

**COMMUNITY ACTION OF SOUTHEAST IOWA**

**Burlington, Iowa**

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

**September 30, 2021**

**(With Independent Auditor's Reports Thereon)**

# COMMUNITY ACTION OF SOUTHEAST IOWA

Burlington, Iowa

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## COMMUNITY ACTION OF SOUTHEAST IOWA

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

Barbara Welander	President
Linda Boshart	Vice-President
Cyndi Mears	Secretary
Randy Griffin	Treasurer

**Board Members**

<u>County</u>	<u>Representing Government</u>	<u>Program Participant</u>	<u>Representing Private</u>
Henry	Marc Lindeen	Barbara Welander	Linda Boshart
Louisa	Randy Griffin	Cyndi Mears	Vacant
Des Moines	Shane McCampbell Jerry Strause	Rhonda Reif Quintwan Simmons	Ron Ellerhoff
Lee	Rick Larkin	Vacant	Angie McLain

**Organization Officials**

Sheri Wilson	Executive Director
Sarah Droege	Finance Director
Rachel Albrecht	Planning Director
Lisa Nafziger	Center Director
Matthew LeClere	Head Start Director
Christine O'Brien	WIC Director
Jim Blackwell	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, 2021, 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, 2021, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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*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 2020 financial statements, and our report dated December 23, 2020, 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, 2020, 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 21, 2022, 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 21, 2022  
West Des Moines, Iowa

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Statement of Financial Position

September 30, 2021  
(With Comparative Totals for 2020)

	2021	2020
<b>Assets</b>		
<b>Current Assets</b>		
Cash	\$ 576,156	544,655
Receivables	781,252	778,153
Prepaid Expenses and Deposits	189,107	215,720
Inventories	63,256	35,338
Total Current Assets	<u>1,609,771</u>	<u>1,573,866</u>
<b>Property and Equipment</b>		
Building and Leasehold Improvements	1,575,449	1,550,344
Vehicles and Equipment	1,495,731	1,448,379
	<u>3,071,180</u>	<u>2,998,723</u>
Less Accumulated Depreciation	2,396,995	2,356,311
Net Property and Equipment	<u>674,185</u>	<u>642,412</u>
Total Assets	<u><u>\$ 2,283,956</u></u>	<u><u>2,216,278</u></u>
<b>Liabilities and Net Assets</b>		
<b>Current Liabilities</b>		
Note Payable - Line of Credit	\$ --	--
Accounts Payable and Accrued Expenses	599,376	888,150
Owed to Grantor Agencies	112,771	92,029
Refundable Advances - Grants and Contracts	57,400	31,264
Total Current Liabilities	<u>769,547</u>	<u>1,011,443</u>
<b>Net Assets</b>		
Without Donor Restrictions	1,083,629	813,129
With Donor Restrictions	430,780	391,706
Total Net Assets	<u>1,514,409</u>	<u>1,204,835</u>
Total Liabilities and Net Assets	<u><u>\$ 2,283,956</u></u>	<u><u>2,216,278</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, 2021  
(With Comparative Totals for 2020)

	2021			2020
	Without Restrictions	With Restrictions	Total All Funds	Total All Funds
<b>Support and Revenue</b>				
Government Awards and Contract Revenue	\$ 12,791,319	--	12,791,319	12,600,032
Services and Project Revenue	76,028	111,574	187,602	177,738
Interest Income	49	--	49	1,017
In-Kind Donations	290,946	--	290,946	404,328
Other Support and Revenue	195,715	154,427	350,142	148,376
	<u>13,354,057</u>	<u>266,001</u>	<u>13,620,058</u>	<u>13,331,491</u>
Net Assets Released from Restriction	226,927	(226,927)	--	--
Total Support and Revenue	<u>13,580,984</u>	<u>39,074</u>	<u>13,620,058</u>	<u>13,331,491</u>
<b>Expenses</b>				
Program Services	12,590,051	--	12,590,051	12,523,127
General and Administrative	720,433	--	720,433	762,374
Total Expenses	<u>13,310,484</u>	<u>--</u>	<u>13,310,484</u>	<u>13,285,501</u>
<b>Excess (Deficit) of Support and Revenue to Expenses</b>	270,500	39,074	309,574	45,990
<b>Net Assets - Beginning of Year</b>	<u>813,129</u>	<u>391,706</u>	<u>1,204,835</u>	<u>1,158,845</u>
<b>Net Assets - End of Year</b>	<u>\$ 1,083,629</u>	<u>430,780</u>	<u>1,514,409</u>	<u>1,204,835</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, 2021  
(With Comparative Totals for 2020)

	2021			2020
	Program Services	General and Administrative	Total	Total All Funds
<b>Expenses</b>				
Salary and Wages	\$ 3,421,610	416,284	3,837,894	3,972,620
Fringe	1,615,074	152,490	1,767,564	1,848,386
Client Assistance	3,617,808	928	3,618,736	3,227,859
WIC Vouchers	1,806,708	--	1,806,708	1,882,041
Program Equipment and Supplies	243,375	3,234	246,609	218,514
Food	658,052	--	658,052	670,703
Space Cost	321,977	22,304	344,281	374,954
Depreciation and Disposals	111,321	27,986	139,307	193,478
Conferences and Meetings	3,569	214	3,783	6,073
Travel	15,934	1,170	17,104	38,778
Training	44,276	3,922	48,198	39,482
Equipment Repair and Maintenance	9,597	--	9,597	21,391
Operating Supplies	110,026	11,248	121,274	79,040
Insurance	78,774	10,670	89,444	81,783
Printing and Postage	20,220	5,356	25,576	30,966
Telephone	39,218	6,066	45,284	41,999
Professional and Technical	--	37,347	37,347	33,931
Property Tax, Licenses, and Fees	12,459	4,001	16,460	9,805
Advertising	11,273	1,575	12,848	8,966
Dues and Subscriptions	24,754	9,362	34,116	32,308
Miscellaneous	133,080	6,276	139,356	68,096
In-Kind	290,946	--	290,946	404,328
<b>Total Expenses</b>	<u>\$ 12,590,051</u>	<u>720,433</u>	<u>13,310,484</u>	<u>13,285,501</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, 2021  
(With Comparative Totals for 2020)

	Total All Funds	
	2021	2020
<b>Cash Flows from Operating Activities</b>		
Excess (Deficiency) of Support and Revenue to Expenses	\$ 309,574	45,990
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	139,307	193,478
Changes in Asset and Liability Accounts Affecting Cash		
Receivables	(3,099)	(11,515)
Prepaid Expenses and Deposits	26,613	(22,761)
Inventories	(27,918)	(5,560)
Accounts Payable and Accrued Expenses	(288,774)	257,988
Owed to Grantor Agencies	20,742	175
Refundable Advances - Grants and Contracts	26,136	(80,042)
Net Cash Flows from Operating Activities	202,581	377,753
<b>Cash Flows from Investing Activities</b>		
Purchases of Property and Equipment	(171,080)	(213,763)
<b>Net Increase (Decrease) in Cash</b>	31,501	163,990
<b>Cash Balances - Beginning of Year</b>	544,655	380,665
<b>Cash Balances - End of Year</b>	\$ 576,156	544,655

**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 (\$0 in 2020).

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

## COMMUNITY ACTION OF SOUTHEAST IOWA

**Notes to Financial Statements**

September 30, 2021

**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 February 2016, the FASB issued ASU 2016-02, Leases (Topic 842) which requires the recognition of lease assets and lease liabilities on the balance sheet for all lease obligations and disclosures of key information about leasing arrangements. ASU 2016-02 requires the recognition of lease assets and lease liabilities by lessees for those leases classified as operating leases under previous generally accepted accounting principles. ASU 2016-02 will be effective for the Organization for all annual and interim periods beginning after December 15, 2021, including interim periods within those fiscal years. Management is currently evaluating the potential impact that the adoption of this new accounting guidance will have on its financial statements.

