

COMMUNITY ACTION OF EASTERN IOWA

Davenport, Iowa

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

October 31, 2008

(With Independent Auditor's Reports Thereon)

COMMUNITY ACTION OF EASTERN IOWA

Davenport, Iowa

Table of Contents

	<u>Pages</u>
Independent Auditor's Report	1
Statement Financial Position	2
Statement of Activities and Changes in Net Assets	3
Statement of Cash Flows	4
Notes to Financial Statements	5-9
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	10-11
Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133	12-13
Schedule of Findings and Questioned Costs	14
Schedule of Expenditures of Federal Awards	15-20
Notes to Schedule of Expenditures of Federal Awards	21
Combining Statement of Activities and Changes in Net Assets	22-34
Schedules of Expenses Compared to Budget	
DOE Programs	35
HEAP Weatherization Programs	36
Weatherization Assistance Programs	37-38
LIHEAP Programs	39
Community Services Block Grants	40
FaDSS Program	41
Head Start Full Year, Part Day Program and Early Head Start	42
Illinois Department of Human Services	43
Statements of Activities	
Indirect Costs and Cost Allocation Pools	44
Corporate Activities Fund	45

CRAIG A. DITSWORTH, CPA
WILLIAM H. BOORN, CPA
DENNIS L. MUELLER, CPA
DENNIS J. WAGNER, CPA
STEPHEN L. KOEHN, CPA
SUSAN K. CHANTLAND, CPA
C. MARK LINCOLN, CPA
JOHN E. ORTHAUS, CPA
SCOTT W. MILLER, CPA
WILLIAM J. BAUER, CPA
WENDY G. WIEDNER, CPA
JON J. PAULSEN, CPA
MICHAEL T. BURTON, CPA
TODD E. GLYNN, CPA
RANDALL A. JONES, CPA
BENJAMIN A. PETERSON, CPA

OFFICES AT
REGENCY WEST 5
4500 WESTOWN PARKWAY, SUITE 140
WEST DES MOINES, IOWA 50266-6717
1307 2ND STREET, PERRY, IOWA 50220

TELEPHONE
WEST DES MOINES515/223-0002
PERRY515/465-3591

FAX
WEST DES MOINES515/223-0430
PERRY515/465-3583

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, 2008, 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 2007 financial statements and, in our report dated March 11, 2008, 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, 2008, 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 February 13, 2009, 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

February 13, 2009
West Des Moines, Iowa

COMMUNITY ACTION OF EASTERN IOWA

Statement of Financial Position

October 31, 2008
(With Comparative Totals for 2007)

	<u>2008</u>	<u>2007</u>
Assets		
Current Assets		
Cash	\$ 1,087,155	685,859
Marketable Securities	7,545	22,805
Receivables		
Grant Awards and Contracts	930,436	1,048,678
Other	--	17,472
Weatherization Projects in Progress	69,082	220,268
Weatherization Materials Inventory	25,888	28,063
Prepaid Expenses	622	7,153
Total Current Assets	<u>2,120,728</u>	<u>2,030,298</u>
Property and Equipment		
Land, Buildings and Leasehold Improvements	1,421,891	1,416,116
Vehicles and Equipment	635,658	646,949
	<u>2,057,549</u>	<u>2,063,065</u>
Accumulated Depreciation	(1,199,918)	(1,120,838)
Net Property and Equipment	<u>857,631</u>	<u>942,227</u>
Total Assets	<u>\$ 2,978,359</u>	<u>2,972,525</u>
Liabilities and Net Assets		
Current Liabilities		
Grant Funds Owed to Funding Source	\$ 26,394	4,419
Accounts Payable	331,972	301,457
Accrued Payroll and Related Taxes and Benefits	512,825	468,160
Deferred Revenues	405,314	434,253
Total Current Liabilities	<u>1,276,505</u>	<u>1,208,289</u>
Net Assets		
Unrestricted		
Invested in Property and Equipment	857,631	942,227
Undesignated	703,856	696,745
Temporarily Restricted	140,367	125,264
Total Net Assets	<u>1,701,854</u>	<u>1,764,236</u>
Total Liabilities and Net Assets	<u>\$ 2,978,359</u>	<u>2,972,525</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

