

COMMUNITY ACTION OF SOUTHEAST IOWA

Burlington, Iowa

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

September 30, 2022

(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 Treaasa Swailes
Louisa	Randy Griffin	Cyndi Mears	Vacant
Des Moines	Shane McCampbell	Rhonda Reif	Brent Ruther
Lee	Rick Larkin	Samantha Brecount	Vacant

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 Audit of the Financial Statements

Opinion

We have audited the financial statements of Community Action of Southeast Iowa (a nonprofit organization), which comprise the Statement of Financial Position as of September 30, 2022, 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.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Community Action of Southeast Iowa as of September 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Community Action of Southeast Iowa and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Community Action of Southeast Iowa's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Community Action of Southeast Iowa's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Community Action of Southeast Iowa's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

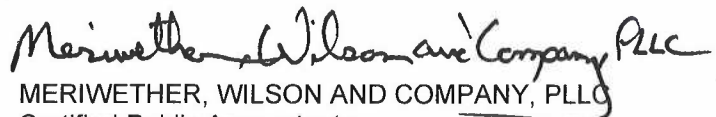
Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards and Schedule of Findings and Questioned Costs as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, 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 supplementary 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 2021 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated January 21, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2021, 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 a report dated December 29, 2022, on our consideration of Community Action of Southeast Iowa's internal control over financial reporting and 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 the effectiveness of Community Action of Southeast Iowa's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Action of Southeast Iowa's internal control over financial reporting and compliance.


 MERIWETHER, WILSON AND COMPANY, PLLC
 Certified Public Accountants

December 29, 2022
 West Des Moines, Iowa

COMMUNITY ACTION OF SOUTHEAST IOWA

Statement of Financial Position

September 30, 2022
(With Comparative Totals for 2021)

	<u>2022</u>	<u>2021</u>
Assets		
Current Assets		
Cash	\$ 462,865	576,156
Receivables	932,399	781,252
Prepaid Expenses and Deposits	154,940	189,107
Inventories	68,345	63,256
Total Current Assets	<u>1,618,549</u>	<u>1,609,771</u>
Property and Equipment		
Land, Buildings, and Leasehold Improvements	1,575,449	1,575,449
Vehicles and Equipment	1,624,821	1,495,731
	<u>3,200,270</u>	<u>3,071,180</u>
Less Accumulated Depreciation	2,494,551	2,396,995
Net Property and Equipment	<u>705,719</u>	<u>674,185</u>
Total Assets	<u>\$ 2,324,268</u>	<u>2,283,956</u>
Liabilities and Net Assets		
Current Liabilities		
Note Payable - Line of Credit	\$ --	--
Accounts Payable and Accrued Expenses	647,597	599,376
Owed to Grantor Agencies	145,359	112,771
Refundable Advances - Grants and Contracts	119,845	57,400
Total Current Liabilities	<u>912,801</u>	<u>769,547</u>
Net Assets		
Without Donor Restrictions	1,138,847	1,083,629
With Donor Restrictions	272,620	430,780
Total Net Assets	<u>1,411,467</u>	<u>1,514,409</u>
Total Liabilities and Net Assets	<u>\$ 2,324,268</u>	<u>2,283,956</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, 2022
(With Comparative Totals for 2021)

	2022			2021
	Without Restrictions	With Restrictions	Total All Funds	Total All Funds
Support and Revenue				
Government Awards and Contract Revenue	\$ 15,851,454	--	15,851,454	12,791,319
Services and Project Revenue	85,110	314,576	399,686	187,602
Interest Income	38	--	38	49
In-Kind Donations	417,775	--	417,775	290,946
Other Support and Revenue	87,378	106,076	193,454	350,142
	<u>16,441,755</u>	<u>420,652</u>	<u>16,862,407</u>	<u>13,620,058</u>
Net Assets Released from Restriction	578,812	(578,812)	--	--
Total Support and Revenue	<u>17,020,567</u>	<u>(158,160)</u>	<u>16,862,407</u>	<u>13,620,058</u>
Expenses				
Program Services	16,209,820	--	16,209,820	12,590,051
General and Administrative	755,529	--	755,529	720,433
Total Expenses	<u>16,965,349</u>	<u>--</u>	<u>16,965,349</u>	<u>13,310,484</u>
Excess (Deficit) of Support and Revenue to Expenses	55,218	(158,160)	(102,942)	309,574
Net Assets - Beginning of Year	<u>1,083,629</u>	<u>430,780</u>	<u>1,514,409</u>	<u>1,204,835</u>
Net Assets - End of Year	<u>\$ 1,138,847</u>	<u>272,620</u>	<u>1,411,467</u>	<u>1,514,409</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, 2022
(With Comparative Totals for 2021)

	2022			2021
	Program Services	General and Administrative	Total	Total All Funds
Expenses				
Salary and Wages	\$ 3,412,001	398,246	3,810,247	3,837,894
Fringe	1,541,442	143,381	1,684,823	1,767,564
Client Assistance	6,899,473	721	6,900,194	3,618,736
WIC Vouchers	1,933,503	--	1,933,503	1,806,708
Program Equipment and Supplies	204,304	16,293	220,597	246,609
Food	741,435	--	741,435	658,052
Space Cost	376,169	29,209	405,378	344,281
Depreciation and Disposals	105,600	30,671	136,271	139,307
Conferences and Meetings	3,031	641	3,672	3,783
Travel	26,646	2,720	29,366	17,104
Training	65,631	2,751	68,382	48,198
Equipment Repair and Maintenance	14,656	--	14,656	9,597
Operating Supplies	81,341	32,943	114,284	121,274
Insurance	79,730	11,941	91,671	89,444
Printing and Postage	17,928	8,716	26,644	25,576
Telephone	59,994	3,560	63,554	45,284
Professional and Technical	--	38,827	38,827	37,347
Property Tax, Licenses, and Fees	17,419	1,706	19,125	16,460
Advertising	9,313	2,886	12,199	12,848
Dues and Subscriptions	19,478	9,112	28,590	34,116
Miscellaneous	182,951	21,205	204,156	139,356
In-Kind	417,775	--	417,775	290,946
Total Expenses	\$ 16,209,820	755,529	16,965,349	13,310,484

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

COMMUNITY ACTION OF SOUTHEAST IOWA

Statement of Cash Flows

Year Ended September 30, 2022
(With Comparative Totals for 2021)

	Total All Funds	
	<u>2022</u>	<u>2021</u>
Cash Flows from Operating Activities		
Excess (Deficiency) of Support and Revenue to Expenses	\$ (102,942)	309,574
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	136,271	139,307
Changes in Asset and Liability Accounts Affecting Cash		
Receivables	(151,147)	(3,099)
Prepaid Expenses and Deposits	34,167	26,613
Inventories	(5,089)	(27,918)
Accounts Payable and Accrued Expenses	48,221	(288,774)
Owed to Grantor Agencies	32,588	20,742
Refundable Advances - Grants and Contracts	62,445	26,136
Net Cash Flows from Operating Activities	<u>54,514</u>	<u>202,581</u>
Cash Flows from Investing Activities		
Purchases of Property and Equipment	<u>(167,805)</u>	<u>(171,080)</u>
Net Increase (Decrease) in Cash	(113,291)	31,501
Cash Balances - Beginning of Year	<u>576,156</u>	<u>544,655</u>
Cash Balances - End of Year	<u><u>\$ 462,865</u></u>	<u><u>576,156</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 (\$0 in 2021).

