

Vermont Balance of State Continuum of Care
O/B/O the Vermont Coalition to End Homelessness

1. Organizational Overview and Documentation

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The Institute for Community Alliances (ICA) is a 501c3 non-profit organization headquartered in Des Moines, Iowa. The organization was incorporated in 1990. Organizational documents, including 501c3 letter, state certificate of standing, articles of incorporation, management letter, and audit are attached. ICA has an engaged board of directors that provide many additional years of expertise across several Human Service and other disciplines, including Community Actions Agencies, Youth Programs, State Government, Utilities programs and communications/advocacy.

ICA has been involved in Homeless Management Information System (HMIS) lead and administration projects and activities since the inception of HMIS in 2001. ICA has been the HMIS lead agency and system administrators for the Iowa statewide implementation from its inception in 2001 and has been the HMIS lead in Omaha, Nebraska since 2006. In 2014, ICA became the HMIS lead agency and system administrator for the Wisconsin statewide HMIS, as well as the Missouri Balance of State CoC. ICA is now the HMIS lead agency for 11 HUD Continua of Care in four states, Iowa, Missouri, Nebraska, and Wisconsin.

ICA utilizes Bowman Systems ServicePoint in Iowa, Nebraska, and Wisconsin and has established itself as a performance leader in HMIS services. ICA believes in the value of data to inform program development and improved clients' services/outcomes. Our staff ensure that accurate data is entered into the system and, as importantly, accurate and useful reports are generated from the system for agency, local community and CoC use.

ICA has developed a Management Team, made up of the project managers of each State project and the Executive Director. The team meets monthly to discuss any internal or external issues related to HMIS, as well as fiscal updates and staffing concerns. Additionally, ICA has a monthly fiscal meeting in conjunction with our consulting accountant to examine each grant within each project to be sure that funds are appropriately being utilized and grant requirements are being met.

ICA staff is in regular communication with HUD Field office staff, State partners, Continua of Care and City staff to ensure HMIS end user and reporting requirements are fully met. ICA also utilizes newsletters, e-mail blasts and the "newsflash" function within the HMIS to provide updates to our partner agencies and end users.

Responses to each question are organized and sorted sequentially to match the RFP.

2. Organizational Capacity

a. Oversight and Planning

i. **Please describe your experience and approach to strategic planning and stakeholder engagement:**

ICA actively engages CoC leadership, funders, HMIS end-users, researchers, and other key stakeholders in its service delivery model. As an example, ICA recently conducted a survey of the HMIS users, contributory homeless organizations, and CoC leadership in each of its HMIS implementations and analyzed the results from the nearly 500 respondents. This information will be used to inform the agency's strategic planning and services implementation for 2015 and beyond.

ICA actively seeks stakeholder input. This includes not only end users, but also State grant administrators and other specialized programs (such as SSVF grantees, RHY providers, and HOPWA grantees). This input guides ICA's ongoing enhancement and improvement of the system, training, and reporting. Through consistency and communication, ICA staff in Wisconsin, for example, have built a strong base of support to ensure confidence in the system and our organization. ICA takes user satisfaction very seriously. The better the end user, the better the data, which results in accurate reporting. ICA has found that by engaging the end user in the "why" we do things a certain way and how it can be advantageous to them, the greater the buy-in. Motivating people to use a database in order to enter more than what is just minimally required has been a trademark of ICA's work in its communities.

In addition to conducting surveys, ICA utilizes advisory boards, committees and sub-committees, and task-specific workgroups to chart the course for our work. ICA has utilized these workgroups since the advent of HMIS in 2001 in several of its implementations.

ii. **Please describe your experience and approach to convening stakeholders in a collaborative manner and facilitating workgroups – particularly groups of stakeholders covering a large geographic area (state or regional):**

ICA has numerous examples where we have convened stakeholders across large geographic areas. For this response we will focus on our Wisconsin site's structure.

Wisconsin utilizes an HMIS Advisory Board to inform system policies and procedures, system administration, training and technical assistance, and software database utilization. The advisory board meets six times a year, with two meetings conducted in-person. The remaining four meetings are conducted via GoToMeeting. The Wisconsin HMIS is a shared governance model, with four HUD continua (Including Milwaukee County, Dane County, Racine County, and the Balance of State) sharing oversight for the system. All four continua are given representation on the advisory board. Further, the Balance of State CoC, which comprises 69 counties, has regional representation on the board. The board also is comprised of a comprehensive cross-section of interest groups and service providers, all of whom are licensed and active HMIS users: HIV/AIDS, legal services, veterans, youth, local government, housing authorities, emergency shelters, transitional housing, street outreach, permanent supportive housing, and rapid re-housing and prevention.

Each May, the advisory board convenes to review and update the HMIS Policies and Procedures. Board members and HMIS system administrators provide proposed updates and changes to the policies, and these changes are adopted by majority vote. The Policies and

Procedures is then submitted to each of the four continua in the state for adoption as part of the official HMIS policies for each.

To cover a state that is roughly the size of Germany, ICA Wisconsin has offices in regions of the state, including Green Bay in the northeast, Eau Claire in the northwest, Madison in the south, and Milwaukee in the southeast. This allows ICA staff to participate regularly in regional CoC meetings, including in sub-committees primarily related to HMIS and data. ICA staff hold a variety of positions in these groups, from committee chair positions to basic membership roles. In the four HUD continua, there exists an HMIS/data committee devoted to improving system usage and reporting. ICA staff participate in these committees and serve as chair for two continua, while setting the agenda for the other two and serving as de facto staff for the meetings.

iii. Please describe any experience you have working with other relevant social service systems and providers, including the homeless service system:

ICA believes that our HMIS work is enhanced by building strong relationship with the service providers in our communities. We make it a priority to understand each agency's services, their operating culture and approach. We work diligently to create and open environment of communication and partnership. We understand the agencies and stakeholders as our customers, but most importantly as partners in a joint endeavor to provide the best possible services for the vulnerable populations that are being served.

We accomplish this goal by actively participating in the board meetings, committees, task forces or work teams of the CoC to provide appropriate services and support as is needed and appropriate. We provide staff leadership and administration to all data and reporting functions of the homeless continua of care and system-wide analysis of outcomes and performance measures.

In Wisconsin, ICA makes an effort to actively participate in homeless services at the local CoC level, which means active engagement in 21 local continua. In Missouri, ICA staff are actively involved in the 10 regional groups, attending meetings and providing information and data related to HMIS to each group.

In Omaha, ICA is a strategic and active partner in its Performance Measurement Task Force. ICA staff participate in the task force meetings, providing training on ServicePoint and demonstrating how the HMIS database can be used to track progress in the community. ICA staff provides the CoC with monthly, quarterly and yearly reports using HMIS data to help determine the accurate objectives for the task force.

ICA has partnered with agencies in other service delivery systems throughout the Midwest. This has included Food Pantry networks in Omaha, Nebraska and Des Moines, Iowa, and Salvation Army Corps offices in Iowa and South Dakota. This work has primarily involved adjusting data tools to meet their respective needs and provide training and reporting.

iv. Please describe any experience or familiarity with systems planning including coordinated entry or system coordination:

Since October 2013, ICA has assistance the Milwaukee CoC (WI) in the operation of a coordinated access system for emergency shelters. This system is designed so that a central point of intake (211 I&R) has live time access to emergency shelter bed availability in the CoC.

Extensive training and technical assistance is provided to 211 staff to ensure that proper referrals are made using HMIS, and to the emergency shelter providers to ensure their shelter bedlists are updated and accurate so as to ensure proper referrals. ICA utilizes Bowman Systems ServicePoint CallPoint module for this coordinated access project. In 2014 and 2015, ICA provided technical assistance to the Wisconsin Balance of State CoC to implement a statewide coordinated assessment system that will rely heavily on ServicePoint. This coordinated assessment system will cover a territory more than 50,000 square miles in size.

ICA staff are presently implementing a Coordinated Entry system in the Madison CoC (WI), utilizing the CallPoint module in ServicePoint. To successfully implement this system, ICA staff have been actively involved in the meetings of service providers and funders to determine the structure, process, and policies for the system. ICA staff have reviewed substantial amounts of literature on the topic of Coordinated Entry, reviewing best practices from around the country and identifying which models are the best fit for each community we serve. ICA staff have also developed a keen understanding of the ServicePoint software and its strengths and limitations as it pertains to doing Coordinated Entry. This understanding of the database allows ICA to tailor the system to the needs of the local community, ensuring that they use the modules most appropriate for them in terms of scale and function. This level of understanding of the database means that ICA staff can propose numerous recommendations to Bowman Systems to modify the database to be an more effective and efficient tool for communities.

Additionally, ICA is working with community partners in Omaha, NE, Cedar Rapids, IA and Des Moines, IA with various models of Coordinated Access systems, all integrated with the HMIS system. ICA was very involved with the pilot Coordinated Entry system in Omaha, NE (2012-14) and is leading the current effort in the community. ICA staff was involved with planning and implementation efforts for both projects in Iowa.

ICA has experience operating both a closed visibility and a shared visibility system within ServicePoint. Familiarity with those working environments results in the creation of highly functional provider information sharing in HMIS. ICA can tailor the HMIS to the needs of each local CoC for optimum performance.

ICA staff also have experience conducting live-time VI SPDAT assessments in emergency shelters with shelter staff. As more communities in our service areas begin to utilize the VI SPDAT tool, ICA staff believe in the philosophy that is important to be able to use a tool if you are going to teach others to use that tool. To that end, several shelters and their staff worked with ICA staff to conduct VI SPDAT with consenting shelter guests.

b. Project Administration

v. Please describe your experience and approach to grant administration and project management:

At present time, ICA provides HMIS lead services in four states, encompassing 11 HUD defined Continua of Care. ICA presently manages nine HUD CoC HMIS grants that are renewed annually. The nine HUD HMIS grants awarded annually to ICA total \$1,111,952.

ICA has a five person management team with a combined 59 years of experience administering HUD CoC grants, including general fiscal management and staff supervision. The ICA management team is geographically dispersed throughout its service delivery area,

with management operating in Des Moines, IA, Jefferson City, MO, and Madison, WI. The ICA executive assistant/grant manager operates from its headquarters in Des Moines, IA, and works with the management team on a daily basis to track project revenues and expenditures. Budgets and bookkeeping for each of the four major HMIS implementations are tracked separately, with commingling of funds from each project strictly prohibited.

Oversight and responsibility for the four systems is disbursed between the management team members, with the Executive Director maintaining responsibility for the Omaha, Nebraska project and CoC grants, the Iowa Director/Associate Director responsible for the Iowa project and CoC grants, the Missouri Director responsible for the Missouri project and CoC grants, and the Wisconsin Director for the Wisconsin project and CoC grants.

ICA has an efficient and effective model for managing its projects through its regional structure. As part of this model, ICA staff are continuously endeavoring to innovate and utilize best practices whenever appropriate. For example, ICA not only uses the reports made available in Bowman Systems ServicePoint software to complete its Annual Performance Reports, it has for the past year and a half utilized new System Administration functions enabling Excel-type worksheets in the system to be used to track the required HMIS user trainings. Using this feature has allowed ICA staff to take its curriculum based training model and track it using custom built reports in the Business Objects XI Advanced Report Tool (ART.) The result is a process that gives ICA system administrators the ability to review progress on training objectives throughout the course of the year, rather than compiling the information during submission of the Annual Performance Reports. This also makes completion of the Annual Performance Report a more efficient and timely task, with some of the required sections of the report taking minutes to complete, rather than hours. Most of the ICA Annual Performance Reports are completed in just a few hours given the various efficiencies that have been built into its grant management practices.