Year Ended October 31, 2008
(With Comparative Totals for 2007)

	2008			2007
	Unrestricted	Temporarily Restricted	Total	Total All Funds
Revenue				
Program Grants, Fees, and Support				
Federal Awards	\$ 14,306,433	--	14,306,433	13,689,834
State and Local Support and Fees	1,028,863	106,130	1,134,993	830,800
Total Program Grants, Fees, and Support	15,335,296	106,130	15,441,426	14,520,634
Program Income, Support, and Fees	93,143	--	93,143	160,837
Interest Income	13,852	--	13,852	20,954
Unrealized Gain (Loss) on Marketable Securities	(15,259)	--	(15,259)	22,805
In Kind Contributions	832,430	--	832,430	679,369
Other Income	18,448	38,585	57,033	60,127
Total Revenue	16,277,910	144,715	16,422,625	15,464,726
Net Assets Released from Restrictions Through Satisfaction of Payment Requirements	129,612	(129,612)	--	--
Total Revenue and Reclassification	16,407,522	15,103	16,422,625	15,464,726
Expenses				
Personnel	5,095,779	--	5,095,779	4,954,663
Management and Administration	726,531	--	726,531	711,985
Direct Client Assistance	5,132,724	--	5,132,724	4,273,752
Consultants/Contractual	1,510,608	--	1,510,608	1,625,789
Travel/Transportation	84,337	--	84,337	66,003
Space Costs	519,586	--	519,586	595,663
Supplies	559,968	--	559,968	549,211
Weatherization				
Materials	379,695	--	379,695	287,482
Labor	468,928	--	468,928	449,882
Support	292,386	--	292,386	363,754
Health and Safety	231,023	--	231,023	226,939
Equipment	--	--	--	20,539
Other	509,797	--	509,797	543,362
Depreciation	141,215	--	141,215	134,753
In Kind Expenses	832,430	--	832,430	679,369
Total Expenses	16,485,007	--	16,485,007	15,483,146
Increase (Decrease) in Net Assets	(77,485)	15,103	(62,382)	(18,420)
Net Assets at Beginning of Year	1,638,972	125,264	1,764,236	1,782,656
Net Assets at End of Year	\$ 1,561,487	140,367	1,701,854	1,764,236

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

COMMUNITY ACTION OF EASTERN IOWA

Statement of Cash Flows

Year Ended October 31, 2008
(With Comparative Totals for 2007)

	<u>2008</u>	<u>2007</u>
Cash Flows from Operating Activities		
Decrease in Net Assets	\$ (62,382)	(18,420)
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities		
Expenses Not Requiring Cash Expenditure - Depreciation	141,215	134,753
Unrealized (Gain) Loss on Marketable Securities	15,259	(22,805)
Changes in Asset and Liability Accounts		
Receivables	135,714	(361,095)
Weatherization Projects in Progress	151,186	(145,225)
Weatherization Inventories	2,175	(4,378)
Prepaid Expenses	6,531	(4,381)
Payable to Funding Sources	21,975	(45,939)
Accounts Payable	30,515	131,128
Accrued Payroll	44,665	10,936
Deferred Revenue	(28,939)	133,964
Net Cash Flows from Operating Activities	<u>457,914</u>	<u>(191,462)</u>
Cash Flows from Investing Activities		
Expenditures for Acquisition of Equipment	<u>(56,618)</u>	<u>(98,873)</u>
Net Increase (Decrease) in Cash	401,296	(290,335)
Cash Balance - Beginning of Year	<u>685,859</u>	<u>976,194</u>
Cash Balance - End of Year	<u><u>\$ 1,087,155</u></u>	<u><u>685,859</u></u>

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

COMMUNITY ACTION OF EASTERN IOWA

Notes to Financial Statements

October 31, 2008

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, marketable securities, 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.

Marketable Securities

The Organization's investments in marketable equity securities are held for an indefinite period and thus are classified as available for sale. Available-for-sale securities are recorded at fair value with the change in fair value during the fiscal period included in revenue as unrealized gain (loss) on marketable securities. The cost of securities is determined using the specific identification method.