COMMUNITY ACTION OF SOUTHEAST IOWA

Notes to Financial Statements

September 30, 2022

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 shall serve as an advocate of the low-income on matters of public policy which affect their status; and to promote institutional changes.

Community Action of Southeast Iowa administers programs funded or supported by federal, state, and local government agencies. These programs are operated to: Provide a broadened resource base of programs directed to the elimination of poverty; Insure the maximum feasible participation of the low-income in the development and implementation of all programs and projects designed to serve them; Mobilize public and private resources in support of its programs and purposes; and Provide safe and sanitary housing that is affordable to low and moderate income persons.

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 Adopted Accounting Pronouncements

During the year ended September 30, 2022, the Organization adopted ASU 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. The ASU requires the presentation of contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash and other financial assets and also requires additional disclosures. The Organization adopted the standard October 1, 2021 using the retrospective method.

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.

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 2021 financial statements have been made to conform to the 2022 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, 2021, 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, professional services, and materials 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.

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 \$756,229. 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, 2022:

Head Start and Early Head Start	\$ 4,398,234
Child Care Food Program	694,204
Low Income Home Energy and Water Assistance	6,121,279
Weatherization Assistance	1,045,081
Women, Infants, and Children	2,700,049
Family Development	383,366
Empowerment Area Programs	95,583
Community Services Block Grant	600,196
Other Programs	763,686
Total	<u>\$ 16,801,678</u>

5. Receivables

Receivables, primarily representing funding under various grants or contracts for program expenditure reimbursements, are summarized as follows at September 30, 2022:

Due From	For	Amount
U.S. Department of Health and Human Services	Head Start and Early Head Start	\$ 546,252
Iowa Department of Human Rights	Weatherization Programs	11,651
Iowa Department of Human Rights	FaDSS	48,465
Iowa Department of Human Rights	CSBG	16,639
Iowa Department of Education	CACFP	61,944
Iowa Department of Public Health	WIC	216,971
Other	Various Other Programs and Services	30,477
		<u>\$ 932,399</u>

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6. **Prepaid Expenses and Deposits**

Prepaid expenses and deposits are summarized as follows at September 30, 2022:

Prepaid Insurance	\$ 72,982
Weatherization Costs on Homes in Progress	81,958
	<u>\$ 154,940</u>

7. **Property and Equipment**

Property and equipment is summarized as follows at September 30, 2022:

	<u>Cost</u>	<u>Current Expense</u>	<u>Accumulated Depreciation</u>	<u>Depreciated Cost</u>
Land, Buildings, and Leasehold Improvements	\$ 1,575,449	45,444.0	1,242,426.0	333,023
Furniture and Equipment	811,372	37,934	575,147	236,225
Vehicles	813,449	52,893	676,978	136,471
	<u>\$ 3,200,270</u>	<u>136,271</u>	<u>2,494,551</u>	<u>705,719</u>

Property and equipment costing \$2,349,790 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, 2022:

	<u>Amount</u>
Trade Accounts Payable	\$ 182,579
Accrued Wages	201,552
Payroll Taxes, Fringes, and Withholdings	202,665
Accrued Vacation Benefits	60,801
	<u>\$ 647,597</u>

9. **Operating Line of Credit**

The Organization entered into a commercial line of credit agreement with First Interstate Bank in the amount of \$200,000. This line of credit, with a current interest rate of 6.25%, matures on March 3, 2023, and had an unpaid balance of \$-0- at September 30, 2022.

10. **Owed to Grantor Agencies**

The amount owed to grantors is summarized as follows at September 30, 2022:

<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 and Advances	54,296
CACFP Centers	Excess Payment	76
		<u>\$ 145,359</u>

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

Refundable advances are summarized as follows at September 30, 2022:

Grantor	Program	Amount
Iowa Department of Human Rights	CSBG	\$ 9,289
Iowa Department of Human Rights	Weatherization	30,743
Iowa Department of Human Rights	LIHWAP	53,022
City of Keokuk	LIHWAP	26,791
		<u>\$ 119,845</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, 2022:

	Amount
Designated Net Assets	
Property and Equipment	\$ 705,719
Head Start - Non-Federal	115,761
CACFP Centers	1,539
CACFP Sponsor's Association	6,449
WIC	12,936
WIC - SIRCLE Conference	3,165
Family Development FaDSS	2,037
Early Childhood - Non-Federal	120
Community Service Block Grant	3,567
Day of the Child	2,743
Public Relations	5,883
Consultec CMPFE Title XIX	8,421
Weatherization Proprietary	374
	<u>868,714</u>
Undesignated Net Assets	<u>270,133</u>
Total Net Assets Without Donor Restrictions	<u>\$ 1,138,847</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, 2022:

Program	Funding Source	Amount
Project Share	Individuals	\$ 78,978
United Way	City of Fort Madison	191
Fort Madison Building Fund	Individuals	11,836
Des Moines County General	Individuals	11,624
Des Moines County NonFederal	Individuals	47,306
Henry County NonFederal	Individuals	77,143
Lee County NonFederal	Individuals	2,644
Louisa County NonFederal	Individuals	34,968
Limited Resources	Limited Resources	2,547
Community Thanksgiving Funds	Individuals	5,383
		<u>\$ 272,620</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, 2022:

	Amount
Financial Assets at Year-End	
Cash	\$ 462,865
Receivables	932,399
	<u>1,395,264</u>
Less Those Unavailable for General Expenditure Within One Year	
Designated Net Assets - Excluding Property and Equipment	(162,995)
Net Assets with Donor Restrictions	<u>(272,620)</u>
Financial Assets Available to Meet Cash Needs for	
General Expenditures Within One Year	<u>\$ 959,649</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. **In-Kind Donations**

All contributed nonfinancial assets were utilized during the reporting period in the Head Start program and have no ongoing restrictions. In-Kind donations are summarized as follows for the year-ended September 30, 2022:

Type of In-Kind Contribution	Valuation Method	Amount
Professional Consultation Services	Current Rates for Similar Services	\$ 8,780
Space	Market Rates for Similar Properties	302,710
Materials	Estimated Wholesale Values	106,285
		<u>\$ 417,775</u>

Community Action of Southeast Iowa received other in-kind donations during the year valued at \$15,444 primarily for the Head Start program, which have not been recorded in the financial statements.

15. Retirement Plans

Community Action of Southeast Iowa contributes to a tax-sheltered annuity 403(b) plan on behalf of its employees. The maximum contribution on behalf of each employee was 9.44% of gross wages. The total contributed by the Organization during the fiscal year was \$72,322. The employee contributions totaled \$69,232

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 \$40.19 billion, a net pension liability of \$3.78 billion, and a ratio of actuarial assets to actuarial liabilities of 89.50% at June 30, 2022 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, 2022, was \$264,339 equal to the required contribution for the year, while the employees contributed \$176,132.

16. 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, 2022, totaled \$148,388.