In 2019, the Auditing Standards Board issued SAS' 134-140, which changes the presentation of the audit report and other communications and audit processes. While these standards will change the presentation procedures and communications between the auditor and Community Action of Southeast Iowa, the overall impact on Community Action of Southeast Iowa's financial statements is not expected to be significant. SAS' 134-140 will be effective for Community Action of Southeast Iowa's financial statements for periods ending on or after December 15, 2021.

**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 2020 financial statements have been made to conform to the 2021 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, 2020, from which the summarized information was derived.

## **Financial Instruments**

The carrying amounts of cash, receivables, prepaid expenses, accounts payable, accrued expenses, refundable advances, 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 and Leasehold 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 exceeding program expenses are recorded as refundable advances. Grant award revenues are deemed earned when allowable expenses are incurred, resulting in the revenue being recorded without restrictions.

Service-related revenue is recognized when earned as those services are performed.

### **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 based on 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 \$122,237 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 94% 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 exceeding the federally insured limits (FDIC) at the year-end date totaled \$712,935. 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.

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, including allocated indirect costs, by program are summarized as follows for the year ended September 30, 2021:

Head Start and Early Head Start	\$ 4,570,621
Child Care Food Program	575,529
Low Income Home Energy Assistance	3,223,815
Weatherization Assistance	971,038
Women, Infants, and Children	2,571,622
Family Development	319,471
Empowerment Area Programs	134,427
Community Services Block Grant	362,913
Other Programs	463,913
Total	<u>\$ 13,193,349</u>

#### 5. Receivables

Receivables, primarily representing funding under various grants or contracts for program expenditure reimbursements, are summarized as follows at September 30, 2021:

Due From	For	Amount
U.S. Department of Health and Human Services	Head Start and Early Head Start	\$ 379,847
Iowa Department of Human Rights	Weatherization Programs	35,974
Iowa Department of Human Rights	FaDSS	39,275
Iowa Department of Human Rights	LIHEAP	41,461
Iowa Department of Education	CACFP	47,419
Iowa Department of Public Health	WIC	133,609
Empowerment Areas	Empowerment Programs	11,154
Area Agency on Aging	Eldercare	11,316
Various Sources	Project Share	63,763
Other	Various Other Programs and Services	17,434
		<u>\$ 781,252</u>

#### 6. Prepaid Expenses and Deposits

Prepaid expenses and deposits are summarized as follows at September 30, 2021:

Prepaid Insurance	\$ 73,142
Weatherization Costs on Homes in Progress	115,965
	<u>\$ 189,107</u>

7. **Property and Equipment**

Property and equipment is summarized as follows at September 30, 2021:

	<u>Cost</u>	<u>Current Expense</u>	<u>Accumulated Depreciation</u>	<u>Depreciated Cost</u>
Land	\$ --	--	--	--
Buildings and Leasehold Improvements	1,575,449	47,472	1,196,982	378,467
Furniture and Equipment	673,552	33,965	537,213	136,339
Vehicles	822,179	57,870	662,800	159,379
	<u>\$ 3,071,180</u>	<u>139,307</u>	<u>2,396,995</u>	<u>674,185</u>

Property and equipment costing \$2,218,490 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, 2021:

	<u>Amount</u>
Trade Accounts Payable	\$ 137,705
Accrued Wages	182,096
Payroll Taxes, Fringes, and Withholdings	221,416
Accrued Vacation Benefits	58,159
	<u>\$ 599,376</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 3.25%, matures on December 3, 2021, and had an unpaid balance of \$-0- at September 30, 2021.

10. **Owed to Grantor Agencies**

The amount owed to grantors is summarized as follows at September 30, 2021:

<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	21,784
		<u>\$ 112,771</u>

11. **Refundable Advances – Grants and Contracts**

Refundable advances are summarized as follows at September 30, 2021:

<u>Grantor</u>	<u>Program</u>	<u>Amount</u>
Iowa Department of Human Rights	CSBG	\$ 15,398
Iowa Department of Human Rights	Weatherization	40,776
Iowa Community Action Partnership	CHAMP	1,226
		<u>\$ 57,400</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, 2021:

	<u>Amount</u>
Designated Net Assets	
Property and Equipment	\$ 674,185
Head Start - Non-Federal	132,350
CACFP Centers	129
CACFP Sponsor's Association	5,668
WIC	4,174
WIC - SIRCLE Conference	3,165
Family Development FaDSS	2,768
Community Service Block Grant	4,313
Homeless Assistance	5,311
Day of the Child	2,743
Eldercare Home Repair/Chore	4,666
Public Relations	7,092
Consultec CMPFE Title XIX	8,421
Weatherization Proprietary	2,306
	<u>857,291</u>
Undesignated Net Assets	<u>226,338</u>
Total Net Assets Without Donor Restrictions	<u><u>\$ 1,083,629</u></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, 2021:

<u>Program</u>	<u>Funding Source</u>	<u>Amount</u>
Project Share	Individuals	\$ 168,615
United Way	United Way - Ft. Madison, Henry and Louisa Co.	7,709
Fort Madison Building Fund	Individuals	11,836
Des Moines County CAP	Individuals	88,483
Henry County CAP	Individuals	78,792
South Lee County CAP	Individuals	13,146
Limited Resources	Limited Resources	4,390
Louisa County Funds	Individuals	46,426
Community Thanksgiving Funds	Individuals	11,383
		<u><u>\$ 430,780</u></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, 2021:

	Amount
Financial Assets at Year-End	
Cash	\$ 576,156
Receivables	781,252
	<u>1,357,408</u>
Less Those Unavailable for General Expenditure Within One Year	
Designated Net Assets - Excluding Property and Equipment	(183,106)
Net Assets with Donor Restrictions	<u>(430,780)</u>
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	<u>\$ 743,522</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 the 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 \$64,610. The employee contributions totaled \$93,893.

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	<a href="http://www.ipers.org">www.ipers.org</a>

Community Action of Southeast Iowa is one of over 1,900 employers participating in the plan, which has a fiduciary net position of \$42.9 billion, a net pension asset of \$345 million, and a ratio of actuarial assets to actuarial liabilities of 88.34% at June 30, 2021 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, 2021, was \$273,823 equal to the required contribution for the year, while the employees contributed \$182,452.



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 January 2025. Lease expense for the year ended September 30, 2021, totaled \$147,185.

