COMMUNITY ACTION OF SOUTHEAST IOWA

Burlington, Iowa

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

September 30, 2020

(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
Jim Cary	Treasurer

Board Members

County	Representing Government	Program Participant	Representing Private
Henry	Marc Lindeen	Barbara Welander	Linda Boshart
Louisa	Randy Griffin	Cyndi Mears	Vacant
Des Moines	Jim Cary Jerry Strause	Rhonda Reif Quintwan Simmons	Ron Ellerhoff
Lee	Rick Larkin	Chrisdena Patterson	Angie McLain

Organization Officials

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

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Community Action of Southeast Iowa
Burlington, Iowa

Report on the Financial Statements

We have audited the accompanying financial statements of Community Action of Southeast Iowa (a nonprofit organization), which comprise the Statement of Financial Position as of September 30, 2020, 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, 2020, 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 2019 financial statements, and our report dated January 15, 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, 2019, 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 December 23, 2020, on our consideration of Community Action of Southeast Iowa's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Meriwether, Wilson and Company, PLLC

MERIWETHER, WILSON AND COMPANY, PLLC
Certified Public Accountants

December 23, 2020
West Des Moines, Iowa

COMMUNITY ACTION OF SOUTHEAST IOWA

Statement of Financial Position

September 30, 2020
(With Comparative Totals for 2019)

	2020	2019
Assets		
Current Assets		
Cash	$ 544,655	380,665
Receivables	778,153	766,638
Prepaid Expenses and Deposits	215,720	192,959
Inventories	35,338	29,778
Total Current Assets	1,573,866	1,370,040
Property and Equipment		
Building and Leasehold Improvements	1,550,344	1,465,438
Vehicles and Equipment	1,448,379	1,494,802
	2,998,723	2,960,240
Less Accumulated Depreciation	2,356,311	2,338,113
Net Property and Equipment	642,412	622,127
Total Assets	$ 2,216,278	1,992,167
Liabilities and Net Assets		
Current Liabilities		
Note Payable - Line of Credit	$ --	--
Accounts Payable and Accrued Expenses	888,150	630,162
Owed to Grantor Agencies	92,029	91,854
Refundable Advances - Grants and Contracts	31,264	111,306
Total Current Liabilities	1,011,443	833,322
Net Assets		
Without Donor Restrictions	813,129	904,589
With Donor Restrictions	391,706	254,256
Total Net Assets	1,204,835	1,158,845
Total Liabilities and Net Assets	$ 2,216,278	1,992,167

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, 2020
(With Comparative Totals for 2019)

	2020			2019
	Without Restrictions	With Restrictions	Total All Funds	Total All Funds
Support and Revenue				
Government Awards and Contract Revenue	$ 12,600,032	--	12,600,032	12,151,865
Services and Project Revenue	1,352	176,386	177,738	190,292
Interest Income	1,017	--	1,017	3,717
In-Kind Donations	404,328	--	404,328	418,097
Other Support and Revenue	18,775	129,601	148,376	81,534
	13,025,504	305,987	13,331,491	12,845,505
Net Assets Released from Restriction	168,537	(168,537)	--	--
Total Support and Revenue	13,194,041	137,450	13,331,491	12,845,505
Expenses				
Program Services	12,523,127	--	12,523,127	12,104,090
General and Administrative	762,374	--	762,374	732,530
Total Expenses	13,285,501	--	13,285,501	12,836,620
Excess (Deficit) of Support and Revenue to Expenses	(91,460)	137,450	45,990	8,885
Net Assets - Beginning of Year	904,589	254,256	1,158,845	1,149,960
Net Assets - End of Year	$ 813,129	391,706	1,204,835	1,158,845

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

COMMUNITY ACTION OF SOUTHEAST IOWA

Statement of Functional Expenses

Year Ended September 30, 2020
(With Comparative Totals for 2019)

	2020			2019
	Program Services	General and Administrative	Total	Total All Funds
Expenses				
Salary and Wages	$ 3,528,350	444,270	3,972,620	3,807,861
Fringe	1,686,342	162,044	1,848,386	1,818,506
Client Assistance	3,228,700	(841)	3,227,859	3,111,943
WIC Vouchers	1,882,041	--	1,882,041	1,841,503
Program Equipment and Supplies	215,634	2,880	218,514	201,350
Food	670,703	--	670,703	727,795
Space Cost	355,022	19,932	374,954	306,035
Depreciation and Disposals	168,525	24,953	193,478	123,592
Conferences and Meetings	5,644	429	6,073	10,437
Travel	33,505	5,273	38,778	77,311
Training	34,889	4,593	39,482	62,099
Equipment Repair and Maintenance	21,391	--	21,391	7,623
Operating Supplies	63,656	15,384	79,040	58,393
Insurance	71,896	9,887	81,783	69,353
Printing and Postage	27,051	3,915	30,966	35,889
Telephone	37,836	4,163	41,999	38,395
Professional and Technical	--	33,931	33,931	37,594
Property Tax, Licenses, and Fees	9,805	--	9,805	11,117
Advertising	8,848	118	8,966	14,574
Dues and Subscriptions	22,991	9,317	32,308	14,905
Miscellaneous	45,970	22,126	68,096	42,248
In-Kind	404,328	--	404,328	418,097
Total Expenses	$ 12,523,127	762,374	13,285,501	12,836,620

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

COMMUNITY ACTION OF SOUTHEAST IOWA

Statement of Cash Flows

Year Ended September 30, 2020
(With Comparative Totals for 2019)

	Total All Funds	
	2020	2019
Cash Flows from Operating Activities		
Excess (Deficiency) of Support and Revenue to Expenses	$ 45,990	8,885
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	193,478	123,592
Changes in Asset and Liability Accounts Affecting Cash		
Receivables	(11,515)	(243,708)
Prepaid Expenses and Deposits	(22,761)	47,310
Inventories	(5,560)	11,769
Accounts Payable and Accrued Expenses	257,988	(9,614)
Owed to Grantor Agencies	175	(17,652)
Refundable Advances - Grants and Contracts	(80,042)	(42,301)
Net Cash Flows from Operating Activities	377,753	(121,719)
Cash Flows from Investing Activities		
Purchases of Property and Equipment	(213,763)	(88,894)
Net Increase (Decrease) in Cash	163,990	(210,613)
Cash Balances - Beginning of Year	380,665	591,278
Cash Balances - End of Year	$ 544,655	380,665

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 2019).