The annual minimum lease obligations on existing non-cancellable leases through their remaining years are summarized as follows at September 30, 2022:

<u>Year Ended</u>	<u>Amount</u>
September 30, 2023	\$ 19,920
September 30, 2024	19,920
September 30, 2025	<u>6,640</u>
	<u>\$ 46,480</u>

17. 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.

18. Subsequent Events

The Organization has evaluated events and transactions occurring after September 30, 2022 for potential items required to be recognized or disclosed in the financial statements. Subsequent events were evaluated through December 29, 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, 2022, 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 December 29, 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

December 29, 2022
West Des Moines, Iowa

Certified Public Accountants

**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

Opinion on Each Major Federal Program

We have audited Community Action of Southeast Iowa's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on Community Action of Southeast Iowa's major federal programs for the year ended September 30, 2022. 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.

In our opinion, Community Action of Southeast Iowa complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended September 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Community Action of Southeast Iowa and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Community Action of Southeast Iowa's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Community Action of Southeast Iowa's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Community Action of Southeast Iowa's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Community Action of Southeast Iowa's compliance with the requirements of each major federal program as a whole.

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In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Community Action of Southeast Iowa's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Community Action of Southeast Iowa's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Community Action of Southeast Iowa's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

December 29, 2022
 West Des Moines, Iowa

COMMUNITY ACTION OF SOUTHEAST IOWA

Schedule of Findings and Questioned Costs

Year Ended September 30, 2022

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>
Child and Adult Care Food Program	10.558	\$ 816,790
Head Start	93.600	<u>3,895,060</u>
		<u>\$ 4,711,850</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, 2021 through September 30, 2022

Federal Grantor/Pass-Through Grantor/ Program Title	Grant or Award Number
U.S. Department of Health and Human Services	
Direct Awards	
Head Start Cluster	
COVID-19 - Head Start	07HE000183-01
Head Start	07CH011803-02
Head Start	07CH011803-03
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-21ARPA-14
Low Income Home Energy Assistance Program	LIHEAP-22-14
COVID-19 - Low Income Home Water Assistance Program	LIHWAP-21ARPA-14
COVID-19 - Low Income Home Water Assistance Program	LIHWAP-21CAA-14
Weatherization Assistance Program	HEAP-21-14
Weatherization Assistance Program	HEAP-22-14
Passed Through City of Keokuk	
COVID-19 - Low Income Home Water Assistance Program	N/A
Total CFDA #93.568	
Passed Through Iowa Department of Human Rights	
Community Services Block Grant	CSBG-21-14
Community Services Block Grant	CSBG-22-14
COVID-19 - Community Services Block Grant	CSBG-20S-14
Total CFDA #93.569	
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-23-14
Total CFDA #93.558	
Total U.S. Department of Health and Human Services	
U.S. Department of Energy	
Indirect Awards	
Passed Through Iowa Department of Human Rights	
Weatherization Assistance Program	DOE-21-14
Weatherization Assistance Program	DOE-22-14
Total U.S. Department of Energy and CFDA #81.042	

COMMUNITY ACTION OF SOUTHEAST IOWA

Schedule of Expenditures of Federal Awards

October 1, 2021 through September 30, 2022

<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	04/01/21-03/31/23	500,155	\$ --	\$ 107,438
93.600	09/01/21-08/31/22	3,803,537	--	3,469,385
93.600	09/01/22-08/31/23	4,967,337	--	318,237
				<u>3,895,060</u>
93.568	05/27/21-11/30/22	5,035,318	--	4,588,031
93.568	10/01/21-09/30/22	1,291,619	--	1,251,204
93.568	03/01/22-09/30/23	215,477	--	504
93.568	05/28/21-09/30/23	305,499	--	276,326
93.568	01/01/21-12/31/21	647,086	--	166,114
93.568	01/01/22-12/31/22	734,265	--	209,015
93.568	04/07/22-03/31/23	32,000	--	5,209
				<u>6,496,403</u>
93.569	10/01/20-03/31/22	314,015	--	122,382
93.569	10/01/21-12/31/22	318,489	--	221,673
93.569	01/20/20-09/30/22	434,236	--	255,331
				<u>599,386</u>
93.558	07/01/21-09/30/22	336,738	40% Federal	133,054
93.558	07/01/21-07/31/22	55,432	--	50,001
93.558	07/01/22-06/30/23	357,213	40% Federal	--
				<u>183,055</u>
				<u>11,173,904</u>
81.042	04/01/21-03/31/22	261,256	--	43,992
81.042	04/01/22-03/31/23	238,039	--	234,406
				<u>278,398</u>

COMMUNITY ACTION OF SOUTHEAST IOWA

Schedule of Expenditures of Federal Awards

October 1, 2021 through September 30, 2022

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	19-1-HM-565
Passed Through Iowa Finance Authority	
Emergency Solutions Grant Program	ESG-29001-21
Emergency Solutions Grant Program	ESG-29001-22
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, 2021 through September 30, 2022

<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	06/01/19-04/30/22	46,299	--	<u>6,519</u>
14.231	01/01/21-12/31/21	50,800	--	22,903
14.231	01/01/22-12/31/22	44,003	--	44,003
14.231	03/01/20-12/31/21	23,621	--	<u>2,829</u>
				<u>69,735</u>
				<u>76,254</u>
10.558	10/01/21-09/30/22	N/A	--	181,361
10.558	10/01/21-09/30/22	N/A	--	568,047
10.558	09/01/21-10/31/21	9,445	--	2,765
10.558	10/01/21-09/30/22	N/A	--	<u>64,617</u>
				<u>816,790</u>
10.557	10/01/21-09/30/22	768,606	--	765,027
10.557	10/01/21-09/30/22	N/A	--	1,933,503
10.557	10/01/21-09/30/22	12,000	--	<u>226</u>
				<u>2,698,756</u>
				<u>3,515,546</u>
			<u>\$ --</u>	<u>\$ 15,044,102</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA

Notes to Schedule of Expenditures of Federal Awards

Year Ended September 30, 2022

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, 2022. 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, 2022

	Total	Head Start and Early Head Start	Head Start Non- Federal Funds	Child and Adult Care Food Program	CACFP Centers
Assets					
Current Assets					
Cash and Cash Investments	\$ 462,865	(444,419)	115,875	4,733	115
Certificates of Deposit	--	--	--	--	--
Receivables	932,399	566,777	--	37,864	7,476
Prepaid Expenses and Deposits	154,940	--	--	--	--
Inventories	68,345	--	--	--	--
Total Current Assets	<u>1,618,549</u>	<u>122,358</u>	<u>115,875</u>	<u>42,597</u>	<u>7,591</u>
Noncurrent Asset					
Certificates of Deposit	--	--	--	--	--
Property and Equipment					
Land	--	--	--	--	--
Building and Leasehold Improvements	1,575,449	706,320	2,650	--	--
Vehicles and Equipment	1,624,821	1,204,775	29,545	--	--
	<u>3,200,270</u>	<u>1,911,095</u>	<u>32,195</u>	<u>--</u>	<u>--</u>
Less Accumulated Depreciation	2,494,551	1,463,331	24,141	--	--
Net Property and Equipment	<u>705,719</u>	<u>447,764</u>	<u>8,054</u>	<u>--</u>	<u>--</u>
Total Assets	<u>\$ 2,324,268</u>	<u>570,122</u>	<u>123,929</u>	<u>42,597</u>	<u>7,591</u>
Liabilities and Net Assets					
Liabilities					
Accounts Payable and Accrued Expenses	\$ 647,597	122,358	114	43,131	5,976
Owed to Grantor Agencies	145,359	--	--	--	76
Refundable Advances	119,845	--	--	--	--
Other Current Liabilities	--	--	--	--	--
Notes Payable	--	--	--	--	--
Total Liabilities	<u>912,801</u>	<u>122,358</u>	<u>114</u>	<u>43,131</u>	<u>6,052</u>
Net Assets					
Designated for Programs	162,995	--	115,761	--	1,539
Invested in Property and Equipment	705,719	447,764	8,054	--	--
Undesignated	270,133	--	--	(534)	--
With Donor Restrictions	272,620	--	--	--	--
Total Net Assets	<u>1,411,467</u>	<u>447,764</u>	<u>123,815</u>	<u>(534)</u>	<u>1,539</u>
Total Liabilities and Net Assets	<u>\$ 2,324,268</u>	<u>570,122</u>	<u>123,929</u>	<u>42,597</u>	<u>7,591</u>

