

COMMUNITY ACTION AGENCY OF SIOUXLAND

FINANCIAL STATEMENTS

SEPTEMBER 30, 2017

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COMMUNITY ACTION AGENCY OF SIOUXLAND

OFFICERS

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

BOARD MEMBERS

Representing Low-Income:

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

Representing Government:

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

Representing Private:

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

MANAGEMENT

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

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Community Action Agency of Siouxland
Sioux City, Iowa

Report on the Financial Statements

We have audited the accompanying financial statements of Community Action Agency of Siouxland which comprise the statement of financial position as of September 30, 2017, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above presents fairly, in all material respects, the financial position of Community Action Agency of Siouxland as of September 30, 2017, 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 corrective action plan on page 37 and the non-GAAP supplementary information on pages 38-55 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 5, 2018, 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 5, 2018

COMMUNITY ACTION AGENCY OF SIOUXLAND

STATEMENT OF FINANCIAL POSITION

September 30, 2017

ASSETS

CURRENT ASSETS

Cash and cash equivalents	\$ 1,617,727
Accounts receivable	24,106
Grants receivable	322,263
Prepaid expenses	19,850
Certificates of deposit	56,397
Total current assets	<u>\$ 2,040,343</u>

CAPITAL ASSETS

Property and equipment, at cost	\$ 1,616,012
Less accumulated depreciation	<u>(1,160,317)</u>
Total capital assets	<u>\$ 455,695</u>

OTHER ASSETS

Restricted cash	<u>\$ 665,362</u>
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Total assets	<u><u>\$ 3,161,400</u></u>
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable	\$ 176,195
Wages payable	168,061
Payroll taxes and benefits payable	(7,161)
Compensated absences	126,765
Current portion of notes payable	27,716
Advance from grantors	155,831
Total current liabilities	<u>\$ 647,407</u>

OTHER LIABILITIES

Notes payable	<u>\$ 29,956</u>
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NET ASSETS

Unrestricted	
Undesignated	\$ 735,215
Board designated	1,081,624
Temporarily restricted	667,198
Total net assets	<u>\$ 2,484,037</u>

Total liabilities and net assets	<u><u>\$ 3,161,400</u></u>
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See Notes to Financial Statements

COMMUNITY ACTION AGENCY OF SIOUXLAND

STATEMENT OF ACTIVITIES
Year Ended September 30, 2017

	Unrestricted	Temporarily Restricted	Total
SUPPORT AND REVENUE			
Government grants and contracts	\$ 9,185,895	\$ -	\$ 9,185,895
Contributions	273,854	72,504	346,358
Miscellaneous	465,160	76,590	541,750
Total support and revenue	<u>\$ 9,924,909</u>	<u>\$ 149,094</u>	<u>\$ 10,074,003</u>
NET ASSETS RELEASED FROM RESTRICTION	<u>\$ 8,733</u>	<u>\$ (8,733)</u>	<u>\$ -</u>
	<u>\$ 9,933,642</u>	<u>\$ 140,361</u>	<u>\$ 10,074,003</u>
EXPENSES			
Program services			
CSBG	\$ 33,375	\$ -	\$ 33,375
Low-Income Home Energy Assistance Program	1,907,076	-	1,907,076
Head start	2,545,685	-	2,545,685
Early head start	639,328	-	639,328
Maternal infant early childhood home visitation	113,449	-	113,449
Early head start home visitor	138,261	-	138,261
Weatherization	698,021	-	698,021
Family development and self-sufficiency	141,274	-	141,274
Shared visions	260,440	-	260,440
Crossroads	157,809	-	157,809
Senior community service employment	287,068	-	287,068
I care and other assistance	173,504	-	173,504
Preschool initiative	731,176	-	731,176
Child and adult care food program	552,265	-	552,265
Transitional housing	85,858	-	85,858
Siouxland homeless soldiers program	5,587	-	5,587
Welcome home	148,341	-	148,341
Child care nurse consultant	76,908	-	76,908
Other programs	89,049	-	89,049
Total program services	<u>\$ 8,784,474</u>	<u>\$ -</u>	<u>\$ 8,784,474</u>
Management and general	887,632	-	887,632
Fundraising (solicitation of grants)	15,742	-	15,742
Total expenses	<u>\$ 9,687,848</u>	<u>\$ -</u>	<u>\$ 9,687,848</u>
Change in net assets	\$ 245,794	\$ 140,361	\$ 386,155
Net assets - beginning of year	<u>1,571,045</u>	<u>526,837</u>	<u>2,097,882</u>
Net assets - end of year	<u>\$ 1,816,839</u>	<u>\$ 667,198</u>	<u>\$ 2,484,037</u>

See Notes to Financial Statements

COMMUNITY ACTION AGENCY OF SIOUXLAND

STATEMENT OF CASH FLOWS

Year Ended September 30, 2017

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from grants, contributions and other receipts	\$ 10,242,247
Cash paid to employees and suppliers	(9,708,541)
Interest received	3,646
Interest paid	<u>(3,651)</u>

Net cash provided by operating activities \$ 533,701

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of property and equipment	(13,580)
Restricted cash and certificates of deposits, net	<u>(59,476)</u>

Net cash used in investing activities \$ (73,056)

CASH FLOWS FROM FINANCING ACTIVITIES

Payments on notes payable	<u>\$ (26,349)</u>
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Net decrease in cash \$ 434,296

Cash and cash equivalents - beginning of year 1,183,431

Cash and cash equivalents - end of year \$ 1,617,727

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

Change in net assets	\$ 386,155
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Depreciation	75,298
Changes in assets and liabilities	
Accounts receivable	(6,276)
Grants receivable	110,730
Prepaid expense	383
Accounts payable	(41,967)
Wages payable	(25,027)
Payroll taxes and benefits payable	(33,031)
Advance from grantors	<u>67,436</u>

Net cash provided by operating activities \$ 533,701

See Notes to Financial Statements

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

Year Ended September 30, 2017

1. Nature of Activities and Summary of Significant Accounting Policies

Organization:

The Community Action Agency of Siouxland (the Agency), a non-profit corporation, is a community action agency that serves primarily Woodbury County in Iowa. Community Action Agency of Siouxland is exempt from income tax under Section 501(c)(3) of the Internal Revenue Code and a similar section of the Iowa income tax law which provide tax exemption for corporations organized and operated exclusively for religious, charitable or educational purposes.

The Agency administers various programs funded by federal, state and local governmental bodies.

Basis of Accounting:

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

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

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

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

Revenue Recognition:

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

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

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

Cash and Cash Equivalents:

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

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

Year Ended September 30, 2017

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

Grants Receivable:

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

Property and Equipment:

Property and equipment are stated at cost or fair value at date of donation. Depreciation is computed on the straight-line basis over the estimated useful lives of the assets, generally 3 to 40 years.

Expenses for maintenance, repairs and minor replacements are charged to the current year, while the cost for major replacements and betterments are capitalized.

Advances from Grantors:

Advances from grantors represents an excess of cash advances by the funding source over accrued expenses at year end.

Compensated Absences:

Employees of the Agency accumulate a limited amount of earned but unused vacation payable to employees. Amounts representing the cost of compensated absences are recorded as a liability computed based on rates of pay in effect at September 30, 2017.

In-Kind Contributions:

In-Kind donations for space and professional services have been recorded in the statement of activities in accordance with accounting principles generally accepted in the United States of America. In accordance with this, only contributions of services received that create or enhance a non-financial asset or require specialized skill by an individual possessing those skills and would typically need to be purchased, if not provided by donation, should be recorded. These requirements differ from the in-kind requirements of several of the Agency's grant awards. The Agency received other in-kind donations during the year valued at \$1,403,821 primarily for the Head Start and Early Head Start Programs, which have not been recorded in the statement of activities.

Cost Allocation:

The Agency utilizes cost allocation methods to distribute certain direct and indirect costs to its various programs. Costs which are common to more than one program have been identified and classified into cost pools. These cost pools have been allocated to the programs based on formulas developed by the Agency for each pool.

Estimates:

The preparation of the Agency's financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from estimates.

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

Year Ended September 30, 2017

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

Income Taxes:

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

The Agency accounts for uncertainties in accounting for income tax assets and liabilities using the guidance included in the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 740, Income Taxes. There are no uncertainties that are reflected in the financial statements and, with few exceptions, the organization is no longer subject to income tax examinations by the U.S. federal, state, or local tax authorities for years before 2014.

