

COMMUNITY ACTION OF SOUTHEAST IOWA

Burlington, Iowa

FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA
(Uniform Guidance, Single Audit Report)

September 30, 2019

(With Independent Auditor's Reports Thereon)

COMMUNITY ACTION OF SOUTHEAST IOWA

Burlington, Iowa

Table of Contents

	<u>Pages</u>
Board of Directors and Organization Officials	1
Independent Auditor's Report	2-3
Statement of Financial Position	4
Statement of Activities and Changes in Net Assets	5
Statement of Functional Expenses	6
Statement of Cash Flows	7
Notes to Financial Statements	8-15
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	16-17
Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance Required by the Uniform Guidance	18-19
Schedule of Findings and Questioned Costs	20
Schedule of Expenditures of Federal Awards	21-24
Notes to Schedule of Expenditures of Federal Awards	25
Combining Statement of Financial Position	26-31
Combining Statement of Activities	32-39
Schedule of Revenue and Expenses Compared to Budget	
Head Start	40-41
Low Income Home Energy Assistance Program	42
Special Supplemental Food Program for Women, Infants, and Children	43
Family Development and Self-Sufficiency Demonstration Grants	44
Weatherization Assistance Programs	45-48
Community Services Block Grants	49
Schedule of Activities - Indirect Cost Pool and Other Administrative	50

COMMUNITY ACTION OF SOUTHEAST IOWA

Board of Directors and Organization Officials**Executive Board of Directors**

Rhonda Reif	President
Linda Boshart	Vice-President
Barbara Welander	Secretary
Brad Quigley	Treasurer

Board Members

County	Representing Government	Program Participant	Representing Private
Henry	Marc Lindeen	Barbara Welander	Linda Boshart
Louisa	Brad Quigley	Cyndi Mears	Mallory Smith
Des Moines	Jim Cary Jerry Strause	Patty Abernathy Rhonda Reif	Ron Ellerhoff
Lee	Rick Larkin	Angie McClain Selena Lawson	Dan Hodges

Organization Officials

Sheri Wilson	Executive Director
Sandra Gerst	Finance Director
Rachel Albrecht	Planning Director
Lisa Nafziger	Center Director
Matthew LeClere	Head Start Director
Cheryl Flaatten	Early Child Care and Child & Adult Care Food Program Director
Christine O'Brien	WIC Director
Tom Richert	Weatherization Director

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Community Action of Southeast Iowa
Burlington, Iowa

Report on the Financial Statements

We have audited the accompanying financial statements of Community Action of Southeast Iowa (a nonprofit organization), which comprise the Statement of Financial Position as of September 30, 2019, and the related Statements of Activities and Changes in Net Assets, 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 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 present fairly, in all material respects, the financial position of Community Action of Southeast Iowa as of September 30, 2019, 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 accompanying Schedule of Expenditures of Federal Awards and Schedule of Findings and Questioned Costs as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the financial statements. The additional supporting schedules are presented for purposes of additional analysis and are also not a required part 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 taken as a whole.

Report on Summarized Comparative Information

We have previously audited Community Action of Southeast Iowa's 2018 financial statements, and our report dated January 18, 2019, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2018, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 15, 2020, on our consideration of Community Action of Southeast Iowa'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 the Organization's internal control over financial reporting and compliance.


MERIWETHER, WILSON AND COMPANY, PLLC
Certified Public Accountants

January 15, 2020
West Des Moines, Iowa

COMMUNITY ACTION OF SOUTHEAST IOWA

Statement of Financial Position

September 30, 2019
(With Comparative Totals for 2018)

	2019	2018
Assets		
Current Assets		
Cash	\$ 380,665	591,278
Receivables	766,638	522,930
Prepaid Expenses and Deposits	192,959	240,269
Inventories	29,778	41,547
Total Current Assets	<u>1,370,040</u>	<u>1,396,024</u>
Property and Equipment		
Building and Leasehold Improvements	1,465,438	1,465,438
Vehicles and Equipment	<u>1,494,802</u>	<u>1,431,089</u>
	2,960,240	2,896,527
Less Accumulated Depreciation	<u>2,338,113</u>	<u>2,239,702</u>
Net Property and Equipment	<u>622,127</u>	<u>656,825</u>
Total Assets	<u><u>\$ 1,992,167</u></u>	<u><u>2,052,849</u></u>
Liabilities and Net Assets		
Current Liabilities		
Note Payable - Line of Credit	\$ --	--
Accounts Payable and Accrued Expenses	630,162	639,776
Owed to Grantor Agencies	91,854	109,506
Deferred Revenue	<u>111,306</u>	<u>153,607</u>
Total Current Liabilities	<u>833,322</u>	<u>902,889</u>
Net Assets		
Without Donor Restrictions	904,589	939,116
With Donor Restrictions	<u>254,256</u>	<u>210,844</u>
Total Net Assets	<u>1,158,845</u>	<u>1,149,960</u>
Total Liabilities and Net Assets	<u><u>\$ 1,992,167</u></u>	<u><u>2,052,849</u></u>

The accompanying notes are an integral part of these financial statements.

COMMUNITY ACTION OF SOUTHEAST IOWA

Statement of Activities and Changes in Net Assets

Year Ended September 30, 2019
(With Comparative Totals for 2018)

	2019			2018
	Without Restrictions	With Restrictions	Total All Funds	Total All Funds
Support and Revenue				
Government Awards and Contract Revenue	\$ 12,151,865	--	12,151,865	11,938,187
Services and Project Revenue	2,508	187,784	190,292	219,547
Interest Income	3,717	--	3,717	3,408
In-Kind Donations	418,097	--	418,097	427,236
Other Support and Revenue	35,439	46,095	81,534	69,305
	<u>12,611,626</u>	<u>233,879</u>	<u>12,845,505</u>	<u>12,657,683</u>
Net Assets Released from Restriction	190,467	(190,467)	--	--
Total Support and Revenue	<u>12,802,093</u>	<u>43,412</u>	<u>12,845,505</u>	<u>12,657,683</u>
Expenses				
Salary and Wages	3,807,861	--	3,807,861	3,618,083
Fringe	1,818,506	--	1,818,506	1,805,058
Client Assistance	3,111,943	--	3,111,943	3,070,264
WIC Vouchers	1,841,503	--	1,841,503	1,978,619
Program Equipment and Supplies	201,350	--	201,350	188,336
Food	727,795	--	727,795	654,915
Space Cost	306,035	--	306,035	328,537
Depreciation	123,592	--	123,592	124,515
Conferences and Meetings	10,437	--	10,437	34,786
Travel	77,311	--	77,311	65,481
Training	62,099	--	62,099	60,590
Equipment Repair and Maintenance	7,623	--	7,623	12,450
Operating Supplies	58,393	--	58,393	113,152
Insurance	69,353	--	69,353	70,618
Printing and Postage	35,889	--	35,889	31,864
Telephone	38,395	--	38,395	39,857
Professional and Technical	37,594	--	37,594	36,455
Property Tax, Licenses, and Fees	11,117	--	11,117	13,381
Interest	--	--	--	(338)
Advertising	14,574	--	14,574	15,444
Dues and Subscriptions	14,905	--	14,905	15,481
Miscellaneous	42,248	--	42,248	43,733
In-Kind	418,097	--	418,097	427,236
Total Expenses	<u>12,836,620</u>	<u>--</u>	<u>12,836,620</u>	<u>12,748,517</u>
Excess (Deficit) of Support and Revenue to Expenses	(34,527)	43,412	8,885	(90,834)
Net Assets - Beginning of Year	<u>939,116</u>	<u>210,844</u>	<u>1,149,960</u>	<u>1,240,794</u>
Net Assets - End of Year	<u>\$ 904,589</u>	<u>254,256</u>	<u>1,158,845</u>	<u>1,149,960</u>

The accompanying notes are an integral part of these financial statements.

COMMUNITY ACTION OF SOUTHEAST IOWA

Statement of Functional Expenses

Year Ended September 30, 2019
(With Comparative Totals for 2018)

	2019			2018
	Program Services	General and Administrative	Total	Total All Funds
Expenses				
Salary and Wages	\$ 3,407,278	400,583	3,807,861	3,618,083
Fringe	1,667,046	151,460	1,818,506	1,805,058
Client Assistance	3,111,942	1	3,111,943	3,070,264
WIC Vouchers	1,841,503	--	1,841,503	1,978,619
Program Equipment and Supplies	197,471	3,879	201,350	188,336
Food	727,795	--	727,795	654,915
Space Cost	285,723	20,312	306,035	328,537
Depreciation	99,807	23,785	123,592	124,515
Conferences and Meetings	5,357	5,080	10,437	34,786
Travel	65,895	11,416	77,311	65,481
Training	55,258	6,841	62,099	60,590
Equipment Repair and Maintenance	7,623	--	7,623	12,450
Operating Supplies	48,608	9,785	58,393	113,152
Insurance	61,925	7,428	69,353	70,618
Printing and Postage	24,283	11,606	35,889	31,864
Telephone	34,903	3,492	38,395	39,857
Professional and Technical	--	37,594	37,594	36,455
Property Tax, Licenses, and Fees	11,117	--	11,117	13,381
Interest	--	--	--	(338)
Advertising	14,509	65	14,574	15,444
Dues and Subscriptions	6,512	8,393	14,905	15,481
Miscellaneous	11,438	30,810	42,248	43,733
In-Kind	418,097	--	418,097	427,236
Total Expenses	<u>\$ 12,104,090</u>	<u>732,530</u>	<u>12,836,620</u>	<u>12,748,517</u>

The accompanying notes are an integral part of these financial statements.