COMMUNITY ACTION OF SOUTHEAST IOWA

Notes to Financial Statements

September 30, 2020

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.

Recently Adopted Accounting Pronouncements

During the year ended September 30, 2020, Community Action of Southeast Iowa adopted ASU 2014-09, *Revenue from Contracts with Customers* (Topic 606). This ASU and all subsequently issued clarifying ASUs replaced most existing revenue recognition guidance in U.S. GAAP. This ASU also required expanded disclosures relating to the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. Community Action of Southeast Iowa adopted the new standard effective October 1, 2019, the first day of the organization's fiscal year, using the modified retrospective approach.

The adoption of this new standard resulted in no significant changes to the measurement or recognition of revenue in prior periods.

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 2019 financial statements have been made to conform to the 2020 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, 2019, 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 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 $30,120 primarily for the Head Start and Early Head Start programs, which have not been recorded in the financial statements.

3. **Concentration of Credit Risks**

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

Bank deposits exceeding the federally insured limits (FDIC) at the year-end date totaled $332,485. However, the Organization's public deposits are further secured by collateral pledged by the bank and by assessments paid by the bank if collateral is insufficient to cover losses.

4. **Functional Classification of Expenses and Principal Programs**

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

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

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

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

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

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

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

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

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

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

Expenditures, including allocated indirect costs, by program are summarized as follows for the year ended September 30, 2020:

Head Start and Early Head Start	$ 4,435,491
Child Development	340,452
Child Care Food Program	587,335
Low Income Home Energy Assistance	2,797,423
Weatherization Assistance	882,989
Women, Infants, and Children	2,645,666
Family Development	324,161
Empowerment Area Programs	289,850
Community Services Block Grant	436,552
Other Programs	337,658
Total	$ 13,077,577

5. **Receivables**

Receivables, primarily representing funding under various grants or contracts for program expenditure reimbursements, are summarized as follows at September 30, 2020:

Due From	For	Amount
U.S. Department of Health and Human Services	Head Start and Early Head Start	$ 285,828
Iowa Department of Human Rights	Weatherization Programs	37,907
Iowa Department of Human Rights	FaDSS	35,624
Iowa Department of Human Rights	CSBG	78,565
Iowa Department of Human Rights	LiHEAP	36,236
Iowa Department of Education	CACFP	63,921
Iowa Department of Public Health	WIC	166,142
Iowa Community Action Association	Eviction Protection	16,668
Iowa Finance Authority	Emergency Shelter Grant	10,888
Empowerment Areas	Empowerment Programs	35,198
Other	Various Other Programs and Services	11,176
		$ 778,153

6. **Prepaid Expenses and Deposits**

Prepaid expenses and deposits are summarized as follows at September 30, 2020:

Prepaid Insurance	$ 88,065
Weatherization Costs on Homes in Progress	127,655
	$ 215,720

7. **Property and Equipment**

Property and equipment is summarized as follows at September 30, 2020:

	Cost	Current Expense	Accumulated Depreciation	Depreciated Cost
Land	$ --	--	--	--
Buildings and Leasehold Improvements	1,550,344	90,864	1,149,510	400,834
Furniture and Equipment	646,933	69,163	503,249	143,684
Vehicles	801,446	33,451	703,552	97,894
	$ 2,998,723	193,478	2,356,311	642,412

Property and equipment costing $2,146,032 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, 2020:

	Amount
Trade Accounts Payable	$ 492,932
Accrued Wages	115,449
Payroll Taxes, Fringes, and Withholdings	206,406
Accrued Vacation Benefits	73,363
	$ 888,150

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, 2020 and had an unpaid balance of $-0- at September 30, 2020.

10. **Owed to Grantor Agencies**

The amount owed to grantors is summarized as follows at September 30, 2020:

Program	For	Amount
WIC	Advance on Claim for Reimbursement	$ 48,193
Weatherization	Inventory Advance	42,794
LiHEAP	Energy Refunds	1,042
		$ 92,029

11. Refundable Advances – Grants and Contracts

Refundable advances are summarized as follows at September 30, 2020:

Grantor	Program	Amount
Iowa Department of Human Rights	LiHEAP	$ 18,113
Iowa Department of Human Rights	DOE Weatherization	13,151
		$ 31,264

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, 2020:

	Amount
Designated Net Assets	
Property and Equipment	$ 642,412
Head Start - Non-Federal	19,280
CACFP Centers	129
CACFP Sponsor's Association	5,029
WIC	2,181
WIC - SIRCLE Conference	3,165
Family Development FaDSS	2,768
Community Service Block Grant	4,313
Day of the Child	2,743
Eldercare Home Repair/Chore	4,691
Public Relations	7,572
Consultec CMPFE Title XIX	8,421
Weatherization Proprietary	2,306
	705,010
Undesignated Net Assets	108,119
Total Net Assets Without Donor Restrictions	$ 813,129

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, 2020:

Program	Funding Source	Amount
ICAA COVID	Individuals	$ 10,888
Project Share	Individuals	121,293
Medical Assistance Program	Great River Medical Center and Local	5,420
United Way	United Way - Ft. Madison, Henry and Louisa Co.	10,584
Fort Madison Building Fund	Individuals	11,836
Enhance Henry County Rx	Individuals	604
Des Moines County CAP	Individuals	77,657
Henry County CAP	Individuals	79,232
South Lee County CAP	Individuals	19,184
Limited Resources	Limited Resources	292
Louisa County Funds	Individuals	39,488
Community Thanksgiving Funds	Individuals	15,228
		$ 391,706

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, 2020:

	Amount
Financial Assets at Year-End	
Cash	$ 544,655
Receivables	778,153
	1,322,808
Less Those Unavailable for General Expenditure Within One Year	
Designated Net Assets - Excluding Property and Equipment	(62,598)
Net Assets with Donor Restrictions	(391,706)
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	$ 868,504

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

14. Retirement Plans

Community Action of Southeast Iowa contributes to a tax-sheltered annuity 403(b) plan on behalf of its employees. The maximum contributed on behalf of each employee was 9.44% of gross wages, which is based on a match of the employee's contribution. The total contributed by the Organization during the fiscal year was $64,325. The employee contributions totaled $82,086.