Subsequent Events:

The Agency has evaluated subsequent events through January 5, 2018, the date on which the financial statements were available to be issued.

2. Principal Programs

The following is a description of the principal programs administered by the Agency:

Community Services Block Grant (CSBG) - is funded by the U.S. Department of Health and Human Services. These funds are passed through the Iowa Department of Human Rights on an annual basis. The grant provides funding for the administration of human service programs or provides direct support to individual programs which require co-funding to complete their activities.

Low-Income Home Energy Assistance Program (LIHEAP) - is funded by the U.S. Department of Health and Human Services. These funds are passed through the Iowa Department of Human Rights on an annual basis. The program provides assistance to low-income households in paying their heating bills.

Head Start and Early Head Start - are funded by the U.S. Department of Health and Human Services through an annual grant. Head Start and Early Head Start provide comprehensive developmental programs for children from birth through preschool, primarily serving children who come from low-income families.

Maternal Infant Early Childhood Home Visitation Program (MIECHV) – provides evidence-based home visitation services through the Early Head Start model in order to improve health and development outcomes for at-risk young children, birth to 3 years old.

Weatherization Assistance Program - is funded through grants from the U.S. Department of Health and Human Services and U.S. Department of Energy. Other funding is also received from local utility companies under varying contracts. The programs provide resources to weatherize the homes of qualifying low-income households and to provide assistance for various utility costs.

Family Development and Self-Sufficiency - is partially funded by the U.S. Department of Health and Human Services and passed through the Iowa Department of Human Rights. The program provides family development and self-sufficiency counseling assistance to low-income households.

Shared Visions - is funded by the Iowa Development Coordinating Council to develop and implement programs serving at-risk 3 and 4 year old children.

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

Year Ended September 30, 2017

2. Principal Programs – Continued

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

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

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

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

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

3. Property and Equipment

A summary of property and equipment categorized by acquiring program/source, is as follows at September 30, 2017:

<u>Acquiring Program/Source</u>	<u>Land</u>	<u>Buildings</u>	<u>Vehicles</u>	<u>Equipment</u>	<u>Total</u>
Crossroads	\$ 1	\$ 41,794	\$ -	\$ -	\$ 41,795
Early Head Start	-	57,823	241,847	6,947	306,617
Head Start	24,600	359,043	112,527	61,002	557,172
Weatherization Assistance for Low-Income Persons	-	-	74,320	9,025	83,345
General Agency	<u>79,000</u>	<u>403,646</u>	<u>-</u>	<u>144,437</u>	<u>627,083</u>
Total Cost	\$ 103,601	\$ 862,306	\$ 428,694	\$ 221,411	\$ 1,616,012
Less accumulated depreciation	<u>-</u>	<u>(593,725)</u>	<u>(368,121)</u>	<u>(198,471)</u>	<u>(1,160,317)</u>
Net Property and Equipment	\$ 103,601	\$ 268,581	\$ 60,573	\$ 22,940	\$ 455,695

Depreciation expense for 2017 was \$75,298.

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

Year Ended September 30, 2017

4. Notes Payable

Notes payable at September 30, 2017 consist of the following:

Note to Liberty National Bank, 5.0 percent interest, due in monthly installments of \$2,500. Note matures October 1, 2019	\$ 57,672
Less current portion	<u>(27,716)</u>
	<u>29,956</u>

The note to Liberty National Bank relates to the purchase of the Isabelle Sloan School building located on South Helen Street in Sioux City, Iowa which is used mainly to house the Head Start and Early Head Start Programs. The note is secured by the property purchased.

Future maturities of long term debt are as follows:

	Year ending September 30,	
	2018	27,716
	2019	29,155
	2020	801
	2021	--
	Thereafter	--
	<u>\$</u>	<u>57,672</u>

5. Net Assets

At September 30, 2017, the Board of directors designated certain unrestricted net assets for the following purposes:

Insurance reserve	\$ 679,491
Building Improvements	<u>402,133</u>
	<u>\$ 1,081,624</u>

As of September 30, 2017, temporarily restricted net assets consisted of the following:

Welcome Home program	\$ 535,308
Building Improvements	17,818
Wheels to Work program	6,540
Children's programs	4,875
Holiday funds	8,314
Client assistance	4,594
Crossroads	7,298
ICARE	830
Foodbank	5,404
Head Start	23,613
Early Head Start	43,199
Weatherization	<u>9,405</u>
	<u>\$ 667,198</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

Year Ended September 30, 2017

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.

Plan members are required to contribute 5.95 percent of their annual covered salary and the Agency is required to contribute 8.93 percent of annual covered salary. Contribution requirements are established by state statute. The Agency's contribution to IPERS for the year ended September 30, 2017 was \$339,304, 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 2017 through August 2022. The total amount of rent expense reported under these leases for the current fiscal year was \$119,170.

The scheduled future minimum lease payments are as follows::

Year ending September 30,	
2018	43,594
2019	10
2020	10
2021	10
2022	9
	<u>\$ 43,633</u>

8. Group Health Insurance

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

At September 30, 2017, management estimated the reserve for insurance claims to be \$42,275. The reserve represents individual case estimates for reported claims, estimates of expenses for investigating and settling claims, and estimates for incurred but not reported (IBNR) claims based on actual historical claims' costs for medical claims adjusted for current events. This liability is included in accounts payable on the statement of financial position. The restricted cash of \$665,362 and the certificate of deposit of \$56,397 are designated for future claims.

COMMUNITY ACTION AGENCY OF SIOUXLAND

NOTES TO FINANCIAL STATEMENTS

Year Ended September 30, 2017

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

10. Concentration of Grants

Approximately 61 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 11 percent is provided by grants from the various other Federal, State and local agencies. The Agency's ability to continue operating in its current state in the absence of one or more of these funding sources has not been determined.

COMMUNITY ACTION AGENCY OF SIOUXLAND
COMBINING SCHEDULE OF FINANCIAL POSITION
September 30, 2017

	<u>CSBG</u>	<u>LIHEAP</u>	<u>Head Start</u>
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	\$ 37,445	\$ 6,455	\$ -
Accounts receivable	-	-	41
Grants receivable	-	-	107,303
Due from/to other funds	-	-	(3,891)
Prepaid expenses	-	1,554	5,921
Certificates of deposit	-	-	-
Total current assets	<u>\$ 37,445</u>	<u>\$ 8,009</u>	<u>\$ 109,374</u>
CAPITAL ASSETS			
Property and equipment, at cost	\$ -	\$ -	\$ -
Less accumulated depreciation	-	-	-
Total capital assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER ASSETS			
Restricted cash	\$ -	\$ -	\$ -
Total assets	<u>\$ 37,445</u>	<u>\$ 8,009</u>	<u>\$ 109,374</u>
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Accounts payable	\$ 2,787	\$ 4,575	\$ 35,619
Wages payable	-	2,865	51,169
Payroll taxes and benefits payable	-	475	(1,027)
Compensated absences	-	-	-
Current portion of notes payable	-	-	-
Advance from grantors	34,658	-	-
Total current liabilities	<u>\$ 37,445</u>	<u>\$ 7,915</u>	<u>\$ 85,761</u>
OTHER LIABILITIES			
Notes payable	\$ -	\$ -	\$ -
NET ASSETS			
Unrestricted			
Undesignated	\$ -	\$ 94	\$ -
Board designated	-	-	-
Temporarily restricted	-	-	23,613
Total net assets	<u>\$ -</u>	<u>\$ 94</u>	<u>\$ 23,613</u>
Total liabilities and net assets	<u>\$ 37,445</u>	<u>\$ 8,009</u>	<u>\$ 109,374</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF FINANCIAL POSITION