COMMUNITY ACTION OF SOUTHEAST IOWA

Statement of Cash Flows

Year Ended September 30, 2019
(With Comparative Totals for 2018)

	Total All Funds	
	2019	2018
Cash Flows from Operating Activities		
Excess (Deficiency) of Support and Revenue to Expenses	\$ 8,885	(90,834)
Adjustment to Reconcile Excess (Deficiency) of Support and Revenue to Expenses to Net Cash Provided by Operating Activities		
Expenses Not Requiring Expenditure of Cash		
Depreciation and Book Value of Disposed Assets	123,592	124,515
Gain on Sale of Property and Equipment	--	(52,172)
Changes in Asset and Liability Accounts Affecting Cash		
Receivables	(243,708)	115,817
Prepaid Expenses and Deposits	47,310	129,777
Inventories	11,769	3,926
Accounts Payable and Accrued Expenses	(9,614)	3,142
Owed to Grantor Agencies	(17,652)	16,524
Deferred Revenue	(42,301)	(18,618)
Net Cash Flows from Operating Activities	<u>(121,719)</u>	<u>232,077</u>
Cash Flows from Investing Activities		
Proceeds from Sale of Property and Equipment	--	93,272
Purchases of Property and Equipment	<u>(88,894)</u>	<u>(44,528)</u>
Net Cash Flows from Investing Activities	<u>(88,894)</u>	<u>48,744</u>
Cash Flows from Financing Activities		
Repayments on Term Notes Payable	<u>--</u>	<u>(75,814)</u>
Net Increase (Decrease) in Cash	(210,613)	205,007
Cash Balances - Beginning of Year	<u>591,278</u>	<u>386,271</u>
Cash Balances - End of Year	<u><u>\$ 380,665</u></u>	<u><u>591,278</u></u>

Supplemental Cash Flow Disclosures

The Organization is exempt from income taxes and, accordingly, no cash payments for income taxes were made.

The Organization paid \$-0- of interest in cash during the year (\$42 in 2018).

The accompanying notes are an integral part of these financial statements.

COMMUNITY ACTION OF SOUTHEAST IOWA

Notes to Financial Statements

September 30, 2019

1. Nature of Business and Organization

Community Action of Southeast Iowa was incorporated under the laws of the state of Iowa and is defined as a community action agency in accordance with Iowa House File 2437 under the 69th General Assembly. The Organization serves the Iowa counties of Des Moines, Henry, Lee, and Louisa.

Community Action of Southeast Iowa is dedicated to alleviating the conditions and causes of poverty by building partnerships and strengthening people through quality services.

Community Action of Southeast Iowa administers programs funded or supported by federal, state, and local government agencies. These programs are operated for the benefit of eligible participants as defined under guidelines issued by the respective granting agencies. The Organization's goal is to provide quality programming for families and individuals in need, assisting them in achieving self-sufficiency, in strengthening families, and in improving their quality of life.

2. Summary of Significant Accounting Policies

The accounting and reporting policies of Community Action of Southeast Iowa conform to accounting principles generally accepted in the United States of America. The following describes the more significant of those policies.

Recently Issued Accounting Pronouncements

In May 2014, FASB issued ASU 2014-09, *Revenue from Contracts with Customers*. ASU 2014-09 supersedes the revenue recognition requirements in Revenue Recognition (Topic 605) and requires entities to recognize revenue in a way that depicts the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled to in exchange for those goods or services. ASU 2014-09 is effective for fiscal years beginning after December 31, 2018. Management is currently evaluating the potential impact that the adoption of this new accounting guidance will have on its financial statements.

Recently Adopted Accounting Pronouncements

During the year ended September 30, 2019, Community Action of Southeast Iowa adopted ASU 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. The amendments in this ASU made improvements to the information provided in financial statements and accompanying notes. The amendments set forth the FASB's improvements to net asset classification requirements and the information presented about the Organization's liquidity, financial performance, and cash flows.

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting.

The Organization reports information regarding its financial position and activities according to two classes of net assets: those without donor restriction and those with donor restrictions. The Organization records contributions received as revenue without restrictions or with restrictions depending on the existence or nature of any donor restrictions. When a donor purpose restriction is accomplished, restricted net assets are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restriction.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the 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 those estimates.

Reclassifications and Prior Year Summarized Financial Information

Certain reclassifications to the 2018 financial statements have been made to conform to the 2019 presentation. The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended September 30, 2018, from which the summarized information was derived.

Financial Instruments

The carrying amounts of cash, receivables, prepaid expenses, accounts payable, accrued expenses, deferred revenue, and other liabilities approximate their fair values due to the short-term maturities of these financial instruments.

The carrying amounts of notes payable and debt issued pursuant to the Organization's bank credit agreements approximate fair value because the interest rates on these financial instruments change with market rates.

Cash

For purposes of the Statement of Cash Flows, the Organization considers all cash in checking and savings accounts and highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.

Receivables

Receivables comprised primarily of reimbursements from grant award activities are reported at net realizable value. All amounts are considered collectible and accordingly, no provision for bad debts has been recorded.

Inventories

Weatherization inventories are valued at cost, which is determined primarily on the first-in, first-out basis or on the average cost basis.

Property and Equipment

Property and equipment is recorded at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets, which range as follows:

Buildings	20 to 30 Years
Building Improvements	5 to 15 Years
Equipment and Vehicles	5 Years

Property acquired with grant funds are charged to program expenses in accordance with grant budget guidelines and are then capitalized to the property and equipment accounts as capital additions on the Statement of Activities. The Organization follows the policy of capitalizing equipment costing over \$5,000 with a useful life expectancy of over one year.

Long-Lived Assets

Long-lived assets to be held and used are tested for recoverability whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. When required, impairment losses on assets are recognized based upon the fair value of the asset.

Advertising and Promotion Activities

Advertising and promotion costs are expensed as incurred on the Statement of Activities.

Revenue Recognition

Revenue from grant awards or reimbursement type contracts is recorded when expenses are incurred in conducting activities specified in those agreements. Award or contract funds received in excess of program expenses are recorded as deferred revenue. Since grant award revenues are earned when allowable expenses are incurred, the revenue is considered to be without restrictions.

Income Taxes

Community Action of Southeast Iowa is a private nonprofit corporation, incorporated under the statutes of the State of Iowa. The Organization is exempt from state and federal income taxes as a nonprofit corporation under Section 501(c)(3) of the Internal Revenue Code, although, it would be liable for income taxes on unrelated business income that exceeded related expenses and deductions. The Organization is not considered a private foundation for income tax reporting purposes.

Cost Allocations and Functional Expenses

The allocations of expenses shown on the Statement of Functional Expenses were made by direct assignment of costs to functional categories where a direct relationship exists. Common expenses have been allocated to separate functional categories through the indirect cost pool described below.

Community Action of Southeast Iowa charges indirect costs to an indirect cost pool, which is distributed to individual programs based upon a rate approved by the U.S. Department of Health and Human Services. This rate is applied to each program's direct wages and benefits as a basis for distribution.

Other common costs are allocated to programs on the basis of usage or occupancy records or other methods, which represent the estimation of benefits received.

In-Kind Donations

In-kind donations for space and professional services have been recorded on 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, be recorded. These requirements differ from the in-kind requirements of several of the Organization's grant awards. Community Action of Southeast Iowa received other in-kind donations during the year valued at \$12,300 primarily for the Head Start and Early Head Start programs, which have not been recorded in the financial statements.

3. Concentration of Credit Risks

Community Action of Southeast Iowa received approximately 95% of its support and revenue from governmental grants and contracts. A significant reduction in the level of government participation would have a major effect on Community Action of Southeast Iowa's program activities.

Bank deposits in excess of federally insured limits (FDIC) at the year-end date totaled \$187,054. However, the Organization's public deposits are further secured by collateral pledged by the bank and by assessments paid by the bank if collateral is insufficient to cover losses.

4. Functional Classification of Expenses and Principal Programs

The following is a summary of the principal programs and supporting services administered by the Organization and reflected in the Statement of Activities:

Head Start is a comprehensive development program for preschool children, primarily all of whom come from low-income families. The program's goal is to provide activities designed to assist those children with their education and training and to improve their health and well-being. Early Head Start Program provides physical, cognitive, social, and emotional growth of infants and toddlers and strengthens family and community support for children and families.

Shared Vision/At Risk Child Development provides assistance to families with children for day care in each of the counties served. Families of children who are determined to be at risk are eligible through state sponsored programs and are referred by the Iowa Department of Human Services.

The Child and Adult Care Food Program provides assistance for food and nutritional needs of low-income families' children enrolled in head start centers and family day care homes and centers.

Low Income Home Energy Assistance Program (LIHEAP) provides assistance to low-income households in paying their heating costs.

Weatherization Assistance programs provide resources to use in weatherizing homes of qualifying low-income households. Weatherization includes the insulation of homes and minor structural repairs to result in more comfortable living conditions for eligible families.

