

**COMMUNITY ACTION OF EASTERN IOWA**

**Davenport, Iowa**

**FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA  
(OMB Circular A-133, Single Audit Report)**

**October 31, 2006**

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

COMMUNITY ACTION OF EASTERN IOWA

Davenport, Iowa

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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Community Action of Eastern Iowa  
Davenport, Iowa

We have audited the accompanying Statement of Financial Position of Community Action of Eastern Iowa (a nonprofit organization) as of October 31, 2006, and the related Statements of Activities and Changes in Net Assets and Cash Flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from the Organization's 2005 financial statements and, in our report dated December 8, 2005, we expressed an unqualified opinion on those financial statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Action of Eastern Iowa as of October 31, 2006, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated November 29, 2006, on our consideration of Community Action of Eastern Iowa's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is 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 is not a required part of the basic financial statements. The additional supporting schedules are presented for purposes of additional analysis and are also not a required part of the basic financial statements. Such supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Meriwether, Wilson and Company, P.L.C.*  
MERIWETHER, WILSON AND COMPANY, P.L.C.  
Certified Public Accountants

November 29, 2006  
West Des Moines, Iowa

## COMMUNITY ACTION OF EASTERN IOWA

## Statement of Financial Position

October 31, 2006  
(With Comparative Totals for 2005)

	<u>2006</u>	<u>2005</u>
<b>Assets</b>		
<b>Current Assets</b>		
Cash	\$ 976,194	1,004,061
Receivables		
Grant Awards and Contracts	704,270	602,584
Other	785	5,053
Weatherization Projects in Progress	75,043	46,468
Weatherization Materials Inventory	23,685	16,159
Prepaid Expenses	2,772	18,062
Total Current Assets	<u>1,782,749</u>	<u>1,692,387</u>
<b>Property and Equipment</b>		
Land, Buildings and Leasehold Improvements	1,357,190	1,357,190
Vehicles and Equipment	628,459	569,738
	<u>1,985,649</u>	<u>1,926,928</u>
Accumulated Depreciation	(1,007,542)	(879,971)
Net Property and Equipment	<u>978,107</u>	<u>1,046,957</u>
Total Assets	<u>\$ 2,760,856</u>	<u>2,739,344</u>
<b>Liabilities and Net Assets</b>		
<b>Current Liabilities</b>		
Grant Funds Owed to Funding Source	\$ 50,358	6,337
Accounts Payable	170,329	157,128
Accrued Payroll and Related Taxes and Benefits	457,224	444,245
Deferred Revenues	300,289	339,804
Total Current Liabilities	<u>978,200</u>	<u>947,514</u>
<b>Net Assets</b>		
Unrestricted		
Invested in Property and Equipment	978,107	1,046,957
Undesignated	693,529	661,832
Temporarily Restricted	111,020	83,041
Total Net Assets	<u>1,782,656</u>	<u>1,791,830</u>
Total Liabilities and Net Assets	<u>\$ 2,760,856</u>	<u>2,739,344</u>

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

## COMMUNITY ACTION OF EASTERN IOWA

## Statement of Activities and Changes in Net Assets

October 31, 2006

(With Comparative Totals for 2005)

	2006			2005
	Unrestricted	Temporarily Restricted	Total	Total All Funds
<b>Revenue</b>				
Program Grants, Fees, and Support				
Federal Awards	\$ 13,852,098	--	13,852,098	12,685,591
State and Local Support and Fees	758,301	620,338	1,378,639	749,490
Total Program Grants, Fees, and Support	14,610,399	620,338	15,230,737	13,435,081
Program Income, Support, and Fees	91,686	--	91,686	122,946
Interest Income	32,032	162	32,194	10,272
In Kind Contributions	781,593	--	781,593	865,121
Other Income	15,514	32,639	48,153	73,913
Total Revenue	15,531,224	653,139	16,184,363	14,507,333
Net Assets Released from Restrictions Through Satisfaction of Payment Requirements	625,160	(625,160)	--	--
Total Revenue and Reclassification	16,156,384	27,979	16,184,363	14,507,333
<b>Expenses</b>				
Personnel	4,758,061	--	4,758,061	5,046,929
Management and Administration	682,144	--	682,144	712,038
Direct Client Assistance	6,198,817	--	6,198,817	4,091,258
Consultants/Contractual	983,479	--	983,479	883,096
Travel/Transportation	57,050	--	57,050	70,521
Space Costs	462,714	--	462,714	450,539
Supplies	494,109	--	494,109	519,338
Weatherization				
Materials	286,128	--	286,128	249,191
Labor	467,600	--	467,600	496,697
Support	357,859	--	357,859	287,347
Health and Safety	112,147	--	112,147	117,916
Equipment	16,062	--	16,062	42,045
Other	400,703	--	400,703	504,771
Depreciation	135,071	--	135,071	135,310
In Kind Expenses	781,593	--	781,593	865,121
Total Expenses	16,193,537	--	16,193,537	14,472,117
<b>Increase (Decrease) in Net Assets</b>	(37,153)	27,979	(9,174)	35,216
<b>Net Assets at Beginning of Year</b>	1,708,789	83,041	1,791,830	1,756,614
<b>Net Assets at End of Year</b>	\$ 1,671,636	111,020	1,782,656	1,791,830

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

## COMMUNITY ACTION OF EASTERN IOWA

## Statement of Cash Flows

October 31, 2006  
(With Comparative Totals for 2005)

	<u>2006</u>	<u>2005</u>
<b>Cash Flows from Operating Activities</b>		
Increase (Decrease) in Net Assets	\$ (9,174)	35,216
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities		
Expenses Not Requiring Cash Expenditure - Depreciation	135,071	135,310
Changes in Asset and Liability Accounts		
Receivables	(97,418)	89,919
Weatherization Projects in Progress	(28,575)	73,106
Weatherization Inventories	(7,526)	(2,060)
Prepaid Expenses	15,290	50,341
Payable to Funding Sources	44,021	(7,881)
Accounts Payable	13,201	(14,429)
Accrued Payroll	12,979	40,881
Deferred Revenue	<u>(39,515)</u>	<u>(115,494)</u>
Net Cash Flows from Operating Activities	38,354	284,909
<b>Cash Flows from Investing Activities</b>		
Expenditures for Acquisition of Equipment	<u>(66,221)</u>	<u>(281,913)</u>
<b>Net Increase (Decrease) in Cash</b>	(27,867)	2,996
<b>Cash Balance - Beginning of Year</b>	<u>1,004,061</u>	<u>1,001,065</u>
<b>Cash Balance - End of Year</b>	<u><u>\$ 976,194</u></u>	<u><u>1,004,061</u></u>

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

## COMMUNITY ACTION OF EASTERN IOWA

**Notes to Financial Statements**

October 31, 2006

**1. Nature of Business and Organization**

Community Action of Eastern Iowa is a private nonprofit corporation as defined under Section 501(c)(3) of the Internal Revenue Code. The Agency was incorporated under the laws of the state of Iowa and is defined as a community action agency in accordance with Iowa House File 2437 under the 69th General Assembly.

Community Action of Eastern Iowa was organized as a nonprofit corporation in 1968. The Organization was formed to develop and provide resources for the purpose of assisting low-income individuals through a variety of programs in the Iowa counties of Scott, Clinton, Muscatine, and Cedar. The Organization is primarily supported through federal and state government grants.

**2. Financial Statement Presentation**

The Organization reports information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted net assets. The Organization records contributions received as unrestricted, temporarily restricted, or permanently restricted revenue depending on the existence or nature of any donor restrictions. When a donor purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities and Changes in Net Assets as net assets released from restrictions.

Revenues from grant awards or contract reimbursements are considered unrestricted since the revenue is earned as allowable program expenses are incurred.

**3. Summary of Significant Accounting Policies**

The accompanying financial statements have been prepared in accordance with guidelines established for nonprofit organizations by the American Institute of Certified Public Accountants. The following describes the significant accounting policies.

**Revenue Recognition**

Revenue from awards or grants are recognized when reimbursable expenses are incurred in conducting program activities.

Program service revenues are generally recorded when earned.

Donations and public support are generally recognized when an unconditional pledge is received, except for small donations, which are recorded when received.

**In Kind Contributions**

All in kind contributions required by grant awards are recorded in the Statement of Activities and Changes in Net Assets at estimated fair value and recognized as revenue and expense in the period they are received. In kind is recorded in the Head Start and Senior Citizens programs and consists primarily of donated materials and occupancy.