September 30, 2017

Early Head Start	MIECHV	Early Head Start Home Visitor	Weatherization Assistance Program	Weatherization Administration
\$ 10,529	\$ 1,619	\$ 29,223	\$ 27,389	\$ -
810	-	-	-	15,891
44,871	9,449	3,530	8,110	-
-	(6,652)	(2,670)	(8,110)	(3,424)
225	21	116	-	15
-	-	-	-	-
<u>\$ 56,435</u>	<u>\$ 4,437</u>	<u>\$ 30,199</u>	<u>\$ 27,389</u>	<u>\$ 12,482</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -
<u>\$ 56,435</u>	<u>\$ 4,437</u>	<u>\$ 30,199</u>	<u>\$ 27,389</u>	<u>\$ 12,482</u>
\$ 2,520	\$ 106	\$ 185	\$ -	\$ 164
12,103	2,714	2,708	-	3,948
(1,387)	(1)	(319)	-	(1,035)
-	-	-	-	-
-	-	-	-	-
-	-	27,625	27,389	-
<u>\$ 13,236</u>	<u>\$ 2,819</u>	<u>\$ 30,199</u>	<u>\$ 27,389</u>	<u>\$ 3,077</u>
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 1,618	\$ -	\$ -	\$ -
-	-	-	-	-
43,199	-	-	-	9,405
<u>\$ 43,199</u>	<u>\$ 1,618</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,405</u>
<u>\$ 56,435</u>	<u>\$ 4,437</u>	<u>\$ 30,199</u>	<u>\$ 27,389</u>	<u>\$ 12,482</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND
COMBINING SCHEDULE OF FINANCIAL POSITION
September 30, 2017

	Family Development and Self- Sufficiency	Shared Vision Grants	Crossroads
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	\$ -	\$ 31,001	\$ -
Accounts receivable	810	-	-
Grants receivable	2,597	-	11,228
Due from/to other funds	(1,445)	-	(914)
Prepaid expenses	59	-	179
Certificates of deposit	-	-	-
Total current assets	<u>\$ 2,021</u>	<u>\$ 31,001</u>	<u>\$ 10,493</u>
CAPITAL ASSETS			
Property and equipment, at cost	\$ -	\$ -	\$ -
Less accumulated depreciation	-	-	-
Total capital assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER ASSETS			
Restricted cash	\$ -	\$ -	\$ -
Total assets	<u>\$ 2,021</u>	<u>\$ 31,001</u>	<u>\$ 10,493</u>
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Accounts payable	\$ 280	\$ 4,634	\$ 793
Wages payable	3,036	3,076	3,749
Payroll taxes and benefits payable	(1,298)	(919)	(1,750)
Compensated absences	-	-	-
Current portion of notes payable	-	-	-
Advance from grantors	3	24,210	-
Total current liabilities	<u>\$ 2,021</u>	<u>\$ 31,001</u>	<u>\$ 2,792</u>
OTHER LIABILITIES			
Notes payable	\$ -	\$ -	\$ -
NET ASSETS			
Unrestricted			
Undesignated	\$ -	\$ -	\$ 7,701
Board designated	-	-	-
Temporarily restricted	-	-	-
Total net assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,701</u>
Total liabilities and net assets	<u>\$ 2,021</u>	<u>\$ 31,001</u>	<u>\$ 10,493</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF FINANCIAL POSITION

September 30, 2017

Senior Community Service Employment Program		ICARE and Other Assistance	Preschool Initiative	Child and Adult Care Food Program
<u>Administration</u>	<u>Enrollees</u>			
\$ -	\$ 8,233	\$ 16,032	\$ 22,605	\$ -
470	-	466	-	-
-	9,010	16,122	21,049	70,371
(708)	-	(15,142)	-	(35,513)
15	-	-	-	11
-	-	-	-	-
<u>\$ (223)</u>	<u>\$ 17,243</u>	<u>\$ 17,478</u>	<u>\$ 43,654</u>	<u>\$ 34,869</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -
<u>\$ (223)</u>	<u>\$ 17,243</u>	<u>\$ 17,478</u>	<u>\$ 43,654</u>	<u>\$ 34,869</u>
\$ 4	\$ 71	\$ 5,486	\$ -	\$ 33,546
-	16,901	127	37,805	1,899
(227)	205	(43)	5,849	(576)
-	-	-	-	-
-	-	-	-	-
-	-	1,627	-	-
<u>\$ (223)</u>	<u>\$ 17,177</u>	<u>\$ 7,197</u>	<u>\$ 43,654</u>	<u>\$ 34,869</u>
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 66	\$ 4,047	\$ -	\$ -
-	-	-	-	-
-	-	6,234	-	-
<u>\$ -</u>	<u>\$ 66</u>	<u>\$ 10,281</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ (223)</u>	<u>\$ 17,243</u>	<u>\$ 17,478</u>	<u>\$ 43,654</u>	<u>\$ 34,869</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND
COMBINING SCHEDULE OF FINANCIAL POSITION
September 30, 2017

	Transitional Housing	Siouxland Homeless Soldiers	Welcome Home
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	\$ 7,753	\$ 756	\$ 526,501
Accounts receivable	-	-	-
Grants receivable	1,625	-	8,303
Due from/to other funds	(1,707)	-	-
Prepaid expenses	-	-	5,611
Certificates of deposit	-	-	-
Total current assets	<u>\$ 7,671</u>	<u>\$ 756</u>	<u>\$ 540,415</u>
CAPITAL ASSETS			
Property and equipment, at cost	\$ -	\$ -	\$ -
Less accumulated depreciation	-	-	-
Total capital assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER ASSETS			
Restricted cash	\$ -	\$ -	\$ -
Total assets	<u>\$ 7,671</u>	<u>\$ 756</u>	<u>\$ 540,415</u>
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Accounts payable	\$ -	\$ 30	\$ -
Wages payable	15	-	1,654
Payroll taxes and benefits payable	(115)	-	(835)
Compensated absences	-	-	-
Current portion of notes payable	-	-	-
Advance from grantors	26	726	4,288
Total current liabilities	<u>\$ (74)</u>	<u>\$ 756</u>	<u>\$ 5,107</u>
OTHER LIABILITIES			
Notes payable	\$ -	\$ -	\$ -
NET ASSETS			
Unrestricted			
Undesignated	\$ 7,745	\$ -	\$ -
Board designated	-	-	-
Temporarily restricted	-	-	535,308
Total net assets	<u>\$ 7,745</u>	<u>\$ -</u>	<u>\$ 535,308</u>
Total liabilities and net assets	<u>\$ 7,671</u>	<u>\$ 756</u>	<u>\$ 540,415</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF FINANCIAL POSITION

September 30, 2017

Child Care Nurse Consultant	Other Programs	Total	GAAP Adjustments	Total Program Funds
\$ -	\$ 113,389	\$ 838,930	\$ -	\$ 838,930
-	4	18,492	-	18,492
7,273	1,422	322,263	-	322,263
(5,820)	-	(85,996)	-	(85,996)
12	-	13,739	-	13,739
-	-	-	-	-
<u>\$ 1,465</u>	<u>\$ 114,815</u>	<u>\$ 1,107,428</u>	<u>\$ -</u>	<u>\$ 1,107,428</u>
\$ -	\$ -	\$ -	\$ 988,929	\$ 988,929
-	-	-	(789,682)	(789,682)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 199,247</u>	<u>\$ 199,247</u>
\$ -	\$ -	\$ -	\$ -	\$ -
<u>\$ 1,465</u>	<u>\$ 114,815</u>	<u>\$ 1,107,428</u>	<u>\$ 199,247</u>	<u>\$ 1,306,675</u>
\$ 421	\$ 57	\$ 91,278	\$ -	\$ 91,278
1,732	-	145,501	-	145,501
(688)	-	(3,691)	-	(3,691)
-	-	-	-	-
-	-	-	-	-
-	29,270	149,822	-	149,822
<u>\$ 1,465</u>	<u>\$ 29,327</u>	<u>\$ 382,910</u>	<u>\$ -</u>	<u>\$ 382,910</u>
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 53,867	\$ 75,138	\$ 199,247	\$ 274,385
-	-	-	-	-
-	31,621	649,380	-	649,380
<u>\$ -</u>	<u>\$ 85,488</u>	<u>\$ 724,518</u>	<u>\$ 199,247</u>	<u>\$ 923,765</u>
<u>\$ 1,465</u>	<u>\$ 114,815</u>	<u>\$ 1,107,428</u>	<u>\$ 199,247</u>	<u>\$ 1,306,675</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND
COMBINING SCHEDULE OF FINANCIAL POSITION
September 30, 2017

