dev Area	\$ 200	\$ 100
Total CO-FUNDED PROGRAMS	\$ 305,200	\$ 305,200
Total expenses	<u>\$ 305,200</u>	<u>\$ 305,200</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS

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

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of October 1, 2020 to September 30, 2021

EXPENSES:	BUDGET	ACTUAL
Regular Assistance	\$ 1,418,306	\$ 1,339,097
Energy Crisis Intervention Payments	\$ 343,749	\$ 343,749
Assurance 16	\$ 9,711	\$ 9,711
Program Support	\$ 25,038	\$ 25,038
Summer Prebuy	\$ 68,407	\$ 68,407
Administration Costs	\$ 175,827	\$ 175,827
Community Services Block Grant Co-Funded Expenses		\$ 11,042
Total Expenses	<u>\$ 2,041,038</u>	<u>\$ 1,972,871</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS

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

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of October 1, 2020 to September 30, 2021

EXPENSES:	BUDGET	ACTUAL
Energy Crisis Intervention Payments	\$ 130,252	\$ 130,252
Assurance 16	\$ 3,832	\$ 3,832
Program Support	\$ 11,495	\$ 11,495
Administration Costs	\$ 16,175	\$ 16,175
Community Services Block Grant Co-Funded Expenses		\$ 1,721
Total Expenses	<u>\$ 161,754</u>	<u>\$ 163,475</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

US DEPARTMENT OF HUMAN RIGHTS

HEAD START GRANT/CONTRACT NO. 07CH7093/06

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of July 1, 2020 to February 28, 2021

REVENUES	<u>BUDGET</u>	<u>ACTUAL</u>
Grant Revenue	\$ 933,345	\$ 933,345
Other Revenue		\$ 17,680
CSBG Support Revenue		\$ 649
Grantee's Contribution - In-Kind	\$ 228,819	\$ 228,819
Total Revenue	<u>\$ 1,162,164</u>	<u>\$ 1,180,493</u>
EXPENSES - GRANTOR'S SHARE:		
0-G074120	\$ 11,700	\$ 11,700
0-G074122	\$ 921,645	\$ 782,031
Administrative	\$ -	\$ 139,614
Total Grantor's Share	<u>\$ 933,345</u>	<u>\$ 933,345</u>
Expenses - CACFP		\$ 17,680
Expenses - CSBG Co-Funded		\$ 649
Expenses - Grantee's Share (In-Kind) - 8-GO74122	\$ 228,819	\$ 228,819
Total expenses	<u>\$ 1,162,164</u>	<u>\$ 1,180,493</u>

EARLY HEAD START GRANT/CONTRACT NO. 07CH7093/06
 SCHEDULE OF GRANT/CONTRACT ACTIVITY
 FOR THE PERIOD OF MARCH 1, 2020 TO OCTOBER 31, 2021

REVENUES	<u>BUDGET</u>	<u>ACTUAL</u>
Grant Revenue	\$ 250,930	\$ 250,930
Other Revenue		
CSBG Support Revenue		\$ 724
Grantee's Contribution - In-Kind	\$ 61,515	\$ 98,107
Total Revenue	<u>\$ 312,445</u>	<u>\$ 349,761</u>
EXPENSES - GRANTOR'S SHARE:		
0-G074121	\$ 2,450	\$ 2,450
0-G074122	\$ 248,480	\$ 206,102
Administrative	\$ -	\$ 42,378
Total Grantor's Share	<u>\$ 250,930</u>	<u>\$ 250,930</u>
Expenses - CSBG Co-Funded		\$ 724
Expenses - Grantee's Share (In-Kind) - 8-GO74125	\$ 61,515	\$ 98,107
Total expenses	<u>\$ 312,445</u>	<u>\$ 349,761</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

US DEPARTMENT OF HUMAN RIGHTS

HEAD START GRANT/CONTRACT NO. 07CH7093/06

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of July 1, 2020 to February 28, 2021