**Use of 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 certain 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. Accordingly, actual results could differ from those estimates.

**Fair Value of Financial Instruments**

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

**Cash**

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

**Receivables**

Receivables are comprised primarily of grant awards or contract reimbursements. Receivables are recorded when program expenses exceed contract reimbursements to date.

The Organization considers all amounts collectible and, accordingly, no provision for bad debts has been recorded.

**Deferred Revenue**

Deferred revenue primarily represents funds received under grant awards or contracts for which program expenses have not yet been incurred.

**Weatherization Projects in Progress**

Weatherization projects are comprised of homes being weatherized and not yet completed at the year-end date. Materials and labor on these projects are recorded at cost and will be charged to the program grants upon completion.

**Inventories**

Weatherization material inventory is stated at cost, which is not in excess of market. Cost is determined by the first-in, first-out (FIFO) method.

**Property and Equipment**

Property and equipment is recorded at cost. Depreciation is recorded on a straight-line basis over the estimated useful lives. The Organization follows the policy of capitalization of equipment costing over \$5,000 with a useful life expectancy exceeding one year.

**Long-Lived Assets**

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

**Advertising and Promotion Activities**

Advertising and promotion costs are expensed as incurred on the Statement of Activities and Changes in Net Assets.

**Income Taxes**

Community Action of Eastern Iowa is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. It is also exempt from Iowa franchise or income tax. The Organization is not considered a private foundation under Internal Revenue statutes.

**Concentration of Credit Risks**

Community Action of Eastern Iowa received approximately 94% of its support and revenue from governmental grants. A significant reduction in the level of government participation would have a major effect on Community Action of Eastern Iowa's program activities.

Deposits in bank accounts in excess of federally insured limits (FDIC) at the year-end date totaled \$1,047,323. The Organization's bank, however, has eligible collateral and securities available to pledge for excess deposits. In addition, the bank also participates in the State of Iowa sinking fund for losses that exceed insured limits if those losses are incurred due to a closure of the bank by its respective regulatory agency.

### Cost Allocation Pools

Indirect and joint costs are allocated to benefiting programs using various allocation methods depending on the type of cost being allocated.

#### Indirect Costs

Indirect costs, comprising of any cost benefiting all programs but not readily identifiable with any specific program, are charged to the indirect cost pool. The costs are allocated to programs based on an approved rate of 12.80% of personnel costs.

#### Joint Costs

Joint costs, such as space, telephone, and supplies, are recorded to individual cost pools and allocated to programs on the basis of procedures that represent estimated benefits received thereon.

### Prior Year Summarized Financial Information

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended October 31, 2005, from which the summarized information was derived. Certain reclassifications to the 2005 comparative totals have been made to conform to the 2006 presentation.

#### 4. Principal Programs

The costs of providing various programs and activities have been summarized on a functional basis. Accordingly, certain costs have been allocated among the programs and supporting services benefited. The following is a summary of expenses on a functional basis:

<u>Program</u>	<u>Expenses</u>
Child and Adult Care Food Programs	\$ 1,321,411
FEMA	76,428
Head Start	4,768,437
CHORE, Elderly and Senior Outreach Services	48,610
Child Care and Vendor Voucher Programs	220,629
Child Care Resource and Referral	1,825,361
Weatherization Programs - Combined	1,382,726
Low Income Home Energy Assistance	4,607,120
Community Services Block Grant	480,343
Wraparound and At Risk Child Care and Family Assistance	574,916
Child Care Plus	119,486
Direct Client and Emergency Assistance	591,685
Corporate Activity Expenses	176,385
	<u>\$ 16,193,537</u>

#### 5. Receivables - Grant Awards

Grant receivables, which represent allowable program expenditures in excess of the respective grant or contract receipts to date, are as follows:

<u>Funding Source</u>	<u>Program</u>	<u>Amount</u>
U.S. Department of Health and Human Services	Head Start/Early Head Start	\$ 291,274
Iowa Department of Human Services	Child Care Res. & Ref./Wraparound	134,690
Iowa Department of Education	CACFP	76,156
Iowa Department of Human Rights	Weatherization	110,782
Iowa Department of Human Rights	FaDDS	35,766
Iowa Department of Human Rights	LIHEAP	13,284
Illinois Department of Human Services	Child Care Resource & Referral	10,990
Muscatine Empowerment Board	Early Childhood/School Ready	14,664
Other		16,664
		<u>\$ 704,270</u>

## 6. Property and Equipment

Property and equipment is summarized as follows:

Agency Acquired Buildings and Leasehold Improvements	\$ 201,906
Agency Acquired Equipment	64,830
Grant Acquired Buildings	1,155,284
Grant Acquired Equipment	563,629
	<u>1,985,649</u>
Accumulated Depreciation	<u>(1,007,542)</u>
Net Property and Equipment	<u>\$ 978,107</u>

The grant acquired buildings and equipment was funded primarily 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.

Depreciation expense for the year totaled \$135,071.

## 7. Grant and Contract Revenue Unearned

Grant and contract revenue received, which was not yet expended or earned at the year-end date, is summarized as follows:

<u>Funding Source</u>	<u>Program</u>	<u>Amount</u>
Iowa Department of Human Rights	HEAP Weatherization	\$ 119,660
Iowa Department of Human Rights	CSBG	84,252
Iowa Department of Human Services	Child Care Resource and Referral	80
Iowa Department of Education	Shared Visions	32,049
Illinois Department of Human Services	Child Care Resource and Referral	28,068
United Way of Quad Cities	Wraparound	5,319
Iowa Child Care & Early Education Network	IA School Age Grant	2,657
Cedar County Empowerment	Vendor/Voucher	420
Tipton Schools	Muscatine/Cedar UW	2,784
Riverboat Development Authority	Head Start Support	25,000
		<u>\$ 300,289</u>

## 8. Temporarily Restricted Net Assets

Contributions received from the public and program income or grant awards to be used for specific assistance to eligible low-income families are classified as temporarily restricted net assets. A description of these net assets is as follows:

Weatherization Inventory Grant	\$ 47,778
Resource and Referral Fees	22,025
Customer Contributions - Heating Assistance	41,217
	<u>\$ 111,020</u>

## 9. Leases

Existing operating leases cover field offices, Head Start classrooms, and office equipment. These leases generally are written over a one-year to ten-year period and the Organization expects to renew or replace most leases at their expiration.

On October 29, 2004, the Organization entered into an operating lease agreement for their administrative offices. This lease, which commenced on November 1, 2004, is for an initial term of five years and seven months, ending May 31, 2010. Contingent upon the landlord's purchase of the premises, which took place during the fiscal year ended October 31, 2005, four years and five months have been added to the initial term of the lease, for a total of ten years. In addition, the lease contains renewal options for two additional five-year periods after the initial term. The rent for the initial term of this lease shall be \$6,000 for the first month, \$12,000 monthly for the remainder of the first three years. Rental for years four through six will be \$13,100 per month and years seven through ten will be \$14,300 per month. Rentals for the two option periods will be \$16,100 and \$18,600 per month respectively.

Rent and equipment lease expenses totaled \$187,859 for the year ended October 31, 2006. The following represents lease obligations existing at the year-end over their remaining minimum terms as follows:

<u>Fiscal Year Ended</u>	<u>Amount</u>
October 31, 2007	\$ 183,183
October 31, 2008	187,548
October 31, 2009	178,039
October 31, 2010	168,063
October 31, 2011	174,001
Thereafter	<u>531,607</u>
Total	<u>\$ 1,422,441</u>

#### 10. Retirement Plan

The Organization sponsors a tax deferred annuity plan on behalf of its employees. The plan is a defined contribution benefit plan that qualifies under Section 403(b) of the Internal Revenue Code. All employees who complete three months of service and agree to contribute at least 3% of their salary are eligible to become participants of the plan. Community Action of Eastern Iowa contributes 6% of a participant's salary to the plan. During the year ended October 31, 2006, the Organization contributed \$169,788 to the plan, while the employees contributed \$197,288.

The Organization also participates in the Iowa Public Employers Retirement System (IPERS) for certain employees. IPERS is a multiple-employer defined benefit plan administered by the state of Iowa. IPERS provides retirement and death benefits, which are established by state statute, to plan members and beneficiaries. IPERS issues a publicly available financial report that includes financial statements and required supplementary information.

Plan members are required to contribute 3.70% of their wages and the Organization is required to contribute 5.75% of covered payroll. The contribution requirements are established by state statute. The Organization's contribution to IPERS during the year ended October 31, 2006, totaled \$62,673 and employee contributions totaled \$40,327.