	Agency Administrative	Agency Insurance
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 729,751	\$ -
Accounts receivable	5,607	7
Grants receivable	-	-
Due from/to other funds	85,996	-
Prepaid expenses	4,429	-
Certificates of deposit	-	56,397
Total current assets	\$ 825,783	\$ 56,404
CAPITAL ASSETS		
Property and equipment, at cost	\$ 627,083	\$ -
Less accumulated depreciation	(370,635)	-
Total capital assets	\$ 256,448	\$ -
OTHER ASSETS		
Restricted cash	\$ -	\$ 665,362
Total assets	\$ 1,082,231	\$ 721,766
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 17,254	\$ 42,275
Wages payable	1,472	-
Payroll taxes and benefits payable	(7,722)	-
Compensated absences	126,765	-
Current portion of notes payable	27,716	-
Advance from grantors	6,009	-
Total current liabilities	\$ 171,494	\$ 42,275
OTHER LIABILITIES		
Notes payable	\$ 29,956	\$ -
NET ASSETS		
Unrestricted		
Undesignated	\$ 460,830	\$ -
Board designated	402,133	679,491
Temporarily restricted	17,818	-
Total net assets	\$ 880,781	\$ 679,491
Total liabilities and net assets	\$ 1,082,231	\$ 721,766

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF FINANCIAL POSITION

September 30, 2017

Agency Indirect Cost Pools	Total Administrative Funds	Grand Total
\$ 49,046	\$ 778,797	\$ 1,617,727
-	5,614	24,106
-	-	322,263
-	85,996	-
1,682	6,111	19,850
-	56,397	56,397
<u>\$ 50,728</u>	<u>\$ 932,915</u>	<u>\$ 2,040,343</u>
\$ -	\$ 627,083	\$ 1,616,012
-	(370,635)	(1,160,317)
<u>\$ -</u>	<u>\$ 256,448</u>	<u>\$ 455,695</u>
\$ -	\$ 665,362	\$ 665,362
<u>\$ 50,728</u>	<u>\$ 1,854,725</u>	<u>\$ 3,161,400</u>
\$ 25,388	\$ 84,917	\$ 176,195
21,088	22,560	168,061
4,252	(3,470)	(7,161)
-	126,765	126,765
-	27,716	27,716
-	6,009	155,831
<u>\$ 50,728</u>	<u>\$ 264,497</u>	<u>\$ 647,407</u>
\$ -	\$ 29,956	\$ 29,956
\$ -	\$ 460,830	\$ 735,215
-	1,081,624	1,081,624
-	17,818	667,198
<u>\$ -</u>	<u>\$ 1,560,272</u>	<u>\$ 2,484,037</u>
<u>\$ 50,728</u>	<u>\$ 1,854,725</u>	<u>\$ 3,161,400</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF ACTIVITIES

Year Ended September 30, 2017

	<u>CSBG</u>	<u>LIHEAP</u>	<u>Head Start</u>
REVENUES			
Government funding sources			
U.S. Department of HUD	\$ -	\$ -	\$ -
U.S. Department of Labor	-	-	-
U.S. Department of Energy	-	-	-
U.S. Department of Health and Human Services	361,740	1,932,476	2,557,826
U.S. Department of Agriculture	-	-	-
Iowa Department of Education	-	-	-
Iowa Department of Human Rights	-	-	-
Other governments	-	-	-
In-kind contributions	-	-	824,874
Interest	-	-	-
Contributions	-	-	-
Miscellaneous	-	-	-
CACFP Co-funding	-	-	263,320
CSBG Co-funding	(328,365)	546	55,846
Insurance proceeds	-	-	23,613
Total revenues	<u>\$ 33,375</u>	<u>\$ 1,933,022</u>	<u>\$ 3,725,479</u>
EXPENSES			
Salaries	\$ -	\$ 104,244	\$ 1,469,524
Benefits and taxes	-	38,318	508,923
Assistance to individuals	33,375	1,750,161	233,667
Travel	-	1,192	14,157
Rent/space	-	2,298	147,379
Repairs and maintenance	-	-	15,619
Weatherization labor, support and administration	-	-	-
Telephone and technology	-	182	19,091
Supplies and material	-	6,816	57,513
Equipment	-	-	-
Printing, publications and postage	-	2,396	1,074
Insurance	-	1,377	12,437
Depreciation	-	-	-
Interest	-	-	-
In-kind expense	-	-	824,874
Miscellaneous	-	92	37,530
Total expenses before allocation of indirect costs	<u>\$ 33,375</u>	<u>\$ 1,907,076</u>	<u>\$ 3,341,788</u>
Allocation of indirect costs	-	25,946	360,078
Total expenses	<u>\$ 33,375</u>	<u>\$ 1,933,022</u>	<u>\$ 3,701,866</u>
Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Change in net assets	\$ -	\$ -	\$ 23,613
Net assets - beginning of year	-	94	-
Net assets - end of year	<u>\$ -</u>	<u>\$ 94</u>	<u>\$ 23,613</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF ACTIVITIES

Year Ended September 30, 2017

<u>Early Head Start</u>	<u>MIECHV</u>	<u>Early Head Start Home Visitor</u>	<u>Weatherization Assistance Program</u>	<u>Weatherization Administration</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	169,086	-
703,552	116,790	-	410,238	-
-	-	-	-	-
-	-	109,019	-	-
-	-	-	-	-
-	-	45,076	-	-
371,591	-	63,247	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	132,887	12,045
-	-	-	-	-
7,933	2,661	6,283	-	-
43,199	-	-	-	9,405
<u>\$ 1,126,275</u>	<u>\$ 119,451</u>	<u>\$ 223,625</u>	<u>\$ 712,211</u>	<u>\$ 21,450</u>
\$ 376,458	\$ 64,179	\$ 83,654	\$ 3,966	\$ 122,079
158,332	20,507	37,868	1,621	49,820
5,118	1,959	-	298,691	-
9,902	4,528	3,597	3,333	1,111
27,617	1,913	3,826	-	6,148
-	-	-	-	831
-	-	-	175,799	-
6,072	4,894	2,086	-	2,487
7,097	9,133	1,684	-	10,010
-	-	-	-	-
2,977	665	640	-	126
9,915	1,387	2,774	10,013	3,445
-	-	-	-	-
-	-	-	-	-
371,591	-	63,247	-	-
10,661	4,284	2,132	1,580	893
<u>\$ 985,740</u>	<u>\$ 113,449</u>	<u>\$ 201,508</u>	<u>\$ 495,003</u>	<u>\$ 196,950</u>
97,336	15,413	22,117	-	32,303
<u>\$ 1,083,076</u>	<u>\$ 128,862</u>	<u>\$ 223,625</u>	<u>\$ 495,003</u>	<u>\$ 229,253</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (217,208)</u>	<u>\$ 217,208</u>
\$ 43,199	\$ (9,411)	\$ -	\$ -	\$ 9,405
-	11,029	-	-	-
<u>\$ 43,199</u>	<u>\$ 1,618</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,405</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF ACTIVITIES

Year Ended September 30, 2017

	Family Development and Self- Sufficiency	Shared Vision Grants	Crossroads
REVENUES			
Government funding sources			
U.S. Department of HUD	\$ -	\$ -	\$ 121,000
U.S. Department of Labor	-	-	-
U.S. Department of Energy	-	-	-
U.S. Department of Health and Human Services	71,278	-	-
U.S. Department of Agriculture	-	-	-
Iowa Department of Education	-	221,547	-
Iowa Department of Human Rights	83,674	-	-
Other governments	-	-	-
In-kind contributions	-	110,944	-
Interest	-	-	-
Contributions	-	-	52,016
Miscellaneous	7	-	9,412
CACFP Co-funding	-	35,148	-
CSBG Co-funding	8,365	49,606	-
Insurance proceeds	-	-	-
Total revenues	<u>\$ 163,324</u>	<u>\$ 417,245</u>	<u>\$ 182,428</u>
EXPENSES			
Salaries	\$ 89,386	\$ 131,146	\$ 94,584
Benefits and taxes	31,765	56,873	41,443
Assistance to individuals	-	30,995	6,322
Travel	5,709	352	1,076
Rent/space	3,321	38,719	7,615
Repairs and maintenance	-	-	-
Weatherization labor, support and administration	-	-	-
Telephone and technology	1,538	451	1,835
Supplies and material	6,420	5,948	2,483
Equipment	-	-	-
Printing, publications and postage	300	882	330
Insurance	1,387	1,843	1,748
Depreciation	-	-	-
Interest	-	-	-
In-kind expense	-	110,944	-
Miscellaneous	1,448	4,872	235
Total expenses before allocation of indirect costs	<u>\$ 141,274</u>	<u>\$ 383,025</u>	<u>\$ 157,671</u>
Allocation of indirect costs	22,050	34,220	24,757
Total expenses	<u>\$ 163,324</u>	<u>\$ 417,245</u>	<u>\$ 182,428</u>
Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Change in net assets	\$ -	\$ -	\$ -
Net assets - beginning of year	-	-	7,701
Net assets - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,701</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF ACTIVITIES