The annual minimum lease obligations on existing non-cancellable leases through their remaining years are summarized as follows at September 30, 2021:

<u>Year Ended</u>	<u>Amount</u>
September 30, 2022	\$ 98,236
September 30, 2023	19,350
September 30, 2024	19,350
September 30, 2025	6,450
September 30, 2026	--
	<u>\$ 143,386</u>

16. **Commitments**

Community Action of Southeast Iowa has purchased a building in Mount Pleasant, Iowa which it intends to renovate for use as a Head Start center. Additionally, the Organization intends to purchase and renovate a building in Fort Madison, Iowa to also be used as a Head Start center. Purchase and renovation activities are anticipated to be completed by August 31, 2025, at a total cost around \$1,665,000 which will primarily be funded through the Head Start grant.

17. **Risks and Uncertainties**

In March 2020, the global coronavirus pandemic began to disrupt the United States economy. The Organization cannot reasonably predict the length or severity of this pandemic, or the extent to which the disruption may materially impact the Organization's financial standing and operations in 2022.

18. **Subsequent Events**

The Organization has evaluated events and transactions occurring after September 30, 2021 for potential items required to be recognized or disclosed in the financial statements. Subsequent events were evaluated through January 21, 2022, 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, 2021, 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 21, 2022.

*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.

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*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 21, 2022  
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, 2021. 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, 2021.

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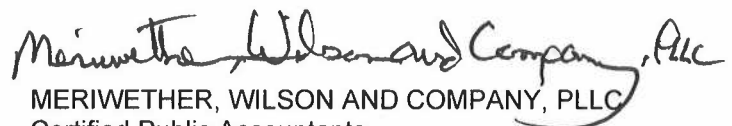
*Report on Internal Control Over Compliance*

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 21, 2022  
West Des Moines, Iowa



## COMMUNITY ACTION OF SOUTHEAST IOWA

**Schedule of Findings and Questioned Costs**

Year Ended September 30, 2021

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:

<u>Federal Grant</u>	<u>CFDA No.</u>	<u>Expenditures</u>
Weatherization Assistance Program	81.042	\$ 361,284
Low Income Home Energy Assistance Program	93.568	3,464,670
		<u>\$ 3,825,954</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, 2020 through September 30, 2021

Federal Grantor/Pass-Through Grantor/ Program Title	Grant or Award Number
U.S. Department of Homeland Security	
Indirect Awards	
Passed Through Iowa Community Action Association	
Non-Profit Security Program - FEMA	FOSU-20-002
U.S. Department of Health and Human Services	
Direct Awards	
Head Start Cluster	
COVID-19 - Head Start	07HE000183-01
Head Start	07CH011803-02
COVID-19 - Head Start	07CH011803-01
Head Start	07CH011803-01
Total CFDA #93.600 and Head Start Cluster	
Indirect Awards	
Passed Through Iowa Department of Human Rights	
COVID-19 - Low Income Home Energy Assistance Program	LIHEAP-20CA-14
COVID-19 - Low Income Home Energy Assistance Program	LIHEAP-21ARPA-14
Low Income Home Energy Assistance Program	LIHEAP-21-14
Weatherization Assistance Program	HEAP-21-14
Weatherization Assistance Program	HEAP-20-14
Total CFDA #93.568	
Community Services Block Grant	CSBG-21-14
Community Services Block Grant	CSBG-20-14
COVID-19 - Community Services Block Grant	CSBG-20S-14
Total CFDA #93.569	
TANF Cluster	
Family Development and Self-Sufficiency	FaDSS-22-14
COVID-19 - Family Development and Self-Sufficiency	FaDSS-PEAF-22-14
Family Development and Self-Sufficiency	FaDSS-21-14
Total CFDA #93.558 and TANF Cluster	
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	
COVID-19 - Special Programs for the Aging, Title III, Part B	N/A

## COMMUNITY ACTION OF SOUTHEAST IOWA

**Schedule of Expenditures of Federal Awards**

October 1, 2020 through September 30, 2021

<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>
97.008	03/23/19-03/23/21	N/A	\$ --	\$ --
93.600	07/01/21-03/31/23	500,155	--	17,452
93.600	09/01/21-08/31/22	3,803,537	--	334,153
93.600	09/01/20-08/31/21	197,000	--	188,039
93.600	09/01/20-08/31/21	6,276,264	--	3,719,896
				<u>4,259,540</u>
93.568	03/27/20-09/30/21	234,912	--	100,373
93.568	05/27/21-09/30/22	3,396,796	--	380,405
93.568	10/01/20-09/30/21	3,021,935	--	2,741,985
93.568	01/01/21-12/31/21	647,086	--	81,285
93.568	01/01/20-12/31/20	568,090	--	160,622
				<u>3,464,670</u>
93.569	10/01/20-12/31/21	310,636	--	191,632
93.569	10/01/19-03/31/21	311,739	--	109,550
93.569	01/20/20-09/30/22	427,447	--	61,032
				<u>362,214</u>
93.558	07/01/21-06/30/22	352,573	40% Federal	507
93.558	07/01/21-07/31/22	55,432	--	4,371
93.558	07/01/20-06/30/21	319,253	46.5% Federal	145,540
				<u>150,418</u>
				<u>8,236,842</u>
93.044	07/01/20-06/30/21	57,412	76.82% Federal	--
				<u>34,784</u>



## COMMUNITY ACTION OF SOUTHEAST IOWA

**Schedule of Expenditures of Federal Awards**

October 1, 2020 through September 30, 2021

Federal Grantor/Pass-Through Grantor/ Program Title	Grant or Award Number
U.S. Department of Energy	
Indirect Awards	
Passed Through Iowa Department of Human Rights	
Weatherization Assistance Program	DOE-21-14
Weatherization Assistance Program	DOE-20-14
Total U.S. Department of Energy and CFDA #81.042	
U.S. Department of Housing and Urban Development	
Indirect Awards	
Passed Through Iowa Community Action Association	
Tenant Based Rental Assistance	19-1-HM-565
Passed Through Iowa Finance Authority	
Emergency Solutions Grant Program	ESG-29001-21
Emergency Solutions Grant Program	ESG-29001-20
COVID-19 - Emergency Solutions Grant Program	ESG-CV-29001-20
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 Homes - Expansion	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	5881A045
Special Supplemental Food Program for Women, Infants, and Children - Vouchers	5881A045
Breast Pumps	5881A045
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, 2020 through September 30, 2021

<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>
81.042	04/01/21-03/31/22	261,256	--	217,264
81.042	04/01/20-03/31/21	289,697	--	144,020
				<u>361,284</u>
14.239	06/01/19-04/30/22	63,647	--	<u>16,871</u>
14.231	01/01/21-12/31/21	50,800	--	27,350
14.231	01/01/20-12/31/20	47,243	--	13,503
14.231	03/01/20-12/31/21	23,621	--	17,182
				<u>58,035</u>
				<u>74,906</u>
10.558	10/01/20-09/30/21	N/A	--	136,132
10.558	10/01/20-09/30/21	N/A	--	456,897
10.558	09/01/21-10/31/21	9,445	--	3,625
10.558	10/01/20-09/30/21	N/A	--	107,639
				<u>704,293</u>
10.557	10/01/20-09/30/21	751,887	--	749,400
10.557	10/01/20-09/30/21	N/A	--	1,806,708
10.557	10/01/20-09/30/21	12,000	--	11,302
				<u>2,567,410</u>
				<u>3,271,703</u>
			<u>\$ --</u>	<u>\$ 11,979,519</u>