#### 11. Contingent Liabilities and Commitments

##### Forgivable Loan

In February 2004 the Organization obtained a \$10,000 Child Care Center Business Practices Forgivable Loan from the Iowa Child Care & Early Education NetWork. Upon fulfillment of all terms of the agreement, the loan will be forgiven in January 2007. No liability has been recognized at this time. Failure to fulfill the agreement's terms will result in full repayment of the loan without interest.

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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

Board of Directors  
Community Action of Eastern Iowa  
Davenport, Iowa

We have audited the financial statements of Community Action of Eastern Iowa (a nonprofit organization) as of and for the year ended October 31, 2006, and have issued our report thereon dated November 29, 2006. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Community Action of Eastern Iowa's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Community Action of Eastern Iowa's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on 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 that are required to be reported under Government Auditing Standards.

This report is intended solely for the information of the Board of Directors, management, federal awarding agencies, and pass-through entities and is not intended to be, and should not be, used by anyone other than these specified parties.

*Meriwether Wilson and Company, P.L.C.*

MERIWETHER, WILSON AND COMPANY, P.L.C.  
Certified Public Accountants

November 29, 2006  
West Des Moines, Iowa

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH  
MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN  
ACCORDANCE WITH OMB CIRCULAR A-133

Board of Directors  
Community Action of Eastern Iowa  
Davenport, Iowa

Compliance

We have audited the compliance of Community Action of Eastern Iowa (a nonprofit organization) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended October 31, 2006. Community Action of Eastern Iowa's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal programs is the responsibility of Community Action of Eastern Iowa's management. Our responsibility is to express an opinion on Community Action of Eastern Iowa's compliance based on our audit.

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 Nonprofit 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 Community Action of Eastern Iowa's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Community Action of Eastern Iowa's compliance of with those requirements.

In our opinion, Community Action of Eastern Iowa complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended October 31, 2006.

Internal Control over Compliance

The management of Community Action of Eastern Iowa is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Community Action of Eastern Iowa's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Page Two

Report on Compliance with Requirements Applicable to Each Major Program  
and Internal Control over Compliance in Accordance with OMB Circular A-133

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the Board of Directors, management, federal awarding agencies, and pass-through entities and is not intended to be, and should not be, used by anyone other than these specified parties.

*Meriwether, Wilson and Company, P.L.C.*  
MERIWETHER, WILSON AND COMPANY, P.L.C.  
Certified Public Accountants

November 29, 2006  
West Des Moines, Iowa

COMMUNITY ACTION OF EASTERN IOWA  
**Schedule of Findings and Questioned Costs**  
 Year Ended October 31, 2006

Summary of Auditor's Results

1. We have issued an unqualified opinion on the financial statements of Community Action of Eastern Iowa as of and for the year ended October 31, 2006.
2. No reportable conditions relating to the audit of the financial statements are reported in the auditor's report on internal control over financial reporting and on compliance and other matters.
3. The results of our audit disclosed no instances of noncompliance that were considered material to the financial statements and would require reporting in accordance with Government Auditing Standards.
4. No reportable conditions relating to the audit of the major federal award programs are reported in the auditor's report on compliance with requirements applicable to each major program and internal control over compliance in accordance with OMB Circular A-133.
5. We have issued an unqualified opinion in our report on compliance for major programs for the year ended October 31, 2006.
6. The results of our audit disclosed no audit findings, which we are required to report under Government Auditing Standards or OMB Circular A-133.
7. The dollar threshold used to distinguish between Type A and Type B programs was \$507,637.
8. Community Action of Eastern Iowa received major federal awards as defined by OMB A-133 during the year ended October 31, 2006. The following were audited as major programs:

<u>Federal Grant</u>	<u>CFDA No.</u>	<u>Expenditures</u>
Head Start	93.600	\$ 3,808,531
Low Income Home Energy Assistance Program	93.568	5,152,941
Temporary Assistance for Needy Families	93.558	2,472,948
Child and Adult Care Food Program	10.558	1,321,412
		<u>\$ 12,755,832</u>

9. Community Action of Eastern Iowa did qualify as a low-risk auditee.

Findings Related to the Financial Statements

None

Findings and Questioned Costs Related to Federal Awards

None

## COMMUNITY ACTION OF EASTERN IOWA

## Schedule of Expenditures of Federal Awards

November 1, 2005 Through October 31, 2006

Grantor/Pass-Through Agency	Grant Number
U.S. Department of Health and Human Services Head Start and Early Head Start	07CH6198/40
Passed Through Iowa Department of Human Rights Weatherization Assistance	HEAP-05-03D
Weatherization Assistance	HEAP-06-03D
Low Income Home Energy Assistance Programs	LIHEAP-06-03-D
Low Income Home Energy Assistance Programs	LIHEAP-07-03-C
Total CFDA #93.568	
Community Services Block Grant	CSBG-05-03-CD
Community Services Block Grant	CSBG-06-03-CD
Total CFDA #93.569	
Family Development and Self-Sufficiency Program	FaDSS-06-03-FD
Family Development and Self-Sufficiency Program	FaDSS-06-11-FA
Passed Through State of Illinois Department of Human Services Child Care Subsidy Program - Non-Cash Vouchers	81X6407000
Passed Through State of Iowa Department of Human Services Community Child Resource and Referral	ACFS-02-044
Community Child Resource and Referral	ACFS-02-041
Passed Through Iowa Child Care and Early Education Network Iowa School Age Grant	2006-05
Passed Through Scott County Community Empowerment Head Start Program - Armstrong	N/A
Head Start Program - Grace	N/A
Head Start Program - Armstrong	N/A
Head Start Program - Grace	N/A
Passed Through Clinton/Jackson Empowerment Area Temporary Assistance for Needy Families	N/A
Temporary Assistance for Needy Families	N/A
Caregiver Conference	N/A
Home Consultant	N/A
Home Consultant	N/A
Passed Through Muscatine Empowerment Area Muscatine V/V - Early Childhood	N/A
Muscatine V/V - Early Childhood	N/A
Total CFDA #93.558	
Passed Through Heritage Area Agency on Aging, Kirkwood Community College Special Programs for the Aging - Title III Part B	N/A
Special Programs for the Aging - Title III Part B	N/A
Total CFDA #93.044	

## COMMUNITY ACTION OF EASTERN IOWA

## Schedule of Expenditures of Federal Awards

November 1, 2005 Through October 31, 2006

<u>Grant Period</u>	<u>CFDA* Number</u>	<u>Award Amount</u>	<u>Federal Expenses</u>
11/01/05 - 10/31/06	93.600	\$ 3,947,814	<u>\$ 3,808,531</u>
04/01/05 - 04/30/06	93.568	542,915	373,980
04/01/06 - 03/31/07	93.568	591,061	171,841
10/01/05 - 09/30/06	93.568	4,685,810	4,542,545
10/01/06 - 09/30/07	93.568	2,132,040	64,575
			<u>5,152,941</u>
10/01/04 - 03/31/06	93.569	634,669	116,595
10/01/05 - 12/31/06	93.569	634,436	363,748
			<u>480,343</u>
07/01/05 - 06/30/06	93.558	305,396 53% Federal	112,644
07/01/06 - 06/30/07	93.558	323,272 53% Federal	53,671
07/01/05 - 06/30/06	93.558	N/A	2,011,500
07/01/06 - 06/30/07	93.558	40,000	9,514
07/01/05 - 06/30/06	93.558	40,000	25,835
07/01/05 - 06/30/06	93.558	7,254	3,545
07/01/05 - 06/30/06	93.558	48,950	34,360
07/01/05 - 06/30/06	93.558	37,602	24,389
07/01/06 - 06/30/07	93.558	51,276	10,214
07/01/06 - 06/30/07	93.558	38,732	12,915
07/01/06 - 06/30/07	93.558	30,088	4,677
10/01/05 - 06/30/06	93.558	23,410	17,275
10/15/05 - 05/31/06	93.558	11,000	9,988
07/01/06 - 06/30/07	93.558	61,045	15,704
10/01/05 - 06/30/06	93.558	42,195	26,113
07/01/05 - 06/30/06	93.558	126,894	74,226
07/01/06 - 06/30/07	93.558	126,894	26,378
			<u>2,472,948</u>
07/01/06 - 06/30/07	93.044	2,178	1,916
07/01/05 - 06/30/06	93.044	2,178	957
			<u>2,873</u>