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Financial Position

September 30, 2022

CACFP Sponsor's Association	LIHEAP and LIHWAP	Weatherization Assistance	Weatherization Utility Contracts	WIC	WIC - SIRCLE Conference	Family Development FaDSS	DHLW Early Childhood Area Board
6,449	145,221	30,743	(21,576)	(132,325)	3,165	(30,438)	(1,326)
--	--	--	--	--	--	--	--
--	--	--	21,576	216,971	--	48,465	3,532
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
<u>6,449</u>	<u>145,221</u>	<u>30,743</u>	<u>--</u>	<u>84,646</u>	<u>3,165</u>	<u>18,027</u>	<u>2,206</u>
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	82,328	--	--	--
--	--	--	--	50,889	--	--	--
--	--	--	--	133,217	--	--	--
--	--	--	--	121,156	--	--	--
--	--	--	--	12,061	--	--	--
<u>6,449</u>	<u>145,221</u>	<u>30,743</u>	<u>--</u>	<u>96,707</u>	<u>3,165</u>	<u>18,027</u>	<u>2,206</u>
--	12,643	--	--	23,517	--	15,990	2,206
--	54,296	--	--	48,193	--	--	--
--	79,813	30,743	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
<u>--</u>	<u>146,752</u>	<u>30,743</u>	<u>--</u>	<u>71,710</u>	<u>--</u>	<u>15,990</u>	<u>2,206</u>
6,449	--	--	--	12,936	3,165	2,037	--
--	--	--	--	12,061	--	--	--
--	(1,531)	--	--	--	--	--	--
--	--	--	--	--	--	--	--
<u>6,449</u>	<u>(1,531)</u>	<u>--</u>	<u>--</u>	<u>24,997</u>	<u>3,165</u>	<u>2,037</u>	<u>--</u>
<u>6,449</u>	<u>145,221</u>	<u>30,743</u>	<u>--</u>	<u>96,707</u>	<u>3,165</u>	<u>18,027</u>	<u>2,206</u>

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Financial Position - Continued

September 30, 2022

	Children First Board	Early Childhood Non- Federal	Community Services Block Grant	Day of the Child	Eldercare Home Repair
Assets					
Current Assets					
Cash and Cash Investments	\$ --	120	8,354	2,743	(3,816)
Certificates of Deposit	--	--	--	--	--
Receivables	--	--	16,639	--	4,237
Prepaid Expenses and Deposits	--	--	--	--	--
Inventories	--	--	--	--	--
Total Current Assets	<u>--</u>	<u>120</u>	<u>24,993</u>	<u>2,743</u>	<u>421</u>
Noncurrent Asset					
Certificates of Deposit	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Property and Equipment					
Land	--	--	--	--	--
Building and Leasehold Improvements	--	--	7,079	--	--
Vehicles and Equipment	13,242	--	7,021	--	--
	<u>13,242</u>	<u>--</u>	<u>14,100</u>	<u>--</u>	<u>--</u>
Less Accumulated Depreciation	883	--	14,100	--	--
Net Property and Equipment	<u>12,359</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total Assets	<u>\$ 12,359</u>	<u>120</u>	<u>24,993</u>	<u>2,743</u>	<u>421</u>
Liabilities and Net Assets					
Liabilities					
Accounts Payable and Accrued Expenses	\$ --	--	12,137	--	421
Owed to Grantor Agencies	--	--	--	--	--
Refundable Advances	--	--	9,289	--	--
Other Current Liabilities	--	--	--	--	--
Notes Payable	--	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>21,426</u>	<u>--</u>	<u>421</u>
Net Assets					
Designated for Programs	--	120	3,567	2,743	--
Invested in Property and Equipment	12,359	--	--	--	--
Undesignated	--	--	--	--	--
With Donor Restrictions	--	--	--	--	--
Total Net Assets	<u>12,359</u>	<u>120</u>	<u>3,567</u>	<u>2,743</u>	<u>--</u>
Total Liabilities and Net Assets	<u>\$ 12,359</u>	<u>120</u>	<u>24,993</u>	<u>2,743</u>	<u>421</u>

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Financial Position - Continued

September 30, 2022

Rental Assistance	Iowa Disaster Case Management	Project Share	Great River Region United Way	Public Relations	Consultec CMPFE Title XIX	Fort Madison Building Fund	Des Moines County General Assistance	Des Moines County NonFederal
(5,528)	(704)	81,640	372	5,918	8,421	11,836	11,726	52,792
--	--	--	--	--	--	--	--	--
6,345	704	1,715	--	--	--	--	98	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
<u>817</u>	<u>--</u>	<u>83,355</u>	<u>372</u>	<u>5,918</u>	<u>8,421</u>	<u>11,836</u>	<u>11,824</u>	<u>52,792</u>
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	10,066	--	--	--	--	--	--
--	--	10,066	--	--	--	--	--	--
--	--	1,174	--	--	--	--	--	--
--	--	8,892	--	--	--	--	--	--
<u>817</u>	<u>--</u>	<u>92,247</u>	<u>372</u>	<u>5,918</u>	<u>8,421</u>	<u>11,836</u>	<u>11,824</u>	<u>52,792</u>
817	--	4,377	181	35	--	--	200	5,486
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
<u>817</u>	<u>--</u>	<u>4,377</u>	<u>181</u>	<u>35</u>	<u>--</u>	<u>--</u>	<u>200</u>	<u>5,486</u>
--	--	--	--	5,883	8,421	--	--	--
--	--	8,892	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	78,978	191	--	--	11,836	11,624	47,306
--	--	87,870	191	5,883	8,421	11,836	11,624	47,306
<u>817</u>	<u>--</u>	<u>92,247</u>	<u>372</u>	<u>5,918</u>	<u>8,421</u>	<u>11,836</u>	<u>11,824</u>	<u>52,792</u>

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Financial Position - Continued