Special Supplemental Food Program for Women, Infants, and Children (WIC) provides nutritional assistance to low-income women who are pregnant or have an infant or young child.

Family Development Program provides family development services to families currently enrolled in the state's Family Investment Program and are determined to be at risk of long-term welfare dependency.

Empowerment Area grants and contracts provide assistance to children 0-5 and their families, as well as providing childcare services and training for childcare providers.

Community Services Block Grant (CSBG) provides support for outreach and general administrative expenses incurred in carrying out program activities not funded by specific awards or contracts.

Expenditures by program are summarized as follows for the year ended September 30, 2019:

Head Start and Early Head Start	\$ 4,284,063
Child Development	353,073
Child Care Food Program	615,559
Low Income Home Energy Assistance	2,524,204
Weatherization Assistance	1,025,537
Women, Infants, and Children	2,562,602
Family Development	334,129
Empowerment Area Programs	327,618
Community Services Block Grant	262,127
Project Share	143,902
Other Programs	294,714
Total Program Activities	12,727,528
Indirect, Administrative, and Property and Equipment Funds	109,092
Total Expenses	\$ 12,836,620

5. Receivables

Receivables, primarily representing funding under various grants or contracts for program expenditure reimbursements, are summarized as follows at September 30, 2019:

Due From	For	Amount
U.S. Department of Health and Human Services	Head Start and Early Head Start	\$ 249,675
Iowa Department of Human Rights	Weatherization Programs	57,878
Iowa Department of Human Rights	FaDSS	26,312
Iowa Department of Human Rights	CSBG	34,910
Iowa Department of Education	CACFP	67,527
Iowa Department of Public Health	WIC	196,320
Iowa Community Action Association	Iowa Disaster Case Management	46,475
Empowerment Areas	Empowerment Programs	58,227
Other	Various Other Programs and Services	29,314
		\$ 766,638

6. **Prepaid Expenses and Deposits**

Prepaid expenses and deposits are summarized as follows at September 30, 2019:

Prepaid Insurance	\$ 92,774
Weatherization Costs on Homes in Progress	100,185
	<u>\$ 192,959</u>

7. **Property and Equipment**

Property and equipment is summarized as follows at September 30, 2019:

	<u>Cost</u>	<u>Current Depreciation</u>	<u>Accumulated Depreciation</u>	<u>Depreciated Cost</u>
Land	\$ --	--	--	--
Buildings and Leasehold Improvements	1,465,438	52,892	1,130,318	335,120
Furniture and Equipment	705,976	36,285	501,351	204,625
Vehicles	788,826	34,415	706,444	82,382
	<u>\$ 2,960,240</u>	<u>123,592</u>	<u>2,338,113</u>	<u>622,127</u>

Property and equipment costing \$2,223,629 has been acquired with funds received under various grant award agreements. These grants generally contain conditions that require the property be used in activities sponsored by the grant. At the conclusion of the grant activity, the grantors may reclaim the equipment.

8. **Accounts Payable and Accrued Expenses**

Accounts payable and accrued expenses are summarized as follows at September 30, 2019:

	<u>Amount</u>
Trade Accounts Payable	\$ 233,167
Accrued Wages	111,576
Payroll Taxes, Fringes, and Withholdings	220,570
Accrued Vacation Benefits	64,849
	<u>\$ 630,162</u>

9. **Operating Line of Credit**

The Organization entered into a commercial line of credit agreement with Great Western Bank in the amount of \$200,000. This line of credit, with a current interest rate of 5.00%, matures on December 3, 2019 and had an unpaid balance of \$-0- at September 30, 2019.

10. **Owed to Grantor Agencies**

The amount owed to grantors is summarized as follows at September 30, 2019:

<u>Program</u>	<u>For</u>	<u>Amount</u>
WIC	Advance on Claim for Reimbursement	\$ 48,193
Weatherization	Inventory Advance	42,794
LiHEAP	Energy Refunds	867
		<u>\$ 91,854</u>

11. **Deferred Revenue**

Deferred revenue is summarized as follows at September 30, 2019:

Grantor	Program	Amount
Iowa Department of Education	Shared Visions	\$ 61,027
Iowa Department of Human Rights	HEAP Weatherization	41,310
Iowa Department of Human Rights	DOE Weatherization	8,969
		<u>\$ 111,306</u>

12. **Net Assets**

Net Assets Without Donor Restrictions - Community Action of Southeast Iowa's net assets without donor restrictions were received without external restrictions and are generally available for ongoing operating purposes. The Organization, however, has certain net assets designated for specific purposes.

Net assets without donor restrictions are summarized as follows as of September 30, 2019:

	Amount
Designated Net Assets	
Property and Equipment	\$ 622,127
Head Start - Non-Federal	25,462
CACFP Centers	215
CACFP Sponsor's Association	4,321
WIC	2,456
WIC - SIRCLE Conference	3,165
Family Development FaDSS	2,768
Community Service Block Grant	4,313
Day of the Child	2,827
Eldercare Home Repair/Chore	1,337
Public Relations	8,207
Consultec CMPFE Title XIX	8,421
Weatherization Proprietary	2,306
	<u>687,925</u>
Undesignated Net Assets	<u>216,664</u>
Total Net Assets Without Donor Restrictions	<u>\$ 904,589</u>

Net Assets With Donor Restrictions - Community Action of Southeast Iowa has received donations, which under terms of their receipt are to be used for specific purposes and are classified as net assets with donor restrictions.

A summary of net assets with donor restrictions is as follows at September 30, 2019:

Program	Funding Source	Amount
Project Share	Individuals	\$ 54,702
Medical Assistance Program	Great River Medical Center and Local	14,581
United Way	United Way - Ft. Madison, Henry and Louisa Co.	9,805
Fort Madison Building Fund	Individuals	11,836
Enhance Henry County Rx	Individuals	702
Des Moines County CAP	Individuals	42,069
Henry County CAP	Individuals	67,115
South Lee County CAP	Individuals	8,986
Limited Resources	Limited Resources	2,488
Louisa County Funds	Individuals	27,595
Community Thanksgiving Funds	Individuals	14,377
		<u>\$ 254,256</u>

13. **Liquidity and Availability of Financial Assets**

Community Action of Southeast Iowa's financial assets available for general expenditure within one year of the statement of financial position date are summarized as follows at September 30, 2019:

	<u>Amount</u>
Financial Assets at Year-End	
Cash	\$ 380,665
Receivables	<u>766,638</u>
	1,147,303
Less Those Unavailable for General Expenditure Within One Year	
Designated Net Assets	(65,798)
Net Assets with Donor Restrictions	<u>(254,256)</u>
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	<u>\$ 827,249</u>

Community Action of Southeast Iowa receives substantial support from restricted contributions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, sufficient resources must be maintained to meet those responsibilities to its donors. As a result, financial assets may not be available for general expenditure within one year. As part of Organization's liquidity management, it follows the policy of structuring its financial assets to be available as its general expenditures, liabilities, and other obligations come due. To help manage unanticipated liquidity needs, Community Action of Southeast Iowa has entered into a \$200,000 line of credit agreement with a local bank which may be drawn upon in the event of an immediate liquidity need.

14. **Retirement Plans**

Community Action of Southeast Iowa contributes to a tax sheltered annuity 403(b) plan on behalf of its employees. The maximum contributed on behalf of each employee was 9.44% of gross wages, which is based on a match of the employee's contribution. The total contributed by the Organization during the fiscal year was \$69,568. The employee contributions totaled \$88,991.

The Organization also contributes to the Iowa Public Employees Retirement System (IPERS) for certain employees, 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.

Plans Legal Name:	Iowa Public Employees' Retirement System
Employer Identification Number:	42-6150870
IPERS' Website	www.ipers.org

Community Action of Southeast Iowa is one of over 1,900 employers participating in the plan, which has a fiduciary net position of \$34.01 billion, a net pension liability of \$5.79 billion, and a ratio of actuarial assets to actuarial liabilities of 83.73% at June 30, 2019 as reported in the most recently issued IPERS' Comprehensive Annual Report. As with any multi-employer plan, the plan's financial results may be affected by other employers entering or withdrawing from the plan, actions by the plan's Board of Trustees, and other events beyond the Organization's control.

Plan members are required to contribute 6.29% of their annual covered salary and Community Action of Southeast Iowa is required to contribute 9.44% of annual covered payroll. Contribution requirements are established by state statute. The Organization's contribution to IPERS for the year ended September 30, 2019, was \$262,264 equal to the required contribution for the year, while the employees contributed \$174,750.

15. **Operating Leases**

Community Action of Southeast Iowa leases various offices and facilities for administrative and program usage. These leases expire at various dates through September 2022. Lease expense for the year ended September 30, 2019, totaled \$145,696.

The annual minimum lease obligations on existing non-cancellable leases through their remaining years are summarized as follows at September 30, 2019:

<u>Year Ended</u>	<u>Amount</u>
September 30, 2020	\$ 27,540
September 30, 2021	22,800
September 30, 2022	23,484
September 30, 2023	--
September 30, 2024	--
	<u>\$ 73,824</u>

16. **Subsequent Events**

The Organization has evaluated events and transactions occurring after September 30, 2019 for potential items required to be recognized or disclosed in the financial statements. Subsequent events were evaluated through January 15, 2020, the date the financial statements were available for issuance.