While the primary mission and focus of ICA is HMIS grant and system administration and HMIS lead agency services, ICA staff, particularly the ICA management team, bring a wealth of experience in the homeless services system to the communities they serve. For example, the ICA Iowa Director/Associate Director functioned as the CoC grant coordinator for the Iowa Balance of State CoC for three years. The ICA Wisconsin Director is the only person in the state of Wisconsin with experience developing and submitting project applications in every HUD CoC program type: SSO, THP, Safe Haven, Permanent Supportive Housing, PSH Shelter Plus Care, and HMIS. Prior to a HUD rule change, ICA served as the fiscal agent for State of Iowa ESG funds on behalf of the Iowa Finance Authority (IFA.) This included the responsibility of providing grant management as well as monitoring of all state ESG grantees and more than \$2 million in funds.

ICA serves as the fiscal agent for FEMA EFSP funds awarded to the Polk County, Iowa, and the State of Iowa FEMA boards. Additionally, ICA serves as host and headquarters the individual that performs the FEMA board duties.

ICA is the fiscal agent for the National Human Services Data Consortium (NHSDC/www.nhsdc.org), a national membership organization that provides technical assistance, training, peer resources, and two annual conferences attended by hundreds of persons. ICA staff also serve on the NHSDC Board of Directors.

Most recently, ICA was selected by the Wisconsin Balance of State Continuum of Care to be the employer of the newly created position of CoC Coordinator, a role funded by a HUD CoC Planning Grant.

Despite the expansion of services provided and funds administered, ICA has qualified as a low-risk auditee for the last five years and is audited annually to the A133 audit standard.

vi. Please describe your experience with managing project budgets:

With nearly 60 years of grant administration among its management team, ICA has a wealth of experience in budgeting and contract oversight. Staff in Iowa and Wisconsin are among the first recipients in the country of HUD Continuum of Care grants for HMIS projects. ICA staff possess substantial knowledge and understanding of not just budgets, but preparing and managing budgets for projects funded by the US Department of Housing and Urban Development (HUD.) Presently, ICA manages nine HUD CoC HMIS grants that are annually renewed within their respective continua. ICA aligns its internal project budgets with the HUD grant budget categories and allowable activities contained therein to ensure that costs are appropriately allocated. ICA management also are responsible for securing funding from other sources, both as a source of match for each HUD grant, but more importantly to provide adequate revenue to administer each HMIS project.

The ICA management team is well versed and understands the policies of cost principals set forth for non-profits under OMB Circular A-122 and work daily to ensure that agency revenue and expenditures align under the appropriate fiscal controls. The ICA grant manager is responsible for daily reviews of agency expenditures to ensure that the organization does not experience an unfavorable variance due to increased costs or less than expected revenues.

vii. Please describe your experience with identifying and securing funding for programs (for example applying for grant funding, securing private donations, etc.):

ICA has been applying for and receiving HUD Continuum of Care (CoC) grants specifically for HMIS projects since 2003. ICA has been receiving federal and state grant funding since its incorporation in 1990, with a primary focus on projects that provide assistance to homeless and low-income persons. ICA presently receives and directly administers nine HUD CoC HMIS grants that are renewed annually totaling \$1,111,952.

In addition to receiving more than \$1.1 million in HUD grants, ICA supports its numerous HMIS projects with diverse funding streams in order to make each project financially sustainable on a yearly basis. ICA secures funds from organizations that use HMIS as well as other grant programs that are required to access the system. With certain exceptions, funds that are provided to ICA directly from a grantor or unit of government are allocated based on a set dollar amount and formalized through a Memorandum of Understanding (MOU.) Grant funds that are received from grantees and other non-profit organizations specifically for a project are based on a percentage allocation, either 1%, 1.5%, or 2%, depending upon the volume of system usage by that grant program and the frequency of federal reporting required by the grantee.

Some examples of how federal funded programs are leveraged for financial support include:

- ❖ Emergency Solutions Grant (ESG) – ICA receives ESG funds through multiple sources. Entitlement jurisdictions that receive ESG funds at present time pay a set percentage towards HMIS. At present that amount is 2%. ESG funds received and administered

through state government provide funding based upon a set dollar amount that varies by implementation.

- ❖ Housing Opportunities for Persons with AIDS (HOPWA) – HOPWA funds are received from the HOPWA grant administrators to support the use of the system.
- ❖ VA Supportive Services for Veterans and Families (SSVF) – ICA receives funding from SSVF grantees in an amount equivalent to 2% of their total annual award.
- ❖ SAMHSA Projects for the Assistance in the Transition from Homelessness (PATH) – In Iowa, the state department that receives and administers PATH funds allocates a set dollar amount on an annual basis for HMIS support. In Wisconsin and Missouri, the PATH grantees have a dedicated line item for HMIS support and are subsequently billed by ICA on a quarterly basis for those funds.

ICA implements a user fee structure where agencies are invoiced annually for user licenses assigned and in use by their respective end-users. This fee structure also includes payment for access to the Business Objects XI ART reporting tool. The user fee structure is proposed and adopted by the continua as part of the HMIS policies and procedures.

In addition to those ongoing funding streams, in 2015 ICA is also securing funding from other HMIS mandated grant programs as well as through some pilot and research based projects. For example, the Federal Youth Services Bureau Runaway and Homeless Youth (RHY) program has begun to utilize HMIS in ICA's four state area and those programs will begin to provide financial support for the system this year.

viii. Please describe any relevant experience managing an IT project similar to HMIS:

ICA currently administers several HMIS or similar implementations in four states. Three implementations in Omaha, Nebraska, Iowa statewide, and Wisconsin statewide are using Bowman Systems ServicePoint software.

The Iowa statewide implementation includes three CoCs covering the entire state. The Iowa Network is staffed with five FTEs, approximately 450 users and 150 agencies. ICA serves as the HMIS lead and administers the HMIS in its entirety, providing HMIS training, technical assistance, and help desk support. ICA also oversees all required federal reporting related to HUD's homeless assistance programs. ICA works directly with Bowman Systems and handles all financial matters related to the Iowa Network.

ICA is one of three partner entities that manage the Nebraska HMIS network. ICA handles all HMIS related tasks, including system administration and user training for the Omaha CoC. ICA employs two full-time staff to administer this system, with staff physically located in the CoC. There are approximately 35 agencies and 140 users in the system. ICA staff currently serves on the Continuum of Care board, and as Chair of the Nebraska Management Information System (NMIS) the umbrella organization that contracts with our vendor, makes and enforces policy, and handles financial transactions regarding the network.

The Wisconsin implementation is a statewide system covering four HUD Continua of Care and 700 users in 175 agencies throughout Wisconsin. There are six full-time staff that

administer all aspects of the system, and given the large geographic nature of the state the staff are geographically dispersed throughout the state. Three staff are located at the Wisconsin headquarters in Madison, with one staff member in Eau Claire, one in Green Bay, and one in Milwaukee. The Milwaukee HMIS staff person provides services almost exclusively to the Milwaukee CoC.

ICA serves as HMIS lead for three Continua in the State of Missouri, The Balance of State, Springfield and Joplin. These implementations utilize an alternative HMIS software as compared to our other implementations, although ICA will be task with leading a software review over the next 12 months. ICA staff serves on the Executive committee of the Governor's Task force on Homelessness and also conducts twice yearly regions meetings with providers in partnership with our Missouri Housing Development Commission partners.

ICA recently assisted the Rockford/Winnebago County Illinois CoC as they move forward with a new HMIS network. This short-term project to assisted local housing authority staff get started in an expedited manner learning the roles and responsibilities of HMIS system administration. This included assisting with development of HMIS documents, train the trainer, end-user training, and system set-up.

After the Floods of 2008 in Eastern Iowa, ICA was tasked to create and maintain a disaster database to track people and business impacted by the disaster and track services and benefits provided over time. This database utilizes the same HMIS database underpinnings, but is customized to meet local, state and federal disaster reporting needs.

ix. Please describe any experience your agency has with developing cross-agency policies and/or procedures:

ICA takes the lead in its communities in developing and implementing HMIS policies and procedures that standardize system usage and adhere to the requirements for an HMIS as enumerated in the HEARTH Act statutes and all associated regulations and program policies. The policies and procedures are proposed to each of the continua served by the ICA administered HMIS and are adopted as official HMIS policy.

ICA also takes the lead in the development and execution of Memoranda of Understanding (MOU) with numerous system stakeholders. These MOUs ensure that the HMIS fulfills the expectations and objectives of the funders and grantees as well as enumerates the duties and responsibilities of ICA as system administrators.

Some examples of include:

- ❖ ICA creates HMIS User Agreements to be completed by any licensed end-user of each respective HMIS. ICA maintains copies of each of these agreements.
- ❖ Agency that actively participate in HMIS sign annual agreements that outline the obligations of ICA in system administration and the rights and responsibilities of the agencies and their staff.
- ❖ Policies and Procedures governing each HMIS are reviewed and updated annually and adopted as official HMIS policy throughout the ICA service area.
- ❖ ICA develops and enters into MOUs with state partners governing a variety of grant programs. For example, an annual MOU formalizes the agreement between ICA and ESG entitlement jurisdictions. ICA also develops and enters into MOUs with many

state departments for state and federal funding that utilize HMIS, including funds for special projects, state funds, and pilot projects.

- ❖ ICA develops and enters into MOUs with grantees that are required to enter data into HMIS per grant requirements. For example, SSVF grantees execute an MOU with ICA each year that enumerates the services ICA will provide in exchange for the fees paid by each SSVF grantee as system support.

To track the 100s of MOUs that ICA executes each year, as well as the policies and procedures and agency agreements, ICA uses DocuSign software. DocuSign provides an efficient and easy to use platform for creating and saving legally binding agreements, complete with an audit trail.

x. Please describe any experience or capacity for monitoring compliance with policies and procedures, including approach to providing feedback to stakeholders being monitored:

ICA developed on-site monitoring tools and conducted annual/bi-annual monitoring for all agencies receiving state or federal housing/homeless funds within the state of Iowa. This included state of Iowa Emergency Shelter Grant (ESG) Program (now known as Emergency Solutions Grant) dollars and the state's Shelter Assistance Fund (SAF). Areas monitored included:

- ❖ Agency personnel policies and procedures
- ❖ Agency fiscal policies and procedures, including independent audits and 990s
- ❖ Agency governing body policies and meeting records
- ❖ All ESG and SAF financial draw documentation and supporting receipts
- ❖ All ESG and SAF program policy compliances
- ❖ Examination of sample client files for eligibility and service verification
- ❖ Compliance with HMIS policies and procedures – data quality, data timeliness, compliance with security and confidentiality practices

ICA views monitoring as technical assistance, as a way to help agencies improve their service delivery and improve client outcomes. After completing the evaluation, ICA staff conduct a post review meeting with management and go through any issues and offer suggestions for improvement. This assistance included provision of sample policy documents, and/or forms, connecting the agency with comparable peers who could provide additional guidance and advice on best practices. During these post review meetings, ICA staff provided information on specific issues that would be included in the report that would be filed regarding the visit with the funding agency and also provided a clear timeline for expected corrections and responses from the agency undergoing the monitoring.

c. Training and Support

xi. Please describe any experience relevant to providing IT support and training/technical assistance:

The training regimen incorporated by ICA results in high quality data. In Wisconsin, for example, training is conducted using a curriculum format. New user trainings occur at least once month. Several times a year a new user training is provided during evening hours for programs that have staff that work evening hours. Trainings are done via live and recorded webinars, and in-person in a variety of settings (such as classroom style and one-on-one.) ICA staff are continually making improvements to training to enhance the end user experience and develop skills. For example, ICA recently began using Vimeo to upload

recorded webinars so HMIS end-users may watch the webinars on their own schedule. ICA tracks the attendance/viewing of the webinars by attaching a Google Form to the Vimeo page. Not only does this result in less HMIS staff time devoted to relatively simple HMIS concepts, it results in greater system usage at the local level since the end-users become familiar and more comfortable with the system.