## COMMUNITY ACTION OF EASTERN IOWA

## Schedule of Expenditures of Federal Awards

November 1, 2005 Through October 31, 2006

Grantor/Pass-Through Agency	Grant Number
U.S. Department of Health and Human Services - Continued	
Passed Through State of Illinois Department of Human Services	
Child Care Resource and Referral - Subsidy	81X6407000
Child Care Resource and Referral - Core	81X6407000
Illinois DHS - Other	81X6407000
Child Care Subsidy Program - Non-Cash Vouchers	81X6407000
Child Care Subsidy Program - Non-Cash Vouchers	81X6407000
Child Care Resource and Referral - Core	81X7407000
Child Care Resource and Referral - Subsidy	81X7407000
Passed Through State of Iowa Department of Human Services	
Community Child Resource and Referral	ACFS-02-044
Infant and Toddler Program	ACFS-02-044
Iowa School Age Grant	ACFS-02-044
Resource and Referral Training - Kits/Parent Services/Home Consultant	ACFS-02-044
Community Child Resource and Referral	ACFS-02-041
Community Child Resource and Referral	ACFS-02-041
Resource and Referral Training - Kits/Parent Services/Home Consultant	ACFS-01-051
Wraparound Child Care	06053 thru 06059
Wraparound Child Care	07008 thru 07015
Passed Through Iowa Child Care and Early Education Network	
Infant and Toddler Program	N/A
Total CFDA Cluster #93.575 and #93.596	
Passed Through State of Illinois Department of Human Services	
Child Care Subsidy Program - Non-Cash Vouchers	81X6407000
Passed Through West Central Development Corporation	
Food Assistance Program	N/A
Total U.S. Department of Health and Human Services	
U.S. Department of Agriculture	
Passed Through Iowa Department of Education	
Child and Adult Care Food Program	82-8011
Child and Adult Care Food Program	82-8011
Child and Adult Care Food Program	82-8022
Child and Adult Care Food Program	82-8022
Total CFDA #10.558 and U.S. Department of Agriculture	
Department of Homeland Security	
Emergency Food and Shelter National Board Program	Various

## COMMUNITY ACTION OF EASTERN IOWA

## Schedule of Expenditures of Federal Awards

November 1, 2005 Through October 31, 2006

<u>Grant Period</u>	<u>CFDA* Number</u>	<u>Award Amount</u>		<u>Federal Expenses</u>
07/01/05 - 06/30/06	93.575	432,163		292,320
07/01/05 - 06/30/06	93.575	278,315		193,102
07/01/05 - 06/30/06	93.575	230,684	7.42% Federal	14,800
07/01/05 - 06/30/06	93.596	N/A		1,226,459
07/01/05 - 06/30/06	93.575	N/A		597,040
07/01/06 - 06/30/07	93.575	530,039	46.08% Federal	44,777
07/01/06 - 06/30/07	93.575	450,170	46.08% Federal	66,603
07/01/06 - 06/30/07	93.596	871,205	87.94% Federal	147,691
07/01/06 - 06/30/07	93.575	199,034		27,266
07/01/06 - 06/30/07	93.596	5,640		1,846
07/01/06 - 06/30/07	93.596	115,000		37,397
07/01/05 - 06/30/06	93.596	600,803	76.68% Federal	314,284
07/01/05 - 06/30/06	93.575	9,500		9,500
07/01/05 - 06/30/06	93.575	115,000	40% Federal	39,439
09/01/05 - 08/31/06	93.575	240,000		181,458
09/01/06 - 08/31/07	93.575	288,000		21,788
07/01/05 - 06/30/06	93.575	71,186		51,007
				<u>3,266,777</u>
07/01/05 - 06/30/06	93.667	N/A		15,407
04/01/05 - 03/31/06	93.571	3,000		2,798
				<u>15,202,618</u>
10/01/05 - 09/30/06	10.558	N/A		220,332
10/01/06 - 09/30/07	10.558	N/A		7,582
10/01/05 - 09/30/06	10.558	N/A		998,330
10/01/06 - 09/30/07	10.558	N/A		95,168
				<u>1,321,412</u>
10/01/05 - 09/30/06	97.024	76,428		76,428

COMMUNITY ACTION OF EASTERN IOWA  
**Schedule of Expenditures of Federal Awards**  
 November 1, 2005 Through October 31, 2006

<u>Grantor/Pass-Through Agency</u>	<u>Grant Number</u>
U.S. Department of Energy	
Passed Through Iowa Department of Human Rights	
Weatherization Assistance	DOE-06-03D
Weatherization Assistance	DOE-05-03D
Total CFDA #81.042 and U.S. Department of Energy	
U.S. Department of Labor	
Passed Through Great River Bend Area Agency on Aging	
Title V	N/A
Title V	N/A
Total CFDA #17.235 and U.S. Department of Labor	
Total Federal Awards	

\*Catalog of Federal Domestic Assistance

COMMUNITY ACTION OF EASTERN IOWA  
**Schedule of Expenditures of Federal Awards**  
 November 1, 2005 Through October 31, 2006

<u>Grant Period</u>	<u>CFDA* Number</u>	<u>Award Amount</u>	<u>Federal Expenses</u>
04/01/06 - 03/31/07	81.042	408,645	299,199
04/01/05 - 03/31/06	81.042	397,107	3,431
			<u>302,630</u>
07/01/05 - 06/30/06	17.235	22,543	13,101
07/01/06 - 06/30/07	17.235	17,514	5,046
			<u>18,147</u>
			<u>\$ 16,921,235</u>

SEE INDEPENDENT AUDITOR'S REPORT

## COMMUNITY ACTION OF EASTERN IOWA

## Notes to Schedule of Expenditures of Federal Awards

Year Ended October 31, 2006

## Note A - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Community Action of Eastern Iowa 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.

## Note B – Illinois Department of Human Services

Community Action of Eastern Iowa acts as an agent of the Illinois Department of Human Services in determining eligibility and initiating the payment process for the State's Child Care Subsidy Program. The dollar value of child-care certificates (vouchers) initiated by Community Action of Eastern Iowa is defined as a non-cash transaction according to OMB Circular A-133. These amounts, which have been reported on the Schedule of Expenditures of Federal Awards as Child Care Subsidy Program – Non-Cash Vouchers, are reported in conjunction with the State of Illinois' fiscal year of July 1, 2005 through June 30, 2006. Amounts corresponding to Community Action of Eastern Iowa's fiscal year were unavailable from the State.

## Note C – Sub Recipients

Of the federal expenditures presented in the Schedule, the Organization provided federal awards to sub recipients as follows:

<u>Program Title</u>	<u>CFDA Number</u>	<u>Provided to Sub Recipients</u>
Community Child Care Resource and Referral	93.596	<u>\$ 244,078</u>

These amounts were passed through to various other child-care resource and referral provider organizations.

## COMMUNITY ACTION OF EASTERN IOWA

## Combining Statement of Activities and Changes in Net Assets

Year Ended October 31, 2006

	<u>Total</u>	<u>Corporate Activity</u>	<u>Grant Funded Property &amp; Equipment</u>	<u>Total Program Activity</u>
<b>Revenue</b>				
Grant Revenue				
Prior Year Unearned	\$ 2,736,758	--	--	2,736,758
Current Year Awards	18,517,563	--	--	18,517,563
Unearned Revenue	(5,695,219)	--	--	(5,695,219)
Repaid/Deobligated	(328,365)	--	--	(328,365)
Net Grant Revenue	<u>15,230,737</u>	--	--	<u>15,230,737</u>
Program Income and Support	91,686	91,686	--	--
Interest Income	32,194	32,032	--	162
In Kind Contributions/Local Match	781,593	--	--	781,593
Other Income	48,153	15,514	--	32,639
Total Revenue	<u>16,184,363</u>	<u>139,232</u>	<u>--</u>	<u>16,045,131</u>
<b>Expenses</b>				
Personnel	4,758,061	4,389	--	4,753,672
Management and Administration	682,144	--	--	682,144
Direct Client Assistance	6,198,817	--	--	6,198,817
Consultants/Contractual	983,479	--	--	983,479
Travel/Transportation	57,050	--	--	57,050
Space Costs	462,714	--	--	462,714
Supplies	494,109	--	--	494,109
Weatherization Materials	286,128	--	--	286,128
Weatherization Labor	467,600	--	--	467,600
Weatherization Support	357,859	--	--	357,859
Weatherization Health and Safety	112,147	--	--	112,147
Equipment	16,062	--	(66,221)	82,283
Other	400,703	103,146	--	297,557
Depreciation	135,071	22,057	113,014	--
In Kind Expenses	781,593	--	--	781,593
Total Expenses	<u>16,193,537</u>	<u>129,592</u>	<u>46,793</u>	<u>16,017,152</u>
<b>Increase (Decrease) in Net Assets</b>	(9,174)	9,640	(46,793)	27,979
<b>Net Assets at Beginning of Year</b>	1,791,830	844,085	864,704	83,041
<b>Transfers</b>	--	--	--	--
<b>Net Assets at End of Year</b>	<u>\$ 1,782,656</u>	<u>853,725</u>	<u>817,911</u>	<u>111,020</u>