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

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Community Action of Southeast Iowa
Burlington, Iowa

We have audited, 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, the financial statements of Community Action of Southeast Iowa (a nonprofit organization), which comprise the Statement of Financial Position as of September 30, 2019, and the related Statements of Activities and Changes in Net Assets, 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 15, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Community Action of Southeast Iowa'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 of Southeast Iowa's internal control. Accordingly, we do not express an opinion on the effectiveness of the Community Action of Southeast Iowa'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 Organization'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 were not identified.

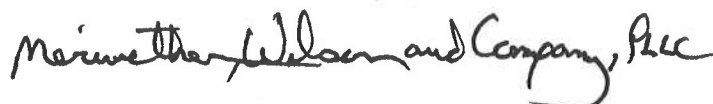
Page Two

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Community Action of Southeast Iowa'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 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 the Organization'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.



MERIWETHER, WILSON AND COMPANY, PLLC
Certified Public Accountants

January 15, 2020
West Des Moines, Iowa

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

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Community Action of Southeast Iowa
Burlington, Iowa

Report on Compliance for Each Major Federal Program

We have audited Community Action of Southeast Iowa's (a nonprofit organization) 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 of Southeast Iowa's major federal programs for the year ended September 30, 2019. Community Action of Southeast Iowa'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 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 of Southeast Iowa'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 of Southeast Iowa'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 of Southeast Iowa's compliance.

Opinion on Each Major Federal Program

In our opinion, Community Action of Southeast Iowa 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, 2019.

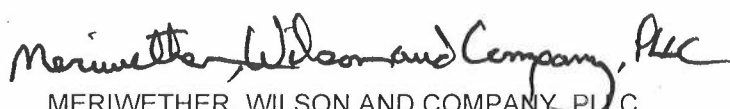
Report on Internal Control Over Compliance

Management of Community Action of Southeast Iowa 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 of Southeast Iowa'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 of Southeast Iowa'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.


MERIWETHER, WILSON AND COMPANY, PLLC
Certified Public Accountants

January 15, 2020
West Des Moines, Iowa

COMMUNITY ACTION OF SOUTHEAST IOWA

Schedule of Findings and Questioned Costs

Year Ended September 30, 2019

Summary of Auditor's Results

1. The auditor's report expresses an unmodified opinion on the financial statements of Community Action of Southeast Iowa.
2. Internal Control Over Financial Reporting
 - No material weaknesses were identified.
 - No significant deficiencies were reported.
3. No instances of noncompliance material to the financial statements of Community Action of Southeast Iowa were noted during the audit.
4. Internal Control Over Major Programs
 - No material weaknesses were identified.
 - No significant deficiencies were reported.
5. The auditor's report on compliance for the major federal award programs for Community Action of Southeast Iowa expresses an unmodified opinion on all major federal programs.
6. The results of our audit disclosed no audit findings, which we are required to report in accordance with 2 CFR 200.516(a).
7. The following programs were audited as major federal programs:

Federal Grant	CFDA No.	Expenditures
Child and Adult Care Food Program	10.558	\$ 818,091
Head Start	93.600	3,717,574
		<u>\$ 4,535,665</u>

8. The dollar threshold used to distinguish between Type A and Type B programs was \$750,000.
9. Community Action of Southeast Iowa qualified as a low-risk auditee.

Findings Related to the Financial Statements

None

Findings and Questioned Costs Related to Federal Awards

None

Summary Schedule of Prior Audit Findings

None

COMMUNITY ACTION OF SOUTHEAST IOWA

Schedule of Expenditures of Federal Awards

October 1, 2018 through September 30, 2019

Federal Grantor/Pass-Through Grantor/ Program Title	Grant or Award Number
U.S. Department of Health and Human Services	
Direct Awards	
Head Start	07CH7085-06
Head Start	07CH7085-05
Total CFDA #93.600	
Passed Through Iowa Department of Human Rights	
Low Income Home Energy Assistance Program	LIHEAP-19-14
Weatherization Assistance Program	HEAP-19-14
Weatherization Assistance Program	HEAP-18-14
Total CFDA #93.568	
Community Services Block Grant	CSBG-19-14
Community Services Block Grant	CSBG-18-14
Total CFDA #93.569	
TANF Cluster	
Family Development and Self-Sufficiency	FaDSS-20-14
Family Development and Self-Sufficiency	FaDSS-19-14
Total CFDA #93.558 and TANF Cluster	
Passed Through Prevent Child Abuse Iowa	
Promoting Safe and Stable Families	ACFS 19-070
Total U.S. Department of Health and Human Services	
Federal Older Americans Act (OAA)	
Indirect Awards	
Aging Cluster	
Passed Through Milestones Area Agency on Aging - Eldercare	
Special Programs for the Aging, Title III, Part B	N/A
Special Programs for the Aging, Title III, Part B	N/A
Total Federal Older Americans Act (OAA) and CFDA #93.044 and Aging Cluster	
U.S. Department of Energy	
Indirect Awards	
Passed Through Iowa Department of Human Rights	
Weatherization Assistance Program	DOE-19-14
Weatherization Assistance Program	DOE-18-14
Total U.S. Department of Energy and CFDA #81.042	

COMMUNITY ACTION OF SOUTHEAST IOWA

Schedule of Expenditures of Federal Awards

October 1, 2018 through September 30, 2019

<u>Catalog of Federal Domestic Assistance Number</u>	<u>Period of Grant</u>	<u>Grant or Award Amount</u>	<u>Passed Through to Subrecipients</u>	<u>Federal Expenditures</u>
93.600	09/01/19-08/31/20	3,651,778	\$ --	\$ 312,673
93.600	09/01/18-08/31/19	3,716,868	--	3,404,901
				<u>3,717,574</u>
93.568	10/01/18-09/30/19	2,579,661	--	2,524,204
93.568	01/01/19-12/31/19	566,132	--	99,498
93.568	01/01/18-12/31/18	489,785	--	229,000
				<u>2,852,702</u>
93.569	10/01/18-12/31/19	301,679	--	185,190
93.569	10/01/17-12/31/18	300,456	--	76,937
				<u>262,127</u>
93.558	07/01/19-06/30/20	344,012 46% Federal	--	12,013
93.558	07/01/18-09/30/19	344,012 46% Federal	--	140,279
				<u>152,292</u>
93.556	07/01/18-06/30/19	43,800	--	29,692
				<u>7,014,387</u>
93.044	07/01/18-06/30/19	32,412 96% Federal	--	18,923
93.044	07/01/19-06/30/20	32,412 84% Federal	--	10,644
				<u>29,567</u>
81.042	04/01/19-03/31/20	217,911	--	202,658
81.042	04/01/18-03/31/19	221,467	--	36,151
				<u>238,809</u>

COMMUNITY ACTION OF SOUTHEAST IOWA

Schedule of Expenditures of Federal Awards

October 1, 2018 through September 30, 2019

Federal Grantor/Pass-Through Grantor/ Program Title	Grant or Award Number
U.S. Department of Housing and Urban Development	
Indirect Awards	
Passed Through Iowa Community Action Association	
Tenant Based Rental Assistance	17SEPT-HM554
Tenant Based Rental Assistance	19-1-HM-565
Total CFDA #14.239	
Passed Through Iowa Finance Authority	
Emergency Solutions Grant Program	ESG-29001-19
Emergency Solutions Grant Program	29001-18
Total CFDA #14.231	
Total U.S. Department of Housing and Urban Development	
U.S. Department of Agriculture	
Indirect Awards	
Passed Through Iowa Department of Education	
Child and Adult Care Food Program - Day Care Centers	29-8010
Child and Adult Care Food Program - Day Care Homes	29-8012
Child and Adult Care Food Program - Day Care Centers	29-8028
Total CFDA #10.558	
Passed Through Iowa Department of Public Health	
Special Supplemental Food Program for Women, Infants, and Children - Cash	5889A045
Special Supplemental Food Program for Women, Infants, and Children - Vouchers	5889A045
Breast Pumps	5889A045
Total CFDA #10.557	
Total U.S. Department of Agriculture	
Total Federal Awards	

N/A - Not Available

COMMUNITY ACTION OF SOUTHEAST IOWA

Schedule of Expenditures of Federal Awards

October 1, 2018 through September 30, 2019

<u>Catalog of Federal Domestic Assistance Number</u>	<u>Period of Grant</u>	<u>Grant or Award Amount</u>	<u>Passed Through to Subrecipients</u>	<u>Federal Expenditures</u>
14.239	11/03/17-06/30/19	53,808	--	22,178
14.239	06/01/19-06/30/21	32,927	--	4,376
				<u>26,554</u>
14.231	01/01/19-12/31/19	52,000	--	50,585
14.231	01/01/18-12/31/18	51,300	--	7,685
				<u>58,270</u>
				<u>84,824</u>
10.558	10/01/18-09/30/19	N/A	--	203,287
10.558	10/01/18-09/30/19	N/A	--	516,491
10.558	10/01/18-09/30/19	N/A	--	98,313
				<u>818,091</u>
10.557	10/01/18-09/30/19	716,285	--	714,033
10.557	10/01/18-09/30/19	N/A	--	1,841,503
10.557	10/01/18-09/30/19	12,000	--	6,021
				<u>2,561,557</u>
				<u>3,379,648</u>
			<u>\$ --</u>	<u>\$ 10,747,235</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA

Notes to Schedule of Expenditures of Federal Awards

Year Ended September 30, 2019

Note 1 – Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of Community Action of Southeast Iowa under programs of the federal government for the year ended September 30, 2019. 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 of Southeast Iowa, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Community Action of Southeast Iowa.