Training for end-users also includes training on the Business Objects XI Advanced Reporting Tool (ART.) These trainings are held monthly. General report trainings are conducted (i.e. How to Use ART), as well as program or report specific trainings, such as APR training. For detailed and complex reports such as the APR, ICA staff do not limit training content just to running the report. Training involves explaining the how and why each section of the report is populated based upon HMIS data entry.

Report training is conducted on the premise that reports fall into three organizational categories: program output, program outcomes/performance, and data quality/completeness. When conducting report training, ICA staff provide an overview of reports that have been created as part of the Bowman report gallery suite as well as reports that have been created by ICA staff.

Below is an example of the curriculum course list currently employed by ICA:

100 Series - Beginners

- ❖ 101- What is ServicePoint?
- ❖ 102 – Client Point
- ❖ 103 – Entry Exits and Service Transactions
- ❖ 104 – ShelterPoint
- ❖ 105 – Unnamed Clients (by invite only)
- ❖ 106 – Interim Reviews (SP)
- ❖ 110 – Security Training

200 Series – Moderately Skilled Users

- ❖ 201 – Refresher Course (SP)
- ❖ 202 – Assessments Questions – Night Prior to Entry Questions Set (SP)
- ❖ 203 – How to Fix Your Data – Entry Exits (SP)
- ❖ 204 – How to Fix Your Data – Service Transactions (SP)
- ❖ 205 – Case Management (SP)
- ❖ 209 – Referrals (SP)
- ❖ 210 – Coordinated Entry (SP)
- ❖ 211 – VI SPDAT (SP)
- ❖ 220 – Agency/CoC In Person (SP)
- ❖ 221 – Agency/CoC Specific Webinar (SP)
- ❖ 230 - FundManager (SP)
- ❖ 240 – Prevention Data Entry Workflow
- ❖ 241 – Emergency Shelter Data Entry Workflow
- ❖ 242 – Rapid Re-housing Data Entry Workflow
- ❖ 243 – Transitional Housing Data Entry Workflow
- ❖ 244 – Permanent Supportive Housing Data Entry Workflow
- ❖ 245 – Outreach Programs Data Entry Workflow

300 Series – ART (ART)

- ❖ 301 – ART Basic Training
- ❖ 302 – Data Clean Up Reports

- ❖ 305 – Case Management Reports
- ❖ 306 – Point In Time Reports
- ❖ 310 – Coordinated Assessment Reports
- ❖ 311 – VI SPDAT Reports
- ❖ 320 – Agency/CoC In Person Moderately
- ❖ 321 – Agency/CoC Specific Webinar Moderately
- ❖ 322 – General Grant Report Training
- ❖ 340 – ETH
- ❖ 341 – City ESG
- ❖ 342 – CoC
- ❖ 343 – SSVF
- ❖ 344 – PATH
- ❖ 345 – SOAR
- ❖ 346 – TBRA
- ❖ 347 – DCF PATHS
- ❖ 348 - RHY

400 Series – Grant and Project Specific

- ❖ 440 – ETH (SP)
- ❖ 441 – City ESG (SP)
- ❖ 442 – CoC
- ❖ 443 – SSVF (SP)
- ❖ 444 – PATH (SP)
- ❖ 445 – SOAR (SP)
- ❖ 446 – TBRA (SP/ART)
- ❖ 447 – DCF PATHS (SP)
- ❖ 448 – RHY (SP)

- xii. Please describe your approach to providing Training and Support including ways in which you are able to be responsive to user needs by providing innovative and accessible mechanisms of training and support.**

ICA has implemented an HMIS Help Desk structure to address service requests from end users. In this model, there is a unique email address for HMIS help items, with all staff granted access to the email inbox. This allows for assistance requests to be handled by any staff even in remote and out of office situations. Service requests will be handled in a queue system with first come, first served. Requests for assistance through this model are addressed in less than two hours on average. If an immediate solution cannot be provided, the help desk administrator informs the end user in writing how long it will take to resolve the issue. In addition, an emphasis is made on providing assistance through the system administrator that is responsible for the specific area of the state from which the question originates. In that person's absence, the assistance will be provided by another system administrator, in particular the administrator that is designated as "on call."

HMIS training is conducted in a variety of medium, including via webinar, in-person in a classroom setting, one-on-one in-person, and through recorded training sessions. Training has been developed as curriculum based, with topics and content enumerated for easy reference. All new users must complete the courses designated by the HMIS system administrators for completion, and homework is distributed based on these courses. ICA staff then review the homework and determine if the end-user has successfully completed their homework to gain access to the system. If the end-user does not successfully complete

the homework, ICA staff provide guidance and support to assist the end users in improving their understanding of the system. This assistance often comes in the form of one-on-one assistance.

xiii. Please describe how you are able to work with users that have a wide range of experience and capacity levels:

ICA provides training and technical assistance geared to the needs of adult learners. This means that trainings must provide the material in a manner that is relatable and repetitive. ICA uses different approaches and technologies to enhance this approach. While a majority of trainings are conducted as webinars, there are also in-person interactive trainings conducted at least monthly. These trainings are one-on-one as well as small classroom events. ICA utilizes a ServicePoint database that is a training only environment, with no live and valid client level data, allowing HMIS users the ability to practice data entry and system usage in a stress-free environment.

ICA also recognizes that many adult learners that are required to utilize HMIS have very demanding work schedules. To address that HMIS system administrators work staggered shifts, which provides help desk and technical support coverage from 7 am to 6 pm most days of the week. ICA staff also are available by phone as well as email and can answer questions and provide assistance with whatever method is most comfortable for the end-user.

d. Reporting

xiv. Please describe any experience and/or expertise you have with grantee reporting:

It is expected and required that all HMIS system administrators possess the skill to generate reports from HMIS that can be utilized to inform a local CoC, regional or statewide collaboration. This type of reporting is a common and regular practice for ICA staff and the number and variety of examples of reports provided to CoCs, state, federal, and private funders, and other similar groups is quite significant.

ICA staff utilize Business Objects XI Advanced Reporting Tool on a daily basis, providing both training and technical assistance to HMIS end-users. Some examples of reports that are developed by Bowman Systems staff that are regularly in use by end-users include:

- ❖ 521 Prevention Outcomes Report
- ❖ 555 Shelter Recurrence Report
- ❖ 550 Exit Destination Outcomes Report
- ❖ 625 Annual Performance Report
- ❖ 628 Housing Supplement Report
- ❖ 630 Point-In-Time Report
- ❖ 631 APR Detail Report
- ❖ 324 Permanent Housing Placements and Retention Report
- ❖ 323 Project Demographics

ICA staff possess and in-depth understanding of the system-generated reports for federal funders, including the HUD Annual Performance Report (APR), the HOPWA APR and CAPER, the VA Supportive Services for Veterans and Families (SSVF), Emergency Solutions Grant (ESG) CAPER, and the Projects for the Assistance in the Transition from Homelessness (PATH) report.

ICA guarantees that agencies and end users will be able to utilize the system not only for client management but also for any and all reporting requirements.

xv. Please describe any experience and/or expertise you have with reviewing and analyzing data:

ICA adheres to a philosophy that the data generated from HMIS must be used to inform local and statewide policy and decision making to combat homelessness. This includes demonstrating program performance, identifying areas of need and gaps in services, and trends and related analysis. To that end, ICA has incorporated a research element into staffing of its HMIS implementations.

ICA has had a full-time Research Analyst in Wisconsin since 2007 and in Iowa since 2009. The efforts of these positions have received national recognition from HUD for their innovative approaches to data and analysis. This analysis often goes well beyond the type of reporting expected by HUD and other federal funders.

One recent example of the type of analysis conducted by ICA staff is the Client Risk Pool Project in Wisconsin. The purpose of this project is to provide a more in-depth and meaningful analysis of CoC funded program performance in each of the four HUD Continua of Care. Given the performance standards set forth by HUD in the CoC process, it is very tempting for programs to serve low-acuity persons in order to achieve those performance measures, and by extension, continue to receive funding. However, this practice of serving low-acuity persons has been demonstrated through data analysis to have almost zero impact on reducing homelessness in communities. In order to dissuade this type of practice, ICA research staff have created a formula wherein a set of client barriers that have been shown in research to be the most significant barriers to housing stability are used to score programs. Simply put, programs that serve persons with high-acuity (barriers) are given a higher weighted score and are thus treated as more effective when compared to their program performance.

ICA research staff are also in the process of developing system performance measurement reports to inform the seven measures required by HUD. ICA is doing this despite plans for HUD to release more specific details on how reports are to be generated from HMIS sometime in the latter part of 2015. Rather than wait until HUD provides reporting specifications to the HMIS vendors, who then will need time to develop and test the reports before providing to customers, ICA is putting to work its considerable knowledge base around HUD and performance measurement as well as its report creation skills to give the communities and stakeholders in the area a head start on this mandate.

ICA conducted a study in 2013 using County Jail data and HMIS data over a five year period to determine the amount of overlap between the two systems. ICA research staff is currently working on a homeless migration study, examining the movement of clients from secure housing until they enter the homeless shelter system.

ICA research staff partnered with the Wisconsin Department of Children and Families to analyze HMIS and state data to determine how many youth served in the state foster care system experienced homelessness after the foster care stay. ICA staff used Matlab to compare data sets to determine that nearly half of foster care youth had a homeless occurrence during a two year period.

ICA research staff are required to have the ability to use other analytical tools beyond those provided in the HMIS. ICA staff regularly utilized SPSS, STATA, R, Matlab, and GIS mapping software, among others, to conduct evaluation and research.

e. System Administration

xvi. Please describe any experience and/or expertise your agency has with performing IT system administration:

ICA staff are fully responsible for all system administration functions that are found in HMIS, in particular the Bowman Systems ServicePoint system in use in three sites. ICA staff have more than 75 years of combined experience in system administration. ICA staff are experts in the field and are expected to effectively and efficiently handle and system administration functions, including system users, agency providers, privacy and security, system modules and upgrades, system preferences, assessment creation and assignment, AIRS taxonomy and other code set functions, and reporting functionality.

ICA utilizes and administers the following ServicePoint modules: ClientPoint, CallPoint, ResourcePoint, ShelterPoint, ActivityPoint, SkanPoint, FundManager, Eligibility, SPDAT and FSPDAT, and Measurement Tools. ICA is hoping to be utilizing the Medicaid Billing functions that are now a part of the system as well.

3. Proposed Approach

a. Please describe the services your agency can provide in Year 1 as HMIS Lead (given limited initial budget.) Include your potential plan for staffing and division of roles and responsibilities. Include a proposed budget for Year 1, with funding to support current HMIS System Data Administration for at least 3 months:

ICA will provide a superior level of service to the CoC regardless of funding availability. There will be no reduction or drop-off in services from the present level, and in many cases will exceed those presently provided. Any services or functions that are presently provided to the CoC, its member agencies, and the system end-users that is performing optimally will be maintained under the auspices of ICA management. ICA stakes its reputation on providing high quality service and strives each day to be the national leader in HMIS system administration.

ICA will provide the following services from day 1:

- ❖ User training – both new user training and existing staff training
- ❖ Technical assistance and help desk support
- ❖ Report training and technical assistance
- ❖ System administration, including provider administration, user administration, software upgrades and support.
- ❖ Bowman System communication, including execution of any vendor agreements.

ICA would manage the transfer of the HUD CoC grant from the incumbent agency to its oversight by working with the HUD field office. Administrative functions related to this transfer will be handled by the ICA management team and fiscal staff. The ICA management team will also recruit and hire staff to perform the system administration functions in-state. If there are not system administration staff available on day one of the project, those functions will be handled remotely by ICA staff primarily out of Wisconsin, with back-up assistance from the Des Moines, Iowa system administrators. System administrators are responsible for all aspects of system training and technical assistance as outlined above, and all administrative functions will be the purview of the ICA management team. System

administrators and select members of the management team will also communicate and work with CoC leadership, member agencies, funders, and other key stakeholders throughout the transition process and on a daily basis throughout ICA’s tenure as the HMIS lead agency.