Year Ended September 30, 2017

Senior Community Service Employment Program		ICARE and Other Assistance	Preschool Initiative	Child and Adult Care Food Program
Administration	Enrollees			
\$ -	\$ -	\$ -	\$ -	\$ -
-	280,990	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	845,550
-	-	-	-	-
10,474	-	155,399	772,054	-
23,362	-	-	-	-
-	-	-	-	-
-	-	5,610	-	-
3,433	-	7,429	-	-
-	-	-	-	(298,468)
26	43,012	32,314	92,196	18,898
-	-	-	-	-
<u>\$ 37,295</u>	<u>\$ 324,002</u>	<u>\$ 200,752</u>	<u>\$ 864,250</u>	<u>\$ 565,980</u>
\$ 478	\$ 244,445	\$ 4,316	\$ 556,152	\$ 53,010
228	34,338	2,011	175,024	22,349
-	58	165,927	-	464,069
36	556	337	-	1,411
1,816	-	-	-	2,081
-	-	-	-	-
-	-	-	-	-
898	-	-	-	781
749	-	-	-	903
-	-	-	-	-
1,309	-	19	-	5,577
1,393	-	-	-	1,381
-	-	-	-	-
-	-	-	-	-
23,362	-	-	-	-
125	639	894	-	703
<u>\$ 30,394</u>	<u>\$ 280,036</u>	<u>\$ 173,504</u>	<u>\$ 731,176</u>	<u>\$ 552,265</u>
<u>6,901</u>	<u>43,966</u>	<u>1,152</u>	<u>133,074</u>	<u>13,715</u>
<u>\$ 37,295</u>	<u>\$ 324,002</u>	<u>\$ 174,656</u>	<u>\$ 864,250</u>	<u>\$ 565,980</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ (26,949)</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ (853)</u>	<u>\$ -</u>	<u>\$ -</u>
<u>-</u>	<u>66</u>	<u>11,134</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ 66</u>	<u>\$ 10,281</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF ACTIVITIES

Year Ended September 30, 2017

	<u>Transitional Housing</u>	<u>Siouxland Homeless Soldiers</u>	<u>Welcome Home</u>
REVENUES			
Government funding sources			
U.S. Department of HUD	\$ 80,693	\$ -	\$ 34,664
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	-	-	15,372
In-kind contributions	-	-	-
Interest	-	-	1,320
Contributions	5,000	5,587	176,350
Miscellaneous	-	-	-
CACFP Co-funding	-	-	-
CSBG Co-funding	1,837	-	-
Insurance proceeds	-	-	-
Total revenues	<u>\$ 87,530</u>	<u>\$ 5,587</u>	<u>\$ 227,706</u>
EXPENSES			
Salaries	\$ 6,333	\$ -	\$ 43,703
Benefits and taxes	2,840	-	20,067
Assistance to individuals	75,218	5,579	66,720
Travel	25	-	941
Rent/space	-	-	530
Repairs and maintenance	-	-	395
Weatherization labor, support and administration	-	-	-
Telephone and technology	-	-	1,192
Supplies and material	-	-	6,043
Equipment	-	-	-
Printing, publications and postage	57	8	688
Insurance	1,375	-	1,858
Depreciation	-	-	-
Interest	-	-	-
In-kind expense	-	-	-
Miscellaneous	10	-	6,204
Total expenses before allocation of indirect costs	<u>\$ 85,858</u>	<u>\$ 5,587</u>	<u>\$ 148,341</u>
Allocation of indirect costs	1,669	-	11,605
Total expenses	<u>\$ 87,527</u>	<u>\$ 5,587</u>	<u>\$ 159,946</u>
Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Change in net assets	\$ 3	\$ -	\$ 67,760
Net assets - beginning of year	<u>7,742</u>	<u>-</u>	<u>467,548</u>
Net assets - end of year	<u>\$ 7,745</u>	<u>\$ -</u>	<u>\$ 535,308</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF ACTIVITIES

Year Ended September 30, 2017

Child Care Nurse Consultant	Other Programs	Total	GAAP Adjustments	Total Program Funds
\$ -	\$ -	\$ 236,357	\$ -	\$ 236,357
-	-	280,990	-	280,990
-	-	169,086	-	169,086
-	-	6,153,900	-	6,153,900
-	-	845,550	-	845,550
-	-	330,566	-	330,566
-	-	83,674	-	83,674
79,672	7,725	1,085,772	-	1,085,772
-	23,503	1,417,521	(1,403,821)	13,700
-	-	1,320	-	1,320
-	139,137	383,700	(51,677)	332,023
-	955	166,168	-	166,168
-	-	-	-	-
8,842	-	-	-	-
-	-	76,217	-	76,217
<u>\$ 88,514</u>	<u>\$ 171,320</u>	<u>\$ 11,230,821</u>	<u>\$ (1,455,498)</u>	<u>\$ 9,775,323</u>
\$ 47,678	\$ -	\$ 3,495,335	\$ 28,226	\$ 3,523,561
16,089	-	1,218,416	12,698	1,231,114
-	78,099	3,215,958	(5,391)	3,210,567
4,033	1,008	53,304	(468)	52,836
1,910	-	245,173	(127,486)	117,687
-	-	16,845	42,619	59,464
-	-	175,799	-	175,799
745	-	42,252	476	42,728
4,169	-	118,968	4,293	123,261
-	-	-	-	-
372	77	17,497	-	17,497
1,381	1,375	55,089	9,636	64,725
-	-	-	64,815	64,815
-	-	-	-	-
-	23,503	1,417,521	(1,403,821)	13,700
531	72,720	145,553	(58,833)	86,720
<u>\$ 76,908</u>	<u>\$ 176,782</u>	<u>\$ 10,217,710</u>	<u>\$ (1,433,236)</u>	<u>\$ 8,784,474</u>
<u>11,606</u>	<u>17</u>	<u>857,925</u>	<u>-</u>	<u>857,925</u>
<u>\$ 88,514</u>	<u>\$ 176,799</u>	<u>\$ 11,075,635</u>	<u>\$ (1,433,236)</u>	<u>\$ 9,642,399</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ (26,949)</u>	<u>\$ (42,554)</u>	<u>\$ (69,503)</u>
\$ -	\$ (5,479)	\$ 128,237	\$ (64,816)	\$ 63,421
-	90,967	596,281	264,063	860,344
<u>\$ -</u>	<u>\$ 85,488</u>	<u>\$ 724,518</u>	<u>\$ 199,247</u>	<u>\$ 923,765</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF ACTIVITIES

Year Ended September 30, 2017

	<u>Agency Administrative</u>	<u>Agency Insurance</u>
REVENUES		
Government funding sources		
U.S. Department of HUD	\$ -	\$ -
U.S. Department of Labor	-	-
U.S. Department of Energy	-	-
U.S. Department of Health and Human Services	-	-
U.S. Department of Agriculture	-	-
Iowa Department of Education	-	-
Iowa Department of Human Rights	-	-
Other governments	-	-
In-kind contributions	-	-
Interest	1,718	608
Contributions	635	-
Miscellaneous	213,657	79,932
CACFP Co-funding	-	-
CSBG Co-funding	-	-
Insurance proceeds	-	-
Total revenues	<u>\$ 216,010</u>	<u>\$ 80,540</u>
EXPENSES		
Salaries	\$ -	\$ -
Benefits and taxes	-	-
Assistance to individuals	-	-
Travel	3,368	-
Rent/space	(1,005)	-
Repairs and maintenance	-	-
Weatherization labor, support and administration	-	-
Telephone and technology	-	-
Supplies and material	-	-
Equipment	-	-
Printing, publications and postage	(4,828)	-
Insurance	(194)	-
Depreciation	10,483	-
Interest	3,651	-
In-kind expense	-	-
Miscellaneous	6,488	4,180
Total expenses before allocation of indirect costs	<u>\$ 17,963</u>	<u>\$ 4,180</u>
Allocation of indirect costs	-	-
Total expenses	<u>\$ 17,963</u>	<u>\$ 4,180</u>
Transfers	<u>\$ 48,327</u>	<u>\$ -</u>
Change in net assets	\$ 246,374	\$ 76,360
Net assets - beginning of year	<u>634,407</u>	<u>603,131</u>
Net assets - end of year	<u><u>\$ 880,781</u></u>	<u><u>\$ 679,491</u></u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