September 30, 2022

	Henry County <u>NonFederal</u>	Lee County <u>NonFederal</u>	Louisa County <u>NonFederal</u>
Assets			
Current Assets			
Cash and Cash Investments	\$ 77,718	4,081	36,123
Certificates of Deposit	--	--	--
Receivables	--	--	--
Prepaid Expenses and Deposits	--	--	--
Inventories	--	--	--
Total Current Assets	<u>77,718</u>	<u>4,081</u>	<u>36,123</u>
Noncurrent Asset			
Certificates of Deposit	<u>--</u>	<u>--</u>	<u>--</u>
Property and Equipment			
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><u>77,718</u></u>	<u><u>4,081</u></u>	<u><u>36,123</u></u>
Liabilities and Net Assets			
Liabilities			
Accounts Payable and Accrued Expenses	575	1,437	1,155
Owed to Grantor Agencies	--	--	--
Refundable Advances	--	--	--
Other Current Liabilities	--	--	--
Notes Payable	--	--	--
Total Liabilities	<u>575</u>	<u>1,437</u>	<u>1,155</u>
Net Assets			
Designated for Programs	--	--	--
Invested in Property and Equipment	--	--	--
Undesignated	--	--	--
With Donor Restrictions	<u>77,143</u>	<u>2,644</u>	<u>34,968</u>
Total Net Assets	<u>77,143</u>	<u>2,644</u>	<u>34,968</u>
Total Liabilities and Net Assets	<u><u>\$ 77,718</u></u>	<u><u>4,081</u></u>	<u><u>36,123</u></u>

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Financial Position - Continued

September 30, 2022

<u>Limited Resources</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>
2,547	5,383	(95,996)	497	241,576	340,845
--	--	--	--	--	--
--	--	--	--	--	--
--	--	81,958	--	70,981	2,001
--	--	68,345	--	--	--
<u>2,547</u>	<u>5,383</u>	<u>54,307</u>	<u>497</u>	<u>312,557</u>	<u>342,846</u>
--	--	--	--	--	--
--	--	--	--	--	--
--	--	12,116	--	--	764,956
--	--	223,758	--	--	85,525
--	--	235,874	--	--	850,481
--	--	228,375	--	--	641,391
--	--	7,499	--	--	209,090
<u>2,547</u>	<u>5,383</u>	<u>61,806</u>	<u>497</u>	<u>312,557</u>	<u>551,936</u>
--	--	15,415	123	310,362	68,941
--	--	42,794	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
<u>--</u>	<u>--</u>	<u>58,209</u>	<u>123</u>	<u>310,362</u>	<u>68,941</u>
--	--	--	374	--	--
--	--	7,499	--	--	209,090
--	--	(3,902)	--	2,195	273,905
<u>2,547</u>	<u>5,383</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>2,547</u>	<u>5,383</u>	<u>3,597</u>	<u>374</u>	<u>2,195</u>	<u>482,995</u>
<u>2,547</u>	<u>5,383</u>	<u>61,806</u>	<u>497</u>	<u>312,557</u>	<u>551,936</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Activities

Year Ended September 30, 2022

	Total	Eliminations for GAAP Based Financial Statements	Total Before Eliminations
	<u>Total</u>	<u>Financial Statements</u>	<u>Total Before Eliminations</u>
Support and Revenue			
Government Awards and Contract Revenue			
Iowa Department of Human Rights	\$ 8,120,793	27,387	8,093,406
U.S. Department of Health and Human Services	3,895,060	--	3,895,060
Iowa Department of Education	816,790	--	816,790
Iowa Department of Public Health	765,253	--	765,253
IDPH - Non-Cash Food Vouchers	1,933,503	--	1,933,503
Iowa Department of Agriculture	55	--	55
Iowa Finance Authority	69,735	--	69,735
Area Agency on Aging	75,112	--	75,112
Utility Companies	33,432	--	33,432
Iowa Community Action Association	32,896	--	32,896
Empowerment Areas	108,825	--	108,825
Services and Project Revenue	399,686	--	399,686
Interest Income	38	--	38
Internal Program Support and Cost Pool Reimbursement	--	(694,705)	694,705
In-Kind Donations	417,775	(15,444)	433,219
Other Revenue	193,454	--	193,454
Total Support and Revenue	<u>16,862,407</u>	<u>(682,762)</u>	<u>17,545,169</u>
Expenses	<u>16,965,349</u>	<u>(820,582)</u>	<u>17,785,931</u>
Excess (Deficiency) of Support and Revenue over Expenses Before Capital Additions	(102,942)	137,820	(240,762)
Capital Additions - Awards Received for Capital Expenditures	<u>--</u>	<u>(137,820)</u>	<u>137,820</u>
Excess (Deficiency) of Support and Revenue over Expenses After Capital Additions	(102,942)	--	(102,942)
Transfers	--	--	--
Net Assets - Beginning of Year	<u>1,514,409</u>	<u>--</u>	<u>1,514,409</u>
Net Assets - End of Year	<u>\$ 1,411,467</u>	<u>--</u>	<u>1,411,467</u>

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Activities

Year Ended September 30, 2022

Head Start and Early Head Start	Head Start Non- Federal Funds	Child and Adult Care Food Program	CACFP Centers	CACFP Sponsor's Association	LIHEAP and LIHWAP	Weatherization Assistance	Weatherization Utility Contracts
--	--	--	--	--	6,116,065	653,527	369,180
3,895,060	--	--	--	--	--	--	--
181,361	--	570,812	64,617	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	33,432
--	--	--	--	--	--	--	--
288	--	--	59,766	300	5,209	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
433,219	--	--	--	--	--	--	--
462	1,211	--	--	900	5	--	--
4,510,390	1,211	570,812	124,383	1,200	6,121,279	653,527	402,612
4,510,390	17,800	570,812	122,973	419	6,121,279	653,527	402,612
--	(16,589)	--	1,410	781	--	--	--
--	--	--	--	--	--	--	--
--	(16,589)	--	1,410	781	--	--	--
--	--	--	--	--	--	--	--
--	132,350	(534)	129	5,668	(1,531)	--	--
--	115,761	(534)	1,539	6,449	(1,531)	--	--

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Activities - Continued

Year Ended September 30, 2022

	WIC	WIC - SIRCLE Conference	Family Development FaDSS
	<u>WIC</u>	<u>Conference</u>	<u>FaDSS</u>
Support and Revenue			
Government Awards and Contract Revenue			
Iowa Department of Human Rights	\$ --	--	382,635
U.S. Department of Health and Human Services	--	--	--
Iowa Department of Education	--	--	--
Iowa Department of Public Health	765,253	--	--
IDPH - Non-Cash Food Vouchers	1,933,503	--	--
Iowa Department of Agriculture	55	--	--
Iowa Finance Authority	--	--	--
Area Agency on Aging	--	--	--
Utility Companies	--	--	--
Iowa Community Action Association	--	--	--
Empowerment Areas	--	--	--
Services and Project Revenue	10,000	--	--
Interest Income	--	--	--
Internal Program Support and Cost Pool Reimbursement	--	--	--
In-Kind Donations	--	--	--
Other Revenue	--	--	--
Total Support and Revenue	<u>2,708,811</u>	<u>--</u>	<u>382,635</u>
Expenses	<u>2,700,049</u>	<u>--</u>	<u>383,366</u>
Excess (Deficiency) of Support and Revenue over Expenses Before Capital Additions	8,762	--	(731)
Capital Additions - Awards Received for Capital Expenditures	<u>--</u>	<u>--</u>	<u>--</u>
Excess (Deficiency) of Support and Revenue over Expenses After Capital Additions	8,762	--	(731)
Transfers	--	--	--
Net Assets - Beginning of Year	<u>4,174</u>	<u>3,165</u>	<u>2,768</u>
Net Assets - End of Year	<u>\$ 12,936</u>	<u>3,165</u>	<u>2,037</u>