## COMMUNITY ACTION OF EASTERN IOWA

## Combining Statement of Activities and Changes in Net Assets

Year Ended October 31, 2006

Department of Agriculture				Federal Emergency Management Administration			
2006 Child Care	2007 Child Care	2006 Homes	2007 Homes	Muscatine	Clinton	Cedar	Scott
8,375	--	--	--	--	--	--	--
211,957	28,862	998,330	95,168	3,000	29,858	3,938	39,632
--	(21,281)	--	--	--	--	--	--
--	--	--	--	--	--	--	--
<u>220,332</u>	<u>7,581</u>	<u>998,330</u>	<u>95,168</u>	<u>3,000</u>	<u>29,858</u>	<u>3,938</u>	<u>39,632</u>
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
<u>220,332</u>	<u>7,581</u>	<u>998,330</u>	<u>95,168</u>	<u>3,000</u>	<u>29,858</u>	<u>3,938</u>	<u>39,632</u>
12,891	--	111,910	13,813	--	--	--	--
1,689	--	14,325	1,768	--	597	79	--
--	--	848,761	77,308	3,000	29,261	3,859	39,632
178,976	6,777	134	56	--	--	--	--
--	--	2,992	110	--	--	--	--
--	--	12,428	1,760	--	--	--	--
26,776	804	966	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	6,814	353	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
<u>220,332</u>	<u>7,581</u>	<u>998,330</u>	<u>95,168</u>	<u>3,000</u>	<u>29,858</u>	<u>3,938</u>	<u>39,632</u>
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
<u>220,332</u>	<u>7,581</u>	<u>998,330</u>	<u>95,168</u>	<u>3,000</u>	<u>29,858</u>	<u>3,938</u>	<u>39,632</u>

## COMMUNITY ACTION OF EASTERN IOWA

## Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2006

	2006 Head Start Full Year Part Day	2006 Head Start Training	2006 Early Head Start	2006 Early Head Start Training	2006 Title V	2007 Title V
<b>Revenue</b>						
Grant Revenue						
Prior Year Unearned	\$ --	--	--	--	--	--
Current Year Awards	3,478,787	40,079	418,383	10,565	13,101	5,046
Unearned Revenue	--	--	--	--	--	--
Repaid/Deobligated	(90,504)	--	(48,779)	--	--	--
Net Grant Revenue	3,388,283	40,079	369,604	10,565	13,101	5,046
Program Income and Support	--	--	--	--	--	--
Interest Income	--	--	--	--	--	--
In Kind Contributions	655,998	--	125,595	--	--	--
Other Income	--	--	--	--	--	--
Total Revenue	4,044,281	40,079	495,199	10,565	13,101	5,046
<b>Expenses</b>						
Personnel	2,188,312	18,843	264,145	--	13,101	5,046
Management and Administration	280,104	2,412	33,811	--	--	--
Direct Client Assistance	--	--	--	--	--	--
Consultants/Contractual	280,092	--	26,227	--	--	--
Travel/Transportation	12,595	3,894	306	3,119	--	--
Space Costs	246,695	--	10,118	--	--	--
Supplies	294,754	3,205	24,088	4,146	--	--
Weatherization Materials	--	--	--	--	--	--
Weatherization Labor	--	--	--	--	--	--
Weatherization Support	--	--	--	--	--	--
Weatherization Health and Safety	--	--	--	--	--	--
Equipment	7,961	--	76	--	--	--
Other	77,770	11,725	10,833	3,300	--	--
Depreciation	--	--	--	--	--	--
In Kind Expenses	655,998	--	125,595	--	--	--
Total Expenses	4,044,281	40,079	495,199	10,565	13,101	5,046
Increase (Decrease) in Net Assets	--	--	--	--	--	--
Net Assets at Beginning of Year	--	--	--	--	--	--
Transfers	--	--	--	--	--	--
Net Assets at End of Year	\$ --	--	--	--	--	--



## COMMUNITY ACTION OF EASTERN IOWA

## Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2006

	2006 Weatheri- zation HEAP	2007 Weatheri- zation HEAP	2006 Low Income Home Energy	2007 Low Income Home Energy	Weatheri- zation Inventory
<b>Revenue</b>					
Grant Revenue					
Prior Year Unearned	\$449,979	--	--	--	--
Current Year Awards	--	591,061	4,563,073	2,132,040	--
Unearned Revenue	--	(419,220)	--	(2,067,465)	--
Repaid/Deobligated	(75,999)	--	(20,528)	--	--
Net Grant Revenue	373,980	171,841	4,542,545	64,575	--
Program Income and Support	--	--	--	--	--
Interest Income	--	--	--	--	--
In Kind Contributions/Local Match	--	--	--	--	--
Other Income	--	--	--	--	--
Total Revenue	373,980	171,841	4,542,545	64,575	--
<b>Expenses</b>					
Personnel	--	--	223,416	44,995	--
Management and Administration	14,267	7,682	28,597	5,760	--
Direct Client Assistance	--	--	4,268,677	8,966	--
Consultants/Contractual	--	--	759	--	--
Travel/Transportation	--	--	52	--	--
Space Costs	--	--	13,323	3,569	--
Supplies	--	--	517	--	--
Weatherization Materials	41,015	12,924	--	--	--
Weatherization Labor	93,552	9,978	--	--	--
Weatherization Support	111,005	106,039	--	--	5,022
Weatherization Health and Safety	39,895	14,832	--	--	--
Equipment	74,246	--	--	--	--
Other	--	20,386	7,204	1,285	--
Depreciation	--	--	--	--	--
In Kind Expenses	--	--	--	--	--
Total Expenses	373,980	171,841	4,542,545	64,575	5,022
Increase (Decrease) in Net Assets	--	--	--	--	(5,022)
Net Assets at Beginning of Year	--	--	--	--	52,800
Transfers	--	--	--	--	--
Net Assets at End of Year	\$ --	--	--	--	47,778



## COMMUNITY ACTION OF EASTERN IOWA

## Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2006

	Empowerment Funds				
	2006 Scott County Head Start Grace	2007 Scott County Head Start Grace	2006 Scott County Early HS	2007 Scott County Early HS	2006 Scott County Head Start Armstrong
<b>Revenue</b>					
Grant Revenue					
Prior Year Unearned	\$ 25,897	--	25,107	--	36,992
Current Year Awards	--	38,732	--	84,354	--
Unearned Revenue	--	(25,817)	--	(43,119)	--
Repaid/Deobligated	(1,508)	--	(2,425)	--	(2,632)
Net Grant Revenue	24,389	12,915	22,682	41,235	34,360
Program Income and Support	--	--	--	--	--
Interest Income	--	--	--	--	--
In Kind Contributions/Local Match	--	--	--	--	--
Other Income	--	--	--	--	--
Total Revenue	24,389	12,915	22,682	41,235	34,360
<b>Expenses</b>					
Personnel	21,446	9,792	18,597	36,556	29,763
Management and Administration	2,809	1,253	2,436	4,679	3,899
Direct Client Assistance	--	--	--	--	--
Consultants/Contractual	--	--	--	--	--
Travel/Transportation	--	--	--	--	--
Space Costs	--	--	--	--	250
Supplies	134	1,870	--	--	368
Weatherization Materials	--	--	--	--	--
Weatherization Labor	--	--	--	--	--
Weatherization Support	--	--	--	--	--
Weatherization Health and Safety	--	--	--	--	--
Equipment	--	--	--	--	--
Other	--	--	1,649	--	80
Depreciation	--	--	--	--	--
In Kind Expenses	--	--	--	--	--
Total Expenses	24,389	12,915	22,682	41,235	34,360
<b>Increase (Decrease) in Net Assets</b>	--	--	--	--	--
<b>Net Assets at Beginning of Year</b>	--	--	--	--	--
<b>Transfers</b>	--	--	--	--	--
<b>Net Assets at End of Year</b>	\$ --	--	--	--	--