SEE INDEPENDENT AUDITOR'S REPORT

## COMMUNITY ACTION OF SOUTHEAST IOWA

**Notes to Schedule of Expenditures of Federal Awards**

Year Ended September 30, 2021

**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, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Community Action 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, 2021

	Total	Head Start and Early Head Start	Head Start Non- Federal Funds	Child and Adult Care Food Program	CACFP Centers
<b>Assets</b>					
<b>Current Assets</b>					
Cash and Cash Investments	\$ 576,156	(277,342)	132,350	7,835	(9,110)
Certificates of Deposit	--	--	--	--	--
Receivables	781,252	386,851	--	36,677	17,811
Prepaid Expenses and Deposits	189,107	--	--	--	--
Inventories	63,256	--	--	--	--
Total Current Assets	1,609,771	109,509	132,350	44,512	8,701
<b>Noncurrent Asset</b>					
Certificates of Deposit	--	--	--	--	--
<b>Property and Equipment</b>					
Land	--	--	--	--	--
Building and Leasehold Improvements	1,575,449	706,320	2,650	--	--
Vehicles and Equipment	1,495,731	1,090,263	29,545	--	--
	3,071,180	1,796,583	32,195	--	--
Less Accumulated Depreciation	2,396,995	1,369,797	21,556	--	--
Net Property and Equipment	674,185	426,786	10,639	--	--
Total Assets	\$ 2,283,956	536,295	142,989	44,512	8,701
<b>Liabilities and Net Assets</b>					
<b>Liabilities</b>					
Accounts Payable and Accrued Expenses	\$ 599,376	109,509	--	45,046	8,572
Owed to Grantor Agencies	112,771	--	--	--	--
Refundable Advances	57,400	--	--	--	--
Other Current Liabilities	--	--	--	--	--
Notes Payable	--	--	--	--	--
Total Liabilities	769,547	109,509	--	45,046	8,572
<b>Net Assets</b>					
Designated for Programs	183,106	--	132,350	--	129
Invested in Property and Equipment	674,185	426,786	10,639	--	--
Undesignated	226,338	--	--	(534)	--
With Donor Restrictions	430,780	--	--	--	--
Total Net Assets	1,514,409	426,786	142,989	(534)	129
Total Liabilities and Net Assets	\$ 2,283,956	536,295	142,989	44,512	8,701

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Combining Statement of Financial Position

September 30, 2021

CACFP Sponsor's Association	LIHEAP	Weatherization Assistance	Weatherization Utility Contracts	WIC	WIC - SIRCLE Conference	Family Development FaDSS	DHLW Early Childhood Area Board
5,668	(8,835)	40,777	(35,974)	(67,598)	3,165	(28,861)	(7,963)
--	--	--	--	--	--	--	--
--	41,461	--	35,974	133,609	--	39,275	11,154
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
5,668	32,626	40,777	--	66,011	3,165	10,414	3,191
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	82,328	--	--	--
--	--	--	--	50,889	--	16,623	--
--	--	--	--	133,217	--	16,623	--
--	--	--	--	118,731	--	16,623	--
--	--	--	--	14,486	--	--	--
5,668	32,626	40,777	--	80,497	3,165	10,414	3,191
--	12,373	--	--	13,644	--	7,646	3,191
--	21,784	--	--	48,193	--	--	--
--	--	40,777	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	34,157	40,777	--	61,837	--	7,646	3,191
5,668	--	--	--	4,174	3,165	2,768	--
--	--	--	--	14,486	--	--	--
--	(1,531)	--	--	--	--	--	--
--	--	--	--	--	--	--	--
5,668	(1,531)	--	--	18,660	3,165	2,768	--
5,668	32,626	40,777	--	80,497	3,165	10,414	3,191

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Combining Statement of Financial Position - Continued

September 30, 2021

	Community Services Block Grant	Homeless Assistance	Child Care Resource and Referral	Day of the Child	Eldercare Home Repair/ Chore
<b>Assets</b>					
<b>Current Assets</b>					
Cash and Cash Investments	\$ 24,756	8,999	(6,667)	2,743	(5,402)
Certificates of Deposit	--	--	--	--	--
Receivables	--	417	--	--	11,317
Prepaid Expenses and Deposits	--	--	--	--	--
Inventories	--	--	--	--	--
Total Current Assets	<u>24,756</u>	<u>9,416</u>	<u>(6,667)</u>	<u>2,743</u>	<u>5,915</u>
<b>Noncurrent Asset</b>					
Certificates of Deposit	--	--	--	--	--
<b>Property and Equipment</b>					
Land	--	--	--	--	--
Building and Leasehold Improvements	7,079	--	--	--	--
Vehicles and Equipment	29,113	--	--	--	--
	<u>36,192</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Less Accumulated Depreciation	36,192	--	--	--	--
Net Property and Equipment	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total Assets	<u>\$ 24,756</u>	<u>9,416</u>	<u>(6,667)</u>	<u>2,743</u>	<u>5,915</u>
<b>Liabilities and Net Assets</b>					
<b>Liabilities</b>					
Accounts Payable and Accrued Expenses	\$ 5,046	2,879	--	--	1,249
Owed to Grantor Agencies	--	--	--	--	--
Refundable Advances	15,397	1,226	--	--	--
Other Current Liabilities	--	--	--	--	--
Notes Payable	--	--	--	--	--
Total Liabilities	<u>20,443</u>	<u>4,105</u>	<u>--</u>	<u>--</u>	<u>1,249</u>
<b>Net Assets</b>					
Designated for Programs	4,313	5,311	--	2,743	4,666
Invested in Property and Equipment	--	--	--	--	--
Undesignated	--	--	(6,667)	--	--
With Donor Restrictions	--	--	--	--	--
Total Net Assets	<u>4,313</u>	<u>5,311</u>	<u>(6,667)</u>	<u>2,743</u>	<u>4,666</u>
Total Liabilities and Net Assets	<u>\$ 24,756</u>	<u>9,416</u>	<u>(6,667)</u>	<u>2,743</u>	<u>5,915</u>

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Combining Statement of Financial Position - Continued

September 30, 2021

<u>Tenant Based Rental Assistance</u>	<u>Project Share</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>Des Moines County CAP</u>	<u>Henry County CAP</u>	<u>South Lee County CAP</u>
(2,943)	104,852	7,709	7,092	8,421	11,836	88,857	79,157	14,745
--	--	--	--	--	--	--	--	--
2,943	63,763	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
<u>--</u>	<u>168,615</u>	<u>7,709</u>	<u>7,092</u>	<u>8,421</u>	<u>11,836</u>	<u>88,857</u>	<u>79,157</u>	<u>14,745</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
<u>--</u>	<u>168,615</u>	<u>7,709</u>	<u>7,092</u>	<u>8,421</u>	<u>11,836</u>	<u>88,857</u>	<u>79,157</u>	<u>14,745</u>
--	--	--	--	--	--	374	365	1,599
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>374</u>	<u>365</u>	<u>1,599</u>
--	--	--	7,092	8,421	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
<u>--</u>	<u>168,615</u>	<u>7,709</u>	<u>--</u>	<u>--</u>	<u>11,836</u>	<u>88,483</u>	<u>78,792</u>	<u>13,146</u>
<u>--</u>	<u>168,615</u>	<u>7,709</u>	<u>7,092</u>	<u>8,421</u>	<u>11,836</u>	<u>88,483</u>	<u>78,792</u>	<u>13,146</u>
<u>--</u>	<u>168,615</u>	<u>7,709</u>	<u>7,092</u>	<u>8,421</u>	<u>11,836</u>	<u>88,857</u>	<u>79,157</u>	<u>14,745</u>