The Organization also contributes to the Iowa Public Employees Retirement System (IPERS) for certain employees, which is a cost-sharing multiple-employer defined benefit pension plan administered by the State of Iowa. IPERS provides retirement and death benefits, which are established by state statute to plan members and beneficiaries.

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

Community Action of Southeast Iowa is one of over 1,900 employers participating in the plan, which has a fiduciary net position of $34.05 billion, a net pension liability of $7.02 billion, and a ratio of actuarial assets to actuarial liabilities of 83.96% at June 30, 2020 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, 2020, was $277,707 equal to the required contribution for the year, while the employees contributed $185,040.

15. **Operating Leases**

Community Action of Southeast Iowa leases various offices and facilities for administrative and program usage. These leases expire at various dates through September 2022. Lease expense for the year ended September 30, 2020, totaled $145,830.

The annual minimum lease obligations on existing non-cancellable leases through their remaining years are summarized as follows at September 30, 2020:

Year Ended	Amount
September 30, 2021	$ 96,994
September 30, 2022	97,678
September 30, 2023	18,792
September 30, 2024	18,792
September 30, 2025	6,264
	$ 238,520

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 during the 2020-2021 fiscal year. Renovation costs are anticipated to be around $400,000 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 2021.

18. **Subsequent Events**

The Organization has evaluated events and transactions occurring after September 30, 2020 for potential items required to be recognized or disclosed in the financial statements. Subsequent events were evaluated through December 23, 2020, the date the financial statements were available for issuance.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Community Action of Southeast Iowa
Burlington, Iowa

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Community Action of Southeast Iowa (a nonprofit organization), which comprise the Statement of Financial Position as of September 30, 2020, 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 23, 2020.

Internal Control over Financial Reporting

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

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

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

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

MERIWETHER, WILSON AND COMPANY, PLLC
Certified Public Accountants

December 23, 2020
West Des Moines, Iowa

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

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Community Action of Southeast Iowa
Burlington, Iowa

Report on Compliance for Each Major Federal Program

We have audited Community Action of Southeast Iowa's (a nonprofit organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Community Action of Southeast Iowa's major federal programs for the year ended September 30, 2020. 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, 2020.

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

MERIWETHER, WILSON AND COMPANY, PLLC
Certified Public Accountants

December 23, 2020
West Des Moines, Iowa

COMMUNITY ACTION OF SOUTHEAST IOWA

Schedule of Findings and Questioned Costs

Year Ended September 30, 2020

Summary of Auditor's Results

1. The auditor's report expresses an unmodified opinion on the financial statements of Community Action of Southeast Iowa.

2. Internal Control Over Financial Reporting
   - No material weaknesses were identified.
   - No significant deficiencies were reported.

3. No instances of noncompliance material to the financial statements of Community Action of Southeast Iowa were noted during the audit.

4. Internal Control Over Major Programs
   - No material weaknesses were identified.
   - No significant deficiencies were reported.

5. The auditor's report on compliance for the major federal award programs for Community Action of Southeast Iowa expresses an unmodified opinion on all major federal programs.

6. The results of our audit disclosed no audit findings, which we are required to report in accordance with 2 CFR 200.516(a).

7. The following programs were audited as major federal programs:

Federal Grant	CFDA No.	Expenditures
Special Supplemental Food Program for Women, Infants, and Children	10.557	$ 2,661,658
Community Services Block Grant	93.569	436,552
		$ 3,098,210

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, 2019 through September 30, 2020

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	07CH7085-06
Head Start	07CH011803-01
Total CFDA #93.600	
Indirect Awards	
Passed Through Iowa Department of Human Rights	
Low Income Home Energy Assistance Program	LIHEAP-20CA-14
Low Income Home Energy Assistance Program	LIHEAP-20-14
Weatherization Assistance Program	HEAP-19-14
Weatherization Assistance Program	HEAP-20-14
Total CFDA #93.568	
Community Services Block Grant	CSBG-19-14
Community Services Block Grant	CSBG-20-14
Community Services Block Grant	CSBG-20S-14
Total CFDA #93.569	
TANF Cluster	
Family Development and Self-Sufficiency	FaDSS-20-14
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	
Special Programs for the Aging, Title III, Part B	N/A
Special Programs for the Aging, Title III, Part B	N/A
Total Federal Older Americans Act (OAA) and CFDA #93.044 and Aging Cluster	
U.S. Department of Energy	
Indirect Awards	
Passed Through Iowa Department of Human Rights	
Weatherization Assistance Program	DOE-19-14
Weatherization Assistance Program	DOE-20-14
Total U.S. Department of Energy and CFDA #81.042	

COMMUNITY ACTION OF SOUTHEAST IOWA

Schedule of Expenditures of Federal Awards

October 1, 2019 through September 30, 2020

Catalog of Federal Domestic Assistance Number	Period of Grant	Grant or Award Amount		Passed Through to Subrecipients	Federal Expenditures
97.008	03/23/19-03/23/21	N/A		$ --	$ 11,936
93.600	09/01/19-08/31/20	3,854,918		--	3,542,245
93.600	09/01/20-08/31/21	6,473,264		--	361,767
					3,904,012
93.568	03/27/20-09/30/21	234,912		--	134,539
93.568	10/01/19-09/30/20	2,750,985		--	2,662,884
93.568	01/01/19-12/31/19	566,132		--	184,338
93.568	01/01/20-12/31/20	568,090		--	186,120
					3,167,881
93.569	10/01/18-03/31/20	301,679		--	116,489
93.569	10/01/19-12/31/20	308,382		--	202,189
93.569	01/20/20-09/30/22	427,447		--	117,874
					436,552
93.558	07/01/19-06/30/20	344,012	46% Federal	--	146,232
93.558	07/01/20-06/30/21	345,663	46.5% Federal	--	2,913
					149,145
					7,657,590
93.044	07/01/19-06/30/20	52,412	84% Federal	--	33,382
93.044	07/01/20-06/30/21	57,412	80% Federal	--	9,706
					43,088
81.042	04/01/19-03/31/20	277,911		--	75,253
81.042	04/01/20-03/31/21	244,697		--	145,677
					220,930