Proposed budget

ICA HMIS Budget		Expense
Personnel	HMIS Direct Service Staff (2.0 FTE)	100,000.00
	HMIS Project Management (.20 FTE)	12,400.00
	Benefits and Taxes	19,000.00
	Administrative Support	4,200.00
	Contract Personnel	1,500.00
	Sub-Total Personnel	137,100.00
Non-Personnel	Occupancy (office rent, phone, utilities, internet)	14,000.00
	HMIS Licensing	1,500.00
	Travel	8,000.00
	Audit	2,000.00
	Sub-Total Non-Personnel	23,500.00
Total		162,600.00

- b. Please describe your plan for transitioning the role of HMIS System Data Administration from the current subcontractor to internal agency staff (if applicable.) If you do not plan to transition HMIS System Data Administration responsibilities please describe how you propose to manage and oversee the HMIS System Data Administrator in a manner that will ensure all services are provided seamless to end users:**

ICA proposes two possible options for the transition of the HMIS system administration duties to internal staff. This is based upon the availability of \$9,000 in funds through the end of the HUD grant period.

Option 1: If the organization that is presently providing system administration is amenable, ICA would enter into a formal arrangement to contract for their services until the end of the current HUD HMIS grant. This would ensure continuity of services and prevent any potential disruption of services.

Option 2: System administration can be done remotely from another ICA office. This would be a temporary setup until staff can be recruited and employed within the state of Vermont at the desired location of the CoC. At present ICA has a part-time University of Wisconsin graduate student that can assume some Wisconsin duties on a full-time basis. This would then free up ICA to commit its Wisconsin training director to provide comprehensive assistance to the CoC on an interim basis. The Wisconsin Director would also provide assistance as needed. These two staff persons have more than 25 years combined experience using and administering HMIS, specifically ServicePoint software. ICA will strive to exceed expectations of the system stakeholders and end-users.

c. Please describe several potential innovative strategies for the Vermont Balance of State Continuum of Care to increase the funding available for HMIS over several years:

ICA has identified the following sources of funding that can be approached to fund the system:

HUD ESG funds: If the system is not presently supported through state's ESG funds, this source can be accessed to provide financial support to the system.

VA SSVF funds: As SSVF grantees are required to use HMIS, agencies can be approached to add a line item to their budget for HMIS support. ICA has charged SSVF a percentage allocation, but the funds could also be a flat or set fee based upon budgetary needs.

SAMHSA PATH funds: Similar to SSVF, PATH will be mandated to use HMIS in the coming year, and these funds can now be used to support HMIS through a budget line item. The system could receive a direct allocation from the state office responsible for PATH funds, or the funds could be generated through the awarded grantees. Funds can be either a percentage allocation or a flat/set fee.

FYSB RHY funds: Also a program that is mandated to use HMIS, funds can be received as a direct allocation from the state office responsible for PATH funds, or the funds could be generated through the awarded grantees. The funds could be a percentage allocation or a flat/set fee.

HUD HOPWA funds: As HOPWA programs are required to utilize HMIS, the programs should be expected to contribute financially to the system, either through a flat fee or percentage allocation.

Special Projects funds: New grants and programs that become available to serve the homeless population in the state have a vested interest in the HMIS and in many cases can benefit from using the system for client level data and reporting. For example, any SAMHSA CABHI grants that may be obtained or maintained by the state can be brought into the system, and subsequently provide financial support.

State set-aside funds: If the state of Vermont has funds that are associated or dedicated to housing services, these have been utilized in some circumstances to provide HMIS financial support. Examples of funds includes housing trust funds, title transfer fees, and finance authority funds. Each of these has been used in the past or are currently accessed by ICA to fund HMIS operations.

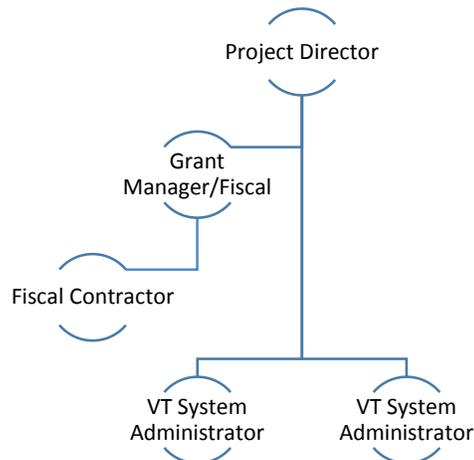
Burlington/Chittenden CoC participation: While it is not under the authority of the Vermont Balance of State CoC to determine the software of the Burlington/Chittenden CoC, there are many benefits to having a shared statewide system, not the least of which would result in the reduction of administration required to maintain two separate systems. Funds dedicated by the Burlington/Chittenden CoC can achieve a multiplier effect that cannot be achieved with standalone systems. ICA has substantial experience operating HMIS that are governed, funded, and used by multiple continua and would guarantee a successful merger of the two systems in Vermont should both parties be willing to cooperate.

d. Please describe any potential suggestions for maximizing the use of the current HMIS budget to ensure a successful HMIS implementation:

While the current budget does have its limitations, ICA's expertise and leadership in the HMIS field and its in-depth understanding of the homeless services system. The limited initial funds would be dedicated to staff time, office space (if the services are sub-contracted to the existing system administrators), and travel related to meetings and trainings, with a nominal amount allocated to

administrative duties such as time tracking and payroll. ICA already possesses all the tools needed to perform the work from a technological standpoint. Email, website, support documentation, webinar software, and other peripherals are already on hand and will not need to be procured during the transition. The existing ICA HMIS and administrative infrastructure has more than sufficient capacity to support activities in the Vermont BoS CoC.

4. Staffing Plan



The preferred and ultimate plan involves system administrators to be located on-site in Montpelier. Agency grant oversight and administration will originate from the Des Moines, Iowa headquarters. ICA has a proven record of success in managing regional HMIS offices, presently maintaining seven offices in four states. ICA utilizes every technological resource and cost-saving tool to administer its programs.

ICA conducts regular staff meetings via conference call and webinar to communicate between headquarters and regional offices. Ad hoc meetings based upon need are also held whenever needed. Substantial phone and email communication is also expected. Whenever necessary and beneficial, resources from regional offices are shared to benefit the local continua. For example, ART reports are shared across sites to benefit CoC reporting. Only staff that are doing Vermont dedicated work will have timesheets outlined to document and track time. ICA maintains separate records for each of its regional offices and grants. Funds are not commingled.

Essential Duties and Responsibilities

- ❖ Using the latest computer software, including but not limited to database technology, advanced knowledge of Microsoft Office products (Word, Excel, PowerPoint and Access) for creation of project forms, documentation, and other key tools used by Partner Agencies;
- ❖ Providing training and technical support to Partner Agencies and End Users to ensure proper use of HMIS;
- ❖ Analysis of data for internal reporting and monitoring as needed.
- ❖ Insure data integrity as well as necessary security and confidentiality in the HMIS.
- ❖ Maintain current knowledge of homeless assistance programs and other related initiatives.
- ❖ Ability to work in an occasionally stressful environment, to handle multiple tasks simultaneously, and to meet established deadlines.
- ❖ Other HMIS support functions as needed.

Data Quality Specialist functions

- ❖ Conducting regular data quality reviews to monitor overall system data quality particularly in assigned region;

- ❖ Working closely with Partner Agencies to clean up data issues, and improve data quality;
- ❖ Conducting data quality trainings as assigned;
- ❖ Other HMIS support functions as needed.

HMIS Coordination

- ❖ Implementation of the HMIS system, and act as the liaison between ICA, Continuum of Care, and community partner agencies.
- ❖ Routinely evaluate HMIS activities and analysis of data generated by the system.
- ❖ Monitor usage of, at a minimum:
 - Participation agreements, client consent forms, interagency sharing agreements, system-user agreements and user code of ethics policy.
 - Maintenance of a list of Agency Administrators for assigned region to ensure the ability to communicate regularly participating organizations.
- ❖ Coordinate and monitor all changes to the database resulting from revisions to the HMIS data standards.
- ❖ Integrate the needs of new programs (e.g. RHY) on HMIS for data collection and reporting, and develop new data entry and reporting protocols.
- ❖ Actively participate in designated CoC HMIS related committees.
- ❖ Oversight of community-level reporting related to HMIS participation, bed coverage, and other required information.
- ❖ Oversight of all data elements in HMIS as set out by the HUD Data Standards.
- ❖ Responsible for ensuring universal data elements and Bed Inventory for any agency listed on the Housing Inventory Chart that is not an HMIS participating agency.
- ❖ Ensure that HMIS matches the ICA-approved Housing Inventory Chart.
- ❖ Ensure HMIS Policy & Procedures manual is maintained, and updated as the Continuum of Care makes additions or changes to HMIS policy.

Training and Education

- ❖ Support training and technical assistance to end users of HMIS.
- ❖ Ensure proper training of all End Users (documentation, confidentiality, outreach, training timetable, etc.)
- ❖ Develops and maintains training materials for HMIS users with the team.
- ❖ Documents training sessions to ensure adequate communication.
- ❖ Establishes and coordinates training schedules and maintains user's attendance records.
- ❖ Travels, as required, to train and support customers throughout assigned region with their HMIS data collection/evaluation issues.
- ❖ Attend local, state and national trainings, as assigned, to keep abreast of the changes in data standards, reporting, grants, etc.

Qualifications and job requirements

Education and/or Experience: Bachelor's degree (B.A. or B.S.) from an accredited four-year college or university and at least one to three years related experience and/or training. Master's degree preferred. A minimum of two years' experience working at an advanced level of office responsibility with a high degree of job independence. Experience working effectively with people from diverse backgrounds.

Language Skills: Ability to read, analyze, and interpret general business periodicals, professional journals, technical procedures, or governmental regulations. Ability to write reports, business correspondence, and procedure manuals. Written communications should be accurate in spelling, grammar and punctuation. Ability to effectively present information and respond to questions from groups of managers, members, governmental bodies/boards and the general public.

Mathematical Skills: Ability to work with mathematical concepts such as probability and statistical inference, and fundamentals of plane and solid geometry and trigonometry. Ability to apply concepts such as fractions, percentages, ratios, and proportions to practical situations.

Reasoning Ability: Ability to define problems, collect data, establish facts, and draw valid conclusions. Ability to interpret an extensive variety of technical instructions in mathematical or diagram form and deal with several abstract and concrete variables.

Computer Skills: To perform this job successfully, an individual should have knowledge of current database software, Internet software and the Microsoft Office Suite of products. Knowledge of basic office equipment should include: Internet and email, copy and scanner equipment, postage meter and telephone.

Certificates, Licenses, Registrations: A valid driver’s license to make on-site visits to Partner Agencies, meetings, and trainings; and proof of current insurance.

5. **Budget and Financial Resources**

ICA HMIS Budget		Expense
Personnel	HMIS Direct Service Staff (2.0 FTE)	100,000.00
	HMIS Project Management (.20 FTE)	12,400.00
	Benefits and Taxes	19,000.00
	Administrative Support	4,200.00
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	HMIS Licensing	1,500.00
	Travel	8,000.00
	Audit	2,000.00
	Sub-Total Non-Personnel	23,500.00
Total		162,600.00

Budget Line Item Justification/Explanation

- ❖ HMIS Direct Service Staff – Primary responsibilities include: end user support, training, report creation, and other day to day HMIS responsibilities.
- ❖ HMIS Project Management – Provide staff and fiscal oversight for the project, including grant management.
- ❖ HMIS Administration – Day to day financial duties, receivables, payables and audit prep.
- ❖ Contract Personnel – Consulting Accountant duties include monthly reconciliations and general fiscal review.
- ❖ Occupancy – Expenses related to rental office space.
- ❖ HMIS Licensing – Costs associated with licensing ICA staff to have access to ServicePoint and the Advanced Reporting Tool.
- ❖ Travel – Costs for in-state and out of state travel for agency visits, end user training, user groups and national conferences, such as NHSDC and Bowman Systems meetings.
- ❖ Audit – Expenses related to the audit of these funds and the agency.