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Combining Statement of Financial Position - Continued

September 30, 2021

	Limited Resources	Louisa County CAP	Community Thanksgiving Funds
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Investments	\$ 4,390	46,771	11,383
Certificates of Deposit	--	--	--
Receivables	--	--	--
Prepaid Expenses and Deposits	--	--	--
Inventories	--	--	--
Total Current Assets	<u>4,390</u>	<u>46,771</u>	<u>11,383</u>
<b>Noncurrent Asset</b>			
Certificates of Deposit	<u>--</u>	<u>--</u>	<u>--</u>
<b>Property and Equipment</b>			
Land	--	--	--
Building and Leasehold Improvements	--	--	--
Vehicles and Equipment	<u>--</u>	<u>--</u>	<u>--</u>
Less Accumulated Depreciation	<u>--</u>	<u>--</u>	<u>--</u>
Net Property and Equipment	<u>--</u>	<u>--</u>	<u>--</u>
Total Assets	<u>\$ 4,390</u>	<u>46,771</u>	<u>11,383</u>
<b>Liabilities and Net Assets</b>			
<b>Liabilities</b>			
Accounts Payable and Accrued Expenses	\$ --	345	--
Owed to Grantor Agencies	--	--	--
Refundable Advances	--	--	--
Other Current Liabilities	--	--	--
Notes Payable	<u>--</u>	<u>--</u>	<u>--</u>
Total Liabilities	<u>--</u>	<u>345</u>	<u>--</u>
<b>Net Assets</b>			
Designated for Programs	--	--	--
Invested in Property and Equipment	--	--	--
Undesignated	--	--	--
With Donor Restrictions	<u>4,390</u>	<u>46,426</u>	<u>11,383</u>
Total Net Assets	<u>4,390</u>	<u>46,426</u>	<u>11,383</u>
Total Liabilities and Net Assets	<u>\$ 4,390</u>	<u>46,771</u>	<u>11,383</u>



## COMMUNITY ACTION OF SOUTHEAST IOWA

## Combining Statement of Financial Position - Continued

September 30, 2021

<u>Weatherization Inventory/WIP Cost Pools</u>	<u>Weatherization Proprietary</u>	<u>Payroll Clearing</u>	<u>Indirect and Administrative</u>
(130,175)	2,306	238,198	305,016
--	--	--	--
--	--	--	--
115,965	--	71,037	2,105
63,256	--	--	--
<u>49,046</u>	<u>2,306</u>	<u>309,235</u>	<u>307,121</u>
--	--	--	--
--	--	--	--
12,116	--	--	764,956
223,758	--	--	55,540
<u>235,874</u>	<u>--</u>	<u>--</u>	<u>820,496</u>
223,375	--	--	610,721
<u>12,499</u>	<u>--</u>	<u>--</u>	<u>209,775</u>
<u>61,545</u>	<u>2,306</u>	<u>309,235</u>	<u>516,896</u>
23,144	--	307,040	57,354
42,794	--	--	--
--	--	--	--
--	--	--	--
<u>65,938</u>	<u>--</u>	<u>307,040</u>	<u>57,354</u>
--	2,306	--	--
12,499	--	--	209,775
(16,892)	--	2,195	249,767
--	--	--	--
<u>(4,393)</u>	<u>2,306</u>	<u>2,195</u>	<u>459,542</u>
<u>61,545</u>	<u>2,306</u>	<u>309,235</u>	<u>516,896</u>

SEE INDEPENDENT AUDITOR'S REPORT

## COMMUNITY ACTION OF SOUTHEAST IOWA

**Combining Statement of Activities**

Year Ended September 30, 2021

	Total	Eliminations for GAAP Based Financial Statements	Total Before Eliminations
<b>Support and Revenue</b>			
Government Awards and Contract Revenue			
Iowa Department of Human Rights	\$ 4,843,617	7,053	4,836,564
U.S. Department of Health and Human Services	4,259,540	--	4,259,540
Iowa Department of Education	704,293	--	704,293
Iowa Department of Public Health	760,701	--	760,701
IDPH - Non-Cash Food Vouchers	1,806,708	--	1,806,708
Iowa Department of Agriculture	2,179	--	2,179
Iowa Finance Authority	58,035	--	58,035
Area Agency on Aging	63,371	--	63,371
Utility Companies	40,524	--	40,524
Iowa Community Action Association	118,439	--	118,439
Empowerment Areas	133,912	--	133,912
Services and Project Revenue	187,602	--	187,602
Interest Income	49	--	49
Internal Program Support and Cost Pool Reimbursement	--	(713,423)	713,423
In-Kind Donations	290,946	--	290,946
Other Revenue	350,142	--	350,142
Total Support and Revenue	13,620,058	(706,370)	14,326,428
<b>Expenses</b>	13,310,484	(877,450)	14,187,934
<b>Excess (Deficiency) of Support and Revenue over Expenses Before Capital Additions</b>	309,574	171,080	138,494
<b>Capital Additions - Awards Received for Capital Expenditures</b>	--	(171,080)	171,080
<b>Excess (Deficiency) of Support and Revenue over Expenses After Capital Additions</b>	309,574	--	309,574
<b>Transfers</b>	--	--	--
<b>Net Assets - Beginning of Year</b>	1,204,835	--	1,204,835
<b>Net Assets - End of Year</b>	\$ 1,514,409	--	1,514,409

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Combining Statement of Activities

Year Ended September 30, 2021

Head Start and Early Head Start	Head Start Non- Federal Funds	Child and Adult Care Food Program	CACFP Centers	CACFP Sponsor's Association	LIHEAP	Weatherization Assistance	Weatherization Utility Contracts
--	--	--	--	--	3,222,762	603,190	336,824
4,259,540	--	--	--	--	--	--	--
136,132	--	460,522	107,639	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	40,524
--	--	--	--	--	--	--	--
54,950	--	121	7,086	--	1,053	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
290,946	--	--	--	--	--	--	--
--	113,203	--	--	800	--	--	--
4,741,568	113,203	460,643	114,725	800	3,223,815	603,190	377,348
4,741,568	133	460,643	114,725	161	3,223,815	603,190	377,348
--	113,070	--	--	639	--	--	--
--	--	--	--	--	--	--	--
--	113,070	--	--	639	--	--	--
--	--	--	--	--	--	--	--
--	19,280	(534)	129	5,029	(1,531)	--	--
--	132,350	(534)	129	5,668	(1,531)	--	--