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 \$1,105,308. 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 13.20% 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, 2007, from which the summarized information was derived. Certain reclassifications to the 2007 comparative totals have been made to conform to the 2008 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	\$ 1,675,494
FEMA	59,003
Head Start	4,809,743
CHORE, Elderly and Senior Outreach Services	22,443
Child Care Resource and Referral	2,174,115
Family Development and Self Sufficiency	330,132
Community Services Block Grant	611,311
Weatherization Programs	1,445,953
Low Income Home Energy Assistance	3,773,964
Empowerment Fund Child Care Development Programs	612,434
Wraparound Child Care	287,042
Miscellaneous Child Care Related Programs	381,981
Direct Client and Emergency Assistance	93,465
Corporate Activity Expenses	207,927
	<u>\$ 16,485,007</u>

5. Marketable Securities

Marketable securities are summarized as follows at October 31, 2008:

	<u>Cost Basis</u>	<u>Gross Unrealized Gains</u>	<u>Gross Unrealized Losses</u>	<u>Fair Value</u>
Common Stock	\$ --	7,545	--	7,545

There were no sales of marketable securities during the year ended October 31, 2008.

6. Receivables - Grant Awards

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

Funding Source	Program	Amount
U.S. Department of Health and Human Services	Head Start/Early Head Start	\$ 415,381
Iowa Department of Human Services	Child Care Res. & Ref./Wraparound	212,381
Iowa Department of Education	CACFP	119,652
Iowa Department of Human Rights	Weatherization	59,689
Iowa Department of Human Rights	CSBG	21,131
Iowa Department of Human Rights	FaDDS	12,991
Iowa Department of Human Rights	LIHEAP	10,866
Illinois Department of Human Services	Child Care Resource & Referral	19,620
Local Empowerment Boards	Early Childhood/School Ready	57,675
Other		1,050
		<u>\$ 930,436</u>

7. Property and Equipment

Property and equipment is summarized as follows:

Agency Acquired Buildings and Leasehold Improvements	\$ 266,607
Agency Acquired Equipment	64,830
Grant Acquired Buildings	1,155,284
Grant Acquired Equipment	570,828
	<u>2,057,549</u>
Accumulated Depreciation	(1,199,918)
Net Property and Equipment	<u>\$ 857,631</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 \$141,215.

8. 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:

Funding Source	Program	Amount
Iowa Department of Human Rights	Weatherization	\$ 185,860
Iowa Department of Education	Shared Visions	34,198
Illinois Department of Human Services	Child Care Resource and Referral	124,794
INCCRRA	Child Care Resource and Referral	37,500
United Way	Wraparound	10,384
Various Schools	Volunteer Preschool	12,578
		<u>\$ 405,314</u>

9. 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
United Way - Cedar and Muscatine	5,036
Resource and Referral Fees	44,371
Customer Contributions - Heating Assistance	43,182
	<u>\$ 140,367</u>

10. 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 \$202,592 for the year ended October 31, 2008. 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, 2009	\$ 190,375
October 31, 2010	181,832
October 31, 2011	184,936
October 31, 2012	184,936
October 31, 2013	183,669
Thereafter	219,305
Total	<u>\$ 1,145,053</u>

11. 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, 2008, the Organization contributed \$152,444 to the plan, while the employees contributed \$178,152.

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 4.10% (3.90% through June 2008) of their annual covered salary and the Organization is required to contribute 6.35% (6.05% through June 2008) of annual covered payroll. Contribution requirements are established by state statute. The Organization's contribution to IPERS for the year ended October 31, 2008, was \$76,636, equal to the required contribution for the year, while the employees contributed \$49,425.