REVENUES	BUDGET	ACTUAL
Grant Revenue	\$ 1,956,304	\$ 1,802,062
Other Revenue		\$ 94,833
CSBG Support Revenue		\$ 4,874
Grantee's Contribution - In-Kind	\$ 454,112	\$ 542,057
Total Revenue	<u>\$ 2,410,416</u>	<u>\$ 2,443,826</u>
EXPENSES - GRANTOR'S SHARE:		
0-G074120	\$ 25,885	\$ 25,885
0-G074122	\$ 1,930,419	\$ 1,500,997
Administrative		\$ 275,180
Total Grantor's Share	<u>\$ 1,956,304</u>	<u>\$ 1,802,062</u>
Expenses - CACFP		\$ 94,833
Expenses - CSBG Co-Funded		\$ 4,874
Expenses - Grantee's Share (In-Kind) - 0-G074122	\$ 454,112	\$ 542,057
Total expenses	<u>\$ 2,410,416</u>	<u>\$ 2,443,826</u>

EARLY HEAD START GRANT/CONTRACT NO. 07CH11695/01

SCHEDULE OF GRANT/CONTRACT ACTIVITY

FOR THE PERIOD OF JULY 1, 2020 TO FEBRUARY 28, 2021

REVENUES	BUDGET	ACTUAL
Grant Revenue	\$ 595,522	\$ 520,752
Other Revenue		\$ 3,417
CSBG Support Revenue		\$ 855
Grantee's Contribution - In-Kind	\$ 133,435	\$ 149,175
Total Revenue	<u>\$ 728,957</u>	<u>\$ 674,199</u>
EXPENSES - GRANTOR'S SHARE:		
0-G074121	\$ 10,693	\$ 10,693
0-G074122	\$ 529,549	\$ 382,077
0-G074154	\$ 55,280	\$ 55,280
Administrative		\$ 72,722
Total Grantor's Share	<u>\$ 595,522</u>	<u>\$ 520,772</u>
Expenses - CSBG Co-Funded		\$ 855
Expenses - CACFP		\$ 3,417
Expenses - Grantee's Share (In-Kind)	\$ 133,435	\$ 149,175
Total expenses	<u>\$ 728,957</u>	<u>\$ 674,219</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

US DEPARTMENT OF HUMAN RIGHTS

NON-PARTNERSHIP EHS EXPANSION GRANT/CONTRACT NO. 07HP000152/01

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of March 1, 2020 to February 28, 2021

REVENUES	BUDGET	ACTUAL
Grant Revenue	\$ 1,374,094	\$ 1,218,956
Other Revenue		\$ 28,193
CSBG Support Revenue		\$ 1,912
Grantee's Contribution - In-Kind	\$ 9,473	\$ 35,502
Total Revenue	<u>\$ 1,383,567</u>	<u>\$ 1,284,563</u>
EXPENSES - GRANTOR'S SHARE:		
0-G074121	\$ 32,036	\$ 17,168
0-G074122	\$ 1,342,058	\$ 1,041,263
Administrative		\$ 160,525
Total Grantor's Share	<u>\$ 1,374,094</u>	<u>\$ 1,218,956</u>
Expenses - CACFP		\$ 28,193
Expenses - CSBG Co-Funded		\$ 1,912
Expenses - Grantee's Share (In-Kind) - 8-GO74122	\$ 9,473	\$ 35,502
Total expenses	<u>\$ 1,383,567</u>	<u>\$ 1,284,563</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

US DEPARTMENT OF HUMAN RIGHTS

NON-PARTNERSHIP EHS EXPANSION GRANT/COVID CONTRACT NO 07HP00015203C3

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of March 1, 2020 to September 30, 2021

EXPENSES:	BUDGET	ACTUAL
Salaries	\$ 10,900	\$ 23,493
Fringe benefits	\$ 2,594	\$ 7,044
Supplies	\$ 13,320	\$ 12,805
Other	\$ 19,889	\$ 60
Indirect	\$ 2,510	\$ 5,810
Total Expenses	<u>\$ 49,213</u>	<u>\$ 49,213</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 March 1, 2020 to September 30, 2021

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUES:		
Iowa Department of Public Health	<u>\$ 210,499</u>	<u>\$ 208,891</u>
EXPENSES:		
Salaries	\$ 84,696	\$ 85,610
Fringe benefits	\$ 30,385	\$ 29,275
Other	\$ 56,405	\$ 55,307
LENA	\$ 21,913	\$ 17,028
Indirect costs	\$ 17,100	\$ 21,671
Community Services Block Grant Co-Funded Expenses		<u>\$ 199</u>
Total Expenses	<u>\$ 210,499</u>	<u>\$ 209,090</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