## COMMUNITY ACTION OF SOUTHEAST IOWA

**Combining Statement of Activities - Continued**

Year Ended September 30, 2021

	<u>WIC</u>	<u>WIC - SIRCLE Conference</u>	<u>Family Development FaDSS</u>
<b>Support and Revenue</b>			
Government Awards and Contract Revenue			
Iowa Department of Human Rights	\$ --	--	318,627
U.S. Department of Health and Human Services	--	--	--
Iowa Department of Education	--	--	--
Iowa Department of Public Health	760,701	--	--
IDPH - Non-Cash Food Vouchers	1,806,708	--	--
Iowa Department of Agriculture	2,179	--	--
Iowa Finance Authority	--	--	--
Area Agency on Aging	--	--	--
Utility Companies	--	--	--
Iowa Community Action Association	--	--	--
Empowerment Areas	--	--	--
Services and Project Revenue	4,027	--	844
Interest Income	--	--	--
Internal Program Support and Cost Pool Reimbursement	--	--	--
In-Kind Donations	--	--	--
Other Revenue	--	--	--
Total Support and Revenue	<u>2,573,615</u>	<u>--</u>	<u>319,471</u>
<b>Expenses</b>	<u>2,571,622</u>	<u>--</u>	<u>319,471</u>
<b>Excess (Deficiency) of Support and Revenue over Expenses Before Capital Additions</b>	1,993	--	--
<b>Capital Additions - Awards Received for Capital Expenditures</b>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Excess (Deficiency) of Support and Revenue over Expenses After Capital Additions</b>	1,993	--	--
<b>Transfers</b>	--	--	--
<b>Net Assets - Beginning of Year</b>	<u>2,181</u>	<u>3,165</u>	<u>2,768</u>
<b>Net Assets - End of Year</b>	<u>\$ 4,174</u>	<u>3,165</u>	<u>2,768</u>

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Combining Statement of Activities - Continued

Year Ended September 30, 2021

<u>DHLW Early Childhood Area Board</u>	<u>Children First Board</u>	<u>Community Services Block Grant</u>	<u>Homeless Assistance</u>	<u>Child Care Resource and Referral</u>	<u>Day of the Child</u>	<u>Eldercare Home Repair/ Chore</u>	<u>Embrace Iowa</u>	<u>Tenant Based Rental Assistance</u>
--	--	362,214	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	58,035	--	--	--	--	--
--	--	--	--	--	--	63,371	--	--
--	--	--	--	--	--	--	--	--
--	--	--	35,174	--	--	--	24,170	16,871
116,140	17,772	--	--	--	--	--	--	--
209	--	699	1,259	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
306	--	--	--	1,975	--	530	--	--
116,655	17,772	362,913	94,468	1,975	--	63,901	24,170	16,871
116,655	17,772	362,913	89,157	1,417	--	63,926	24,170	16,871
--	--	--	5,311	558	--	(25)	--	--
--	--	--	--	--	--	--	--	--
--	--	--	5,311	558	--	(25)	--	--
--	--	--	--	--	--	--	--	--
--	--	4,313	--	(7,225)	2,743	4,691	--	--
--	--	4,313	5,311	(6,667)	2,743	4,666	--	--

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Combining Statement of Activities - Continued

Year Ended September 30, 2021

	Iowa Disaster Case Management	Iowa Rent & Utility Assistance	ICAA COVID	Project Share
<b>Support and Revenue</b>				
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 Agriculture	--	--	--	--
Iowa Finance Authority	--	--	--	--
Area Agency on Aging	--	--	--	--
Utility Companies	--	--	--	--
Iowa Community Action Association	487	41,737	--	--
Empowerment Areas	--	--	--	--
Services and Project Revenue	--	--	--	83,021
Interest Income	--	--	--	--
Internal Program Support and Cost Pool Reimbursement	--	--	--	--
In-Kind Donations	--	--	--	--
Other Revenue	--	--	--	--
Total Support and Revenue	<u>487</u>	<u>41,737</u>	<u>--</u>	<u>83,021</u>
<b>Expenses</b>	<u>487</u>	<u>41,737</u>	<u>10,888</u>	<u>35,699</u>
<b>Excess (Deficiency) of Support and Revenue over Expenses Before Capital Additions</b>	--	--	(10,888)	47,322
<b>Capital Additions - Awards Received for Capital Expenditures</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Excess (Deficiency) of Support and Revenue over Expenses After Capital Additions</b>	--	--	(10,888)	47,322
<b>Transfers</b>	--	--	--	--
<b>Net Assets - Beginning of Year</b>	<u>--</u>	<u>--</u>	<u>10,888</u>	<u>121,293</u>
<b>Net Assets - End of Year</b>	<u>\$ --</u>	<u>--</u>	<u>--</u>	<u>168,615</u>

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Combining Statement of Activities - Continued

Year Ended September 30, 2021

Medical Assistance Program	Ft. Madison/ Henry and Louisa Co. United Way	Public Relations	Consultec CMPFE Title XIX	Fort Madison Building Fund	Enhance Henry County Rx	Des Moines County CAP	Henry County CAP	South Lee County CAP
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
53	8,500	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	716	--	--	--	85,105	21,432	19,434
53	8,500	716	--	--	--	85,105	21,432	19,434
5,473	11,375	1,196	--	--	604	74,279	21,872	25,472
(5,420)	(2,875)	(480)	--	--	(604)	10,826	(440)	(6,038)
--	--	--	--	--	--	--	--	--
(5,420)	(2,875)	(480)	--	--	(604)	10,826	(440)	(6,038)
--	--	--	--	--	--	--	--	--
5,420	10,584	7,572	8,421	11,836	604	77,657	79,232	19,184
--	7,709	7,092	8,421	11,836	--	88,483	78,792	13,146

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Combining Statement of Activities - Continued

Year Ended September 30, 2021

	Limited Resources	Louisa County Funds	Community Thanksgiving Funds
<b>Support and Revenue</b>			
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 Agriculture	--	--	--
Iowa Finance Authority	--	--	--
Area Agency on Aging	--	--	--
Utility Companies	--	--	--
Iowa Community Action Association	--	--	--
Empowerment Areas	--	--	--
Services and Project Revenue	20,000	--	--
Interest Income	--	--	--
Internal Program Support and Cost Pool Reimbursement	--	--	--
In-Kind Donations	--	--	--
Other Revenue	--	16,578	9,903
Total Support and Revenue	<u>20,000</u>	<u>16,578</u>	<u>9,903</u>
<b>Expenses</b>	<u>15,902</u>	<u>9,640</u>	<u>13,748</u>
<b>Excess (Deficiency) of Support and Revenue over Expenses Before Capital Additions</b>	4,098	6,938	(3,845)
<b>Capital Additions - Awards Received for Capital Expenditures</b>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Excess (Deficiency) of Support and Revenue over Expenses After Capital Additions</b>	4,098	6,938	(3,845)
<b>Transfers</b>	--	--	--
<b>Net Assets - Beginning of Year</b>	<u>292</u>	<u>39,488</u>	<u>15,228</u>
<b>Net Assets - End of Year</b>	<u>\$ 4,390</u>	<u>46,426</u>	<u>11,383</u>



## COMMUNITY ACTION OF SOUTHEAST IOWA

**Combining Statement of Activities - Continued**

Year Ended September 30, 2021

<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>
(7,053)	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
4,171	--	--	1,609	--
--	--	--	49	--
--	--	--	713,423	--
--	--	--	--	--
--	--	--	80,160	--
<u>(2,882)</u>	<u>--</u>	<u>--</u>	<u>795,241</u>	<u>--</u>
<u>(16,553)</u>	<u>--</u>	<u>--</u>	<u>691,251</u>	<u>139,307</u>
13,671	--	--	103,990	(139,307)
--	--	--	--	171,080
13,671	--	--	103,990	31,773
--	--	--	--	--
<u>(30,563)</u>	<u>2,306</u>	<u>2,195</u>	<u>145,777</u>	<u>642,412</u>
<u>(16,892)</u>	<u>2,306</u>	<u>2,195</u>	<u>249,767</u>	<u>674,185</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. 07CH011803-01**