COMMUNITY ACTION OF SOUTHEAST IOWA

Schedule of Expenditures of Federal Awards

October 1, 2019 through September 30, 2020

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-29001-19
Emergency Solutions Grant Program	ESG-29001-20
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 Centers	29-8028
Total CFDA #10.558	
Passed Through Iowa Department of Public Health	
Special Supplemental Food Program for Women, Infants, and Children - Cash	5880A045
Special Supplemental Food Program for Women, Infants, and Children - Vouchers	5880A045
Breast Pumps	5880A045
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, 2019 through September 30, 2020

Catalog of Federal Domestic Assistance Number	Period of Grant	Grant or Award Amount	Passed Through to Subrecipients	Federal Expenditures
14.239	06/01/19-06/30/21	32,927	--	18,533
14.231	01/01/19-12/31/19	52,000	--	1,415
14.231	01/01/20-12/31/20	47,243	--	30,715
14.231	03/01/20-12/31/21	23,621	--	3,452
				35,582
				54,115
10.558	10/01/19-09/30/20	N/A	--	171,554
10.558	10/01/19-09/30/20	N/A	--	470,460
10.558	10/01/19-09/30/20	N/A	--	116,197
				758,211
10.557	10/01/19-09/30/20	769,032	--	767,647
10.557	10/01/19-09/30/20	N/A	--	1,882,041
10.557	10/01/19-09/30/20	12,000	--	11,970
				2,661,658
				3,419,869
			$ --	$ 11,407,528

COMMUNITY ACTION OF SOUTHEAST IOWA

Notes to Schedule of Expenditures of Federal Awards

Year Ended September 30, 2020

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, 2020. 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, 2020

	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	$ 544,655	(180,165)	19,205	(1,976)	(635)
Certificates of Deposit	--	--	--	--	--
Receivables	778,153	304,764	--	34,933	10,071
Prepaid Expenses and Deposits	215,720	--	--	--	--
Inventories	35,338	--	--	--	--
Total Current Assets	1,573,866	124,599	19,205	32,957	9,436
Noncurrent Asset					
Certificates of Deposit	--	--	--	--	--
Property and Equipment					
Land	--	--	--	--	--
Building and Leasehold Improvements	1,550,344	681,215	2,650	--	--
Vehicles and Equipment	1,448,379	1,042,910	29,545	--	--
	2,998,723	1,724,125	32,195	--	--
Less Accumulated Depreciation	2,356,311	1,380,829	17,737	--	--
Net Property and Equipment	642,412	343,296	14,458	--	--
Total Assets	$ 2,216,278	467,895	33,663	32,957	9,436
Liabilities and Net Assets					
Liabilities					
Accounts Payable and Accrued Expenses	$ 888,150	124,599	(75)	33,491	9,307
Owed to Grantor Agencies	92,029	--	--	--	--
Refundable Advances	31,264	--	--	--	--
Other Current Liabilities	--	--	--	--	--
Notes Payable	--	--	--	--	--
Total Liabilities	1,011,443	124,599	(75)	33,491	9,307
Net Assets					
Designated for Programs	62,598	--	19,280	--	129
Invested in Property and Equipment	642,412	343,296	14,458	--	--
Undesignated	108,119	--	--	(534)	--
With Donor Restrictions	391,706	--	--	--	--
Total Net Assets	1,204,835	343,296	33,738	(534)	129
Total Liabilities and Net Assets	$ 2,216,278	467,895	33,663	32,957	9,436

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Financial Position

September 30, 2020

CACFP Sponsor's Association	LIHEAP	Weatherization Assistance	Weatherization Utility Contracts	WIC	WIC - SIRCLE Conference	Family Development FaDSS	DHLW Early Childhood Area Board
5,029	200,167	5,810	(30,566)	(83,211)	3,165	(29,608)	(14,210)
--	--	--	--	--	--	--	--
--	36,236	7,341	30,566	166,142	--	35,625	17,581
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
5,029	236,403	13,151	--	82,931	3,165	6,017	3,371
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	82,328	--	--	--
--	--	--	--	50,889	--	16,623	--
--	--	--	--	133,217	--	16,623	--
--	--	--	--	108,146	--	16,623	--
--	--	--	--	25,071	--	--	--
5,029	236,403	13,151	--	108,002	3,165	6,017	3,371
--	218,779	--	--	32,557	--	3,249	3,371
--	1,042	--	--	48,193	--	--	--
--	18,113	13,151	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	237,934	13,151	--	80,750	--	3,249	3,371
5,029	--	--	--	2,181	3,165	2,768	--
--	--	--	--	25,071	--	--	--
--	(1,531)	--	--	--	--	--	--
--	--	--	--	--	--	--	--
5,029	(1,531)	--	--	27,252	3,165	2,768	--
5,029	236,403	13,151	--	108,002	3,165	6,017	3,371

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Financial Position - Continued

September 30, 2020

	Children First Board	Community Services Block Grant	Homeless Assistance	Child Care Resource and Referral	Day of the Child
Assets					
Current Assets					
Cash and Cash Investments	$ (17,364)	(68,251)	(26,472)	(7,225)	2,743
Certificates of Deposit	--	--	--	--	--
Receivables	17,617	78,565	27,556	--	--
Prepaid Expenses and Deposits	--	--	--	--	--
Inventories	--	--	--	--	--
Total Current Assets	253	10,314	1,084	(7,225)	2,743
Noncurrent Asset					
Certificates of Deposit	--	--	--	--	--
Property and Equipment					
Land	--	--	--	--	--
Building and Leasehold Improvements	--	7,079	--	--	--
Vehicles and Equipment	--	29,113	--	--	--
	--	36,192	--	--	--
Less Accumulated Depreciation	--	36,192	--	--	--
Net Property and Equipment	--	--	--	--	--
Total Assets	$ 253	10,314	1,084	(7,225)	2,743
Liabilities and Net Assets					
Liabilities					
Accounts Payable and Accrued Expenses	$ 253	6,001	1,084	--	--
Owed to Grantor Agencies	--	--	--	--	--
Refundable Advances	--	--	--	--	--
Other Current Liabilities	--	--	--	--	--
Notes Payable	--	--	--	--	--
Total Liabilities	253	6,001	1,084	--	--
Net Assets					
Designated for Programs	--	4,313	--	--	2,743
Invested in Property and Equipment	--	--	--	--	--
Undesignated	--	--	--	(7,225)	--
With Donor Restrictions	--	--	--	--	--
Total Net Assets	--	4,313	--	(7,225)	2,743
Total Liabilities and Net Assets	$ 253	10,314	1,084	(7,225)	2,743