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Activities - Continued

Year Ended September 30, 2022

DHLW Early Childhood Area Board	Children First Board	Early Childhood Non- Federal	Community Services Block Grant	Homeless Assistance	Child Care Resource and Referral	Day of the Child	Eldercare Home Repair/ Chore	Embrace Iowa
--	--	--	599,386	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	69,735	--	--	--	--
--	--	--	--	--	--	--	75,112	--
--	--	--	--	947	--	--	--	24,726
95,583	13,242	--	--	--	--	--	--	--
--	--	120	--	2,485	546	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	64	--	6,121	--	190	500
95,583	13,242	120	599,450	73,167	6,667	--	75,302	25,226
95,583	13,242	--	600,196	73,167	--	--	79,968	25,226
--	--	120	(746)	--	6,667	--	(4,666)	--
--	--	--	--	--	--	--	--	--
--	--	120	(746)	--	6,667	--	(4,666)	--
--	--	--	--	(5,311)	--	--	--	--
--	--	--	4,313	5,311	(6,667)	2,743	4,666	--
--	--	120	3,567	--	--	2,743	--	--

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Activities - Continued

Year Ended September 30, 2022

	<u>Rental Assistance</u>	<u>Iowa Disaster Case Management</u>	<u>Project Share</u>
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 Agriculture	--	--	--
Iowa Finance Authority	--	--	--
Area Agency on Aging	--	--	--
Utility Companies	--	--	--
Iowa Community Action Association	6,519	704	--
Empowerment Areas	--	--	--
Services and Project Revenue	6,346	--	279,859
Interest Income	--	--	--
Internal Program Support and Cost Pool Reimbursement	--	--	--
In-Kind Donations	--	--	--
Other Revenue	--	--	--
Total Support and Revenue	<u>12,865</u>	<u>704</u>	<u>279,859</u>
Expenses	<u>12,865</u>	<u>704</u>	<u>369,496</u>
Excess (Deficiency) of Support and Revenue over Expenses Before Capital Additions	--	--	(89,637)
Capital Additions - Awards Received for Capital Expenditures	<u>--</u>	<u>--</u>	<u>--</u>
Excess (Deficiency) of Support and Revenue over Expenses After Capital Additions	--	--	(89,637)
Transfers	--	--	--
Net Assets - Beginning of Year	<u>--</u>	<u>--</u>	<u>168,615</u>
Net Assets - End of Year	<u>\$ --</u>	<u>--</u>	<u>78,978</u>

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Activities - Continued

Year Ended September 30, 2022

Great River Region United Way	Public Relations	Consultec CMPFE Title XIX	Fort Madison Building Fund	Des Moines County General Assistance	Des Moines County NonFederal	Henry County NonFederal	Lee County NonFederal
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
(281)	50	--	--	12,998	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	1,751	--	--	--	38,007	20,529	32,315
(281)	1,801	--	--	12,998	38,007	20,529	32,315
7,237	3,010	--	--	1,374	79,184	22,178	42,817
(7,518)	(1,209)	--	--	11,624	(41,177)	(1,649)	(10,502)
--	--	--	--	--	--	--	--
(7,518)	(1,209)	--	--	11,624	(41,177)	(1,649)	(10,502)
--	--	--	--	--	--	--	--
7,709	7,092	8,421	11,836	--	88,483	78,792	13,146
191	5,883	8,421	11,836	11,624	47,306	77,143	2,644

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Activities - Continued

Year Ended September 30, 2022

	Louisa County <u>NonFederal</u>	Limited Resources <u>Resources</u>	Community Thanksgiving Funds <u>Funds</u>
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 Agriculture	--	--	--
Iowa Finance Authority	--	--	--
Area Agency on Aging	--	--	--
Utility Companies	--	--	--
Iowa Community Action Association	--	--	--
Empowerment Areas	--	--	--
Services and Project Revenue	--	22,000	--
Interest Income	--	--	--
Internal Program Support and Cost Pool Reimbursement	--	--	--
In-Kind Donations	--	--	--
Other Revenue	15,225	--	--
Total Support and Revenue	<u>15,225</u>	<u>22,000</u>	<u>--</u>
Expenses	<u>26,683</u>	<u>23,843</u>	<u>6,000</u>
Excess (Deficiency) of Support and Revenue over Expenses Before Capital Additions	(11,458)	(1,843)	(6,000)
Capital Additions - Awards Received for Capital Expenditures	<u>--</u>	<u>--</u>	<u>--</u>
Excess (Deficiency) of Support and Revenue over Expenses After Capital Additions	(11,458)	(1,843)	(6,000)
Transfers	--	--	--
Net Assets - Beginning of Year	<u>46,426</u>	<u>4,390</u>	<u>11,383</u>
Net Assets - End of Year	<u>\$ 34,968</u>	<u>2,547</u>	<u>5,383</u>

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Activities - Continued

Year Ended September 30, 2022

<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>
(27,387)	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	38	--
--	--	--	694,705	--
--	--	--	--	--
--	--	--	76,174	--
<u>(27,387)</u>	<u>--</u>	<u>--</u>	<u>770,917</u>	<u>--</u>
<u>(40,377)</u>	<u>1,932</u>	<u>--</u>	<u>722,105</u>	<u>136,271</u>
12,990	(1,932)	--	48,812	(136,271)
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>137,820</u>
12,990	(1,932)	--	48,812	1,549
--	--	--	(24,674)	29,985
<u>(16,892)</u>	<u>2,306</u>	<u>2,195</u>	<u>249,767</u>	<u>674,185</u>
<u>(3,902)</u>	<u>374</u>	<u>2,195</u>	<u>273,905</u>	<u>705,719</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. 07CH011803-02

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

	Approved Budget	Actual Revenue/Expenses		
		Total	10/01/21 - 8/31/22	9/01/21 - 9/30/21
Revenue				
U.S. Department of Health and Human Services	\$ 3,803,537	3,803,537	3,469,384	334,153
USDA/Iowa Department of Education - Food Reimbursement	--	160,837	160,837	--
Grantee's Share - In-Kind	--	417,804	406,050	11,754
Other Non-Federal Revenue	--	288	288	--
Total Revenue	\$ 3,803,537	4,382,466	4,036,559	345,907
Expenses				
Grantor's Share				
Personnel	\$ 1,994,043	1,883,738	1,715,134	168,604
Fringe Benefits	981,478	899,258	820,554	78,704
Travel	3,984	9,193	6,330	2,863
Supplies	66,627	81,258	72,921	8,337
Contractual	32,500	61,957	59,312	2,645
Other	303,571	472,946	435,065	37,881
Indirect	421,334	395,187	360,068	35,119
Total Grantor's Share	3,803,537	3,803,537	3,469,384	334,153
Program Expenses Not Charged to Grant	--	288	288	--
Food Expenses - Child and Adult Care Food Program	--	160,837	160,837	--
Grantee's Share - In-Kind Donations	--	417,804	406,050	11,754
Total Expenses	\$ 3,803,537	4,382,466	4,036,559	345,907