(Contract Period 9/1/20 - 8/31/25)

	Approved Budget	Actual Revenue/Expenses		
		Total	10/01/20 - 8/31/21	9/01/20 - 9/30/20
Revenue				
U.S. Department of Health and Human Services	\$ 6,473,264	4,269,702	3,907,935	361,767
USDA/Iowa Department of Education - Food Reimbursement	--	151,953	136,132	15,821
Grantee's Share - In-Kind	801,605	293,176	279,192	13,984
Other Non-Federal Revenue	--	54,950	54,950	--
Total Revenue	<u>\$ 7,274,869</u>	<u>4,769,781</u>	<u>4,378,209</u>	<u>391,572</u>
Expenses				
Grantor's Share				
Personnel	\$ 2,087,986	2,057,376	1,862,424	194,952
Fringe Benefits	1,059,991	1,019,947	930,740	89,207
Travel	16,205	4,127	3,739	388
Equipment	315,000	119,355	119,355	--
Supplies	271,492	208,301	201,528	6,773
Contractual	19,491	35,970	35,170	800
Facilities/Construction	1,665,522	25,105	25,105	--
Other	591,823	356,309	326,896	29,413
Indirect	445,754	443,212	402,978	40,234
Total Grantor's Share	<u>6,473,264</u>	<u>4,269,702</u>	<u>3,907,935</u>	<u>361,767</u>
Program Expenses Not Charged to Grant	--	54,950	54,950	--
Food Expenses - Child and Adult Care Food Program	--	151,953	136,132	15,821
Grantee's Share - In-Kind Donations	<u>801,605</u>	<u>293,176</u>	<u>279,192</u>	<u>13,984</u>
Total Expenses	<u>\$ 7,274,869</u>	<u>4,769,781</u>	<u>4,378,209</u>	<u>391,572</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. 07CH011803-01**

(Contract Period 9/1/21 - 8/31/22)

	Approved Budget	Actual Revenue/Expenses 9/01/21 - 9/30/21
Revenue		
U.S. Department of Health and Human Services	\$ 3,803,537	334,153
Grantee's Contribution - In-Kind	--	11,754
Total Revenue	<u>\$ 3,803,537</u>	<u>345,907</u>
Expenses		
Grantor's Share		
Personnel	\$ 1,994,043	168,604
Fringe Benefits	981,478	78,704
Travel	3,984	2,863
Supplies	66,627	8,337
Contractual	32,500	2,645
Other	303,571	37,881
Indirect	421,334	35,119
Total Grantor's Share	<u>3,803,537</u>	<u>334,153</u>
Grantee's Share - In-Kind Donations	--	11,754
Total Expenses	<u>\$ 3,803,537</u>	<u>345,907</u>

**Head Start - Covid Grant No. 07HE000183-01**

(Contract Period 4/1/21 - 3/31/23)

	Approved Budget	Actual Revenue/Expenses 4/01/21 - 9/30/21
Revenue		
U.S. Department of Health and Human Services	<u>\$ 500,155</u>	<u>17,452</u>
Expenses		
Grantor's Share		
Personnel	\$ 161,118	12,113
Fringe Benefits	46,627	3,170
Supplies	196,340	--
Other	66,653	--
Indirect	29,417	2,169
Total Expenses	<u>\$ 500,155</u>	<u>17,452</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-21-14  
(Contract Period 10/1/20 - 9/30/21)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 10/01/20 - 9/30/21</u>
Assistance Awards		
Regular Assistance	\$ 2,067,849	1,849,244
Energy Crisis Intervention Payments	501,178	501,178
Program Support	35,058	17,678
Assurance 16	13,779	9,128
Summer Deliverable Fuel Payments	147,720	147,720
Administration	256,351	217,037
 Total	 <u>\$ 3,021,935</u>	 <u>2,741,985</u>

Contract No. LIHEAP-20CA-14  
(Contract Period 3/27/20 - 9/30/21)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>10/01/20 - 9/30/21</u>	<u>3/27/20 - 9/30/20</u>
Assistance Awards				
Energy Crisis Intervention Payments	\$ 217,059	217,059	91,848	125,211
Program Support	5,005	5,005	558	4,447
Assurance 16	3,168	3,168	1,774	1,394
Administration	9,680	9,680	6,193	3,487
 Total	 <u>\$ 234,912</u>	 <u>234,912</u>	 <u>100,373</u>	 <u>134,539</u>

Contract No. LIHEAP-21ARPA-14  
(Contract Period 5/27/21 - 9/30/22)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 5/27/21 - 9/30/21</u>
Assistance Awards		
Regular Assistance	\$ 1,924,248	--
Energy Crisis Intervention Payments	1,049,823	375,003
Program Support	36,688	--
Assurance 16	18,344	--
Administration	367,693	5,402
 Total	 <u>\$ 3,396,796</u>	 <u>380,405</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. 5881AO45  
(Contract Period 10/1/20 - 9/30/21)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 10/01/20 - 9/30/21</u>
Salaries and Fringe	\$ 575,000	570,146
Other	95,467	97,913
Indirect	81,420	81,340
Breast Pump Expenses	<u>12,000</u>	<u>11,302</u>
Total Cash Expenses	<u>\$ 763,887</u>	760,701
Non-Cash Food Vouchers		<u>1,806,708</u>
Total Contract Cost		2,567,409
Non-Grant Expenses		<u>4,213</u>
Total Program Expenses		<u>\$ 2,571,622</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-22-14  
(Contract Period 7/1/21 - 6/30/22)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 7/01/21 - 9/30/21</u>
Indirect	\$ 37,081	--
Salaries	177,578	--
Benefits	84,291	--
Travel	19,356	--
Space/Utilities	7,500	783
Other	24,767	292
3rd Party Payments	<u>2,000</u>	<u>193</u>
Total	<u><u>\$ 352,573</u></u>	<u><u>1,268</u></u>

Contract No. FaDSS-PEAF-22-14  
(Contract Period 7/1/21 - 7/31/22)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 7/01/21 - 9/30/21</u>
Administrative	\$ 5,543	477
Short Term Benefits	<u>49,889</u>	<u>3,894</u>
Total	<u><u>\$ 55,432</u></u>	<u><u>4,371</u></u>

Contract No. FaDSS-21-14  
(Contract Period 7/1/20 - 9/30/21)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>10/01/20 - 9/30/21</u>	<u>7/01/20 - 9/30/20</u>
Indirect	\$ 34,369	34,483	33,774	709
Salaries	162,626	162,976	158,512	4,464
Benefits	80,088	79,858	79,312	546
Travel	1,838	1,920	1,882	38
Space/Utilities	5,451	5,451	5,345	106
Other	29,881	29,797	29,395	402
3rd Party Payments	<u>5,000</u>	<u>4,768</u>	<u>4,768</u>	<u>--</u>
Total	<u><u>\$ 319,253</u></u>	<u><u>319,253</u></u>	<u><u>312,988</u></u>	<u><u>6,265</u></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-21-14  
(Contract Period 4/1/21 - 3/31/22)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 4/01/21 - 9/30/21</u>
Administration	\$ 43,036	29,207
Health and Safety	38,880	38,850
Support	51,388	73,861
Labor	53,976	46,657
Materials	53,976	30,920
Training and Technical Assistance	20,000	(2,231)
Total	<u>\$261,256</u>	<u>217,264</u>