## COMMUNITY ACTION OF EASTERN IOWA

## Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2006

	Department of Health and Human				
	2006 Wrap- around EHS	2007 Wrap- around EHS-A	2006 Wrap- around EHS-C	2007 Wrap- around EHS-B	2006 Wrap- around EHS-B-MODS
<b>Revenue</b>					
Grant Revenue					
Prior Year Unearned	\$38,921	--	18,014	--	20,111
Current Year Awards	--	48,000	--	24,000	--
Unearned Revenue	--	(46,316)	--	(22,120)	--
Repaid/Deobligated	--	--	--	--	--
Net Grant Revenue	<u>38,921</u>	<u>1,684</u>	<u>18,014</u>	<u>1,880</u>	<u>20,111</u>
Program Income and Support	--	--	--	--	--
Interest Income	--	--	--	--	--
In Kind Contributions/Local Match	--	--	--	--	--
Other Income	--	--	--	--	--
Total Revenue	<u>38,921</u>	<u>1,684</u>	<u>18,014</u>	<u>1,880</u>	<u>20,111</u>
<b>Expenses</b>					
Personnel	32,404	1,493	15,560	1,667	17,776
Management and Administration	4,234	191	2,038	213	2,335
Direct Client Assistance	--	--	--	--	--
Consultants/Contractual	--	--	--	--	--
Travel/Transportation	--	--	--	--	--
Space Costs	336	--	--	--	--
Supplies	1,947	--	416	--	--
Weatherization Materials	--	--	--	--	--
Weatherization Labor	--	--	--	--	--
Weatherization Support	--	--	--	--	--
Weatherization Health and Safety	--	--	--	--	--
Equipment	--	--	--	--	--
Other	--	--	--	--	--
Depreciation	--	--	--	--	--
In Kind Expenses	--	--	--	--	--
Total Expenses	<u>38,921</u>	<u>1,684</u>	<u>18,014</u>	<u>1,880</u>	<u>20,111</u>
<b>Increase (Decrease) in Net Assets</b>	--	--	--	--	--
<b>Net Assets at Beginning of Year</b>	--	--	--	--	--
<b>Transfers</b>	--	--	--	--	--
<b>Net Assets at End of Year</b>	<u>\$ --</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>



## COMMUNITY ACTION OF EASTERN IOWA

## Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2006

	2006 Child Care Plus/ Scott I	2007 Child Care Plus/ Scott I	2006 Child Care Plus/ Scott II	2007 Child Care Plus/ Scott II	2005 IPL Weatheri- zation
<b>Revenue</b>					
Grant Revenue					
Prior Year Unearned	\$ 40,054	--	47,401	--	50,935
Current Year Awards	--	64,463	--	63,697	--
Unearned Revenue	--	(43,600)	--	(52,529)	--
Repaid/Deobligated	--	--	--	--	--
Net Grant Revenue	40,054	20,863	47,401	11,168	50,935
Program Income and Support	--	--	--	--	--
Interest Income	--	--	--	--	--
In Kind Contributions/Local Match	--	--	--	--	--
Other Income	--	--	--	--	--
Total Revenue	40,054	20,863	47,401	11,168	50,935
<b>Expenses</b>					
Personnel	26,422	14,593	35,721	7,692	--
Management and Administration	3,461	1,868	4,680	985	2,457
Direct Client Assistance	--	--	--	--	--
Consultants/Contractual	--	--	--	--	--
Travel/Transportation	21	40	48	40	--
Space Costs	1,788	1,390	1,455	1,390	--
Supplies	7,216	2,682	4,502	773	--
Weatherization Materials	--	--	--	--	19,250
Weatherization Labor	--	--	--	--	24,034
Weatherization Support	--	--	--	--	5,194
Weatherization Health and Safety	--	--	--	--	--
Equipment	--	--	--	--	--
Other	1,146	290	995	288	--
Depreciation	--	--	--	--	--
In Kind Expenses	--	--	--	--	--
Total Expenses	40,054	20,863	47,401	11,168	50,935
<b>Increase (Decrease) in Net Assets</b>	--	--	--	--	--
<b>Net Assets at Beginning of Year</b>	--	--	--	--	--
<b>Transfers</b>	--	--	--	--	--
<b>Net Assets at End of Year</b>	\$ --	--	--	--	--

## COMMUNITY ACTION OF EASTERN IOWA

## Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2006

State and Local Programs							
2006 IPL Weatheri- zation	2006 Mid American Energy	2006 Clinton Aid to the Elderly	2005 Aid to the Elderly	2006 Aid to the Elderly	Customer Contribution Continuous	Resource & Referral Fees Continuous	2006 INCCRRA
--	--	13,612	1,221	--	--	--	--
281,303	206,364	113	--	4,100	620,338	--	8,700
(9,349)	--	--	--	(2,783)	--	--	--
--	--	--	--	--	--	--	--
<u>271,954</u>	<u>206,364</u>	<u>13,725</u>	<u>1,221</u>	<u>1,317</u>	<u>620,338</u>	--	<u>8,700</u>
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	32,639	--
<u>271,954</u>	<u>206,364</u>	<u>13,725</u>	<u>1,221</u>	<u>1,317</u>	<u>620,338</u>	<u>32,639</u>	<u>8,700</u>
--	--	--	--	--	--	--	--
12,960	9,731	868	--	--	564	--	--
--	--	12,857	824	1,714	591,121	6,415	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	41	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	(903)	8,700
96,867	79,106	--	--	--	--	--	--
134,321	96,459	--	--	--	--	--	--
27,806	21,068	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	22,738	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
<u>271,954</u>	<u>206,364</u>	<u>13,725</u>	<u>824</u>	<u>1,714</u>	<u>591,685</u>	<u>28,291</u>	<u>8,700</u>
--	--	--	397	(397)	28,653	4,348	--
--	--	--	--	--	12,564	17,677	--
--	--	--	(397)	397	--	--	--
--	--	--	--	--	41,217	22,025	--

## COMMUNITY ACTION OF EASTERN IOWA

## Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2006

	2006 United Way Wrap- around	2007 United Way Wrap- around	2006 Head Start Schools	2006 Head Start Cedar Empowerment	2007 Head Start Cedar Empowerment
<b>Revenue</b>					
Grant Revenue					
Prior Year Unearned	\$ 46,138	--	--	7,937	--
Current Year Awards	642	49,220	479	--	10,979
Unearned Revenue	--	(38,132)	--	--	(8,829)
Repaid/Deobligated	--	--	--	--	--
Net Grant Revenue	46,780	11,088	479	7,937	2,150
Program Income and Support	--	--	--	--	--
Interest Income	--	--	--	--	--
In Kind Contributions/Local Match	--	--	--	--	--
Other Income	--	--	--	--	--
Total Revenue	46,780	11,088	479	7,937	2,150
<b>Expenses</b>					
Personnel	16,705	9,763	479	6,659	1,906
Management and Administration	2,188	1,250	--	872	244
Direct Client Assistance	--	--	--	--	--
Consultants/Contractual	27,737	--	--	--	--
Travel/Transportation	--	--	--	--	--
Space Costs	--	--	--	--	--
Supplies	150	75	--	406	--
Weatherization Materials	--	--	--	--	--
Weatherization Labor	--	--	--	--	--
Weatherization Support	--	--	--	--	--
Weatherization Health and Safety	--	--	--	--	--
Equipment	--	--	--	--	--
Other	--	--	--	--	--
Depreciation	--	--	--	--	--
In Kind Expenses	--	--	--	--	--
Total Expenses	46,780	11,088	479	7,937	2,150
<b>Increase (Decrease) in Net Assets</b>	--	--	--	--	--
<b>Net Assets at Beginning of Year</b>	--	--	--	--	--
<b>Transfers</b>	--	--	--	--	--
<b>Net Assets at End of Year</b>	\$ --	--	--	--	--