Identified Financial Resources:

HUD CoC HMIS Grant - \$30,572

State Funds - \$44,000

Agency Participation Fees - \$27,200

Total: \$101,772

Outstanding Balance: \$58, 828

Proposal to cover outstanding balance includes obtaining financial support from HUD ESG, HUD HOPWA, VA SSSVF, SAMHSA PATH, and FYSB RHY programs. Other funding sources will also be approached to further enhance the system.

This budget outlines expenses for HMIS system administration and HUD CoC grant activities only. It does not outline expenditures based upon the cost of contracting with Bowman Systems. Without knowing the full details of the contractual costs between the CoC and Bowman Systems those amounts are excluded.

ICA proposes to investigate every possible cost-saving measure available in addition to investigating additional financial resources necessary to support the system. For example, office space and related costs are a potential source of cost savings if there is an organization or state agency that is willing to provide office space as in-kind program support. ICA also has had success in utilizing home offices to save on space costs. ICA also will focus a large portion of the travel budget on in-state travel related to system administrator functions. To maximize travel effectiveness, any travel to national conferences and trainings is combined to also function as an ICA staff meeting, thereby eliminating the need to take time and funds to travel to any staff meetings.

ICA has demonstrated experience and success at managing multiple funding sources within multiple distinct projects. ICA receives an A-133 Audit every year and has received a "low-risk" Status for many years. All financial management is done using QuickBooks by our full-time bookkeeper and is overseen monthly by our Consulting Accountant. The Management team meets monthly with the Bookkeeper and Accountant to go over the status of each grant within each project. ICA distinctly manages CoC, ESG, HOPWA, PATH, and various State grants.

6. References

Attached are reference letters from the following persons:

Charles Coley, Executive Director
Metro Area Continuum of Care for the Homeless
Omaha, Nebraska

Robyn Thibado, Board President
Wisconsin Balance of State Continuum of Care
Glenwood City, Wisconsin

Gai Lorenzen, President
Racine City/County Continuum of Care
Racine, Wisconsin

Candice Hacker, Industry Compliance Officer
Bowman Systems
Shreveport, Louisiana

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P O BOX A-3290 DPN 22-2
CHICAGO, IL 60690

DEPARTMENT OF THE TREASURY

COPY

Date: **MAY 14 1991**

IDMA INSTITUTE FOR LOW INCOME
HOUSING ENERGY AND
TELECOMMUNICATIONS
C/O DOYLE D SANDERS
321 EAST WALNUT SUITE 200
DES MOINES, IA 50309

Employer Identification Number:
42-1952902

Contact Person:
R. MALLACE

Contact Telephone Number:
(312) 886-1278

Accounting Period Endings:
December 31st

Foundation Status Classification:
509(a)(1)

Advance Ruling Period Begins:
January 12 1990

Advance Ruling Period Ends:
December 31 1994

Addendum Applies:
No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and contributors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until the Service makes a final determination of your foundation status.

Letter 1045(DO/CB)

IGNA INSTITUTE FOR LOW INCOME

If notice that you will no longer be treated as a publicly supported organization is published in the Internal Revenue Bulletin, grantors and contributors may not rely on this determination after the date of such publication. In addition, if you lose your status as a publicly supported organization and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that the Service had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date such knowledge was acquired.

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Requests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

You are required to file Form 990, Return of Organization Exempt From Income Tax, only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the head-

IOWA INSTITUTE FOR LOW INCOME

ing to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



R. S. Wintrode, Jr.
District Director

Enclosure(s):
Form 972-C

Articles of Amendment to the Articles of Incorporation of the Iowa Institute for Community Alliances

To the Secretary of State of the State of Iowa

The Iowa Institute for Community Alliances (the “corporation”) adopts the following articles of amendment to its articles of incorporation. The corporation is organized under the Iowa Nonprofit Corporation Act. The corporation adopts this amendment under Iowa code Section 504A.36.

1. The name of the corporation is Iowa Institute for Community Alliances. The effective date of its incorporation was January 12, 1990.
2. The corporation adopted the following amendment to its articles of incorporation.

Delete Article 1 of the articles of incorporation in its entirety and insert the following in its place.

A. NAME: The name of the corporation is “Institute for Community Alliances”.

3. The corporation adopted the amendment at a meeting of the board of directors on February 6, 2014. The amendment received the unanimous vote of all members of the directors present.

Dated: 2-6-14

By: 

Paul Stanfield, Secretary/Treasurer

ARTICLES OF INCORPORATION
IOWA INSTITUTE FOR LOW-INCOME HOUSING,
ENERGY AND TELECOMMUNICATIONS

TO THE SECRETARY OF STATE OF THE STATE OF IOWA:

We, David A. Discher, Clayton C. Mowers, and Beverly Wharton, acting as the incorporators of a corporation organized under the Iowa Nonprofit Corporation Act (Iowa Code chapter 504A), adopt the following Articles of Incorporation for the corporation:

1. **Name.** The name of the corporation is "Iowa Institute for Low-Income Housing, Energy and Telecommunications".
2. **Duration.** The corporation will have a perpetual duration.
3. **Purpose.** The corporation is organized for charitable, scientific and education purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986.
4. **Restrictions on Powers.**
 - A. No part of the net earnings of the corporation will enure to the benefit of, or be distributable to, its members, trustees, officers, or other private persons except that the corporation will be authorized and empowered to pay reasonable compensation for services rendered.
 - B. No substantial part of the activities of the corporation will be the carrying on of propoganda or otherwise attempting to influence legislation and the corporation will not participate in or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office.
 - C. Notwithstanding any other provisions of these articles of incorporation, the corporation will not carry on any other activities not permitted to be carried on (a) by a corporation exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law) or (b) by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law).
 - D. On the dissolution of the corporation, the board of directors will, after paying or making provisions for the payment of all of the liabilities of the corporation, dispose of all the assets of the corporation exclusively for the purposes of the corporation in such manner, or to such organization or organizations organized and operated exclusively for charitable, educational,

religious, or scientific purposes as will at the time qualify as an exempt organization or organizations under section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law), as the board of directors will determine. Any such assets not so disposed of will be disposed of by the District Court of the county in which the principal office of the corporation is located, exclusively for such purposes or to such organization or organizations, as this court will determine, which are organized and operated exclusively for such purposes.

5. **Registered office.** The registered office of the corporation is 321 East Walnut Street, Suite 320, Des Moines, Polk County, Iowa 50309, and David A. Discher is the registered agent at this address.

6. **Directors.** The number of directors constituting the initial board of directors of the corporation is nine. The names and addresses of the persons who are to serve as the initial directors are:

NAME	ADDRESS
David A. Discher	Director Human Services Coordinating Board United Way of Central Iowa 1111 9th Street Des Moines, Iowa 50314
Phyllis McWilliams	Executive Director SIEDA P.O. Box 658 Ottumwa, Iowa 52501
Clayton C. Mowers	President/CEO Home Federal Savings & Loan P.O. Box 100 Algona, Iowa 50511
James F. Price	Contel of Iowa 1214 W. Jackson Knoxville, Iowa 50138
Senator James Riordan	P.O. Box 11 Waukee, Iowa 50263
Paul Stanfield	321 E. Walnut, Suite 390 Des Moines, Iowa 50309

Rep. Thomas E. Swartz 1516 W. State
Marshalltown, Iowa 50158

Luther Trent Treasurer
HACAP Board of Directors
1125 9th Street SE
Cedar Rapids, Iowa 52403

Beverly A. Wharton Senior Vice-President
Iowa Public Service Company
P.O. Box 778
Sioux City, Iowa 51102

7. No membership. The corporation will have no members.
8. Not private foundation. The corporation is not intended to be a private foundation. Iowa Code §§504B.2 and 504B.3 will not apply to this corporation unless it becomes a private foundation.
9. Limit on liability. Except as otherwise provided by law, a director, officer, or employee is not liable on the corporation's debts or obligations. Also, except as otherwise provided by law, a director, officer, or other volunteer is not personally liable in that capacity, for a claim based upon an act or omission of that person performed in the discharge of the person's duties. However, the previous sentences do not eliminate or limit the liability of these persons for any of the following acts or omissions.
 - A. Any breach of that person's duty of loyalty to the corporation.
 - B. Acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law.
 - C. Any transaction from which the person derives an improper personal benefit.
 - D. Any act or omission for which Iowa Code §496A.44 imposes liability.
10. Existence begins. The corporation's existence will begin when the Iowa secretary of state issues the certificate of incorporation.

11. Incorporator. The incorporator's names and addresses are:

NAME	ADDRESS
David A. Discher	Director Human Services Coordinating Board United Way of Central Iowa 1111 9th Street Des Moines, Iowa 50314
Clayton C. Mowers	President/CEO Home Federal Savings & Loan P.O. Box 100 Algona, Iowa 50511
Beverly Wharton	Senior Vice-President Iowa Public Service Company P.O. Box 778 Sioux City, Iowa 51102

Dated: 12-21-89

David A. Discher
David A. Discher

Dated: 12-29-89

Clayton C. Mowers
Clayton C. Mowers

Dated: 1-8-90

Beverly Wharton
Beverly Wharton

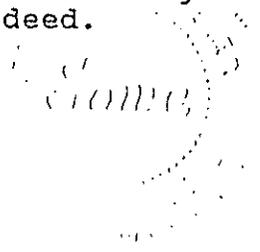
State of Iowa)
County of Polk) SS:

On the 21st day of December, 1989 before me, a Notary Public in and for the State of Iowa, personally appeared David A. Discher, incorporator, to me known to be the identical person named in and who executed the within and foregoing instrument, and acknowledged that he executed the same as his voluntary act and deed.

Jessie L. Carrine
NOTARY PUBLIC IN AND FOR THE
STATE OF IOWA

State of Iowa)
County of Kossuth) SS:

On the 29 day of December, 1989 before me, a Notary Public in and for the State of Iowa, personally appeared Clayton C. Mowers, incorporator, to me known to be the identical person named in and who executed the within and foregoing instrument, and acknowledged that he executed the same as his voluntary act and deed.

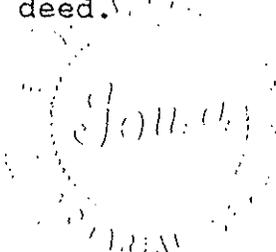


Sandra C. Wiener
NOTARY PUBLIC IN AND FOR THE
STATE OF IOWA

Sandra C. Wiener

State of Iowa)
County of Woodbury) SS:

On the 8th day of January, 1990 before me, a Notary Public in and for the State of Iowa, personally appeared Beverly Wharton, incorporator, to me known to be the identical person named in and who executed the within and foregoing instrument, and acknowledged that she executed the same as her voluntary act and deed.



Jennie B. Livingston
NOTARY PUBLIC IN AND FOR THE
STATE OF IOWA

89 41971006.ND9
8912081016

**IOWA SECRETARY OF STATE
PAUL D. PATE**



CERTIFICATE OF EXISTENCE

Date: 4/3/2015

Name: INSTITUTE FOR COMMUNITY ALLIANCES (504RDN - 140258)

Date of Incorporation: 1/12/1990

Duration: PERPETUAL

I, Paul D. Pate, Secretary of State of the State of Iowa, custodian of the records of incorporations, certify the following for the nonprofit corporation named on this certificate:

- a. The entity is in existence and duly incorporated under the laws of Iowa.
- b. All fees required under the Revised Iowa Nonprofit Corporation Act due the Secretary of State have been paid.
- c. The most recent biennial report required has been filed with the Secretary of State.
- d. Articles of dissolution have not been filed.