COMBINING SCHEDULE OF ACTIVITIES

Year Ended September 30, 2017

Agency Indirect Cost Pools	Total Administrative Funds	Grand Total
\$ -	\$ -	\$ 236,357
-	-	280,990
-	-	169,086
-	-	6,153,900
-	-	845,550
-	-	330,566
-	-	83,674
-	-	1,085,772
-	-	13,700
-	2,326	3,646
-	635	332,658
2,130	295,719	461,887
-	-	-
-	-	-
-	-	76,217
<u>\$ 2,130</u>	<u>\$ 298,680</u>	<u>\$ 10,074,003</u>
\$ 571,611	\$ 571,611	\$ 4,095,172
188,121	188,121	1,419,235
-	-	3,210,567
8,515	11,883	64,719
18,519	17,514	135,201
6,377	6,377	65,841
-	-	175,799
7,199	7,199	49,927
36,142	36,142	159,403
-	-	-
8,373	3,545	21,042
4,255	4,061	68,786
-	10,483	75,298
-	3,651	3,651
-	-	13,700
32,119	42,787	129,507
\$ 881,231	\$ 903,374	\$ 9,687,848
(857,925)	(857,925)	-
<u>\$ 23,306</u>	<u>\$ 45,449</u>	<u>\$ 9,687,848</u>
\$ 21,176	\$ 69,503	\$ -
\$ -	\$ 322,734	\$ 386,155
-	1,237,538	2,097,882
<u>\$ -</u>	<u>\$ 1,560,272</u>	<u>\$ 2,484,037</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended September 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
U.S. Department of Agriculture			
<i>Indirect:</i>			
Pass-through Iowa Department of Education			
Child and Adult Care Food Program	10.558	978029	\$ 547,083
Child and Adult Care Food Program	10.558	978010	298,468
Total pass-through Iowa Department of Education			<u>\$ 845,551</u>
Total U.S. Department of Agriculture Indirect Program			<u>\$ 845,551</u>
U.S. Department of Housing & Urban Development:			
<i>Direct:</i>			
Continuum of Care Program	14.267	IA0002L7D001508	\$ 55,249
Continuum of Care Program	14.267	IA0002L7D001609	65,751
Total U.S. Department of Housing & Urban Development Direct Program			<u>\$ 121,000</u>
<i>Indirect:</i>			
Pass-through the City of Sioux City:			
Community Development Block Grants/Entitlement Grants	14.218	E-16-MC-19-0002	\$ 23,000
Emergency Solutions Grants Program	14.231	E-16-MC-19-0002	20,244
Emergency Solutions Grants Program	14.231	E-16-MC-19-0002	31,315
Emergency Solutions Grants Program	14.231	E-15-MC-19-0002	6,113
Total pass-through the City of Sioux City			<u>\$ 80,672</u>
Pass-through Iowa Finance Authority			
Emergency Solutions Grants Program	14.231	97005-17	\$ 14,420
Pass-through Iowa Community Action Association			
Home Investments Partnerships Program	14.239	ICAA 15-HM-591	\$ 20,265
Total U.S. Department of Housing & Urban Development Indirect Program			<u>\$ 115,357</u>
Total U.S. Department of Housing & Urban Development:			<u>\$ 236,357</u>
U.S. Department of Labor:			
<i>Indirect:</i>			
Pass-through Senior Service of America, Inc.			
Senior Community Service Employment Program	17.235	Project 77-AD-29496- 16-55-A-24	\$ 213,047
Senior Community Service Employment Program	17.235	Project 77-AD-30457- 17-55-A-24	67,943
Total pass-through Senior Service of America, Inc.			<u>\$ 280,990</u>
Total U.S. Department of Labor Indirect Program			<u>\$ 280,990</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended September 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
U.S. Department of Energy			
<i>Indirect:</i>			
Pass-through Iowa Department of Human Rights: Weatherization Assistance for Low-Income Persons	81.042	DOE-17-18	\$ 169,086
Total U.S. Department of Energy Indirect Program			<u>\$ 169,086</u>
U.S. Department of Health & Human Services			
<i>Direct:</i>			
Head Start	93.600	07CH7093/02	\$ 1,519,124
Head Start	93.600	07CH7093/03	<u>1,742,040</u>
Total U.S. Department of Health and Human Services Direct Program			<u>\$ 3,261,164</u>
<i>Indirect:</i>			
Pass through Iowa Department of Public Health Affordable Care Act–Maternal, Infant, and Early Childhood Home Visiting Program Formula, Expansion, and Development Grants to States	93.505	5887CH	<u>\$ 116,789</u>
Pass through Iowa Department of Human Rights:			
Temporary Assistance for Needy Families	93.558	FaDSS-17-18	55,243
Temporary Assistance for Needy Families	93.558	FaDSS-18-18	16,035
Low-Income Home Energy Assistance	93.568	HEAP-16-18	230,082
Low-Income Home Energy Assistance	93.568	HEAP-17-18	180,155
Low-Income Home Energy Assistance	93.568	LIHEAP-17-18	1,932,476
Community Services Block Grant	93.569	CSBG-16-18	223,639
Community Services Block Grant	93.569	CSBG-17-18	<u>138,101</u>
Total pass-through Iowa Department of Human Rights			<u>\$ 2,775,731</u>
Total U.S. Department of Health and Human Services Indirect Program			<u>\$ 2,892,520</u>
Total U.S. Department of Health & Human Services			<u>\$ 6,153,684</u>
U.S. Department of Homeland Security			
<i>Indirect:</i>			
Pass-through Woodbury County, Iowa Emergency Food and Shelter National Board Program	97.024	Phase 34 EFSP	\$ 7,725
Total U.S. Department of Homeland Security Indirect Program			<u>\$ 7,725</u>
Total Expenditures of Federal Awards			<u><u>\$ 7,693,393</u></u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended September 30, 2017

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, 2017. 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, 2017, and the related statement of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 5, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Community Action Agency of Siouxland's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Action Agency of Siouxland's internal control. Accordingly, we do not express an opinion on the effectiveness of Community Action Agency of Siouxland's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Community Action Agency of Siouxland's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hamilton Associates, P.C.

Council Bluffs, Iowa
January 5, 2018

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

To the Board of Directors
Community Action Agency of Siouxland
Sioux City, Iowa

Report on Compliance for Each Major Federal Program

We have audited Community Action Agency of Siouxland's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Community Action Agency of Siouxland's major federal programs for the year ended September 30, 2017. Community Action Agency of Siouxland's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Community Action Agency of Siouxland's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Community Action Agency of Siouxland's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Community Action Agency of Siouxland's compliance.

Opinion on Each Major Federal Program

In our opinion, Community Action Agency of Siouxland complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2017.

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. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2017-001, that we consider to be a significant deficiency.

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 5, 2018

COMMUNITY ACTION AGENCY OF SIOUXLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
September 30, 2017

III. Findings and Questioned Costs for Federal Awards

Reference Number:

2017-001

Program:

CFDA 17.235 – Senior Community Service Employment Program

Questioned Costs:

None

Criteria or Specific Requirement

Eligibility

Condition:

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

Context:

Community Action Agency of Siouxland is required to maintain proper internal controls over payments to participants to ensure that all payments made are to only eligible participants. Out of 717 total individual payments to program participants; 40 were selected for testing. Of those 40 payments, the participant application on file for one participant payment was missing the signature of the Agency's supervisory personnel.

Effect:

When supervisory approval of eligibility is not properly documented, there is an increased risk of payments being made to ineligible participants.