**IOWA DEPARTMENT OF HUMAN RIGHTS
WEATHERIZATION ASSISTANCE PROGRAMS CONTRACT HEAP-20-18**

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of January 1, 2020 to December 31, 2021

EXPENSES:	<u>BUDGET</u>	<u>ACTUAL</u>
Administration	\$ 27,909	\$ 14,111
Health and Safety	\$ 118,804	\$ 30,856
Support	\$ 128,588	\$ -
Labor	\$ 124,304	\$ 53,326
Materials	\$ 124,304	\$ -
Insurance	\$ 4,876	\$ 4,876
Training/equipment	\$ 10,626	\$ 2,801
	<u>\$ -</u>	<u>\$ -</u>
Total Expenses	<u>\$ 539,411</u>	<u>\$ 105,970</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

**IOWA DEPARTMENT OF HUMAN RIGHTS
FAMILY DEVELOPMENT AND SELF-SUFFICIENCY CONTRACT FaDSS-21-18**

SCHEDULE OF GRANT/CONTRACT ACTIVITY
For the Period of July 1, 2020 to September 30, 2021

	<u>BUDGET</u>	<u>ACTUAL</u>
EXPENSES:		
Indirect costs - Administration	\$ 22,417	\$ 24,659
Indirect costs, Personnel, Benefits & Other Costs- CSBG	\$ -	\$ 3,306
Personnel wages	\$ 107,607	\$ 106,450
Benefits	\$ 31,313	\$ 31,212
Travel	\$ 569	\$ 396
Space utilities	\$ 5,018	\$ 4,664
Other	\$ 6,945	\$ 6,588
Third Party	\$ 100	\$ -
In-kind		
	<hr/>	<hr/>
	\$ 173,969	\$ 177,275
Less: Other Funds		
Less: CSBG Co-Funded	\$ -	\$ 3,306
	<hr/>	<hr/>
Total expenses	\$ 173,969	\$ 173,969

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS

WEATHERIZATION ASSISTANCE PROGRAMS CONTRACT DOE-20-18

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of April 1, 2020 to March 31, 2021

EXPENSES:	BUDGET	ACTUAL
Administration	\$ 27,470	\$ 18,557
Health and Safety	\$ 38,340	\$ 26,080
Support	\$ 49,801	\$ 55,843
Labor	\$ 51,976	\$ 22,116
Materials	\$ 51,976	\$ 25,727
Insurance	\$ -	\$ -
Training & Technical Assistance	\$ 15,000	\$ -
Total Expenses	<u>\$ 234,563</u>	<u>\$ 148,323</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

**IOWA FINANCE AUTHORITY
2020 Iowa Statewide Emergency Solutions Grant ESG-97008-20**

**SCHEDULE OF GRANT/CONTRACT ACTIVITY
For the Period of January 1, 2020 to December 31, 2020**

	<u>BUDGET</u>	<u>ACTUAL</u>
EXPENSES:		
Shelter:		
Shelter Essential Services	\$ 2,396	\$ 2,396
Shelter Operations	\$ 14,296	\$ 14,296
Homelessness Prevention (HP):		
HP Rental Assistance	\$ 12,606	\$ 3,654
HP Housing Relocation & Stabilization Svcs	\$ 8,209	\$ 2,061
Rapid Rehousing (RRH):		
RRH Rental Assistance	\$ 13,082	\$ 4,144
RRH Other Financial Assistance	\$ 4,000	\$ 2,872
RRH Housing Relocation & Stabilization Services	\$ 4,542	\$ 3,530
TOTAL	\$ 59,131	\$ 32,953

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF EDUCATION

CHILD DEVELOPMENT SHARED VISION HOME VISITATION GRANT #350037

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of July 1, 2020 to June 30, 2021

	<u>BUDGET</u>	<u>ACTUAL</u>
EXPENSES:		
Salaries/fringe benefits	\$ 75,244	\$ 74,364
Administrative costs	\$ 9,600	\$ 9,600
Travel/training	\$ 3,447	\$ 2,320
Purchased contract services	\$ 1,210	\$ 476
Supplies	\$ 600	\$ 2,845
Equipment/Other expenses	\$ 5,899	\$ 6,040
In-kind	\$ 19,200	\$ 49,401
Total Expenses	<u>\$ 115,200</u>	<u>\$ 145,046</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF EDUCATION