Certificate ID: **CS105096**

To validate certificates visit:

sos.iowa.gov/ValidateCertificate

A handwritten signature in black ink that reads "Paul D. Pate". The signature is written in a cursive style with a large initial "P".

Paul D. Pate, Iowa Secretary of State

INSTITUTE FOR COMMUNITY ALLIANCES

Des Moines, Iowa

FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA

June 30, 2014 and 2013

(With Independent Auditor's Reports Thereon)

INSTITUTE FOR COMMUNITY ALLIANCES

Des Moines, Iowa

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Institute for Community Alliances
Des Moines, Iowa

Report on the Financial Statements

We have audited the accompanying financial statements of Institute for Community Alliances (a nonprofit organization), which comprise the Statements of Financial Position as of June 30, 2014 and 2013, and the related Statements of Activities and Changes in Net Assets, and Cash Flows for the years 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 audits. We conducted our audits 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

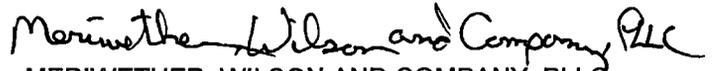
In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Institute for Community Alliances as of June 30, 2014 and 2013, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Our audits were 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 are presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 7, 2014, on our consideration of Institute for Community Alliances' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.


MERIWETHER, WILSON AND COMPANY, PLLC
Certified Public Accountants

November 7, 2014
West Des Moines, Iowa

INSTITUTE FOR COMMUNITY ALLIANCES

Statements of Financial Position

June 30,

	<u>2014</u>	<u>2013</u>
Assets		
Current Assets		
Cash and Cash Equivalents	\$ 75,145	73,168
Receivables	121,778	123,090
Prepaid Expenses	520	--
Total Current Assets	<u>197,443</u>	<u>196,258</u>
Property and Equipment		
Furniture and Equipment	164,926	143,244
Accumulated Depreciation	<u>(140,125)</u>	<u>(128,945)</u>
Net Property and Equipment	<u>24,801</u>	<u>14,299</u>
Total Assets	<u><u>\$ 222,244</u></u>	<u><u>210,557</u></u>
Liabilities and Net Assets		
Current Liabilities		
Accounts Payable	\$ 55,244	45,901
Compensated Absences	28,928	19,564
Accrued Payroll Taxes and Fringe	<u>12,608</u>	<u>12,772</u>
Total Current Liabilities	<u>96,780</u>	<u>78,237</u>
Net Assets		
Unrestricted		
Invested in Property and Equipment	24,801	14,299
Undesignated	88,547	118,021
Temporarily Restricted		
Dean Wright Fund	<u>12,116</u>	<u>--</u>
Total Net Assets	<u>125,464</u>	<u>132,320</u>
Total Liabilities and Net Assets	<u><u>\$ 222,244</u></u>	<u><u>210,557</u></u>

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

INSTITUTE FOR COMMUNITY ALLIANCES

Statements of Activities and Changes in Net Assets

Years Ended June 30,

	2014			2013		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Support and Revenue						
Government Grants and Contract Reimbursements	\$ 1,070,370	--	1,070,370	790,328	--	790,328
Other Program Support	110,059	--	110,059	61,077	--	61,077
Interest	61	--	61	68	--	68
Dean Wright Fund	--	17,324	17,324	--	--	--
Other Revenue	101,325	--	101,325	101,210	--	101,210
Net Assets Released from Restrictions	5,208	(5,208)	--	--	--	--
Total Support and Revenue	1,287,023	12,116	1,299,139	952,683	--	952,683
Expenses						
Homeless Management Information System	277,330	--	277,330	153,446	--	153,446
Payroll and Staffing	790,511	--	790,511	628,506	--	628,506
Contracted Staff	21,498	--	21,498	30,000	--	30,000
FEMA Contract	3,053	--	3,053	2,815	--	2,815
Rent	29,214	--	29,214	26,042	--	26,042
Internet and Telephone	12,964	--	12,964	9,925	--	9,925
Meetings and Travel	76,371	--	76,371	57,406	--	57,406
Professional Fees	23,868	--	23,868	24,448	--	24,448
Office Supplies	32,916	--	32,916	14,530	--	14,530
Printing, Postage, and Delivery	5,585	--	5,585	6,787	--	6,787
Insurance	11,016	--	11,016	7,939	--	7,939
Depreciation	11,180	--	11,180	12,204	--	12,204
Miscellaneous	10,489	--	10,489	3,934	--	3,934
Total Expenses	1,305,995	--	1,305,995	977,982	--	977,982
Increase (Decrease) in Net Assets	(18,972)	12,116	(6,856)	(25,299)	--	(25,299)
Net Assets at Beginning of Year	132,320	--	132,320	157,619	--	157,619
Net Assets at End of Year	\$ 113,348	12,116	125,464	132,320	--	132,320

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

INSTITUTE FOR COMMUNITY ALLIANCES

Statements of Cash Flows

Years Ended June 30,

	<u>2014</u>	<u>2013</u>
Cash Flows from Operating Activities		
Increase (Decrease) in Net Assets	\$ (6,856)	(25,299)
Charges to Operations Not Requiring Cash - Depreciation	11,180	12,204
(Increase) Decrease in		
Receivables	1,312	27,224
Prepaid Expenses	(520)	--
Increase (Decrease) in		
Payables and Accrued Expenses	<u>18,543</u>	<u>29,909</u>
Cash Flows from Operating Activities	<u>23,659</u>	<u>44,038</u>
Cash Flows from Investing		
Expenditures for Property and Equipment	<u>(21,682)</u>	<u>(2,120)</u>
Net Increase (Decrease) in Cash	1,977	41,918
Cash Balances - Beginning of Year	<u>73,168</u>	<u>31,250</u>
Cash Balances - End of Year	<u><u>\$ 75,145</u></u>	<u><u>73,168</u></u>

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

INSTITUTE FOR COMMUNITY ALLIANCES

Notes to Financial Statements

June 30, 2014 and 2013

1. Nature of Activities

Institute for Community Alliances (the Institute) is a nonprofit corporation as defined under Section 501(c)(3) of the Internal Revenue Code. The Institute was organized under the laws of the state of Iowa to develop, implement, and evaluate innovative housing, and related programs targeted to low-income households. The Institute is not considered a private foundation for income tax reporting purposes.

2. Summary of Significant Accounting Policies

The accompanying financial statements have been prepared in conformity with the accounting principles appropriate for nonprofit organizations. The accounting and reporting policies of the Institute conform to accounting principles generally accepted in the United States of America. The following describes the more significant of those policies.

Financial Statement Presentation and Contributions

The Institute reports financial information in accordance with generally accepted accounting principles, which requires the Institute to report information regarding its financial position and activities according to three classes of net assets, and requires classification of contributions received as unrestricted, temporarily restricted, or permanently restricted depending on donor restrictions. Contributions received and expended in the same fiscal year are reported as unrestricted revenue.

Cash and Cash Equivalents

For purposes of the Statements of Cash Flows, the Institute 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.

Grant or Contract Reimbursements Receivable

Grant or contract receivables have been recorded at net realizable value when eligible expenditures have exceeded contract receipts to date. There have been no bad debts and, therefore, no allowance for uncollectible amounts has been recorded.

Property and Equipment

Property and equipment are recorded at cost. Expenses for maintenance, repairs, and minor replacements are charged to expense, while the cost of major replacements, betterments and acquisitions is capitalized. Depreciation is provided on a straight-line basis over the estimated useful lives of the assets, ranging from three to seven years.

Compensated Absences

The Institute allows for the accrual and accumulation of unused vacation time of its employees and the payment for such absences upon termination of employment or when time off for the absence is scheduled. The unused vacation leave at the year-end date is accrued as a liability on the financial statements.

Financial Instruments

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

Revenue Recognition

Revenues from grants are recognized to the extent that they are expended in accordance with grantor conditions. Any revenues that have been received but not expended are shown as deferred revenues in the liability section of the accompanying Statements of Financial Position. Other revenues are recorded when earned.

Allocation of Expenses

The Institute allocates indirect expenses and joint program direct expenses individually to programs on the basis of hours charged by employees, or estimated benefits based upon usage or other methods to the programs for which the cost was incurred.

Income Taxes

The Institute is currently exempt from state and federal income taxes under Section 501(c)(3) of the Internal Revenue Code and has been classified as an organization that is not a private foundation under Section 509(a) of the Internal Revenue Code. The Institute would be subject to federal and state income tax on any unrelated business income generated from activities not specifically related to its tax exempt purpose. No unrelated activities were conducted during the years ended June 30, 2014 and 2013, and, accordingly, no provision has been made for income tax liabilities or expense.

The Institute has adopted FASB ASC 740 regarding Uncertain Tax Positions, which requires evaluation of the impact of uncertain tax positions taken or expected to be taken in a tax return. In some instances, the Institute may be required to recognize a liability related to those tax positions. At June 30, 2014 and 2013, the Institute had no uncertain tax positions requiring recognition in the financial statements.

The Institute is no longer subject to federal and state examinations by tax authorities for years ending before June 30, 2011.

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

Certain reclassifications to the 2013 financial statements have been made to conform to the 2014 presentation.

3. Principal Programs

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

Emergency Solutions Grants Program

The Emergency Solutions Grants Program (formerly Emergency Shelter Grants Program) is U.S. Department of Housing and Urban Development funds passed through the Iowa Finance Authority. This program is designed to help improve the quality of emergency shelters and transitional housing for the homeless, to make available additional shelters, to meet the costs of operating shelters, to provide essential social services to homeless individuals, and to help prevent homelessness. These funds are passed through the Institute to various homeless service providers.

Continuum of Care Grants

Continuum of Care Program grants are funded by the U.S. Department of Housing and Urban Development. The program is designed to promote communitywide commitment to the goal of ending homelessness; provide funding for efforts to quickly rehouse homeless individuals and families while minimizing the trauma and dislocation caused to homeless individuals, families, and communities by homelessness; promote access to and effective utilization of mainstream programs by homeless individuals and families; and optimize self-sufficiency among individuals and families experiencing homelessness.

IFA (SAF) HMIS Implementation Project

Funding provided by the Iowa Finance Authority (IFA) through State Shelter Assistance Funds to assist in the implementation, operation and maintenance of the Homeless Management Information System (HMIS) for use throughout the State of Iowa to benefit homeless shelters and service providers.

IEDA Emergency Disaster

This program is funded by the Community Development Block Grant Program administered by the U.S. Department of Housing and Urban Development and passed through the Iowa Economic Development Authority (IEDA). The purpose of this program is to provide project management services related to the implementation, development, customization, maintenance, technical support, training, and outcome reporting for the ongoing Iowa Disaster Database project. The database is to be utilized to facilitate distribution of State Jumpstart funds as well as Federal Disaster Assistance to Iowa families and businesses.

4. Support from Governmental Agencies

The Institute received approximately 82% in 2014 (83% in 2013) of its support and revenue from governmental grants and contracts. A significant reduction in the level of government funding would have a major affect on the Institute's program activities.

5. Concentration of Credit Risk

The Institute maintains cash balances at a local bank. The Federal Deposit Insurance Corporation insures their accounts in an amount up to \$250,000. At June 30, 2014 and 2013, the Organization had \$0 deposited in excess of federally insured limits.

6. Receivables

Amounts earned but not received under contracts with program funding sources are summarized as follows at June 30:

Due From	Program	2014	2013
Iowa Finance Authority	Homeless Assistance Program	\$ 9,470	5,325
Iowa Finance Authority	HOPWA	1,063	3,571
Iowa Finance Authority	Iowa Council Administration	--	12,405
Various Sources	Continuum of Care Program	99,428	77,511
USDHHS	SOAR Contract	--	2,944
Iowa Economic Development Authority	Disaster Recovery	4,600	6,127
Various Sources	Emergency Solutions Grant Program	2,279	--
Various Sources	User Licenses	440	14,635
Various Sources	Contract Services	4,498	572
		<u>\$ 121,778</u>	<u>123,090</u>

7. Property and Equipment

Equipment owned by the Institute is summarized as follows at June 30:

	Cost	Current Depreciation	Accumulated Depreciation	Book Value
	2014			
Office Furniture and Equipment	<u>\$ 164,926</u>	<u>11,180</u>	<u>140,125</u>	<u>24,801</u>
	2013			
Office Furniture and Equipment	<u>\$ 143,244</u>	<u>12,204</u>	<u>128,945</u>	<u>14,299</u>

The estimated lives used on the above equipment range from three to seven years.