Cause:

The Agency did not follow their internal control procedures for eligibility determination, which include approval of the participants application by applicable supervisory personnel.

Recommendation:

Management should ensure all payments to participants are supported by approved participant applications.

COMMUNITY ACTION AGENCY OF SIOUXLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
September 30, 2017

III. Findings and Questioned Costs for Federal Awards - Continued

Views of Responsible Officials and Planned Corrective Actions:

It is the Agency's position that all payments were made to only eligible participants. The auditor found one signature from an authorizing official (the supervisory personnel mentioned above) that was missing from one page of the participant application form. The signature was present on the participant income eligibility form and several other required forms; the participant was income eligible. Further evidence of authorization exists in the completion of the online enrollment of the participant into the federal database by the supervisor. The participant was also entered into the payroll system by the supervisory personnel. The planned corrective action is to have a second person review the paperwork to make sure all forms are completed and signed.

Corrective Action Plan:

Findings **2017-001**

Criteria

Community Action Agency of Siouxland is required to maintain proper internal controls over payments to participants to ensure that all payments made are to only eligible participants.

Condition

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

Corrective Action Plan

The Executive Director or a member of the Fiscal Department will review the Senior Community Service Employment Program participant applications to verify that all required forms have the appropriate signatures.

Name of contact person responsible for corrective action plan: Jean Logan, Executive Director

Anticipated completion date: Immediately



COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS

COMMUNITY SERVICES BLOCK GRANT NO. CSBG 16-18

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of October 1, 2015 – June 30, 2017

	<u>BUDGET</u>	<u>ACTUAL</u>
CONSULTANTS		
Women Aware	\$ 33,600	\$ 27,238
CO-FUNDED PROGRAMS:		
Family Development and Self-Sufficiency	8,870	8,870
Housing	3,000	15
LIHEAP	5,796	5,889
Senior Community Service Employment Program	44,000	35,750
Head Start/Early Head Start	9,915	64,370
Shared visions	41,375	32,967
Preschool Classroom	94,289	79,602
MIECHV	2,000	435
Home Visitation	7,000	3,201
Child and Adult Care Food Program	4,000	6,438
Food Bank	6,784	8,807
Wheels to Work (Angel Cars)	1,000	-
General Assistance	20,000	13,037
Child Care Nurse Consultant	13,000	8,010
Total CO-FUNDED PROGRAMS	<u>\$ 261,029</u>	<u>\$ 267,390</u>
Total expenses	<u>\$ 294,629</u>	<u>\$ 294,629</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS

LOW INCOME HOME ENERGY ASSISTANCE PROGRAM GRANT NO. LIHEAP-17-18

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of October 1, 2016 – September 30, 2017

EXPENSES:	<u>BUDGET</u>	<u>ACTUAL</u>
Regular Assistance	\$ 1,525,159	\$ 1,518,836
Energy Crisis Intervention Payments	147,585	147,585
Client Services	17,663	17,663
Summer Deliverable Fuel Payments	83,979	83,979
Administration Costs	164,413	164,413
Community Services Block Grant Co-Funded Expenses	<u>-</u>	<u>546</u>
Total Expenses	<u>\$ 1,938,799</u>	<u>\$ 1,933,022</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

U.S. DEPARTMENT OF HUMAN RIGHTS

HEAD START GRANT/CONTRACT NO. 07CH7093/02

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of March 1, 2016 – February 28, 2017

REVENUES	BUDGET	ACTUAL
Grant Revenue	\$ 2,591,441	\$ 2,591,441
Other Revenue	-	274,024
CSBG Support Revenue	-	56,961
Grantee's Contribution - In-Kind	647,860	647,860
Total Revenue	<u>\$ 3,239,301</u>	<u>\$ 3,570,286</u>
EXPENSES - GRANTOR'S SHARE:		
6-GO74120	\$ 33,641	\$ 33,641
6-GO74122	2,178,573	2,218,414
Administrative	379,227	339,386
Total Grantor's Share	<u>\$ 2,591,441</u>	<u>\$ 2,591,441</u>
Expenses - CACFP	\$ -	\$ 274,024
Expenses - CSBG Co-Funded	-	56,961
Expenses - Grantee's Share (In-Kind) - 6-GO74122	647,860	647,860
Total expenses	<u>\$ 3,239,301</u>	<u>\$ 3,570,286</u>

EARLY HEAD START GRANT/CONTRACT NO. 07CH7093/02

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of March 1, 2016 – February 28, 2017

REVENUES	BUDGET	ACTUAL
Grant Revenue	\$ 721,932	\$ 721,932
CSBG Support Revenue	-	7,889
Grantee's Contribution - In-Kind	180,483	180,483
Total Revenue	<u>\$ 902,415</u>	<u>\$ 910,304</u>
EXPENSES - GRANTOR'S SHARE:		
6-GO74121	\$ 17,087	\$ 17,087
6-GO74125	598,934	600,402
Administrative	105,911	104,443
Total Grantor's Share	<u>\$ 721,932</u>	<u>\$ 721,932</u>
Expenses - CSBG Co-Funded	\$ -	\$ 7,889
Expenses - Grantee's Share (In-Kind) - 6-GO74125	180,483	180,483
Total expenses	<u>\$ 902,415</u>	<u>\$ 910,304</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF PUBLIC HEALTH

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

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of April 1, 2016 – September 30, 2017

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUES:		
Iowa Department of Public Health	<u>\$ 182,119</u>	<u>\$ 182,119</u>
EXPENSES:		
Salaries	\$ 102,500	\$ 102,086
Fringe benefits	32,200	32,100
Other	22,904	23,511
Indirect costs	24,515	24,422
Community Services Block Grant Co-Funded Expenses	<u>-</u>	<u>3,111</u>
Total Expenses	<u>\$ 182,119</u>	<u>\$ 185,230</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS

WEATHERIZATION ASSISTANCE PROGRAMS CONTRACT HEAP-16-18

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of January 1, 2016 – December 31, 2016

	<u>BUDGET</u>	<u>ACTUAL</u>
EXPENSES:		
Administration	\$ 31,071	\$ 15,726
Health and Safety	139,776	54,104
Support	195,685	91,315
Labor	111,820	69,714
Materials	111,820	113,772
Insurance	10,582	10,582
Training/equipment	15,335	14,903
Special Project - Knob & Tube	<u>2,110</u>	<u>2,110</u>
Total Expenses	<u>\$ 618,199</u>	<u>\$ 372,226</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS

FAMILY DEVELOPMENT AND SELF-SUFFICIENCY CONTRACT FADSS-17-18

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of July 1, 2016 – June 30, 2017

	<u>BUDGET</u>	<u>ACTUAL</u>
EXPENSES:		
Indirect costs - Administration	\$ 13,600	\$ 13,684
Indirect costs, Personnel, and Benefits - CSBG	8,870	8,870
Personnel wages	90,004	90,390
Benefits	33,458	33,534
Travel	7,219	6,408
Space utilities	3,295	3,295
Other	11,837	12,209
Third Party	100	-
	<u>\$ 168,383</u>	<u>\$ 168,390</u>
Less: Other Funds	\$ -	\$ 7
Less: CSBG Co-Funded	<u>8,870</u>	<u>8,870</u>
Total expenses	<u>\$ 159,513</u>	<u>\$ 159,513</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS

WEATHERIZATION ASSISTANCE PROGRAMS CONTRACT DOE-16-18

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of April 1, 2016 – March 31, 2017

	<u>BUDGET</u>	<u>ACTUAL</u>
EXPENSES:		
Administration	\$ 18,686	\$ 18,686
Health and Safety	28,416	32,925
Support	37,879	41,555
Labor	39,907	31,230
Materials	<u>39,907</u>	<u>40,399</u>
Total Expenses	<u>\$ 164,795</u>	<u>\$ 164,795</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

CROSSROADS GRANT : IA002L7D001508

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of April 1, 2016 – March 31, 2017

	<u>BUDGET</u>	<u>ACTUAL</u>
EXPENSES:		
Administration	\$ 2,993	\$ 2,993
Supportive services	108,910	108,910
Operating costs	12,389	12,389
Program match	31,073	65,198
In-kind	-	2,350
	<u> </u>	<u> </u>
Total Expenses	<u>\$ 155,365</u>	<u>\$ 191,840</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

SENIOR SERVICE OF AMERICA, INC.