CHILD DEVELOPMENT SHARED VISIONS GRANT #337948

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of July 1, 2020 to June 30, 2021

	<u>BUDGET</u>	<u>ACTUAL</u>
EXPENSES:		
Salaries/fringe benefits	\$ 148,840	\$ 149,450
Administrative costs	\$ 19,392	\$ 19,392
Travel/training	\$ 1,300	\$ 1,430
Purchased contract services	\$ 536	\$ 445
Supplies	\$ 4,460	\$ 4,906
Equipment/Other expenses	\$ 19,392	\$ 18,297
In-kind	\$ 38,784	\$ 197,827
Total Expenses	<u>\$ 232,704</u>	<u>\$ 391,747</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

SCHEDULE OF REVENUES AND EXPENSES

INDIRECT COST ALLOCATION POOL

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Year Ending September 30, 2021

EXPENSES:	<u>BUDGET</u>	<u>ACTUAL</u>
Administration	\$ 3,996	\$ -
Support	\$ 7,992	\$ 11,988
Labor	\$ 39,961	\$ 39,968
Materials	\$ 39,961	\$ 39,954
	<u> </u>	<u> </u>
Total Expenses	<u>\$ 91,910</u>	<u>\$ 91,910</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

SCHEDULE OF REVENUES AND EXPENSES

INDIRECT COST ALLOCATION POOL

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Year Ending September 30, 2021

EXPENSES:	<u>BUDGET</u>	<u>ACTUAL</u>
Administration	\$ -	\$ -
Support	\$ -	\$ -
Labor	\$ -	\$ -
Materials	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>
Total Expenses	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

SCHEDULE OF REVENUES AND EXPENSES

INDIRECT COST ALLOCATION POOL

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Year Ending September 30, 2021

REVENUE	<u>BUDGET</u>	<u>ACTUAL</u>
Board of Supervisors	<u>\$ 147,150</u>	<u>\$ 85,200</u>
EXPENSES:		
Client Burials	\$ 14,500	\$ 39,480
Client Incidentals	\$ 200	\$ 165
Client Medical	\$ 1,500	\$ -
Client Transportation	\$ 6,000	\$ 1,491
Client Utilities	\$ 30,000	\$ -
Client Water		\$ 798
Client Shelter	\$ 68,000	\$ 16,316
Administration	<u>\$ 26,950</u>	<u>\$ 26,950</u>
Total Expenses	<u>\$ 147,150</u>	<u>\$ 85,200</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

SCHEDULE OF REVENUES AND EXPENSES

INDIRECT COST ALLOCATION POOL

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Year Ending September 30, 2021

	Administration	Community Services	Total
REVENUE:			
Reimbursed by programs Indirect Cost	\$ 940,576	\$ 136,319	\$ 1,076,895
Other governments		\$ -	\$ -
Miscellaneous	\$ 10,732		\$ 10,732
	<hr/>		<hr/>
Total revenue	\$ 951,308	\$ 136,319	\$ 1,087,628
	<hr/>		<hr/>
EXPENSES:			
Personnel	\$ 545,253	\$ 74,363	\$ 619,615
Fringe benefits and payroll taxes	\$ 165,238	\$ 27,956	\$ 193,195
Travel	\$ 533	\$ 583	\$ 1,116
Space Costs	\$ 20,379	\$ 22,966	\$ 43,345
IT Expenses	\$ 52,838	\$ 3,169	\$ 56,006
Utilities and telephone	\$ 5,416	\$ 1,086	\$ 6,502
Supplies and materials	\$ 5,616	\$ 2,665	\$ 8,282
Printing, publications and postage	\$ 5,656	\$ 1,369	\$ 7,026
Insurance	\$ 1,603	\$ 1,444	\$ 3,047
Miscellaneous	\$ 35,993	\$ 694	\$ 36,687
	<hr/>		<hr/>
Total expenses	\$ 838,525	\$ 136,296	\$ 974,821
	<hr/>		<hr/>
Excess of revenue over expenses	\$ 112,783	\$ 22	\$ 112,807
	<hr/>		<hr/>