Substantially all of the above equipment was funded under various grants with federal, state, or local governmental entities and may revert back to these funding sources in the event such programs terminate or the use of the property changes from its original purpose.

In addition, any proceeds from disposal of such properties must be expended with grantor approval.

8. Temporarily Restricted Net Assets – Dean Wright Fund

The Dean Wright Fund consists of net proceeds from fundraising events conducted by the Opening Doors committee in Des Moines, which is established to help alleviate homelessness for those who have difficulty locating acceptable housing. The use of these funds is restricted for the benefit of or the purposes prescribed by Opening Doors.

9. Lease Commitment

The Institute subleases office space under a non-cancelable agreement expiring September 30, 2016 (September 30, 2013 in 2013). The lease requires monthly payments based upon total square footage occupied by the Institute. Under the lease agreement, the Institute is required to reimburse the lessor for any deficiency between rent and actual operating expenses incurred. Likewise, the lessor is required to reimburse the Institute for any rent received in excess of actual operating expenses incurred. The net lease payments under this operating lease totaled \$19,362 for the year ended June 30, 2014 (\$19,362 in 2013).

Future minimum payments due under this agreement as of June 30 are as follows:

	2014	2013
2014	\$ --	5,460
2015	30,362	--
2016	29,362	--
2017	4,841	--
	<u>\$ 64,565</u>	<u>5,460</u>

The Institute's rent expense totaled \$29,212 for the year ended June 30, 2014 (\$26,042 in 2013).

10. Pension Plan

The Institute has established a SEP IRA defined contribution pension plan covering all full-time employees. Participants may elect to defer a percentage of their salary, subject to Internal Revenue Code limits. In addition, the Institute will contribute 5% of the employee's salary. Contribution expense for the year ended June 30, 2014 was \$31,262 (\$25,550 in 2013).

11. Functional Classification of Expenses

The following is a summary of the principal programs and supporting services administered by the Institute and reflected in the Statements of Activities and Changes in Net Assets at June 30:

	2014	2013
Emergency Solutions Grants Program	\$ 48,500	50,386
Emergency Food and Shelter (FEMA)	3,188	2,815
Housing Assistance Program	--	3,036
HUD Continuum of Care	1,011,655	666,176
IFA (SAF) HMIS Implementation Project	105,025	96,654
IEDA Emergency Disaster	39,961	42,415
HUD Homeless Prevention and Rapid Rehousing	--	12,134
Total Program Activities	<u>1,208,329</u>	<u>873,616</u>
Property and Equipment - Net of Capitalized Costs Included Above	(10,502)	10,084
Management and General	108,168	94,282
Total Expenses	<u>\$ 1,305,995</u>	<u>977,982</u>

12. Subsequent Events

The Institute has evaluated events and transactions occurring after June 30, 2014 for potential items required to be recognized or disclosed in the financial statements. Subsequent events were evaluated through November 7, 2014, the date the financial statements were available for issuance.

MERIWETHER, WILSON AND COMPANY, PLLC
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**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
 Institute for Community Alliances
 Des Moines, Iowa

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Institute for Community Alliances (a nonprofit organization), which comprise the statement of financial position as of June 30, 2014, and the related statements of activities and changes in net assets, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 7, 2014.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Institute for Community Alliances' 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 Institute for Community Alliances' internal control. Accordingly, we do not express an opinion on the effectiveness of Institute for Community Alliances' 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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 Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


MERIWETHER, WILSON AND COMPANY, PLLC
Certified Public Accountants

November 7, 2014
West Des Moines, Iowa

MERIWETHER, WILSON AND COMPANY, PLLC
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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND
REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY OMB CIRCULAR A-133

INDEPENDENT AUDITOR'S REPORT

Board of Directors
 Institute for Community Alliances
 Des Moines, Iowa

Report on Compliance for Each Major Federal Program

We have audited Institute for Community Alliances' (a nonprofit organization) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on Institute for Community Alliances' major federal program for the year ended June 30, 2014. Institute for Community Alliances' major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Institute for Community Alliances' 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 OMB Circular A-133, *Audits of States, Local Governments, and Not-Profit Organizations*. Those standards and OMB Circular A-133 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 Institute for Community Alliances' 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 Institute for Community Alliances' compliance.

Opinion on Each Major Federal Program

In our opinion, Institute for Community Alliances complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2014.

Report on Internal Control Over Compliance

Management of Institute for Community Alliances 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 Institute for Community Alliances' 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 OMB Circular A-133, 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 Institute for Community Alliances' 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.


MERIWETHER, WILSON AND COMPANY, PLLC
Certified Public Accountants

November 7, 2014
West Des Moines, Iowa

INSTITUTE FOR COMMUNITY ALLIANCES
Schedule of Findings and Questioned Costs
 Year Ended June 30, 2014

Summary of Auditor's Results

1. The auditor's report expresses an unmodified opinion on the financial statements of Institute for Community Alliances.
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 Institute for Community Alliances 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 Institute for Community Alliances 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 Section 510(a) of OMB Circular A-133.
7. Institute for Community Alliances received major federal awards as defined by OMB A-133 during the year ended June 30, 2014. The following program was audited as a major program:

Program Title	CFDA No.	Expenses
Supportive Housing Program	14.235	\$ 880,618

8. The dollar threshold used to distinguish between Type A and Type B programs was \$300,000.
9. Institute for Community Alliances 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

INSTITUTE FOR COMMUNITY ALLIANCES

Schedule of Expenditures of Federal Awards

July 1, 2013 Through June 30, 2014

Grantor/Pass-Through Agency	Grant Number
U.S. Department of Housing and Urban Development	
Supportive Housing Program	IA0014L7D011205
Supportive Housing Program	IA0014L7D011306
Supportive Housing Program	IA0066B7D011100
Supportive Housing Program	IA0066L7D011201
Supportive Housing Program	NE0011L7D011205
Supportive Housing Program	IA0005B7D001104
Supportive Housing Program	IA0005L7D001205
Supportive Housing Program	IA0063B7D001100
Supportive Housing Program	WI0051L5I011205
Supportive Housing Program	WI0035L5I011205
Supportive Housing Program	WI0035L5I011306
Passed Through City of Des Moines	
Supportive Housing Program	IA0041B7D021104
Supportive Housing Program	IA0041L7D021205
Total CFDA #14.235	
Passed Through Iowa Finance Authority	
Housing Opportunities for Persons with AIDS	N/A
Housing Opportunities for Persons with AIDS	N/A
Total CFDA #14.241	
Passed Through Iowa Finance Authority	
Emergency Solutions Grant Program - Technical Assistance	N/A
Passed Through City of Des Moines	
Emergency Solutions Grant Program	N/A
Emergency Solutions Grant Program	N/A
Passed Through City of Omaha	
Emergency Solutions Grant Program	N/A
Passed Through City of Sioux City	
Emergency Solutions Grant Program	E-12-MC-19-0002
Emergency Solutions Grant Program	E-13-MC-19-0002
Total CFDA #14.231	
Passed Through Iowa Economic Development Authority	
Community Development Block Grant	08-DRADM-023
Total U.S. Department of Housing and Urban Development	
Department of Homeland Security	
Emergency Food and Shelter National Board Program	31-3006-00

INSTITUTE FOR COMMUNITY ALLIANCES

Schedule of Expenditures of Federal Awards

July 1, 2013 Through June 30, 2014

<u>Grant Period</u>	<u>CFDA*</u> <u>Number</u>	<u>Award</u> <u>Amount</u>	<u>Federal</u> <u>Expenses</u>
06/01/13 - 05/31/14	14.235	257,798	\$ 251,987
06/01/14 - 05/31/15	14.235	257,798	15,763
08/01/12 - 07/31/13	14.235	87,150	6,040
08/01/13 - 07/31/14	14.235	88,810	76,942
07/01/13 - 06/30/14	14.235	123,852	123,852
12/01/12 - 11/30/13	14.235	29,749	3,402
12/01/13 - 11/30/14	14.235	43,156	22,991
12/01/12 - 11/30/13	14.235	12,600	3,559
11/01/13 - 07/31/14	14.235	66,761	25,102
11/01/13 - 05/31/14	14.235	371,429	198,571
06/01/14 - 05/31/15	14.235	371,429	34,953
11/01/12 - 10/31/13	14.235	107,625	34,056
11/01/13 - 10/31/14	14.235	108,419	83,400
			<u>880,618</u>
01/01/13 - 12/31/13	14.241	10,096	6,525
01/01/14 - 12/31/14	14.241	10,096	5,054
			<u>11,579</u>
01/01/14 - 12/31/14	14.231	93,600	53,468
01/01/13 - 12/31/13	14.231	9,716	8,437
01/01/14 - 12/31/14	14.231	7,303	3,070
07/01/13 - 06/30/14	14.231	13,839	13,839
10/01/12 - 09/30/13	14.231	14,000	5,732
10/01/13 - 09/30/14	14.231	14,000	12,572
			<u>97,118</u>
01/01/13 - 12/31/13	14.218	49,500	39,873
			<u>1,029,188</u>
01/01/13 - 10/31/14	97.024	3,401	1,700

INSTITUTE FOR COMMUNITY ALLIANCES
Schedule of Expenditures of Federal Awards
July 1, 2013 Through June 30, 2014

<u>Grantor/Pass-Through Agency</u>	<u>Grant Number</u>
U.S. Department of Health and Human Services Passed Through Policy Research Associates, Inc. Projects for Assistance in Transition from Homelessness	N/A
Total Federal Awards	

* Catalog of Federal Domestic Assistance

INSTITUTE FOR COMMUNITY ALLIANCES

Schedule of Expenditures of Federal Awards

July 1, 2013 Through June 30, 2014

<u>Grant Period</u>	<u>CFDA* Number</u>	<u>Award Amount</u>	<u>Federal Expenses</u>
08/01/11 - 09/29/13	93.150	16,125	<u>2,431</u>
			<u>\$ 1,033,319</u>

SEE INDEPENDENT AUDITOR'S REPORT

INSTITUTE FOR COMMUNITY ALLIANCES**Notes to Schedule of Expenditures of Federal Awards**

Year Ended June 30, 2014

Note A - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Institute for Community Alliances and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations. Some amounts presented in this schedule may differ from amounts presented in, or used in, the preparation of the basic financial statements.