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Financial Position - Continued

September 30, 2020

Eldercare Home Repair/ Chore	Embrace Iowa	Tenant Based Rental Assistance	ICAA COVID	Project Share	Medical Assistance Program	Ft. Madison/ Henry and Louisa Co. United Way	Public Relations	Consultec CMPFE Title XIX
1,227	(293)	(4,697)	11,247	123,508	5,435	10,709	8,183	8,421
--	--	--	--	--	--	--	--	--
5,646	--	4,697	--	808	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
6,873	(293)	--	11,247	124,316	5,435	10,709	8,183	8,421
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
6,873	(293)	--	11,247	124,316	5,435	10,709	8,183	8,421
2,182	(293)	--	359	3,023	15	125	611	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
2,182	(293)	--	359	3,023	15	125	611	--
4,691	--	--	--	--	--	--	7,572	8,421
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	10,888	121,293	5,420	10,584	--	--
4,691	--	--	10,888	121,293	5,420	10,584	7,572	8,421
6,873	(293)	--	11,247	124,316	5,435	10,709	8,183	8,421

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Financial Position - Continued

September 30, 2020

	Fort Madison Building Fund	Enhance Henry County Rx	Des Moines County CAP	Henry County CAP	South Lee County CAP
Assets					
Current Assets					
Cash and Cash Investments	$ 11,836	604	79,966	79,232	19,789
Certificates of Deposit	--	--	--	--	--
Receivables	--	--	5	--	--
Prepaid Expenses and Deposits	--	--	--	--	--
Inventories	--	--	--	--	--
Total Current Assets	11,836	604	79,971	79,232	19,789
Noncurrent Asset					
Certificates of Deposit	--	--	--	--	--
Property and Equipment					
Land	--	--	--	--	--
Building and Leasehold Improvements	--	--	--	--	--
Vehicles and Equipment	--	--	--	--	--
	--	--	--	--	--
Less Accumulated Depreciation	--	--	--	--	--
Net Property and Equipment	--	--	--	--	--
Total Assets	$ 11,836	604	79,971	79,232	19,789
Liabilities and Net Assets					
Liabilities					
Accounts Payable and Accrued Expenses	$ --	--	2,314	--	605
Owed to Grantor Agencies	--	--	--	--	--
Refundable Advances	--	--	--	--	--
Other Current Liabilities	--	--	--	--	--
Notes Payable	--	--	--	--	--
Total Liabilities	--	--	2,314	--	605
Net Assets					
Designated for Programs	--	--	--	--	--
Invested in Property and Equipment	--	--	--	--	--
Undesignated	--	--	--	--	--
With Donor Restrictions	11,836	604	77,657	79,232	19,184
Total Net Assets	11,836	604	77,657	79,232	19,184
Total Liabilities and Net Assets	$ 11,836	604	79,971	79,232	19,789

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Financial Position - Continued

September 30, 2020

Limited Resources	Louisa County CAP	Community Thanksgiving Funds	Weatherization Inventory/WIP Cost Pools	Weatherization Proprietary	Payroll Clearing	Indirect and Administrative
292	39,488	15,228	(109,892)	2,306	242,914	222,716
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	127,655	--	81,134	6,931
--	--	--	35,338	--	--	--
292	39,488	15,228	53,101	2,306	324,048	229,647
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	12,116	--	--	764,956
--	--	--	223,759	--	--	55,540
--	--	--	235,875	--	--	820,496
--	--	--	214,049	--	--	582,735
--	--	--	21,826	--	--	237,761
292	39,488	15,228	74,927	2,306	324,048	467,408
--	--	--	40,870	--	321,853	83,870
--	--	--	42,794	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	83,664	--	321,853	83,870
--	--	--	--	2,306	--	--
--	--	--	21,826	--	--	237,761
--	--	--	(30,563)	--	2,195	145,777
292	39,488	15,228	--	--	--	--
292	39,488	15,228	(8,737)	2,306	2,195	383,538
292	39,488	15,228	74,927	2,306	324,048	467,408

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Activities

Year Ended September 30, 2020

	Total	Eliminations for GAAP Based Financial Statements	Total Before Eliminations
Support and Revenue			
Government Awards and Contract Revenue			
Iowa Department of Human Rights	$ 4,444,452	(8,581)	4,453,033
U.S. Department of Health and Human Services	3,904,012	--	3,904,012
Iowa Department of Education	1,098,663	--	1,098,663
Iowa Department of Public Health	779,617	--	779,617
IDPH - Non-Cash Food Vouchers	1,882,041	--	1,882,041
Iowa Department of Agriculture	709	--	709
Iowa Finance Authority	35,582	--	35,582
Area Agency on Aging	51,873	--	51,873
Utility Companies	38,502	--	38,502
Iowa Community Action Association	74,731	--	74,731
Empowerment Areas	289,850	--	289,850
Services and Project Revenue	177,738	--	177,738
Interest Income	1,017	--	1,017
Internal Program Support and Cost Pool Reimbursement	--	(722,044)	722,044
In-Kind Donations	404,328	(386,340)	790,668
Other Revenue	148,376	--	148,376
Total Support and Revenue	13,331,491	(1,116,965)	14,448,456
Expenses	13,285,501	(1,190,526)	14,476,027
Excess (Deficiency) of Support and Revenue over Expenses Before Capital Additions	45,990	73,561	(27,571)
Capital Additions - Awards Received for Capital Expenditures	--	(73,561)	73,561
Excess (Deficiency) of Support and Revenue over Expenses After Capital Additions	45,990	--	45,990
Transfers	--	--	--
Net Assets - Beginning of Year	1,158,845	--	1,158,845
Net Assets - End of Year	$ 1,204,835	--	1,204,835