Note 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, if any, shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Community Action of Southeast Iowa has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Financial Position

September 30, 2019

	<u>Total</u>	<u>Head Start and Early Head Start</u>	<u>Head Start Non- Federal Funds</u>	<u>Shared Visions/ At Risk Child Development</u>
Assets				
Current Assets				
Cash and Cash Investments	\$ 380,665	(149,163)	25,462	62,102
Certificates of Deposit	--	--	--	--
Receivables	766,638	274,734	--	--
Prepaid Expenses and Deposits	192,959	--	--	--
Inventories	29,778	--	--	--
Total Current Assets	<u>1,370,040</u>	<u>125,571</u>	<u>25,462</u>	<u>62,102</u>
Noncurrent Asset				
Certificates of Deposit	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Property and Equipment				
Land	--	--	--	--
Building and Leasehold Improvements	1,465,438	729,365	26,772	--
Vehicles and Equipment	1,494,802	1,089,333	29,545	--
	<u>2,960,240</u>	<u>1,818,698</u>	<u>56,317</u>	<u>--</u>
Less Accumulated Depreciation	2,338,113	1,406,840	21,825	--
Net Property and Equipment	<u>622,127</u>	<u>411,858</u>	<u>34,492</u>	<u>--</u>
Total Assets	<u>\$ 1,992,167</u>	<u>537,429</u>	<u>59,954</u>	<u>62,102</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable and Accrued Expenses	\$ 630,162	125,571	--	1,076
Owed to Grantor Agencies	91,854	--	--	--
Deferred Revenue	111,306	--	--	61,026
Other Current Liabilities	--	--	--	--
Notes Payable	--	--	--	--
Total Liabilities	<u>833,322</u>	<u>125,571</u>	<u>--</u>	<u>62,102</u>
Net Assets				
Designated for Programs	65,798	--	25,462	--
Invested in Property and Equipment	622,127	411,858	34,492	--
Undesignated	216,664	--	--	--
Temporarily Restricted	254,256	--	--	--
Total Net Assets	<u>1,158,845</u>	<u>411,858</u>	<u>59,954</u>	<u>--</u>
Total Liabilities and Net Assets	<u>\$ 1,992,167</u>	<u>537,429</u>	<u>59,954</u>	<u>62,102</u>

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Financial Position

September 30, 2019

Child and Adult Care Food Program	CACFP Centers	CACFP Sponsor's Association	LIHEAP	Weatherization Assistance	Weatherization Utility Contracts	WIC	WIC - SIRCLE Conference
808	(213)	5,063	274	50,280	(62,878)	(134,702)	3,165
--	--	--	--	--	--	--	--
32,597	9,871	--	--	--	62,878	196,320	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
<u>33,405</u>	<u>9,658</u>	<u>5,063</u>	<u>274</u>	<u>50,280</u>	<u>--</u>	<u>61,618</u>	<u>3,165</u>
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	65,352	--
--	--	--	--	--	--	50,889	--
--	--	--	--	--	--	116,241	--
--	--	--	--	--	--	95,741	--
--	--	--	--	--	--	20,500	--
<u>33,405</u>	<u>9,658</u>	<u>5,063</u>	<u>274</u>	<u>50,280</u>	<u>--</u>	<u>82,118</u>	<u>3,165</u>
33,939	9,443	742	938	--	--	10,969	--
--	--	--	867	--	--	48,193	--
--	--	--	--	50,280	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
<u>33,939</u>	<u>9,443</u>	<u>742</u>	<u>1,805</u>	<u>50,280</u>	<u>--</u>	<u>59,162</u>	<u>--</u>
--	215	4,321	--	--	--	2,456	3,165
--	--	--	--	--	--	20,500	--
(534)	--	--	(1,531)	--	--	--	--
--	--	--	--	--	--	--	--
<u>(534)</u>	<u>215</u>	<u>4,321</u>	<u>(1,531)</u>	<u>--</u>	<u>--</u>	<u>22,956</u>	<u>3,165</u>
<u>33,405</u>	<u>9,658</u>	<u>5,063</u>	<u>274</u>	<u>50,280</u>	<u>--</u>	<u>82,118</u>	<u>3,165</u>

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Financial Position - Continued

September 30, 2019

	Family Development FaDSS	DHLW Early Childhood Area Board	Children First Board	Iowa Child Abuse Prevention	Community Services Block Grant
Assets					
Current Assets					
Cash and Cash Investments	\$ (22,358)	(39,344)	(11,710)	6	(28,432)
Certificates of Deposit	--	--	--	--	--
Receivables	26,312	46,166	12,060	--	34,910
Prepaid Expenses and Deposits	--	--	--	--	--
Inventories	--	--	--	--	--
Total Current Assets	3,954	6,822	350	6	6,478
Noncurrent Asset					
Certificates of Deposit	--	--	--	--	--
Property and Equipment					
Land	--	--	--	--	--
Building and Leasehold Improvements	--	--	--	--	7,079
Vehicles and Equipment	16,623	--	--	--	29,113
	16,623	--	--	--	36,192
Less Accumulated Depreciation	16,623	--	--	--	36,192
Net Property and Equipment	--	--	--	--	--
Total Assets	\$ 3,954	6,822	350	6	6,478
Liabilities and Net Assets					
Liabilities					
Accounts Payable and Accrued Expenses	\$ 1,186	6,822	350	6	2,165
Owed to Grantor Agencies	--	--	--	--	--
Deferred Revenue	--	--	--	--	--
Other Current Liabilities	--	--	--	--	--
Notes Payable	--	--	--	--	--
Total Liabilities	1,186	6,822	350	6	2,165
Net Assets					
Designated for Programs	2,768	--	--	--	4,313
Invested in Property and Equipment	--	--	--	--	--
Undesignated	--	--	--	--	--
Temporarily Restricted	--	--	--	--	--
Total Net Assets	2,768	--	--	--	4,313
Total Liabilities and Net Assets	\$ 3,954	6,822	350	6	6,478

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Financial Position - Continued

September 30, 2019

Homeless Assistance	Child Care Resource and Referral	Day of the Child	Eldercare Home Repair/Chore	Tenant Based Rental Assistance	Iowa Disaster Case Management	Project Share	Medical Assistance Program	Ft. Madison/ Henry and Louisa Co. United Way
(7,746)	(7,476)	2,827	(1,603)	(4,198)	(46,470)	51,193	14,614	9,905
--	--	--	--	--	--	--	--	--
7,782	--	--	5,300	4,376	46,475	3,509	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
36	(7,476)	2,827	3,697	178	5	54,702	14,614	9,905
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
36	(7,476)	2,827	3,697	178	5	54,702	14,614	9,905
36	--	--	2,360	178	5	--	33	100
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
36	--	--	2,360	178	5	--	33	100
--	--	2,827	1,337	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	(7,476)	--	--	--	--	--	--	--
--	--	--	--	--	--	54,702	14,581	9,805
--	(7,476)	2,827	1,337	--	--	54,702	14,581	9,805
36	(7,476)	2,827	3,697	178	5	54,702	14,614	9,905

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Financial Position - Continued

September 30, 2019

	Public Relations	Consultec CMPFE Title XIX	Fort Madison Building Fund	Enhance Henry County Rx	Des Moines County CAP	Henry County CAP
Assets						
Current Assets						
Cash and Cash Investments	\$ 8,207	8,421	11,836	702	42,260	67,115
Certificates of Deposit	--	--	--	--	--	--
Receivables	--	--	--	--	60	--
Prepaid Expenses and Deposits	--	--	--	--	--	--
Inventories	--	--	--	--	--	--
Total Current Assets	8,207	8,421	11,836	702	42,320	67,115
Noncurrent Asset						
Certificates of Deposit	--	--	--	--	--	--
Property and Equipment						
Land	--	--	--	--	--	--
Building and Leasehold Improvements	--	--	--	--	--	--
Vehicles and Equipment	--	--	--	--	--	--
Less Accumulated Depreciation	--	--	--	--	--	--
Net Property and Equipment	--	--	--	--	--	--
Total Assets	\$ 8,207	8,421	11,836	702	42,320	67,115
Liabilities and Net Assets						
Liabilities						
Accounts Payable and Accrued Expenses	\$ --	--	--	--	251	--
Owed to Grantor Agencies	--	--	--	--	--	--
Deferred Revenue	--	--	--	--	--	--
Other Current Liabilities	--	--	--	--	--	--
Notes Payable	--	--	--	--	--	--
Total Liabilities	--	--	--	--	251	--
Net Assets						
Designated for Programs	8,207	8,421	--	--	--	--
Invested in Property and Equipment	--	--	--	--	--	--
Undesignated	--	--	--	--	--	--
Temporarily Restricted	--	--	11,836	702	42,069	67,115
Total Net Assets	8,207	8,421	11,836	702	42,069	67,115
Total Liabilities and Net Assets	\$ 8,207	8,421	11,836	702	42,320	67,115

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Financial Position - Continued