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 - COVID Grant No. 07HE000183-01

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

	Approved Budget	Actual Revenue/Expenses		
		Total	10/01/21 - 9/30/22	4/01/21 - 9/30/21
Revenue				
U.S. Department of Health and Human Services	<u>\$ 500,155</u>	<u>124,890</u>	<u>107,438</u>	<u>17,452</u>
Expenses				
Grantor's Share				
Personnel	\$ 161,118	69,608	57,495	12,113
Fringe Benefits	46,627	18,418	15,248	3,170
Supplies	196,340	--	--	--
Equipment	--	24,366	24,366	--
Other	66,653	--	--	--
Indirect	29,417	12,498	10,329	2,169
Total Expenses	<u>\$ 500,155</u>	<u>124,890</u>	<u>107,438</u>	<u>17,452</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. 07CH011803-03

(Contract Period 9/1/22 - 8/31/23)

	<u>Approved Budget</u>	<u>Actual Revenue/Expenses 9/01/22 - 9/30/22</u>
Revenue		
U.S. Department of Health and Human Services	\$ 4,967,337	318,237
USDA/Iowa Department of Education - Food Reimbursement	--	20,524
Grantee's Contribution - In-Kind	--	27,169
Other Non-Federal Revenue	--	462
	<u> </u>	<u> </u>
Total Revenue	<u>\$ 4,967,337</u>	<u>366,392</u>
Expenses		
Grantor's Share		
Personnel	\$ 2,010,342	160,923
Fringe Benefits	1,075,641	74,203
Travel	2,750	1,115
Equipment	60,000	--
Supplies	17,433	10,422
Contractual	60,000	5,415
Facilities/Construction	849,102	--
Other	453,859	32,770
Indirect	438,210	33,389
Total Grantor's Share	<u>4,967,337</u>	<u>318,237</u>
Program Expenses Not Charged to Grant	--	462
Food Expenses - Child and Adult Care Food Program	--	20,524
Grantee's Share - In-Kind Donations	--	27,169
	<u> </u>	<u> </u>
Total Expenses	<u>\$ 4,967,337</u>	<u>366,392</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 10/1/21 - 9/30/22)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 10/01/21 - 9/30/22</u>
Salaries and Fringe	\$ 581,800	572,392
Other	104,191	111,355
Indirect	82,615	81,280
Breast Pump Expenses	<u>12,000</u>	<u>226</u>
Total Cash Expenses	<u>\$ 780,606</u>	765,253
Non-Cash Food Vouchers		<u>1,933,503</u>
Total Contract Cost		2,698,756
Non-Grant Expenses		<u>1,293</u>
Total Program Expenses		<u>\$ 2,700,049</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-22-14
(Contract Period 10/1/21 - 9/30/22)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 10/01/21 - 9/30/22</u>
Assistance Awards		
Regular Assistance	\$ 594,760	592,402
Energy Crisis Intervention Payments	254,139	254,139
Program Support	3,384	3,384
Assurance 16	708	708
Summer Deliverable Fuel Payments	258,400	258,400
Administration	<u>180,228</u>	<u>142,171</u>
Total	<u>\$ 1,291,619</u>	<u>1,251,204</u>

Contract No. LIHEAP-21ARPA-14
(Contract Period 5/27/21 - 11/30/22)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>10/01/21 - 9/30/22</u>	<u>5/27/21 - 9/30/21</u>
Assistance Awards				
Regular Assistance	\$ 3,299,134	3,296,958	3,296,958	--
Energy Crisis Intervention Payments	1,445,212	1,445,106	1,070,103	375,003
Program Support	11,101	11,101	11,101	--
Assurance 16	10,865	10,865	10,865	--
Summer Deliverable Fuel Payments	64,600	--	--	--
Administration	<u>204,406</u>	<u>204,406</u>	<u>199,004</u>	<u>5,402</u>
Total	<u>\$ 5,035,318</u>	<u>4,968,436</u>	<u>4,588,031</u>	<u>380,405</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 Water Assistance Program

Contract No. LIHWAP-21ARPA-14
(Contract Period 3/1/22 - 9/30/23)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 3/01/22 - 9/30/22</u>
Assistance Awards		
Energy Crisis Intervention Payments	\$ 178,831	--
Program Support	12,215	375
Administration	<u>24,431</u>	<u>129</u>
Total	<u>\$ 215,477</u>	<u>504</u>

Contract No. LIHWAP-21CAA-14
(Contract Period 5/28/21 - 9/30/23)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>10/01/21 - 9/30/22</u>	<u>5/28/21 - 9/30/21</u>
Assistance Awards				
Energy Crisis Intervention Payments	\$ 258,739	258,469	258,469	--
Program Support	15,587	15,587	15,587	--
Administration	<u>31,173</u>	<u>2,270</u>	<u>2,270</u>	<u>--</u>
Total	<u>\$ 305,499</u>	<u>276,326</u>	<u>276,326</u>	<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. HEAP 22-14
(Contract Period 1/1/22 - 12/31/22)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 1/01/22 - 9/30/22</u>
Administration	\$ 36,751	9,529
Health and Safety	153,430	76,985
Support	171,082	77,400
Labor	149,071	26,201
Materials	137,701	11,300
Equipment/Training	78,630	--
Pollution Occurrence Insurance	<u>7,600</u>	<u>7,600</u>
Total	<u>\$ 734,265</u>	<u>209,015</u>

Contract No. HEAP 21-14
(Contract Period 1/1/21 - 12/31/21)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>10/01/21 - 12/31/21</u>	<u>1/01/21 - 9/30/21</u>
Administration	\$ 31,434	8,685	7,237	1,448
Health and Safety	144,286	71,659	37,234	34,425
Support	139,834	87,138	57,226	29,912
Labor	146,827	40,114	36,283	3,831
Materials	146,827	22,360	18,569	3,791
Equipment/Training	30,000	9,565	9,565	--
Pollution Insurance	<u>7,878</u>	<u>7,878</u>	<u>--</u>	<u>7,878</u>
Total	<u>\$ 647,086</u>	<u>247,399</u>	<u>166,114</u>	<u>81,285</u>

COMMUNITY ACTION OF SOUTHEAST IOWA
Iowa Department of Human Rights

Schedule of Expenses Compared to Budget

Weatherization Assistance Programs

Contract No. DOE-22-14
(Contract Period 4/1/22 - 3/31/23)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 4/01/22 - 9/30/22</u>
Administration	\$ 41,479	41,479
Health and Safety	36,036	38,850
Support	41,335	87,552
Labor	50,207	32,080
Materials	50,207	21,623
Training and Technical Assistance	<u>18,775</u>	<u>12,822</u>
Total	<u>\$238,039</u>	<u>234,406</u>