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Activities

Year Ended September 30, 2020

Head Start and Early Head Start	Head Start Non-Federal Funds	Shared Visions/ At Risk Child Development	Child and Adult Care Food Program	CACFP Centers	CACFP Sponsor's Association	LIHEAP	Weatherization Assistance
--	--	--	--	--	--	2,797,423	591,388
3,904,012	--	--	--	--	--	--	--
171,554	--	340,452	470,460	116,197	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	1,300	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
790,668	--	--	--	--	--	--	--
--	6,000	--	--	--	--	--	--
4,866,234	6,000	340,452	470,460	116,197	1,300	2,797,423	591,388
4,866,234	12,182	340,452	470,460	116,283	592	2,797,423	591,388
--	(6,182)	--	--	(86)	708	--	--
--	--	--	--	--	--	--	--
--	(6,182)	--	--	(86)	708	--	--
--	(34,492)	--	--	--	--	--	--
--	59,954	--	(534)	215	4,321	(1,531)	--
--	19,280	--	(534)	129	5,029	(1,531)	--

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Activities - Continued

Year Ended September 30, 2020

	Weatherization Utility Contracts	WIC	WIC - SIRCLE Conference
Support and Revenue			
Government Awards and Contract Revenue			
Iowa Department of Human Rights	$ 294,928	--	--
U.S. Department of Health and Human Services	--	--	--
Iowa Department of Education	--	--	--
Iowa Department of Public Health	--	779,617	--
IDPH - Non-Cash Food Vouchers	--	1,882,041	--
Iowa Department of Agriculture	--	709	--
Iowa Finance Authority	--	--	--
Area Agency on Aging	--	--	--
Utility Companies	38,502	--	--
Iowa Community Action Association	--	--	--
Empowerment Areas	--	--	--
Services and Project Revenue	--	--	--
Interest Income	--	--	--
Internal Program Support and Cost Pool Reimbursement	--	--	--
In-Kind Donations	--	--	--
Other Revenue	--	--	--
Total Support and Revenue	333,430	2,662,367	--
Expenses	333,430	2,662,642	--
Excess (Deficiency) of Support and Revenue over Expenses Before Capital Additions	--	(275)	--
Capital Additions - Awards Received for Capital Expenditures	--	--	--
Excess (Deficiency) of Support and Revenue over Expenses After Capital Additions	--	(275)	--
Transfers	--	--	--
Net Assets - Beginning of Year	--	2,456	3,165
Net Assets - End of Year	$ --	2,181	3,165

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Activities - Continued

Year Ended September 30, 2020

Family Development FaDSS	DHLW Early Childhood Area Board	Children First Board	Community Services Block Grant	Homeless Assistance	Child Care Resource and Referral	Day of the Child	Eldercare Home Repair/ Chore	Embrace Iowa
324,161	--	--	436,552	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	35,582	--	--	--	--
--	--	--	--	--	--	--	51,873	--
--	--	--	--	--	--	--	--	--
--	--	--	--	17,668	--	--	--	15,400
--	231,218	58,632	--	--	--	--	--	--
--	--	--	--	--	--	52	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	1,985	--	6,695	--
324,161	231,218	58,632	436,552	53,250	1,985	52	58,568	15,400
324,161	231,218	58,632	436,552	53,250	1,734	136	55,215	15,400
--	--	--	--	--	251	(84)	3,353	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	251	(84)	3,353	--
--	--	--	--	--	--	--	--	--
2,768	--	--	4,313	--	(7,476)	2,827	1,338	--
2,768	--	--	4,313	--	(7,225)	2,743	4,691	--

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Activities - Continued

Year Ended September 30, 2020

	Tenant Based Rental Assistance	Iowa Disaster Case Management	Louisa County FEMA	ICAA COVID
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	18,533	11,194	11,936	--
Empowerment Areas	--	--	--	--
Services and Project Revenue	--	--	--	--
Interest Income	--	--	--	--
Internal Program Support and Cost Pool Reimbursement	--	--	--	--
In-Kind Donations	--	--	--	--
Other Revenue	--	--	--	16,888
Total Support and Revenue	18,533	11,194	11,936	16,888
Expenses	18,533	11,194	11,936	6,000
Excess (Deficiency) of Support and Revenue over Expenses Before Capital Additions	--	--	--	10,888
Capital Additions - Awards Received for Capital Expenditures	--	--	--	--
Excess (Deficiency) of Support and Revenue over Expenses After Capital Additions	--	--	--	10,888
Transfers	--	--	--	--
Net Assets - Beginning of Year	--	--	--	--
Net Assets - End of Year	$ --	--	--	10,888

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Activities - Continued

Year Ended September 30, 2020

Project Share	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
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
145,136	--	9,250	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	500	--	1,088	--	--	120	43,263	15,369
145,136	500	9,250	1,088	--	--	120	43,263	15,369
78,545	9,661	8,471	1,723	--	--	218	7,675	3,252
66,591	(9,161)	779	(635)	--	--	(98)	35,588	12,117
--	--	--	--	--	--	--	--	--
66,591	(9,161)	779	(635)	--	--	(98)	35,588	12,117
--	--	--	--	--	--	--	--	--
54,702	14,581	9,805	8,207	8,421	11,836	702	42,069	67,115
121,293	5,420	10,584	7,572	8,421	11,836	604	77,657	79,232

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Activities - Continued

Year Ended September 30, 2020

	South Lee County CAP	Limited Resources	Louisa County Funds
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	35,409	--	12,744
Total Support and Revenue	35,409	22,000	12,744
Expenses	25,211	24,196	851
Excess (Deficiency) of Support and Revenue over Expenses Before Capital Additions	10,198	(2,196)	11,893
Capital Additions - Awards Received for Capital Expenditures	--	--	--
Excess (Deficiency) of Support and Revenue over Expenses After Capital Additions	10,198	(2,196)	11,893
Transfers	--	--	--
Net Assets - Beginning of Year	8,986	2,488	27,595
Net Assets - End of Year	$ 19,184	292	39,488