CRAIG A. DITSWORTH, CPA
WILLIAM H. BOORN, CPA
DENNIS L. MUELLER, CPA
DENNIS J. WAGNER, CPA
STEPHEN L. KOEHN, CPA
SUSAN K. CHANTLAND, CPA
C. MARK LINCOLN, CPA
JOHN E. ORTHAUS, CPA
SCOTT W. MILLER, CPA
WILLIAM J. BAUER, CPA
WENDY G. WIEDNER, CPA
JON J. PAULSEN, CPA
MICHAEL T. BURTON, CPA
TODD E. GLYNN, CPA
RANDALL A. JONES, CPA
BENJAMIN A. PETERSON, CPA

OFFICES AT

REGENCY WEST 5
4500 WESTOWN PARKWAY, SUITE 140
WEST DES MOINES, IOWA 50266-6717

1307 2ND STREET, PERRY, IOWA 50220

TELEPHONE
WEST DES MOINES515/223-0002
PERRY515/465-3591

FAX
WEST DES MOINES515/223-0430
PERRY515/465-3593

**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, 2008, and have issued our report thereon dated February 13, 2009. 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 as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Action of Eastern Iowa's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the organization's financial statements that is more than inconsequential will not be prevented or detected by the organization's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the organization's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Page Two

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

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 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

February 13, 2009
West Des Moines, Iowa

CRAIG A. DITSWORTH, CPA
WILLIAM H. BOORN, CPA
DENNIS L. MUELLER, CPA
DENNIS J. WAGNER, CPA
STEPHEN L. KOEHN, CPA
SUSAN K. CHANTLAND, CPA
C. MARK LINCOLN, CPA
JOHN E. ORTHAUS, CPA
SCOTT W. MILLER, CPA
WILLIAM J. BAUER, CPA
WENDY G. WIEDNER, CPA
JON J. PAULSEN, CPA
MICHAEL T. BURTON, CPA
TODD E. GLYNN, CPA
RANDALL A. JONES, CPA
BENJAMIN A. PETERSON, CPA

OFFICES AT
REGENCY WEST 5
4500 WESTOWN PARKWAY, SUITE 140
WEST DES MOINES, IOWA 50266-8717
1307 2ND STREET, PERRY, IOWA 50220

TELEPHONE
WEST DES MOINES515/223-0002
PERRY515/465-3591

FAX
WEST DES MOINES515/223-0430
PERRY515/465-3583

**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, 2008. 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 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, 2008.

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, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Community Action of Eastern Iowa's internal control over compliance.

Page Two

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

A control deficiency in an organization's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the organization's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the organization's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the organization's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above.

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

February 13, 2009
West Des Moines, Iowa

COMMUNITY ACTION OF EASTERN IOWA
Schedule of Findings and Questioned Costs
 Year Ended October 31, 2008

Summary of Auditor's Results

1. The auditor's report expresses an unqualified opinion on the financial statements of Community Action of Eastern Iowa.
2. No significant deficiencies 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. No instances of noncompliance material to the financial statements of Community Action of Eastern Iowa were disclosed during the audit.
4. No significant deficiencies in internal control over 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. The auditor's report on compliance for the major federal award programs for Community Action of Eastern Iowa expresses an unqualified 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. The dollar threshold used to distinguish between Type A and Type B programs was \$504,267.
8. Community Action of Eastern Iowa received major federal awards as defined by OMB A-133 during the year ended October 31, 2008. The following were audited as major programs:

Federal Grant	CFDA No.	Expenditures
Child and Adult Care Food Program	10.558	\$ 1,454,968
Temporary Assistance for Needy Families	93.558	2,447,445
Head Start	93.600	3,977,313
		\$ 7,879,726