September 30, 2019

South Lee County CAP	Limited Resources	Louisa County CAP	Community Thanksgiving Funds	Weatherization Inventory/WIP Cost Pools	Weatherization Proprietary	Payroll Clearing	Indirect and Administrative
9,165	2,488	27,686	14,377	(137,239)	2,306	248,141	365,794
--	--	--	--	--	--	--	--
--	--	--	--	2,307	--	--	981
--	--	--	--	100,185	--	86,232	6,542
--	--	--	--	29,778	--	--	--
<u>9,165</u>	<u>2,488</u>	<u>27,686</u>	<u>14,377</u>	<u>(4,969)</u>	<u>2,306</u>	<u>334,373</u>	<u>373,317</u>
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	12,116	--	--	624,754
--	--	--	--	223,759	--	--	55,540
--	--	--	--	235,875	--	--	680,294
--	--	--	--	203,110	--	--	557,782
--	--	--	--	32,765	--	--	122,512
<u>9,165</u>	<u>2,488</u>	<u>27,686</u>	<u>14,377</u>	<u>27,796</u>	<u>2,306</u>	<u>334,373</u>	<u>495,829</u>
179	--	91	--	24,629	--	332,180	76,913
--	--	--	--	42,794	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
<u>179</u>	<u>--</u>	<u>91</u>	<u>--</u>	<u>67,423</u>	<u>--</u>	<u>332,180</u>	<u>76,913</u>
--	--	--	--	--	2,306	--	--
--	--	--	--	32,765	--	--	122,512
--	--	--	--	(72,392)	--	2,193	296,404
<u>8,986</u>	<u>2,488</u>	<u>27,595</u>	<u>14,377</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>8,986</u>	<u>2,488</u>	<u>27,595</u>	<u>14,377</u>	<u>(39,627)</u>	<u>2,306</u>	<u>2,193</u>	<u>418,916</u>
<u>9,165</u>	<u>2,488</u>	<u>27,686</u>	<u>14,377</u>	<u>27,796</u>	<u>2,306</u>	<u>334,373</u>	<u>495,829</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Activities

Year Ended September 30, 2019

	Total	Eliminations for GAAP Based Financial Statements	Total Before Eliminations
Support and Revenue			
Government Awards and Contract Revenue			
Iowa Department of Human Rights	\$ 4,092,065	39,027	4,053,038
U.S. Department of Health and Human Services	3,717,574	--	3,717,574
Iowa Department of Education	1,171,164	--	1,171,164
Iowa Department of Public Health	722,054	--	722,054
IDPH - Non-Cash Food Vouchers	1,841,503	--	1,841,503
Iowa Department of Economic Development	34,192	--	34,192
Iowa Department of Agriculture	873	--	873
Iowa Finance Authority	58,270	--	58,270
Area Agency on Aging	32,383	--	32,383
Utility Companies	50,031	--	50,031
Iowa Community Action Association	138,330	--	138,330
Empowerment Areas	293,426	--	293,426
Services and Project Revenue	190,292	--	190,292
Interest Income	3,717	--	3,717
Internal Program Support and Cost Pool Reimbursement	--	(714,201)	714,201
In-Kind Donations	418,097	(421,062)	839,159
Other Revenue	81,534	--	81,534
Total Support and Revenue	<u>12,845,505</u>	<u>(1,096,236)</u>	<u>13,941,741</u>
Expenses	<u>12,836,620</u>	<u>(1,185,130)</u>	<u>14,021,750</u>
Excess (Deficiency) of Support and Revenue over Expenses Before Capital Additions	8,885	88,894	(80,009)
Capital Additions - Awards Received for Capital Expenditures	<u>--</u>	<u>(88,894)</u>	<u>88,894</u>
Excess (Deficiency) of Support and Revenue over Expenses After Capital Additions	8,885	--	8,885
Transfers	--	--	--
Net Assets - Beginning of Year	<u>1,149,960</u>	<u>--</u>	<u>1,149,960</u>
Net Assets - End of Year	<u><u>\$ 1,158,845</u></u>	<u><u>--</u></u>	<u><u>1,158,845</u></u>

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Activities

Year Ended September 30, 2019

Head Start and Early Head Start	Head Start Non- Federal Funds	Shared Visions/ At Risk Child Development	Child and Adult Care Food Program	CACFP Centers	CACFP Sponsor's Association	LIHEAP	Weatherization Assistance
--	--	--	--	--	--	2,524,204	567,307
3,717,574	--	--	--	--	--	--	--
203,287	--	353,073	516,491	98,313	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	1,400	--	--
--	--	--	--	--	--	--	--
839,159	--	--	--	--	--	--	--
--	695	--	--	--	--	--	--
4,760,020	695	353,073	516,491	98,313	1,400	2,524,204	567,307
4,760,020	9,001	353,073	516,491	98,313	755	2,524,204	567,307
--	(8,306)	--	--	--	645	--	--
--	--	--	--	--	--	--	--
--	(8,306)	--	--	--	645	--	--
--	--	--	--	--	--	--	--
--	68,260	--	(534)	215	3,676	(1,531)	--
--	59,954	--	(534)	215	4,321	(1,531)	--

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Activities - Continued

Year Ended September 30, 2019

	Weatherization Utility Contracts	WIC	WIC - SIRCLE Conference
Support and Revenue			
Government Awards and Contract Revenue			
Iowa Department of Human Rights	\$ 404,561	--	--
U.S. Department of Health and Human Services	--	--	--
Iowa Department of Education	--	--	--
Iowa Department of Public Health	--	722,054	--
IDPH - Non-Cash Food Vouchers	--	1,841,503	--
Iowa Department of Human Services	--	--	--
Iowa Department of Agriculture	--	873	--
Iowa Finance Authority	--	--	--
Area Agency on Aging	--	--	--
Utility Companies	50,031	--	--
Iowa Community Action Association	--	--	--
Empowerment Areas	--	--	--
Services and Project Revenue	--	--	--
Interest Income	--	--	--
Internal Program Support and Cost Pool Reimbursement	--	--	--
In-Kind Donations	--	--	--
Other Revenue	--	--	--
Total Support and Revenue	454,592	2,564,430	--
Expenses	454,592	2,562,602	--
Excess (Deficiency) of Support and Revenue over Expenses Before Capital Additions	--	1,828	--
Capital Additions - Awards Received for Capital Expenditures	--	--	--
Excess (Deficiency) of Support and Revenue over Expenses After Capital Additions	--	1,828	--
Transfers	--	--	--
Net Assets - Beginning of Year	--	628	3,165
Net Assets - End of Year	\$ --	2,456	3,165

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Activities - Continued

Year Ended September 30, 2019

Family Development FaDSS	IJK Early Childhood Iowa Area	DHLW Early Childhood Area Board	Children First Board	DCAT Projects	Iowa Child Abuse Prevention	Community Services Block Grant	Homeless Assistance	Child Care Resource and Referral
333,866	--	--	--	--	--	262,127	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	4,500	29,692	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	58,270	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	1,120	246,590	45,716	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	5,950
333,866	1,120	246,590	45,716	4,500	29,692	262,127	58,270	5,950
334,129	1,120	246,590	45,716	4,500	29,692	262,127	58,270	10,246
(263)	--	--	--	--	--	--	--	(4,296)
--	--	--	--	--	--	--	--	--
(263)	--	--	--	--	--	--	--	(4,296)
--	--	--	--	--	--	--	--	--
3,031	--	--	--	--	--	4,313	--	(3,180)
2,768	--	--	--	--	--	4,313	--	(7,476)

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Activities - Continued

Year Ended September 30, 2019

	Day of the Child	Eldercare Home Repair/ Chore	Embrace Iowa	Tenant Based Rental Assistance
Support and Revenue				
Government Awards and Contract Revenue				
Iowa Department of Human Rights	\$ --	--	--	--
U.S. Department of Health and Human Services	--	--	--	--
Iowa Department of Education	--	--	--	--
Iowa Department of Public Health	--	--	--	--
IDPH - Non-Cash Food Vouchers	--	--	--	--
Iowa Department of Economic Development	--	--	--	--
Iowa Department of Agriculture	--	--	--	--
Iowa Finance Authority	--	--	--	--
Area Agency on Aging	--	32,383	--	--
Utility Companies	--	--	--	--
Iowa Community Action Association	--	--	15,495	26,554
Empowerment Areas	--	--	--	--
Services and Project Revenue	1,108	--	--	--
Interest Income	--	--	--	--
Internal Program Support and Cost Pool Reimbursement	--	--	--	--
In-Kind Donations	--	--	--	--
Other Revenue	--	685	--	--
Total Support and Revenue	1,108	33,068	15,495	26,554
Expenses	436	38,589	15,495	26,554
Excess (Deficiency) of Support and Revenue over Expenses Before Capital Additions	672	(5,521)	--	--
Capital Additions - Awards Received for Capital Expenditures	--	--	--	--
Excess (Deficiency) of Support and Revenue over Expenses After Capital Additions	672	(5,521)	--	--
Transfers	--	--	--	--
Net Assets - Beginning of Year	2,155	6,859	--	--
Net Assets - End of Year	\$ 2,827	1,338	--	--