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Activities - Continued

Year Ended September 30, 2020

Community Thanksgiving Funds	Weatherization Inventory/WIP Cost Pools	Weatherization Proprietary	Payroll Clearing	Indirect and Administrative	Property and Equipment
--	8,581	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	2	1,015	--
--	--	--	--	722,044	--
--	--	--	--	--	--
5,308	--	--	--	3,007	--
5,308	8,581	--	2	726,066	--
4,457	(33,248)	--	--	736,491	193,477
851	41,829	--	2	(10,425)	(193,477)
--	--	--	--	--	73,561
851	41,829	--	2	(10,425)	(119,916)
--	--	--	--	(140,202)	174,694
14,377	(72,392)	2,306	2,193	296,404	587,634
15,228	(30,563)	2,306	2,195	145,777	642,412

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

Schedule of Revenue and Expenses Compared to Budget

Head Start Grant No. 07CH7085-06
(Contract Period 9/1/19 - 8/31/20)

	Approved Budget	Actual Revenue/Expenses Total	10/01/19 - 8/31/20	9/01/19 - 9/30/19
Revenue				
U.S. Department of Health and Human Services	$ 3,854,918	3,854,918	3,542,245	312,673
USDA/Iowa Department of Education - Food Reimbursement	--	179,397	155,733	23,664
Grantee's Share - In-Kind	849,600	849,600	776,684	72,916
Other Non-Federal Revenue	--	--	--	--
Total Revenue	$ 4,704,518	4,883,915	4,474,662	409,253
Expenses				
Grantor's Share				
Personnel	$ 1,880,753	1,945,517	1,783,405	162,112
Fringe Benefits	1,030,279	968,241	888,788	79,453
Travel	6,548	9,142	8,418	724
Supplies	119,131	73,616	66,366	7,250
Other	406,002	445,814	416,886	28,928
Indirect	412,205	412,588	378,382	34,206
Total Grantor's Share	3,854,918	3,854,918	3,542,245	312,673
Program Expenses Not Charged to Grant	--	--	--	--
Food Expenses - Child and Adult Care Food Program	--	179,397	155,733	23,664
Grantee's Share - In-Kind Donations	849,600	849,600	776,684	72,916
Total Expenses	$ 4,704,518	4,883,915	4,474,662	409,253

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 - 8/31/21)

	Approved Budget	Actual Revenue/Expenses 9/01/20 - 9/30/20
Revenue		
U.S. Department of Health and Human Services	$ 6,473,264	361,767
USDA/Iowa Department of Education - Food Reimbursement	--	15,821
Grantee's Contribution - In-Kind	1,526,605	13,984
Other Non-Federal Revenue	--	--
Total Revenue	$ 7,999,869	391,572
Expenses		
Grantor's Share		
Personnel	$ 2,087,986	194,952
Fringe Benefits	1,059,991	89,207
Travel	16,205	388
Equipment	315,000	--
Supplies	271,492	6,773
Contractual	19,491	800
Facilities/Construction	1,665,522	--
Other	591,823	29,413
Indirect	445,754	40,234
Total Grantor's Share	6,473,264	361,767
Program Expenses Not Charged to Grant	--	--
Food Expenses - Child and Adult Care Food Program	--	15,821
Grantee's Share - In-Kind Donations	1,526,605	13,984
Total Expenses	$ 7,999,869	391,572

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-20-14
(Contract Period 10/1/19 - 9/30/20)

Cost Category	Approved Budget	Actual Expenses 10/01/19 - 9/30/20
Assistance Awards		
Regular Assistance	$ 1,994,959	1,987,087
Energy Crisis Intervention Payments	335,485	281,556
Program Support	25,754	13,110
Client Services - Assessment and Resolution	6,650	897
Summer Deliverable Fuel Payments	142,793	142,793
Administration	245,344	237,441
Total	$ 2,750,985	2,662,884

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

Cost Category	Approved Budget	Actual Expenses 3/27/20 - 9/30/20
Assistance Awards		
Energy Crisis Intervention Payments	$ 189,162	125,211
Program Support	16,694	4,447
Assurance 16	5,565	1,394
Administration	23,491	3,487
Total	$ 234,912	134,539

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. 5880AO45
(Contract Period 10/1/19 - 9/30/20)

Cost Category	Approved Budget	Actual Expenses 10/01/19 - 9/30/20
Salaries and Fringe	$ 548,000	548,584
Other	143,435	141,383
Indirect	77,597	77,680
Breast Pump Expenses	12,000	11,970
Total Cash Expenses	$ 781,032	779,617
Non-Cash Food Vouchers		1,882,041
Total Contract Cost		2,661,658
Non-Grant Expenses		984
Total Program Expenses		$ 2,662,642

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-21-14
(Contract Period 7/1/20 - 6/30/21)

Cost Category	Approved Budget	Actual Expenses 7/01/20 - 9/30/20
Indirect	$ 38,804	709
Salaries	176,957	4,464
Benefits	97,082	546
Travel	13,403	38
Space/Utilities	5,400	106
Other	14,017	402
Total	$ 345,663	6,265

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

Cost Category	Approved Budget	Actual Expenses		
		Total	10/01/19 - 6/30/20	7/01/19 - 9/30/19
Indirect	$ 37,157	39,482	36,365	3,117
Salaries	172,383	187,846	169,166	18,680
Benefits	90,027	90,983	87,650	3,333
Travel	15,957	5,583	4,826	757
Space/Utilities	6,200	5,127	4,881	246
Other	20,788	14,125	14,142	(17)
3rd Party Payments	1,500	866	866	--
Total	$ 344,012	344,012	317,896	26,116

COMMUNITY ACTION OF SOUTHEAST IOWA
Iowa Department of Human Rights

Schedule of Expenses Compared to Budget

Weatherization Assistance Programs

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

Cost Category	Approved Budget	Actual Expenses 4/01/20 - 9/30/20
Administration	$ 28,738	18,226
Health and Safety	52,098	23,800
Support	40,257	75,756
Labor	54,302	20,304
Materials	54,302	7,591
Training and Technical Assistance	15,000	--
Total	$244,697	145,677