9. Community Action of Eastern Iowa was determined to be 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

No Prior Audit Findings

COMMUNITY ACTION OF EASTERN IOWA

Schedule of Expenditures of Federal Awards

November 1, 2007 Through October 31, 2008

Grantor/Pass-Through Agency	Grant Number
U.S. Department of Health and Human Services Head Start and Early Head Start	07CH6198/42
Passed Through Iowa Department of Human Rights	
Weatherization Assistance	HEAP-07-03D
Weatherization Assistance	HEAP-08-03D
Low Income Home Energy Assistance Programs	LIHEAP-08-03-D
Low Income Home Energy Assistance Programs	LIHEAP-09-03-D
Total CFDA #93.568	
Community Services Block Grant	CSBG-07-03-CD
Community Services Block Grant	CSBG-08-03-CD
Total CFDA #93.569	
Family Development and Self-Sufficiency Program	FaDSS-08-03-FD
Family Development and Self-Sufficiency Program	FaDSS-09-03-FD
Passed Through State of Illinois Department of Human Services	
Child Care Subsidy Program - Non-Cash Vouchers	81X8407000
Passed Through State of Iowa Department of Human Services	
Community Child Resource and Referral	ACFS-02-044
Community Child Resource and Referral	ACFS-02-044
Passed Through Scott County Community Empowerment	
Head Start Program - Saint James	N/A
Head Start Program - Grace	N/A
Home Consultant	N/A
Passed Through Clinton/Jackson Empowerment Area	
Home Consultant	N/A
Home Consultant	N/A
Quality Rating System	N/A
Quality Rating System	N/A
Passed Through Muscatine Empowerment Area	
Muscatine V/V - Early Childhood	N/A
Muscatine V/V - Early Childhood	N/A
Passed Through Linn County Community Empowerment	
Infant and Toddler Caregivers	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

COMMUNITY ACTION OF EASTERN IOWA

Schedule of Expenditures of Federal Awards

November 1, 2007 Through October 31, 2008

<u>Grant Period</u>	<u>CFDA* Number</u>	<u>Award Amount</u>	<u>Federal Expenses</u>
11/01/07 - 10/31/08	93.600	\$ 4,010,109	<u>\$ 3,977,313</u>
01/01/07 - 12/31/07	93.568	492,637	216,243
01/01/08 - 12/31/08	93.568	621,156	358,909
10/01/07 - 09/30/08	93.568	3,758,433	3,708,406
10/01/08 - 09/30/09	93.568	4,974,771	65,558
			<u>4,349,116</u>
10/01/06 - 06/30/08	93.569	634,436	244,380
10/01/07 - 03/31/09	93.569	659,104	366,931
			<u>611,311</u>
07/01/07 - 06/30/08	93.558	331,007 53% Federal	118,371
07/01/08 - 06/30/09	93.558	331,007 53% Federal	56,599
07/01/07 - 06/30/08	93.558	N/A	1,875,907
07/01/07 - 06/30/08	93.558	40,000	22,086
07/01/08 - 06/30/09	93.558	40,000	16,932
07/01/07 - 06/30/08	93.558	51,276	32,675
07/01/07 - 06/30/08	93.558	38,732	25,089
07/01/08 - 06/30/09	93.558	65,739	16,423
07/01/07 - 06/30/08	93.558	62,508	34,755
07/01/08 - 06/30/09	93.558	67,861	16,474
07/01/07 - 06/30/08	93.558	163,540	127,719
07/01/08 - 06/30/09	93.558	154,629	18,455
07/01/07 - 06/30/08	93.558	99,028	60,884
07/01/08 - 06/30/09	93.558	87,521	19,400
09/01/07 - 06/30/08	93.558	6,300	5,676
			<u>2,447,445</u>
07/01/07 - 06/30/09	93.044	1,500	<u>1,291</u>

COMMUNITY ACTION OF EASTERN IOWA
Schedule of Expenditures of Federal Awards
 November 1, 2007 Through October 31, 2008

<u>Grantor/Pass-Through Agency</u>	<u>Grant Number</u>
U.S. Department of Health and Human Services - Continued	
Passed Through State of Illinois Department of Human Services	
Child Care Resource and Referral	81X8407000
Child Care Resource and Referral	81X8407000
Child Care Subsidy Program - Non-Cash Vouchers	81X8407000
Child Care Subsidy Program - Non-Cash Vouchers	81X8407000
Child Care Resource and Referral	81XK407000
Child Care Resource and Referral	81XK407000
Passed Through State of Iowa Department of Human Services	
Community Child Resource and Referral	ACFS-02-044
Community Child Resource and Referral	ACFS-02-044
Community Child Resource and Referral	ACFS-02-044
Community Child Resource and Referral	ACFS-02-044
Wraparound Child Care	08017 Thru 08023
Total CFDA Cluster #93.575 and #93.596	
Passed Through State of Illinois Department of Human Services	
Child Care Subsidy Program - Non-Cash Vouchers	81X8407000
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	26-2892-00
Emergency Food and Shelter National Board Program	26-2878-00
Emergency Food and Shelter National Board Program	26-3020-00
Emergency Food and Shelter National Board Program	26-2992-00
Total CFDA #97.024 and Department of Homeland Security	