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Activities - Continued

Year Ended September 30, 2019

<u>Iowa Disaster Case Management</u>	<u>Project Share</u>	<u>Medical Assistance Program</u>	<u>Ft. Madison/ Henry and Louisa Co. United Way</u>	<u>Public Relations</u>	<u>Consultec CMPFE Title XIX</u>	<u>Fort Madison Building Fund</u>	<u>Enhance Henry County Rx</u>
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
96,281	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	149,034	20,000	6,750	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	500	--	1,993	--	1,635	--
<u>96,281</u>	<u>149,034</u>	<u>20,500</u>	<u>6,750</u>	<u>1,993</u>	<u>--</u>	<u>1,635</u>	<u>--</u>
<u>96,281</u>	<u>143,902</u>	<u>13,574</u>	<u>7,780</u>	<u>2,278</u>	<u>--</u>	<u>--</u>	<u>730</u>
--	5,132	6,926	(1,030)	(285)	--	1,635	(730)
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	5,132	6,926	(1,030)	(285)	--	1,635	(730)
--	--	--	--	--	--	--	--
<u>--</u>	<u>49,570</u>	<u>7,655</u>	<u>10,835</u>	<u>8,492</u>	<u>8,421</u>	<u>10,201</u>	<u>1,432</u>
<u>--</u>	<u>54,702</u>	<u>14,581</u>	<u>9,805</u>	<u>8,207</u>	<u>8,421</u>	<u>11,836</u>	<u>702</u>

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Activities - Continued

Year Ended September 30, 2019

	Des Moines County CAP	Henry County CAP	South Lee County CAP	Limited Resources
Support and Revenue				
Government Awards and Contract Revenue				
Iowa Department of Human Rights	\$ --	--	--	--
U.S. Department of Health and Human Services	--	--	--	--
Iowa Department of Education	--	--	--	--
Iowa Department of Public Health	--	--	--	--
IDPH - Non-Cash Food Vouchers	--	--	--	--
Iowa Department of Economic Development	--	--	--	--
Iowa Department of Agriculture	--	--	--	--
Iowa Finance Authority	--	--	--	--
Area Agency on Aging	--	--	--	--
Utility Companies	--	--	--	--
Iowa Community Action Association	--	--	--	--
Empowerment Areas	--	--	--	--
Services and Project Revenue	--	--	--	12,000
Interest Income	--	--	--	--
Internal Program Support and Cost Pool Reimbursement	--	--	--	--
In-Kind Donations	--	--	--	--
Other Revenue	16,904	9,065	5,197	--
Total Support and Revenue	16,904	9,065	5,197	12,000
Expenses	3,818	2,338	3,168	9,512
Excess (Deficiency) of Support and Revenue over Expenses Before Capital Additions	13,086	6,727	2,029	2,488
Capital Additions - Awards Received for Capital Expenditures	--	--	--	--
Excess (Deficiency) of Support and Revenue over Expenses After Capital Additions	13,086	6,727	2,029	2,488
Transfers	--	--	--	--
Net Assets - Beginning of Year	28,983	60,388	6,957	--
Net Assets - End of Year	\$ 42,069	67,115	8,986	2,488

COMMUNITY ACTION OF SOUTHEAST IOWA
Combining Statement of Activities - Continued

Year Ended September 30, 2019

<u>Louisa County Funds</u>	<u>Community Thanksgiving Funds</u>	<u>Weatherization Inventory/WIP Cost Pools</u>	<u>Weatherization Proprietary</u>	<u>Payroll Clearing</u>	<u>Indirect and Administrative</u>	<u>Property and Equipment</u>
--	--	(39,027)	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	21	3,696	--
--	--	--	--	--	714,201	--
--	--	--	--	--	--	--
5,276	7,518	--	--	--	26,116	--
<u>5,276</u>	<u>7,518</u>	<u>(39,027)</u>	<u>--</u>	<u>21</u>	<u>744,013</u>	<u>--</u>
736	4,909	(10,391)	--	(4)	706,471	116,826
<u>736</u>	<u>4,909</u>	<u>(10,391)</u>	<u>--</u>	<u>(4)</u>	<u>706,471</u>	<u>116,826</u>
4,540	2,609	(28,636)	--	25	37,542	(116,826)
<u>4,540</u>	<u>2,609</u>	<u>(28,636)</u>	<u>--</u>	<u>25</u>	<u>37,542</u>	<u>(116,826)</u>
--	--	--	--	--	--	88,894
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>88,894</u>
4,540	2,609	(28,636)	--	25	37,542	(27,932)
--	--	--	--	--	--	--
<u>23,055</u>	<u>11,768</u>	<u>(43,756)</u>	<u>2,306</u>	<u>2,168</u>	<u>258,862</u>	<u>615,566</u>
<u>27,595</u>	<u>14,377</u>	<u>(72,392)</u>	<u>2,306</u>	<u>2,193</u>	<u>296,404</u>	<u>587,634</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA
U.S. Department of Health and Human Services

Schedule of Revenue and Expenses Compared to Budget

Head Start Grant No. 07CH7085-05

(Contract Period 9/1/18 - 8/31/19)

		Actual Revenue/Expenses		
	Approved Budget	Total	10/01/18 - 8/31/19	9/01/18 - 9/30/18
Revenue				
U.S. Department of Health and Human Services	\$ 3,716,868	3,716,868	3,404,901	311,967
USDA/Iowa Department of Education - Food Reimbursement	--	200,493	179,623	20,870
Grantee's Share - In-Kind	829,217	829,217	766,243	62,974
Other Non-Federal Revenue	--	--	--	--
Total Revenue	<u>\$ 4,546,085</u>	<u>4,746,578</u>	<u>4,350,767</u>	<u>395,811</u>
Expenses				
Grantor's Share				
Personnel	\$ 1,823,425	1,867,717	1,715,663	152,054
Fringe Benefits	1,021,522	939,683	866,588	73,095
Travel	6,692	3,131	3,131	--
Supplies	121,277	137,790	116,738	21,052
Other	341,581	371,019	337,134	33,885
Indirect	402,371	397,528	365,647	31,881
Total Grantor's Share	<u>3,716,868</u>	<u>3,716,868</u>	<u>3,404,901</u>	<u>311,967</u>
Program Expenses Not Charged to Grant	--	--	--	--
Food Expenses - Child and Adult Care Food Program	--	200,493	179,623	20,870
Grantee's Share - In-Kind Donations	<u>829,217</u>	<u>829,217</u>	<u>766,243</u>	<u>62,974</u>
Total Expenses	<u>\$ 4,546,085</u>	<u>4,746,578</u>	<u>4,350,767</u>	<u>395,811</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA
U.S. Department of Health and Human Services

Schedule of Revenue and Expenses Compared to Budget

Head Start Grant No. 07CH7085-06

(Contract Period 9/1/19 - 8/31/20)

	Approved Budget	Actual Revenue/Expenses 9/01/19 - 9/30/19
Revenue		
U.S. Department of Health and Human Services	\$ 3,651,778	312,673
USDA/Iowa Department of Education - Food Reimbursement	--	23,664
Grantee's Contribution - In-Kind	912,945	72,916
Other Non-Federal Revenue	--	--
	<u>\$ 4,564,723</u>	<u>409,253</u>
 Expenses		
Grantor's Share		
Personnel	\$ 1,823,350	162,112
Fringe Benefits	996,226	79,453
Travel	6,548	724
Supplies	117,292	7,250
Other	309,110	28,928
Indirect	399,252	34,206
Total Grantor's Share	3,651,778	312,673
 Program Expenses Not Charged to Grant	--	--
 Food Expenses - Child and Adult Care Food Program	--	23,664
 Grantee's Share - In-Kind Donations	912,945	72,916
	<u>\$ 4,564,723</u>	<u>409,253</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA
Iowa Department of Human Rights

Schedule of Expenses Compared to Budget

Low Income Home Energy Assistance Program

Contract No. LIHEAP-19-14
(Contract Period 10/1/18 - 9/30/19)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 10/01/18 - 9/30/19</u>
Assistance Awards		
Regular Assistance	\$ 1,969,154	1,913,697
Energy Crisis Intervention Payments	196,936	196,936
Client Services - Assessment and Resolution	29,626	29,626
Summer Deliverable Fuel Payments	147,276	147,276
Administration	<u>236,669</u>	<u>236,669</u>
 Total	 <u><u>\$ 2,579,661</u></u>	 <u><u>2,524,204</u></u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA
Iowa Department of Public Health

Schedule of Expenses Compared to Budget

Special Supplemental Food Program for Women, Infants, and Children

Contract No. 5889AO45

(Contract Period 10/1/18 - 9/30/19)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 10/01/18 - 9/30/19</u>
Salaries and Fringe	\$ 550,000	538,680
Other	88,405	99,076
Indirect	77,880	76,277
Breast Pump Expenses	<u>12,000</u>	<u>6,021</u>
Total Cash Expenses	<u><u>\$ 728,285</u></u>	720,054
Non-Cash Food Vouchers		<u>1,841,503</u>
Total Contract Cost		2,561,557
Non-Grant Expenses		<u>1,045</u>
Total Program Expenses		<u><u>\$ 2,562,602</u></u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA
Iowa Department of Human Rights