## COMMUNITY ACTION OF EASTERN IOWA

## Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2006

State and Local Programs						
2006 Cedar/Linn Vendor/ Voucher	2007 Linn County Empowerment	2006 DeWitt CHORE Service	2007 DeWitt CHORE Service	2006 Cedar CHORE Service	2007 Cedar CHORE Service	State and Local Programs Subtotal
15,000	--	3,935	--	1,657	--	227,890
1,977	19,570	--	5,460	--	2,314	1,339,719
--	(19,078)	--	(2,410)	--	(1,252)	(177,962)
(10,749)	--	--	--	(259)	--	(11,008)
<u>6,228</u>	<u>492</u>	<u>3,935</u>	<u>3,050</u>	<u>1,398</u>	<u>1,062</u>	<u>1,378,639</u>
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	32,639
<u>6,228</u>	<u>492</u>	<u>3,935</u>	<u>3,050</u>	<u>1,398</u>	<u>1,062</u>	<u>1,411,278</u>
--	--	--	--	--	--	119,940
950	--	393	305	140	106	44,022
4,660	--	3,542	2,745	1,258	956	626,092
618	349	--	--	--	--	28,704
--	--	--	--	--	--	190
--	--	--	--	--	--	6,023
--	143	--	--	--	--	23,744
--	--	--	--	--	--	195,223
--	--	--	--	--	--	254,814
--	--	--	--	--	--	54,068
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	25,457
--	--	--	--	--	--	--
--	--	--	--	--	--	--
<u>6,228</u>	<u>492</u>	<u>3,935</u>	<u>3,050</u>	<u>1,398</u>	<u>1,062</u>	<u>1,378,277</u>
--	--	--	--	--	--	33,001
--	--	--	--	--	--	30,241
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>63,242</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA  
Iowa Department of Human Rights

**Schedule of Expenses Compared to Budget**

**DOE Programs**

Contract No. DOE-06-03D  
(Contract Period 4/01/06 - 3/31/07)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 4/01/06 - 10/31/06</u>
Administration	\$ 23,347	17,069
Health and Safety	77,060	57,419
Support	99,892	78,488
Labor	104,173	109,257
Materials	104,173	36,966
<b>Total</b>	<b><u><u>\$ 408,645</u></u></b>	<b><u><u>299,199</u></u></b>

Contract No. DOE-05-03D  
(Contract Period 4/01/05 - 3/31/06)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/05 - 3/31/06</u>	<u>4/01/05 - 10/31/05</u>
Administration	\$ 22,659	22,653	194	22,459
Health and Safety	74,889	57,853	--	57,853
Support	97,079	125,845	3,237	122,608
Labor	101,240	145,434	--	145,434
Materials	101,240	45,322	--	45,322
<b>Total</b>	<b><u><u>\$ 397,107</u></u></b>	<b><u><u>397,107</u></u></b>	<b><u><u>3,431</u></u></b>	<b><u><u>393,676</u></u></b>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA  
Iowa Department of Human Rights

**Schedule of Expenses Compared to Budget**

**HEAP Weatherization Programs**

Contract No. HEAP-06-03D  
(Contract Period 4/01/06 - 3/31/07)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 4/01/06 - 10/31/06</u>
Administration	\$ 29,225	7,682
Health and Safety	103,383	14,831
Support	134,015	106,040
Labor	139,759	9,978
Materials	139,759	12,924
Equipment	24,534	--
Insurance	20,386	20,386
<b>Total</b>	<b><u>\$ 591,061</u></b>	<b><u>171,841</u></b>

Contract No. HEAP-05-03D  
(Contract Period 4/01/05 - 3/31/06)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/05 - 3/31/06</u>	<u>4/01/05 - 10/31/05</u>
Administration	\$ 27,957	19,131	14,267	4,864
Health and Safety	98,809	57,744	39,894	17,850
Support	128,086	165,130	111,005	54,125
Labor	133,576	97,318	93,552	3,766
Materials	63,576	51,216	41,015	10,201
Program Expansion	70,000	70,000	70,000	--
Equipment	20,911	6,377	4,247	2,130
<b>Total</b>	<b><u>\$ 542,915</u></b>	<b><u>466,916</u></b>	<b><u>373,980</u></b>	<b><u>92,936</u></b>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA  
Iowa Department of Human Rights

**Schedule of Expenses Compared to Budget**

**Weatherization Assistance Programs**

Contract No. MEC-06-03D  
(Contract Period 1/01/06 - 12/31/06)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 1/01/06 - 10/31/06</u>
Administration	\$ 10,318	9,731
Support	20,636	21,068
Labor	87,705	96,459
Materials	<u>87,705</u>	<u>79,106</u>
Total	<u>\$206,364</u>	<u>206,364</u>

Contract No. MEC-05-03D  
(Contract Period 1/01/05 - 12/31/05)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Total</u>	<u>Actual Expenses</u>	
			<u>11/01/05 - 12/31/05</u>	<u>1/01/05 - 10/31/05</u>
Administration	\$ 10,318	9,833	--	9,833
Support	20,636	19,868	--	19,868
Labor	87,702	110,095	--	110,095
Materials	<u>87,702</u>	<u>66,562</u>	<u>--</u>	<u>66,562</u>
Total	<u>\$206,358</u>	<u>206,358</u>	<u>--</u>	<u>206,358</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA  
Iowa Department of Human Rights

**Schedule of Expenses Compared to Budget**

**Weatherization Assistance Programs**

Contract No. IPL-06-03D  
(Contract Period 1/01/06 - 12/31/06)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 1/01/06 - 10/31/06</u>
Administration	\$ 14,065	12,960
Support	28,130	27,806
Labor	119,554	134,321
Materials	119,554	96,867
Total	<u>\$281,303</u>	<u>271,954</u>

Contract No. IPL-05-03D  
(Contract Period 1/01/05 - 12/31/05)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Total</u>	<u>Actual Expenses</u>	
			<u>11/01/05 - 12/31/05</u>	<u>1/01/05 - 10/31/05</u>
Administration	\$ 14,065	13,427	2,457	10,970
Support	28,130	27,554	5,194	22,360
Labor	119,554	140,506	24,034	116,472
Materials	119,554	99,816	19,250	80,566
Total	<u>\$281,303</u>	<u>281,303</u>	<u>50,935</u>	<u>230,368</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA  
Iowa Department of Human Rights

**Schedule of Expenses Compared to Budget**

**LIHEAP Programs**

Contract No. LIHEAP-07-03-C  
(Contract Period 10/01/06 - 9/30/07)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 10/01/06- 10/31/06</u>
Administration Costs	\$ 226,978	40,783
Regular Assistance	1,739,187	--
Emergency Crisis Intervention Payments	126,619	8,966
Client Services A&R	39,256	14,826
<b>Total</b>	<b><u>\$ 2,132,040</u></b>	<b><u>64,575</u></b>

Contract No. LIHEAP-06-03-D  
(Contract Period 10/01/05 - 9/30/06)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/05 - 9/30/06</u>	<u>10/01/05 - 10/31/05</u>
Administration Costs	\$ 252,330	252,330	215,022	37,308
Regular Assistance	4,079,786	4,059,258	4,002,360	56,898
Emergency Crisis Intervention Payments	173,415	173,415	157,592	15,823
Client Services A&R	71,555	71,555	58,847	12,708
Summer Deliverable Fuel	108,724	108,724	108,724	--
<b>Total</b>	<b><u>\$ 4,685,810</u></b>	<b><u>4,665,282</u></b>	<b><u>4,542,545</u></b>	<b><u>122,737</u></b>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA  
Iowa Department of Human Rights

**Schedule of Expenses Compared to Budget**

**Community Services Block Grants**

Contract No. CSBG 06-03-CD  
(Contract Period 10/01/05 - 12/31/06)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/05 - 10/31/06</u>	<u>10/01/05 - 10/31/05</u>
Personnel	\$ 453,618	247,986	247,986	--
Travel	4,000	3,865	3,865	--
Space Costs	45,601	38,387	38,387	--
Equipment Costs	500	--	--	--
Consultants	3,000	1,001	1,001	--
Co-Funded Programs	22,793	10,996	10,996	--
Other	45,500	29,770	29,770	--
Indirect Costs	59,424	31,743	31,743	--
Total	<u>\$ 634,436</u>	<u>363,748</u>	<u>363,748</u>	<u>--</u>

Contract No. CSBG 05-03-CD  
(Contract Period 10/01/04 - 3/31/06)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/05 - 3/31/06</u>	<u>10/01/04 - 10/31/05</u>
Personnel	\$ 447,733	463,676	81,204	382,472
Travel	10,141	7,658	1,361	6,297
Space Costs	35,200	38,720	5,465	33,255
Equipment Costs	6,000	--	--	--
Consultants	3,000	3,055	916	2,139
Co-Funded Programs	27,000	18,792	3,433	15,359
Other	46,942	42,026	13,578	28,448
Indirect Costs	58,653	60,742	10,638	50,104
Total	<u>\$ 634,669</u>	<u>634,669</u>	<u>116,595</u>	<u>518,074</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA  
Iowa Department of Human Rights