INSTITUTE FOR COMMUNITY ALLIANCES

Combining Statement of Activities

July 1, 2013 through June 30, 2014

	Total	Emergency Solutions Grants Program	Emergency Food and Shelter (FEMA)	HUD Continuum of Care - BOS	HUD Continuum of Care - Des Moines
Support and Revenue					
Government Grants and Contract Reimbursements	\$ 1,070,370	43,649	1,701	350,732	117,456
Other Program Support	110,059	--	--	--	--
Interest	61	--	--	--	--
Other Revenue	118,649	--	--	--	--
Total Support and Revenue	1,299,139	43,649	1,701	350,732	117,456
Expenses					
Homeless Management Information System	277,330	427	--	43,568	19,528
Payroll and Staffing	790,511	34,728	--	268,694	96,930
Contracted Staff	21,498	2,931	135	1,743	232
FEMA Contract	3,053	--	3,053	--	--
Rent	29,214	1,933	--	8,897	3,029
Internet and Telephone	12,964	479	--	2,007	567
Meetings and Travel	76,371	3,316	--	12,818	1,896
Professional Fees	23,868	3,131	--	3,203	330
Office Supplies	32,916	630	--	5,032	1,668
Printing, Postage, and Delivery	5,585	76	--	756	200
Insurance	11,016	585	--	4,021	1,329
Depreciation	11,180	--	--	--	--
Miscellaneous	10,489	264	--	--	--
Total Expenses	1,305,995	48,500	3,188	350,739	125,709
Excess (Deficiency) of Support and Revenue to Expenses	(6,856)	(4,851)	(1,487)	(7)	(8,253)
Fund Transfers					
Program Funds Considered Unrestricted	--	4,851	1,487	7	8,253
Fund Balances - Beginning of Year	132,320	--	--	--	--
Fund Balances - End of Year	\$ 125,464	--	--	--	--

INSTITUTE FOR COMMUNITY ALLIANCES

Combining Statement of Activities

July 1, 2013 through June 30, 2014

Program Funds							Institute Funds		
HUD Continuum of Care - Omaha	HUD Continuum of Care - Siouxland	HUD Continuum of Care - Wisconsin	HUD Continuum of Care - Milwaukee	IFA Match	IEDA Disaster	Contracted Services	Dean Wright Fund	Property and Equipment	Institute Admin
123,852	29,952	233,524	25,102	104,529	39,873	--	--	--	--
57,544	--	52,515	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--	61
--	--	--	--	--	--	100,315	17,324	--	1,010
181,396	29,952	286,039	25,102	104,529	39,873	100,315	17,324	--	1,071
30,788	4,237	122,745	1,272	18,394	25,391	20,934	--	(9,477)	(477)
122,403	28,124	101,453	22,464	56,584	11,356	38,264	--	--	9,511
3,203	337	336	28	3,462	817	3,189	--	--	5,085
--	--	--	--	--	--	--	--	--	--
6,704	1,562	3,262	107	2,077	336	1,307	--	--	--
2,166	365	1,000	159	5,866	62	317	--	--	(24)
14,381	2,640	21,270	1,635	3,873	249	3,974	4,984	--	5,335
5,794	454	725	138	5,112	1,231	3,750	--	--	--
5,895	238	23,734	1,135	4,225	353	747	--	(12,205)	1,464
170	92	325	7	3,201	16	117	--	--	625
2,265	577	860	137	633	150	459	--	--	--
--	--	--	--	--	--	--	--	11,180	--
--	--	20	--	1,598	--	--	224	--	8,383
193,769	38,626	275,730	27,082	105,025	39,961	73,058	5,208	(10,502)	29,902
(12,373)	(8,674)	10,309	(1,980)	(496)	(88)	27,257	12,116	10,502	(28,831)
12,373	8,674	(10,309)	1,980	496	88	(27,257)	--	--	(643)
--	--	--	--	--	--	--	--	14,299	118,021
--	--	--	--	--	--	--	12,116	24,801	88,547

SEE INDEPENDENT AUDITOR'S REPORT

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November 7, 2014

Board of Directors
Institute for Community Alliances
Des Moines, Iowa

We have audited the financial statements of Institute for Community Alliances for the year ended June 30, 2014, and have issued our report thereon dated November 7, 2014. Professional standards require that we provide you information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 27, 2014. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Institute for Community Alliances are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2014. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most sensitive estimates affecting the financial statements pertained to the collectability of receivables and the determination of depreciation expense. Management's estimate regarding the ability to collect significant receivables is based upon an analysis of the individual amounts and historical information. Management sets the depreciable lives of fixed assets based upon the estimated useful lives of those assets. We evaluated the key factors and assumptions used to develop these valuations in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 7, 2014.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Information in Documents Containing Audited Financial Statements

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition to our retention.

Other Comments

Segregation of Duties

Due to the limited number of personnel within your Organization's fiscal office, certain controls provided by an ideal system of segregation of duties are missing internally within Institute for Community Alliances. The degree of segregation of duties attainable depends on the number of accounting personnel involved. While we recognize that your Organization does not have a sufficient number of staff to permit a complete segregation of duties among accounting personnel, we do feel that adequate steps, through the hiring of an outside accounting consultant, have been taken to help alleviate this situation.

Page Three

In this situation, a strong system of management and Board of Directors monitoring is still necessary to help alleviate the risk of any potential problems resulting from the limited number of financial and accounting personnel as well as to monitor the duties performed by the outside accounting consultant.

This letter does not affect our reports on the Organization's financial statements and internal control included under separate cover and dated November 7, 2014.

This information is intended solely for the use of the Board of Directors and management of Institute for Community Alliances and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,


MERIWETHER, WILSON AND COMPANY, PLLC
Certified Public Accountants



April 4, 2015

Mr. Daniel Blankenship
Vermont State Housing Authority
1 Prospect Street
Montpelier, VT 05602

Dear Mr. Blankenship:

Bowman Systems is aware of the Institute for Community Alliance's (ICA) bid for the Homeless Management Information System (HMIS) Lead Agency for the Vermont Balance of State Continuum of Care on behalf of the Vermont Coalition to End Homelessness and we are writing this letter in support of ICA as an excellent candidate for this project.

We have worked closely with ICA in their role as HMIS Lead for HMIS implementations in multiple states including Iowa, Wisconsin and Nebraska. The Institute for Community Alliances is nationally recognized as a team of HMIS experts. Staff from ICA is regularly called upon by HUD TA providers and by Bowman Systems to provide technical assistance and insight on their experiences with various topics such as Coordinated Assessment, System Administration, User Training and Reporting.

We believe that ICA is well poised to handle the HMIS needs of the Vermont Balance of State.

Sincerely,

Candice Hacker, MPA
Industry Compliance Officer
ART Gallery/ART Dev Manager
Bowman Systems LLC

Corporate Office
333 Texas St., Suite 300
Shreveport, LA 71101
844-213-8780 x323
chacker@bowmansystems.com



Charles W. Coley, MS
Executive Director

Ann Smolsky
Assistant Director

Deanna Wagner
Board President
Douglas County Housing
Authority

Scott Brown
Vice President
Gallup

Aileen Brady
Secretary
Community Alliance

Jo Williams
Treasurer
Tenaska

MACCH leads a collaborative network to prevent and end homelessness in Douglas, Sarpy, and Pottawattie Counties, respectively.

March 25, 2015

Daniel Blankenship
c/o Vermont State Housing Authority
1 Prospect Street
Montpelier, VT 05602

Mr. Blankenship,

On behalf of the Omaha Metro Area Continuum of Care for the Homeless (MACCH), I am pleased to write a letter of support for the Institute for Community Alliances' Proposal to serve as HMIS Lead Agency of the Vermont Balance of State Continuum of Care. Through ICA's work in our community since 2006, we have maintained a robust HMIS network and have worked to ensure high data quality, completeness, and performance measures.

The ICA team has:

- Trained and supported end users across our Continuum, including NHAP grantees;
- Supported the work of the Performance Measurement Task Force;
- Assisted with the implementation of our Coordinated Assessment pilot program;
- Proved instrumental in the successful "Common Fund" project currently underway for utility assistance, and;
- Benefited our Continuum's 10 year Plan to Prevent and End Homelessness, specifically assisting our Continuum in measuring the success of our key initiatives (regarding Chronic and Veteran populations) and ensuring a sustained data focus upon child, youth, and family homelessness.

Additionally, MACCH has appreciated the experience and knowledge that ICA is able to bring to our CoC because of their work in other Continua in other states. This broader perspective has been beneficial to the CoC and led to efficiencies in our cooperative efforts.

We have appreciated ICA's partnership over the years and look forward to our continued collaboration in the future. I would be happy to speak with you if you would like to discuss this further.

Regards,

Charles W. Coley
Executive Director



The Continuum of Care
For the City and County of Racine, U.A.

April 3, 2015

Mr. Daniel Blankenship
Vermont State Housing Authority
1 Prospect Street
Montpelier, VT 05602

Re: Institute for Community Alliances

Dear Mr. Blankenship:

I write this letter on behalf of the Continuum of Care for the City and County of Racine, U.A. It has come to our attention that the Institute for Community Alliances (ICA) will be submitting a proposal in response to an RFP seeking a HMIS Lead Agency for the Vermont Coalition to End Homelessness. We write this letter in support of ICA's proposal, and highly recommend that ICA be selected as your HMIS Lead Agency.

After many years of the State of Wisconsin operating the HMIS system in Wisconsin, ICA was unanimously selected by all four of the Federally recognized CoCs in Wisconsin to be the new HMIS Lead Agency. ICA has proven to be a very professional, knowledgeable and reliable organization. Management and staff are very competent, and extremely responsive to front end user needs, as well as the HMIS administrative needs of the CoCs in Wisconsin.

We believe you will be quite pleased with the quality of the work product and level of attention given to the Vermont Coalition to End Homelessness if ICA is selected as your HMIS Lead Agency. We highly recommend ICA as your HMIS Lead Agency. Please do not hesitate to contact me at 262-635-8836 if you require additional information.

Sincerely,

Gai A. Lorenzen
President



April 3, 2015

Daniel Blankenship
Vermont State Housing Authority
1 Prospect Street
Montpelier, VT 05602

Dear Mr. Blankenship,

The Wisconsin Balance of State COC (WIBOSCOC) has been invested in HMIS since 2001. The initial grant was secured through the COC Competition and the HMIS lead was the State of Wisconsin, Department of Administration, Division of Housing. Since its inception, the WIBOSCOC has worked with Bowman Systems and used ServicePoint to document shelter stays, entries/exits, services transactions, referrals, case management related documentation, and the beginning states of coordinated assessment. The ServicePoint system is a statewide implementation and requires partnership with all four HUD-recognized Continua. This includes Dane, Milwaukee, and Racine. In 2014, a governance charter was developed and signed by the leads for each continuum to establish mutual governance and expectations as it pertained to the use of the Service Point system.

The WIBOSCOC chose to engage in an RFP for a new HMIS lead organization that was better able to meet these requirements, maintain the Bowman Systems ServicePoint database, and collaborate with the WIBOSCOC leadership in a constructive and progressive manner. In 2013, a selection committee comprised of members of the four HUD recognized continua and led by the WIBOSCOC selected the Institute for Community Alliances (ICA) as the state-wide HMIS lead organization.

Under new leadership, the HMIS Lead has continued to provide quality service, technical assistance, training, leadership, and collaboration with other partners. A HMIS staff person is a member of each of the four HUD recognized COC governing bodies and in the WIBOSCOC that staff person is the Vice President of the Board of Directors. HMIS staff are actively involved in the WIBOSCOC committees including: 10 Year Plan, HMIS/PIT: COC workgroup, ETH workgroup, and PIT workgroup, Coordinated Assessment, Shelter Standards, and Project Evaluation & Assistance. HMIS staff attend each of the WIBOSCOC quarterly business meetings, often presenting information relevant to the whole membership. HMIS staff work closely with the WIBOSCOC twenty-one continua to ensure a high level of data completeness, data quality, reports, and training, as well as attend their local meetings. Maintaining a close relationship between the WIBOSCOC leadership and membership is critical to a successful system. One of the reasons that the WIBOSCOC continues to score highly in the COC Collaborative Application is because of the work and relationship established between the Board of Directors and the HMIS Lead. For example, in the FY2013 Application, the Balance of State scored 11 out of 11 points in the area of HMIS. In addition, the HMIS Lead also plays a crucial role in the relationship between the ETH Grant Administrator and the WIBOSCOC leadership. Through trainings and developing reports, the HMIS staff are able to ensure accurate and timely CAPER data.

We believe ICA to be a strong agency with dedicated staff. They truly are experts in their field and provide a necessary and appreciated service throughout the WIBOSCOC.

Sincerely,

Robyn Thibado, President
WIBOSCOC

"The Wisconsin Balance of State CoC leads and supports the efforts of its members to end homelessness."