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

Cost Category	Approved Budget	Actual Expenses		
		Total	10/01/19 - 3/31/20	4/01/19 - 9/30/19
Administration	$ 28,620	28,620	3,990	24,630
Health and Safety	62,683	43,559	10,014	33,545
Support	49,100	118,511	32,410	86,101
Labor	65,004	65,871	20,375	45,496
Materials	65,004	20,975	8,464	12,511
Training and Technical Assistance	7,500	375	--	375
Total	$277,911	277,911	75,253	202,658

COMMUNITY ACTION OF SOUTHEAST IOWA
Iowa Department of Human Rights

Schedule of Expenses Compared to Budget

Weatherization Assistance Programs

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

Cost Category	Approved Budget	Actual Expenses 1/01/20 - 9/30/20
Administration	$ 29,199	9,915
Health and Safety	126,214	18,989
Support	132,595	153,807
Labor	130,041	2,169
Materials	130,041	1,240
Equipment/Training	20,000	--
Total	$ 568,090	186,120

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

Cost Category	Approved Budget	Actual Expenses		
		Total	10/01/19 - 12/31/19	1/01/19 - 9/30/19
Administration	$ 28,282	14,200	9,481	4,719
Health and Safety	129,648	59,180	39,688	19,492
Support	135,679	123,179	79,160	44,019
Labor	126,633	55,259	39,623	15,636
Materials	126,633	22,761	15,386	7,375
Equipment/Training	11,000	1,000	1,000	--
Pollution Occurrence Insurance	8,257	8,257	--	8,257
Total	$ 566,132	283,836	184,338	99,498

COMMUNITY ACTION OF SOUTHEAST IOWA

Schedule of Revenue and Expenses Compared to Budget

Weatherization Assistance Programs

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

Cost Category	Approved Budget	Actual Expenses 1/01/20 - 9/30/20
Administration	$ 681	285
Support	1,377	569
Labor	6,887	3,349
Materials	6,887	2,347
Total	$ 15,832	6,550

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

Cost Category	Approved Budget	Actual Expenditures		
		Total	10/01/19 - 12/31/19	4/01/19 - 9/30/19
Administration	$ 648	648	74	574
Support	1,295	1,295	545	750
Labor	6,500	9,758	4,377	5,381
Materials	6,500	3,242	1,120	2,122
Total	$ 14,943	14,943	6,116	8,827

COMMUNITY ACTION OF SOUTHEAST IOWA

Schedule of Revenue and Expenses Compared to Budget

Weatherization Assistance Programs

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

Cost Category	Approved Budget	Actual Expenses 1/01/20 - 9/30/20
Administration	$ 10,522	5,868
Support	21,044	11,735
Labor	105,219	81,175
Materials	105,219	36,175
Total	$ 242,004	134,953

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

Cost Category	Approved Budget	Actual Expenditures		
		Total	10/01/19 - 12/31/19	4/01/19 - 9/30/19
Administration	$ 13,396	13,396	6,397	6,999
Support	26,787	26,808	12,811	13,997
Labor	134,049	180,344	84,317	96,027
Materials	134,049	87,733	43,784	43,949
Total	$ 308,281	308,281	147,309	160,972

COMMUNITY ACTION OF SOUTHEAST IOWA
Iowa Department of Human Rights

Schedule of Expenses Compared to Budget

Community Services Block Grant

Contract No. CSBG-20-14
(Contract Period 10/1/19 - 12/31/20)

Cost Category	Approved Budget	Actual Expenses 10/01/19 - 9/30/20
Grant Expenses		
Personnel	$ 193,349	148,821
Travel	10,417	1,807
Space	50,400	19,017
Equipment Maintenance	250	--
Co-Funded Programs	7,087	--
Other Costs	19,500	11,471
Indirect Costs	27,379	21,073
Total	$ 308,382	202,189

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

Cost Category	Approved Budget	Actual Expenses 1/01/120 - 9/30/20
Grant Expenses		
Personnel	$ 118,094	15,566
Travel	4,500	251
Space	5,885	3,235
Supplemental Programs and Services	244,650	85,336
Other Costs	37,596	11,282
Indirect Costs	16,722	2,204
Total	$ 427,447	117,874

Contract No. CSBG-19-14
(Contract Period 10/1/18 - 3/31/20)

		Actual Expenditures		
Cost Category	Approved Budget	Total	10/01/19 - 3/31/20	10/01/18 - 9/30/19
Grant Expenses				
Personnel	$ 198,531	198,275	64,370	133,905
Travel	9,500	9,860	2,648	7,212
Space	32,250	32,924	16,392	16,532
Equipment Maintenance	250	241	170	71
Co-Funded Programs	21,297	19,390	19,390	--
Other Costs	11,739	12,913	4,404	8,509
Indirect Costs	28,112	28,076	9,115	18,961
Total	$ 301,679	301,679	116,489	185,190

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA

Schedule of Activities

Indirect Cost Pool and Other Administrative
October 1, 2019 through September 30, 2020

	Total	Indirect Cost Pool	Other Administrative
Revenue			
Reimbursements from Programs	$ 710,767	710,767	--
Interest Income	1,015	--	1,015
Property Use Charges	11,277	--	11,277
Other	3,007	--	3,007
Total Revenue	726,066	710,767	15,299
Expenses			
Salaries and Wages	444,270	435,756	8,514
Benefits and Payroll Taxes	160,756	160,756	--
Workmen's Compensation	1,288	1,288	--
Professional/Technical	33,931	33,931	--
Training and Meetings	5,021	5,021	--
Travel and Per Diem	5,273	5,273	--
Space and Utilities	19,197	19,197	--
Pest Control	204	204	--
Telephone	4,163	4,163	--
Office Supplies	18,242	18,242	--
Postage	2,914	2,914	--
Printing	1,001	1,001	--
Advertising	118	118	--
Liability Insurance and Bonding	9,887	9,887	--
Membership/Subscriptions/Publications	9,317	9,317	--
Miscellaneous	20,909	22	20,887
Total Expenses	736,491	707,090	29,401
Excess of Revenue to Expenses	(10,425)	3,677	(14,102)
Fund Balance Transfer	(140,202)	(95,949)	(44,253)
Net Assets - Beginning of Year	296,404	148,774	147,630
Net Assets - End of Year	$ 145,777	56,502	89,275