**Schedule of Expenses Compared to Budget**

**FaDSS Program**

Contract No. FaDSS-06-11-FA  
(Contract Period 7/01/06 - 6/30/07)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 7/01/06 - 10/31/06</u>
Administrative	\$ 32,005	10,171
Personnel		
Wages	192,340	63,371
Benefits	57,702	16,090
Travel	12,000	2,591
Space/Utilities	15,500	6,485
Other	13,725	2,558
Total Federal Expenses	<u>323,272</u>	<u>101,266</u>
Cash Match	<u>31,248</u>	<u>9,489</u>
 Total	 <u><u>\$ 354,520</u></u>	 <u><u>110,755</u></u>

Contract No. FaDSS-06-03-FD  
(Contract Period 7/01/05 - 6/30/06)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/05 - 6/30/06</u>	<u>7/01/05 - 10/31/05</u>
Administrative	\$ 31,448	31,461	21,882	9,579
Personnel				
Wages	187,473	187,222	128,437	58,785
Benefits	52,584	52,938	38,601	14,337
Travel	8,400	9,240	6,840	2,400
Space/Utilities	15,510	15,181	10,534	4,647
Other	9,981	9,354	6,242	3,112
Total Federal Expenses	<u>305,396</u>	<u>305,396</u>	<u>212,536</u>	<u>92,860</u>
Cash Match	<u>30,199</u>	<u>22,142</u>	<u>12,078</u>	<u>10,064</u>
 Total	 <u><u>\$ 335,595</u></u>	 <u><u>327,538</u></u>	 <u><u>224,614</u></u>	 <u><u>102,924</u></u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA  
Department of Health and Human Services

**Schedule of Expenses Compared to Budget**

**Head Start Full Year, Part Day Program and Early Head Start**

Contract No. 07CH6198/40  
(Contract Period 11/01/05 - 10/31/06)

Cost Category	Head Start Approved Budget		Head Start Actual Expenses	
	Full Year - Part Day	Training	Full Year - Part Day	Training
	Personnel	\$ 2,087,443	10,994	1,759,646
Fringe Benefits	584,484	3,079	428,666	3,513
Travel	600	4,481	12,595	3,894
Supplies	175,875	3,081	294,754	3,205
Contractual	72,700	1,800	280,092	--
Other	207,663	14,800	332,426	11,725
Indirect	350,022	1,844	280,104	2,412
Subtotal	3,478,787	40,079	3,388,283	40,079
In Kind	869,697	10,020	862,346	--
Total	<u>\$ 4,348,484</u>	<u>50,099</u>	<u>4,250,629</u>	<u>40,079</u>

Cost Category	Early Head Start Approved Budget		Early Head Start Actual Expenses	
	Full Year - Part Day	Training and Teaching	Full Year - Part Day	Training and Teaching
	Personnel	\$ 250,733	--	218,165
Fringe Benefits	70,205	--	45,980	--
Travel	2,900	3,100	306	3,119
Supplies	24,000	1,371	24,088	4,146
Contractual	4,500	--	26,227	--
Other	24,002	6,094	21,027	3,300
Indirect	42,043	--	33,811	--
Subtotal	418,383	10,565	369,604	10,565
In Kind	104,596	2,641	125,595	--
Total	<u>\$ 522,979</u>	<u>13,206</u>	<u>495,199</u>	<u>10,565</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA  
Department of Health and Human Services

**Schedule of Expenses Compared to Budget**

**Illinois Department of Human Services**

Contract No. 81X7407000  
(Contract Period 7/01/06 - 6/30/07)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 7/01/06 - 10/31/06</u>
CCAP - Subsidy	\$ 432,163	144,538
CORE - Quality Services	508,837	97,171
Total	<u>\$ 941,000</u>	<u>241,709</u>

Contract No. 81X6407000  
(Contract Period 7/01/05 - 6/30/06)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/05 - 6/30/06</u>	<u>7/01/05 - 10/31/05</u>
Core	\$ 278,153	278,153	192,940	85,213
Subsidy	432,163	432,163	292,320	139,843
HCC	8,000	8,000	5,976	2,024
Training	20,928	20,928	12,898	8,030
Mini Grant	119,228	119,228	119,228	--
Quality Counts	50,000	50,000	35,476	14,524
PDF	17,061	12,300	11,275	1,025
Accreditation	15,467	14,664	14,664	--
Expenditures of Interest Earned	162	162	162	--
Total	<u>\$ 941,162</u>	<u>935,598</u>	<u>684,939</u>	<u>250,659</u>

SEE INDEPENDENT AUDITOR'S REPORT

**COMMUNITY ACTION OF EASTERN IOWA**  
**Indirect Costs and Cost Allocation Pools**

**Statement of Activities**

November 1, 2005 Through October 31, 2006

	Cost Pools					Total
	Indirect	Space	Telephone	Equipment and Supplies	Utilities	
Revenue						
Indirect Cost and Cost Pool Reimbursements	\$ 686,839	327,720	30,685	65,666	29,276	1,140,186
Expenses						
Wages	453,227	17,920	--	--	10,704	481,851
Fringes	96,207	4,427	--	--	2,274	102,908
Audit	22,000	--	--	--	--	22,000
Legal	24,306	--	--	--	--	24,306
Pension Plan						
Administration Fee	4,330	--	--	--	--	4,330
Consultants	11,292	--	--	--	--	11,292
Travel	6,842	--	--	--	--	6,842
Supplies and Copying	29,757	4,666	--	9,500	12,642	56,565
Publications and Dues	5,603	--	--	--	--	5,603
Space Costs	36,069	264,783	--	--	238	301,090
Registration Fees	5,084	--	--	--	--	5,084
Equipment and						
Maintenance	--	1,135	--	28,414	--	29,549
Depreciation	2,189	19,868	--	--	--	22,057
Telephone	4,000	944	30,685	--	33	35,662
Postage	1,748	--	--	27,752	837	30,337
General and Property						
Insurance	9,837	11,117	--	--	--	20,954
Officers & Directors						
Insurance	5,627	--	--	--	--	5,627
Indirect	--	2,860	--	--	--	2,860
Total Expenses	<u>718,118</u>	<u>327,720</u>	<u>30,685</u>	<u>65,666</u>	<u>26,728</u>	<u>1,168,917</u>
Excess (Deficiency) of Revenue Over (Under) Expenses	<u>\$ (31,279)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>2,548</u>	<u>(28,731)</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA  
Corporate Activities Fund

Statement of Activities

November 1, 2005 Through October 31, 2006

	General Fund	General Fund Counties	Head Start Miscellaneous	Total
Revenue				
Interest	\$ 32,032	--	--	32,032
Program Income and Support				
Excess Expenditures Over Revenue - Cost Pools	(28,731)	--	--	(28,731)
Equipment Use Charges	22,057	--	--	22,057
RDA - EHS - Equipment	--	--	18,000	18,000
County Support	4,200	24,313	--	28,513
Iowa Cares	10,667	--	--	10,667
UW - Wish	1,180	--	--	1,180
SCRA - Utilities	40,000	--	--	40,000
Other Revenue	1,318	13,781	415	15,514
Total Revenue	<u>82,723</u>	<u>38,094</u>	<u>18,415</u>	<u>139,232</u>
Expenses				
Salaries, Benefits and Indirect	(3,855)	8,244	--	4,389
Other Expenses				
RDA - EHS - Equipment	--	--	18,000	18,000
UW - Wish	1,180	--	--	1,180
SCRA - Utilities	40,000	--	--	40,000
Iowa Cares	10,667	--	--	10,667
Miscellaneous	3,749	--	427	4,176
County Expenses	1,221	15,394	--	16,615
Volunteer Incentive Program	--	970	--	970
Cedar ELD Waiver	--	2,824	--	2,824
Clinton/DeWitt ELD Waiver	--	5,559	--	5,559
Care Link - North Scott	--	3,155	--	3,155
Depreciation	22,057	--	--	22,057
Total Expenses	<u>75,019</u>	<u>36,146</u>	<u>18,427</u>	<u>129,592</u>
Revenue Over (Under) Expenses	7,704	1,948	(12)	9,640
Net Assets - Beginning of Year	<u>674,790</u>	<u>169,295</u>	<u>--</u>	<u>844,085</u>
Net Assets - End of Year	<u>\$ 682,494</u>	<u>171,243</u>	<u>(12)</u>	<u>853,725</u>

SEE INDEPENDENT AUDITOR'S REPORT