Contract No. DOE-21-14
(Contract Period 4/1/21 - 3/31/22)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>10/01/21 - 3/31/22</u>	<u>4/01/21 - 9/30/21</u>
Administration	\$ 43,036	42,866	13,659	29,207
Health and Safety	51,388	44,175	5,325	38,850
Support	38,880	84,314	10,453	73,861
Labor	53,976	49,750	3,093	46,657
Materials	53,976	31,983	1,063	30,920
Training and Technical Assistance	<u>20,000</u>	<u>8,168</u>	<u>10,399</u>	<u>(2,231)</u>
Total	<u>\$261,256</u>	<u>261,256</u>	<u>43,992</u>	<u>217,264</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-22-14
(Contract Period 1/1/22 - 12/31/22)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 1/01/22 - 9/30/22</u>
Administration	\$ 1,030	1,030
Support	2,060	2,060
Labor	10,301	10,665
Materials	10,301	9,937
Total	<u>\$ 23,692</u>	<u>23,692</u>

Contract No. MEC-21-14
(Contract Period 1/1/21 - 12/31/21)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenditures</u>		
		<u>Total</u>	<u>10/01/21 - 12/31/21</u>	<u>1/01/21 - 9/30/21</u>
Administration	\$ 689	678	409	269
Support	1,378	1,378	839	539
Labor	6,889	6,160	3,833	2,327
Materials	6,889	7,543	4,481	3,062
Total	<u>\$ 15,845</u>	<u>15,759</u>	<u>9,562</u>	<u>6,197</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-22-14
(Contract Period 1/1/22 - 12/31/22)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 1/01/22 - 9/30/22</u>
Administration	\$ 11,959	11,625
Support	24,258	23,250
Labor	120,759	155,331
Materials	120,759	77,173
Total	<u>\$ 277,735</u>	<u>267,379</u>

Contract No. IPL-21-14
(Contract Period 1/1/21 - 12/31/21)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenditures</u>		
		<u>Total</u>	<u>10/01/21 - 12/31/21</u>	<u>1/01/21 - 9/30/21</u>
Administration	\$ 12,392	12,392	2,881	9,511
Support	25,115	25,115	6,063	19,052
Labor	125,022	164,895	40,206	124,689
Materials	125,022	85,130	19,397	65,733
Total	<u>\$ 287,551</u>	<u>287,532</u>	<u>68,547</u>	<u>218,985</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-23-14
(Contract Period 7/1/22 - 6/30/23)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 7/01/22 - 9/30/22</u>
Indirect	\$ 39,523	--
Salaries	194,829	--
Benefits	83,499	--
Travel	14,132	--
Space/Utilities	8,900	--
Other	13,330	--
3rd Party Payments	3,000	--
Total	<u>\$357,213</u>	<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</u>		
		<u>Total</u>	<u>10/01/21 - 7/31/22</u>	<u>7/01/21 - 9/30/21</u>
Administrative	\$ 5,543	4,629	4,152	477
Short Term Benefits	49,889	49,743	45,849	3,894
Total	<u>\$ 55,432</u>	<u>54,372</u>	<u>50,001</u>	<u>4,371</u>

Contract No. FaDSS-22-14
(Contract Period 7/1/21 - 9/30/22)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>10/01/21 - 9/30/22</u>	<u>7/01/21 - 9/30/21</u>
Indirect	\$ 32,788	32,302	32,302	--
Salaries	160,900	158,476	158,476	--
Benefits	70,000	69,000	69,000	--
Travel	6,300	5,342	5,342	--
Space/Utilities	14,900	15,023	14,240	783
Other	31,850	35,035	34,743	292
3rd Party Payments	20,000	18,724	18,531	193
Total	<u>\$ 336,738</u>	<u>333,902</u>	<u>332,634</u>	<u>1,268</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-22-14
(Contract Period 10/1/21 - 12/31/22)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 10/01/21 - 9/30/22</u>
Grant Expenses		
Personnel	\$ 224,916	149,209
Travel	2,600	2,915
Space	39,000	30,504
Other Costs	20,034	17,857
Indirect Costs	31,939	21,188
	<u>31,939</u>	<u>21,188</u>
Total	<u>\$ 318,489</u>	<u>221,673</u>

Contract No. CSBG-21-14
(Contract Period 10/1/20 - 3/31/22)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenditures</u>		
		<u>Total</u>	<u>10/01/21 - 3/31/22</u>	<u>10/01/20 - 9/30/21</u>
Grant Expenses				
Personnel	\$ 221,075	216,263	84,154	132,109
Travel	2,256	2,482	657	1,825
Space	37,650	41,415	15,370	26,045
Other Costs	21,641	23,141	10,251	12,890
Indirect Costs	31,393	30,714	11,950	18,764
	<u>31,393</u>	<u>30,714</u>	<u>11,950</u>	<u>18,764</u>
Total	<u>\$ 314,015</u>	<u>314,015</u>	<u>122,382</u>	<u>191,633</u>

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

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenditures</u>		
		<u>Total</u>	<u>10/01/21 - 9/30/22</u>	<u>1/01/20 - 9/30/21</u>
Grant Expenses				
Personnel	\$ 66,646	66,037	49,484	16,553
Travel	326	325	74	251
Space	13,953	13,952	7,319	6,474
Co-Funded Programs and Services	57,302	57,046	57,046	--
Supplemental Programs and Services	248,936	249,890	129,915	120,308
Other Costs	37,610	37,610	4,461	32,975
Indirect Costs	9,463	9,376	7,032	2,344
	<u>9,463</u>	<u>9,376</u>	<u>7,032</u>	<u>2,344</u>
Total	<u>\$ 434,236</u>	<u>434,236</u>	<u>255,331</u>	<u>178,905</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA

Schedule of Activities

Indirect Cost Pool and Other Administrative

October 1, 2021 through September 30, 2022

	<u>Total</u>	<u>Indirect Cost Pool</u>	<u>Other Administrative</u>
Revenue			
Reimbursements from Programs	\$ 683,428	683,428	--
Interest Income	38	--	38
Property Use Charges	11,277	--	11,277
Other	76,174	--	76,174
Total Revenue	<u>770,917</u>	<u>683,428</u>	<u>87,489</u>
Expenses			
Salaries and Wages	398,246	398,230	16
Benefits and Payroll Taxes	141,885	141,878	7
Workmen's Compensation	1,384	1,384	--
Client Assistance	307	--	307
Program Equipment and Supplies	12,070	--	12,070
Professional/Technical	38,827	38,827	--
Training and Meetings	2,751	2,514	237
Travel and Per Diem	2,720	2,720	--
Space and Utilities	27,368	27,368	--
Pest Control	1,841	1,841	--
Telephone	3,560	3,183	377
Office Supplies	38,221	38,221	--
Postage	6,101	4,321	1,780
Printing	2,615	2,603	12
Advertising	2,836	2,836	--
Liability Insurance and Bonding	11,941	11,779	162
Membership/Subscriptions/Publications	9,112	9,112	--
Miscellaneous	20,320	3,635	16,685
Total Expenses	<u>722,105</u>	<u>690,452</u>	<u>31,653</u>
Excess of Revenue to Expenses	48,812	(7,024)	55,836
Fund Balance Transfer	(24,674)	--	(24,674)
Net Assets - Beginning of Year	<u>249,767</u>	<u>55,621</u>	<u>194,146</u>
Net Assets - End of Year	<u>\$ 273,905</u>	<u>48,597</u>	<u>225,308</u>

SEE INDEPENDENT AUDITOR'S REPORT