SENIOR COMMUNITY SERVICE EMPLOYMENT (TITLE V) PROGRAM PROJECT 77
Project 77-AD-29496-16-55-A-24

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of July 1, 2016 – June 30, 2017

	<u>BUDGET</u>	<u>ACTUAL</u>
EXPENSES:		
Personnel:		
Wages and employee benefits	\$ 226,641	\$ 218,599
Fringe benefits:		
FICA	17,338	16,723
Workers' compensation	3,670	4,698
Physical exams	75	-
Program - other		
Other program costs	50	-
Incidentals	138	58
Transportation	1,000	392
Training	250	379
Subgrantee staff costs	19,744	22,336
Project administration:		
Subgrantee staff costs	14,360	21,573
Other administration costs	50	63
	<u>\$ 283,316</u>	<u>\$ 284,821</u>
Additional funds	<u>1,505</u>	<u>-</u>
Total Expenses	<u>\$ 284,821</u>	<u>\$ 284,821</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA FINANCE AUTHORITY

SHELTER ASSISTANCE FUND (SAF) AWARD # 97005-16
WELCOME HOME

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of January 1, 2016 – December 31, 2016

	<u>BUDGET</u>	<u>ACTUAL</u>
EXPENSES:		
SHELTER OPERATIONS		
Personnel wages, fringe & indirect cost	\$ 14,436	\$ 19,932
Household & cleaning supplies	1,200	3,015
Rent	<u>26,803</u>	<u>19,492</u>
Total expenses	<u>\$ 42,439</u>	<u>\$ 42,439</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
IOWA COMMUNITY ACTION ASSOCIATION (14P-763)
TENANT BASED RENTAL ASSISTANCE 15-HM-591
SCHEDULE OF GRANT/CONTRACT ACTIVITY
 For the Period of July 20, 2015 – September 30, 2017

	BUDGET	ACTUAL
EXPENSES:		
ADMIN		
Administration	\$ 1,130	\$ 1,131
RENT SUBSIDY ASSISTANCE	50,950	-
Eligibility and Housing Inspection Costs	-	1,373
Rent	-	45,448
Deposit	-	4,125
Total Expenses	\$ 52,080	\$ 52,077

COMMUNITY ACTION AGENCY OF SIOUXLAND

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

CITY OF SIOUX CITY
EMERGENCY SOLUTIONS GRANTS PROGRAM
WELCOME HOME #E-15-MC-19-0002

SCHEDULE OF GRANT/CONTRACT ACTIVITY
For the Period of October 1, 2015 to March 31, 2017

	<u>BUDGET</u>	<u>ACTUAL</u>
EXPENSES:		
PREVENTION		
Personnel, Fringe, Indirect and Mileage	\$ 3,453	\$ 6,712
Prevention Expenses	20,549	18,097
Personnel, Fringe and Indirect	1,149	1,261
Rehousing Expenses	6,849	5,930
PROGRAM MATCH		
Program Match	9,000	9,000
CDBG	<u>23,000</u>	<u>23,000</u>
Total Expenses	<u>\$ 64,000</u>	<u>\$ 64,000</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
CITY OF SIOUX CITY
EMERGENCY SOLUTIONS GRANTS PROGRAM
WELCOME HOME #E-16-MC-19-0002

SCHEDULE OF GRANT/CONTRACT ACTIVITY
For the Period of October 1, 2016 to September 30, 2017

	BUDGET	ACTUAL
EXPENSES:		
EMERGENCY SHELTER		
Personnel, Fringe and Indirect	\$ 5,959	\$ 5,995
Rent	13,000	13,000
Supplies/Miscellaneous	1,285	1,249
PROGRAM MATCH	20,244	20,290
Total Expenses	\$ 40,488	\$ 40,534

EMERGENCY SOLUTIONS GRANTS PROGRAM
HOMELESS PREVENTION/RAPID REHOUSING #E-16-MC-19-0002

SCHEDULE OF GRANT/CONTRACT ACTIVITY
For the Period of October 1, 2016 to September 30, 2017

	BUDGET	ACTUAL
EXPENSES:		
PREVENTION		
Personnel, Fringe, Indirect and Mileage	\$ 5,622	\$ 8,193
Prevention Expenses	17,863	14,310
Personnel, Fringe and Indirect	1,875	1,616
Rehousing Expenses	5,954	7,195
PROGRAM MATCH		
Program Match	8,315	8,315
CDBG	23,000	23,000
Total Expenses	\$ 62,629	\$ 62,629

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF EDUCATION

CHILD DEVELOPMENT SHARED VISIONS GRANT #169482

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of July 1, 2016 to June 30, 2017

	<u>BUDGET</u>	<u>ACTUAL</u>
EXPENSES:		
Salaries/fringe benefits	\$ 186,906	\$ 186,951
Administrative costs	21,728	21,728
Travel/training	4,400	4,070
Purchased contract services	450	390
Supplies	8,500	4,700
Equipment/Other expenses	24,214	22,994
In-kind	<u>48,167</u>	<u>91,562</u>
Total Expenses	<u>\$ 294,365</u>	<u>\$ 332,395</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS

WEATHERIZATION ASSISTANCE PROGRAMS CONTRACT MEC-16-18

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of January 1, 2016 to December 31, 2016

EXPENSES:	<u>BUDGET</u>	<u>ACTUAL</u>
Administration	\$ 10,472	\$ 13,320
Support	20,944	18,096
Labor	89,011	68,141
Materials	<u>89,011</u>	<u>109,881</u>
Total Expenses	<u>\$ 209,438</u>	<u>\$ 209,438</u>

COMMUNITY ACTION AGENCY OF SIOUXLAND

IOWA DEPARTMENT OF HUMAN RIGHTS

WEATHERIZATION ASSISTANCE PROGRAMS CONTRACT BHE-16-18

SCHEDULE OF GRANT/CONTRACT ACTIVITY

For the Period of January 1, 2016 to December 31, 2016

	<u>BUDGET</u>	<u>ACTUAL</u>
EXPENSES:		
Administration	\$ 467	\$ 467
Support	935	935
Labor	3,973	2,848
Materials	<u>3,973</u>	<u>5,098</u>
Total Expenses	<u>\$ 9,348</u>	<u>\$ 9,348</u>

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

SCHEDULE OF GRANT/CONTRACT ACTIVITY
For the Period of July 1, 2016 to June 30, 2017

	BUDGET	ACTUAL
REVENUE		
Board of Supervisors	\$ 161,650	\$ 157,331
EXPENSES:		
Client Burials	\$ 16,000	\$ 18,515
Client Incidentals	200	65
Client Medical	3,000	1,046
Client Transportation	3,500	6,263
Client Utilities	45,000	17,266
Client Water	-	10,865
Client Shelter	67,000	76,361
Administration	26,950	26,950
Total Expenses	\$ 161,650	\$ 157,331

COMMUNITY ACTION AGENCY OF SIOUXLAND

SCHEDULE OF REVENUE AND EXPENSES

INDIRECT COST ALLOCATION POOL
For the Year Ending September 30, 2017

	<u>Administration</u>	<u>Community Services</u>	<u>Total</u>
REVENUE:			
Reimbursed by programs Indirect Cost	\$ 714,838	\$ 143,088	\$ 857,926
Other governments	-	21,176	21,176
Miscellaneous	<u>2,130</u>	<u>-</u>	<u>2,130</u>
 Total revenue	 <u>\$ 716,968</u>	 <u>\$ 164,264</u>	 <u>\$ 881,232</u>
EXPENSES:			
Personnel	\$ 467,433	\$ 99,916	\$ 567,349
Fringe benefits and payroll taxes	148,137	38,064	186,201
Travel	26,650	550	27,200
Space Costs	15,581	16,935	32,516
Utilities and telephone	2,677	1,171	3,848
Supplies and materials	4,863	1,359	6,222
Printing, publications and postage	7,437	936	8,373
Insurance	1,823	1,417	3,240
Miscellaneous	<u>42,367</u>	<u>3,916</u>	<u>46,283</u>
 Total expenses	 <u>\$ 716,968</u>	 <u>\$ 164,264</u>	 <u>\$ 881,232</u>
 Excess of revenue over expenses	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>