COMMUNITY ACTION OF EASTERN IOWA

Schedule of Expenditures of Federal Awards

November 1, 2007 Through October 31, 2008

<u>Grant Period</u>	<u>CFDA* Number</u>	<u>Award Amount</u>	<u>Federal Expenses</u>
07/01/07 - 06/30/08	93.575	\$ 1,183,878	\$ 460,722
07/01/07 - 06/30/08	93.596	Included Above	104,889
07/01/07 - 06/30/08	93.575	N/A	472,691
07/01/07 - 06/30/08	93.596	N/A	1,112,850
07/01/08 - 06/30/09	93.575	606,108	124,659
07/01/08 - 06/30/09	93.596	467,384	36,222
07/01/07 - 06/30/08	93.575	204,372	130,328
07/01/07 - 06/30/08	93.596	861,509	463,013
07/01/08 - 06/30/09	93.575	204,372	34,414
07/01/08 - 06/30/09	93.596	861,509	278,540
07/01/07 - 02/28/09	93.575	360,000	287,043
			<u>3,505,371</u>
07/01/07 - 06/30/08	93.667	N/A	<u>15,994</u>
			<u>14,907,841</u>
10/01/07 - 09/30/08	10.558	N/A	212,011
10/01/08 - 09/30/09	10.558	N/A	14,563
10/01/07 - 09/30/08	10.558	N/A	1,124,069
10/01/08 - 09/30/09	10.558	N/A	104,325
			<u>1,454,968</u>
10/01/07 - 09/30/08	97.024	22,870	22,870
10/01/07 - 09/30/08	97.024	3,033	3,033
10/01/07 - 10/31/08	97.024	31,000	31,000
10/01/07 - 09/30/08	97.024	2,100	2,100
			<u>59,003</u>

COMMUNITY ACTION OF EASTERN IOWA
Schedule of Expenditures of Federal Awards
November 1, 2007 Through October 31, 2008

<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-07-03D
Weatherization Assistance	DOE-08-03D
Total CFDA #81.042 and U.S. Department of Energy	
Total Federal Awards	

COMMUNITY ACTION OF EASTERN IOWA

Schedule of Expenditures of Federal Awards

November 1, 2007 Through October 31, 2008

<u>Grant Period</u>	<u>CFDA* Number</u>	<u>Award Amount</u>	<u>Federal Expenses</u>
04/01/07 - 03/31/08	81.042	\$ 343,363	\$ 13,076
04/01/08 - 03/31/09	81.042	383,555	<u>374,002</u>
			<u>387,078</u>
			<u>\$ 16,808,890</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA

Notes to Schedule of Expenditures of Federal Awards

Year Ended October 31, 2008

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, 2007 through June 30, 2008. 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/Funding Source</u>	<u>CFDA Number</u>	<u>Provided to Sub Recipients</u>
Community Child Care Resource and Referral - Iowa Department of Human Services	93.596	\$ 334,609
Child Care Resource and Referral - Illinois Department of Human Services	93.575	<u>29,300</u>
		<u>\$ 363,909</u>

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

Note D - Insurance and Loans

Community Action of Eastern Iowa had no Federal Insurance or Federal Loans or Loan Guarantees in effect during the fiscal year ended October 31, 2008 or outstanding at the fiscal year-end date.