Contract No. DOE-20-14  
(Contract Period 4/1/20 - 3/31/21)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>10/01/20 - 3/31/21</u>	<u>4/01/20 - 9/30/20</u>
Administration	\$ 31,013	31,013	12,787	18,226
Health and Safety	48,952	51,000	27,200	23,800
Support	63,178	121,656	45,900	75,756
Labor	65,777	47,408	27,104	20,304
Materials	65,777	30,880	23,289	7,591
Training and Technical Assistance	15,000	7,740	7,740	--
Total	<u>\$289,697</u>	<u>289,697</u>	<u>144,020</u>	<u>145,677</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 21-14  
(Contract Period 1/1/21 - 12/31/21)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 1/01/21 - 9/30/21</u>
Administration	\$ 31,434	1,448
Health and Safety	134,332	34,425
Support	149,788	29,912
Labor	146,827	3,831
Materials	146,827	3,791
Equipment/Training	30,000	--
Pollution Occurrence Insurance	7,878	7,878
Total	<u>\$ 647,086</u>	<u>81,285</u>

Contract No. HEAP 20-14  
(Contract Period 1/1/20 - 12/31/20)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>10/01/20 - 12/31/20</u>	<u>1/01/20 - 9/30/20</u>
Administration	\$ 29,199	18,612	8,697	9,915
Health and Safety	124,287	71,398	52,409	18,989
Support	134,522	221,778	67,971	153,807
Labor	130,041	26,729	24,560	2,169
Materials	130,041	8,225	6,985	1,240
Equipment/Training	20,000	--	--	--
Total	<u>\$ 568,090</u>	<u>346,742</u>	<u>160,622</u>	<u>186,120</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-21-14  
(Contract Period 1/1/21 - 12/31/21)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 1/01/21 - 9/30/21</u>
Administration	\$ 686	269
Support	1,378	539
Labor	6,889	2,327
Materials	6,889	3,062
Total	<u>\$ 15,842</u>	<u>6,197</u>

Contract No. MEC-20-14  
(Contract Period 1/1/20 - 12/31/20)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenditures</u>		
		<u>Total</u>	<u>10/01/20 - 12/31/20</u>	<u>4/01/20 - 9/30/20</u>
Administration	\$ 681	681	396	285
Support	1,377	1,377	808	569
Labor	6,887	10,266	6,917	3,349
Materials	6,887	3,508	1,161	2,347
Total	<u>\$ 15,832</u>	<u>15,832</u>	<u>9,282</u>	<u>6,550</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-21-14  
(Contract Period 1/1/21 - 12/31/21)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 1/01/21 - 9/30/21</u>
Administration	\$ 10,983	9,511
Support	22,298	19,052
Labor	110,935	124,689
Materials	110,935	65,733
Total	<u>\$ 255,151</u>	<u>218,985</u>

Contract No. IPL-20-14  
(Contract Period 1/1/20 - 12/31/20)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenditures</u>		
		<u>Total</u>	<u>10/01/20 - 12/31/20</u>	<u>1/01/20 - 9/30/20</u>
Administration	\$ 10,522	10,318	4,450	5,868
Support	21,044	20,636	8,901	11,735
Labor	105,219	143,132	61,957	81,175
Materials	105,219	63,227	27,052	36,175
Total	<u>\$ 242,004</u>	<u>237,313</u>	<u>102,360</u>	<u>134,953</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-21-14  
(Contract Period 10/1/20 - 12/31/21)

Cost Category	Approved Budget	Actual Expenses 10/01/20 - 9/30/21
Grant Expenses		
Personnel	\$ 221,075	132,109
Travel	7,518	1,825
Space	33,500	26,045
Other Costs	17,300	12,889
Indirect Costs	31,243	18,764
Total	<u>\$ 310,636</u>	<u>191,632</u>

Contract No. CSBG-20S-14  
(Contract Period 1/1/20- 9/30/22)

Cost Category	Approved Budget	Actual Expenditures		
		Total	10/01/20 - 9/30/21	1/01/20 - 9/30/20
Grant Expenses				
Personnel	\$ 118,094	16,553	987	15,566
Travel	4,500	251	--	251
Space	5,885	6,474	3,239	3,235
Supplemental Programs and Services	244,650	120,308	34,972	85,336
Other Costs	37,596	32,976	21,694	11,282
Indirect Costs	16,722	2,344	140	2,204
Total	<u>\$ 427,447</u>	<u>178,906</u>	<u>61,032</u>	<u>117,874</u>

Contract No. CSBG-20-14  
(Contract Period 10/1/19 - 3/31/21)

Cost Category	Approved Budget	Actual Expenditures		
		Total	10/01/20 - 3/31/21	10/01/19 - 9/30/20
Grant Expenses				
Personnel	\$ 218,790	223,058	74,237	148,821
Travel	2,917	2,390	583	1,807
Space	37,987	33,910	14,893	19,017
Equipment Maintenance	250	--	--	--
Other Costs	22,000	20,796	9,325	11,471
Indirect Costs	29,795	31,585	10,512	21,073
Total	<u>\$ 311,739</u>	<u>311,739</u>	<u>109,550</u>	<u>202,189</u>

SEE INDEPENDENT AUDITOR'S REPORT

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Schedule of Activities

## Indirect Cost Pool and Other Administrative

October 1, 2020 through September 30, 2021

	<u>Total</u>	<u>Indirect Cost Pool</u>	<u>Other Administrative</u>
Revenue			
Reimbursements from Programs	\$ 702,146	702,146	--
Service and Project Revenue	1,609	--	1,609
Interest Income	49	--	49
Property Use Charges	11,277	--	11,277
Other	80,160	--	80,160
Total Revenue	<u>795,241</u>	<u>702,146</u>	<u>93,095</u>
Expenses			
Salaries and Wages	416,284	431,488	(15,204)
Benefits and Payroll Taxes	150,823	150,823	--
Workmen's Compensation	1,667	1,667	--
Professional/Technical	37,347	37,347	--
Training and Meetings	4,136	4,136	--
Travel and Per Diem	1,170	1,170	--
Space and Utilities	24,522	24,522	--
Pest Control	1,783	1,783	--
Telephone	6,066	6,066	--
Office Supplies	15,265	15,265	--
Postage	2,857	2,857	--
Printing	2,499	2,499	--
Advertising	1,575	1,575	--
Liability Insurance and Bonding	10,670	10,670	--
Membership/Subscriptions/Publications	9,362	9,362	--
Miscellaneous	5,225	1,797	3,428
Total Expenses	<u>691,251</u>	<u>703,027</u>	<u>(11,776)</u>
Excess of Revenue to Expenses	103,990	(881)	104,871
Fund Balance Transfer	--	--	--
Net Assets - Beginning of Year	<u>145,777</u>	<u>56,502</u>	<u>89,275</u>
Net Assets - End of Year	<u>\$ 249,767</u>	<u>55,621</u>	<u>194,146</u>

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