Schedule of Expenses Compared to Budget

**Family Development and Self-Sufficiency
Demonstration Grants**

Contract No. FaDSS-20-14
(Contract Period 7/1/19 - 6/30/20)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 7/01/19 - 9/30/19</u>
Indirect	\$ 38,219	3,117
Salaries	177,383	18,680
Benefits	92,527	3,333
Travel	15,957	757
Space/Utilities	5,200	246
Other	13,726	(17)
3rd Party Payments	1,000	--
Total	<u>\$ 344,012</u>	<u>26,116</u>

Contract No. FaDSS 19-14
(Contract Period 7/1/18 - 9/30/19)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>10/01/18 - 9/30/19</u>	<u>7/01/18 - 9/30/18</u>
Indirect	\$ 38,274	38,600	34,098	4,502
Salaries	179,100	178,624	156,646	21,978
Benefits	91,200	93,973	84,160	9,813
Travel	15,000	12,176	11,270	906
Space/Utilities	5,200	5,556	5,102	454
Other	14,238	14,405	12,999	1,406
3rd Party Payments	1,000	678	678	--
Total Grant Expenses	344,012	344,012	304,953	39,059
Mathematica	8,565	4,061	2,797	1,264
Non-Grant Expenses	--	263	263	--
Total	<u>\$ 352,577</u>	<u>348,336</u>	<u>308,013</u>	<u>40,323</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA
Iowa Department of Human Rights

Schedule of Expenses Compared to Budget

Weatherization Assistance Programs

Contract No. DOE-19-14
(Contract Period 4/1/19 - 3/31/20)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 4/01/19 - 9/30/19</u>
Administration	\$ 25,620	24,630
Health and Safety	37,700	33,545
Support	47,907	86,101
Labor	49,592	45,496
Materials	49,592	12,511
Training and Technical Assistance	7,500	375
Total	<u>\$217,911</u>	<u>202,658</u>

Contract No. DOE-18-14
(Contract Period 4/1/18 - 3/31/19)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>10/01/18 - 3/31/19</u>	<u>4/01/18 - 9/30/18</u>
Administration	\$ 25,313	25,313	3,116	22,197
Health and Safety	39,930	30,166	1,982	28,184
Support	50,852	58,190	15,812	42,378
Labor	52,686	81,224	12,460	68,764
Materials	52,686	26,574	2,781	23,793
Total	<u>\$221,467</u>	<u>221,467</u>	<u>36,151</u>	<u>185,316</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA
Iowa Department of Human Rights

Schedule of Expenses Compared to Budget

Weatherization Assistance Programs

Contract No. HEAP 19-14
(Contract Period 1/1/19 - 12/31/19)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 1/01/19 - 9/30/19</u>
Administration	\$ 28,282	4,719
Health and Safety	129,648	19,492
Support	135,679	44,019
Labor	126,633	15,636
Materials	126,633	7,375
Equipment/Training	11,000	--
Pollution Occurrence Insurance	<u>8,257</u>	<u>8,257</u>
Total	<u>\$ 566,132</u>	<u>99,498</u>

Contract No. HEAP 18-14
(Contract Period 1/1/18 - 12/31/18)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>10/01/18 - 12/31/18</u>	<u>1/01/18- 9/30/18</u>
Administration	\$ 22,059	21,243	9,738	11,505
Health and Safety	107,179	79,832	37,863	41,969
Support	138,335	210,979	77,969	133,010
Labor	91,601	93,880	52,730	41,150
Materials	91,601	28,163	20,700	7,463
Equipment/Training	30,000	30,000	30,000	--
Pollution Occurrence Insurance	<u>9,010</u>	<u>9,010</u>	<u>--</u>	<u>9,010</u>
Total	<u>\$ 489,785</u>	<u>473,107</u>	<u>229,000</u>	<u>244,107</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA

Schedule of Revenue and Expenses Compared to Budget

Weatherization Assistance Programs

Contract No. MEC-19-14
(Contract Period 4/1/19 - 12/31/19)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 4/01/19 - 9/30/19</u>
Administration	\$ 648	574
Support	1,295	750
Labor	6,500	5,381
Materials	6,500	2,122
Total	<u>\$ 14,943</u>	<u>8,827</u>

Contract No. MEC-CO-14
(Contract Period 1/1/19 - 3/31/19)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 1/01/19 - 3/31/19</u>
Administration	\$ 233	--
Support	465	--
Labor	1,977	--
Materials	1,977	--
Total	<u>\$ 4,652</u>	<u>--</u>

Contract No. MEC-18-14
(Contract Period 1/1/18 - 12/31/18)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenditures</u>		
		<u>Total</u>	<u>10/01/18 - 12/31/18</u>	<u>1/01/18 - 9/30/18</u>
Administration	\$ 1,840	2,216	1,745	471
Support	3,680	2,898	2,282	616
Labor	15,641	20,264	14,656	5,608
Materials	15,641	8,712	8,162	550
Total	<u>\$ 36,802</u>	<u>34,090</u>	<u>26,845</u>	<u>7,245</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA

Schedule of Revenue and Expenses Compared to Budget

Weatherization Assistance Programs

Contract No. IPL-19-14
(Contract Period 4/1/19 - 12/31/19)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 4/01/19 - 9/30/19</u>
Administration	\$ 10,578	6,999
Support	21,155	13,997
Labor	105,774	96,027
Materials	<u>105,774</u>	<u>43,949</u>
Total	<u>\$ 243,281</u>	<u>160,972</u>

Contract No. IPL-CO-14
(Contract Period 1/1/19 - 3/31/19)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 1/01/19 - 3/31/19</u>
Administration	\$ 9,367	4,472
Support	18,733	9,290
Labor	79,615	45,184
Materials	<u>79,615</u>	<u>32,798</u>
Total	<u>\$ 187,330</u>	<u>91,744</u>

Contract No. IPL-18-14
(Contract Period 1/1/18 - 12/31/18)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenditures</u>		
		<u>Total</u>	<u>10/01/18 - 12/31/18</u>	<u>1/01/18 - 9/30/18</u>
Administration	\$ 21,446	24,822	4,515	20,307
Support	42,891	36,755	10,151	26,604
Labor	182,287	232,824	59,907	172,917
Materials	<u>182,287</u>	<u>134,510</u>	<u>41,600</u>	<u>92,910</u>
Total	<u>\$ 428,911</u>	<u>428,911</u>	<u>116,173</u>	<u>312,738</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA
Iowa Department of Human Rights

Schedule of Expenses Compared to Budget

Community Services Block Grant

Contract No. CSBG-19-14
(Contract Period 10/1/18 - 12/31/19)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 10/01/18 - 9/30/19</u>
Grant Expenses		
Personnel	\$ 217,186	133,905
Travel	9,500	7,212
Space	32,250	16,532
Equipment Maintenance	250	71
Other Costs	11,739	8,509
Indirect Costs	30,754	18,961
Total Grant Expenses	<u>\$ 301,679</u>	185,190
Other Expenses Not Reimbursed by Grant		--
Total		<u>\$ 185,190</u>

Contract No. CSBG-18-14
(Contract Period 10/1/17 - 3/31/19)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenditures</u>		
		<u>Total</u>	<u>10/01/18 - 12/31/18</u>	<u>10/01/17 - 9/30/18</u>
Grant Expenses				
Personnel	\$ 194,850	193,943	41,951	151,992
Travel	8,500	9,316	3,379	5,937
Space	50,700	49,188	15,310	33,878
Equipment Maintenance	230	103	61	42
Other Costs	18,585	20,444	10,296	10,148
Indirect Costs	27,591	27,462	5,940	21,522
Total Grant Expenses	<u>\$ 300,456</u>	300,456	76,937	223,519
Other Expenses Not Reimbursed by Grant		--	--	--
Total		<u>\$ 300,456</u>	<u>76,937</u>	<u>223,519</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA

Schedule of Activities

Indirect Cost Pool and Other Administrative

October 1, 2018 through September 30, 2019

	<u>Total</u>	<u>Indirect Cost Pool</u>	<u>Other Administrative</u>
Revenue			
Reimbursements from Programs	\$ 702,924	702,924	--
Interest Income	3,696	--	3,696
Property Use Charges	11,277	--	11,277
Other	26,116	--	26,116
Total Revenue	<u>744,013</u>	<u>702,924</u>	<u>41,089</u>
Expenses			
Salaries and Wages	400,583	417,461	(16,878)
Benefits and Payroll Taxes	149,133	149,133	--
Workmen's Compensation	2,328	2,328	--
Professional/Technical	37,594	37,594	--
Training and Meetings	11,216	11,216	--
Travel and Per Diem	11,416	11,416	--
Space and Utilities	19,984	19,984	--
Pest Control	328	328	--
Telephone	3,492	3,492	--
Office Supplies	13,664	13,664	--
Postage	7,443	7,443	--
Printing	4,163	4,163	--
Advertising	65	65	--
Liability Insurance and Bonding	7,428	7,428	--
Membership/Subscriptions/Publications	8,393	8,393	--
Miscellaneous	29,241	705	28,536
Total Expenses	<u>706,471</u>	<u>694,813</u>	<u>11,658</u>
Excess of Revenue to Expenses	37,542	8,111	29,431
Fund Balance Transfer	--	--	--
Net Assets - Beginning of Year	<u>258,862</u>	<u>140,663</u>	<u>118,199</u>
Net Assets - End of Year	<u>\$ 296,404</u>	<u>148,774</u>	<u>147,630</u>

SEE INDEPENDENT AUDITOR'S REPORT