COMMUNITY ACTION OF EASTERN IOWA

Combining Statement of Activities and Changes in Net Assets

Year Ended October 31, 2008

	<u>Total</u>	<u>Corporate Activity</u>	<u>Grant Funded Property & Equipment</u>	<u>Total Program Activity</u>
Revenue				
Grant Revenue				
Prior Year Unearned	\$ 5,675,120	--	--	5,675,120
Current Year Awards	18,451,098	--	--	18,451,098
Unearned Revenue	(8,395,837)	--	--	(8,395,837)
Repaid/Deobligated	(288,955)	--	--	(288,955)
Net Grant Revenue	<u>15,441,426</u>	--	--	<u>15,441,426</u>
Program Income and Support	93,143	87,368	5,775	--
Interest Income	13,852	13,852	--	--
Unrealized Loss on Investments	(15,259)	(15,259)	--	--
In Kind Contributions/Local Match	832,430	--	--	832,430
Other Income	57,033	18,448	--	38,585
Total Revenue	<u>16,422,625</u>	<u>104,409</u>	<u>5,775</u>	<u>16,312,441</u>
Expenses				
Personnel	5,095,779	17,952	--	5,077,827
Management and Administration	726,531	--	--	726,531
Direct Client Assistance	5,132,724	--	--	5,132,724
Consultants/Contractual	1,510,608	--	--	1,510,608
Travel/Transportation	84,337	--	--	84,337
Space Costs	519,586	--	--	519,586
Supplies	559,968	--	--	559,968
Weatherization Materials	379,695	--	--	379,695
Weatherization Labor	468,928	--	--	468,928
Weatherization Support	292,386	--	(20,586)	312,972
Weatherization Health and Safety	231,023	--	--	231,023
Equipment	--	--	(30,258)	30,258
Other	509,797	99,604	--	410,193
Depreciation	141,215	28,769	112,446	--
In Kind Expenses	832,430	--	--	832,430
Total Expenses	<u>16,485,007</u>	<u>146,325</u>	<u>61,602</u>	<u>16,277,080</u>
Increase (Decrease) in Net Assets	(62,382)	(41,916)	(55,827)	35,361
Net Assets at Beginning of Year	1,764,236	903,733	745,239	115,264
Transfers	--	10,258	--	(10,258)
Net Assets at End of Year	<u>\$ 1,701,854</u>	<u>872,075</u>	<u>689,412</u>	<u>140,367</u>

COMMUNITY ACTION OF EASTERN IOWA

Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2008

	2008 Head Start	2008 Head Start	2008 Early Head Start	2008 Early Head Start Training	2008 Illinois R & R	2009 Illinois R & R
Revenue						
Grant Revenue						
Prior Year Unearned	\$ --	--	--	--	716,735	--
Current Year Awards	3,513,835	43,916	409,055	10,507	65,729	1,141,266
Unearned Revenue	--	--	--	--	--	(845,187)
Repaid/Deobligated	--	--	--	--	(34,949)	--
Net Grant Revenue	3,513,835	43,916	409,055	10,507	747,515	296,079
Program Income and Support	--	--	--	--	--	--
Interest Income	--	--	--	--	--	--
Unrealized Gain on Investments	--	--	--	--	--	--
In Kind Contributions/Local Match	797,686	--	34,744	--	--	--
Other Income	--	--	--	--	--	--
Total Revenue	4,311,521	43,916	443,799	10,507	747,515	296,079
Expenses						
Personnel	2,047,238	9,456	271,300	1,938	370,485	192,075
Management and Administration	270,235	1,248	35,812	256	48,860	25,354
Direct Client Assistance	--	--	--	--	194,969	4,156
Consultants/Contractual	442,343	--	39,688	--	21,311	10,231
Travel/Transportation	13,757	10,854	10	5,643	4,517	2,403
Space Costs	253,454	--	9,372	--	48,591	27,750
Supplies	337,318	4,817	45,464	124	24,763	13,245
Weatherization Materials	--	--	--	--	--	--
Weatherization Labor	--	--	--	--	--	--
Weatherization Support	--	--	--	--	--	--
Weatherization Health and Safety	--	--	--	--	--	--
Equipment	30,258	--	--	--	--	--
Other	119,232	17,541	7,409	2,546	34,019	20,865
Depreciation	--	--	--	--	--	--
In Kind Expenses	797,686	--	34,744	--	--	--
Total Expenses	4,311,521	43,916	443,799	10,507	747,515	296,079
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, 2008

Department of Health and Human Services

2008 Iowa R & R	2009 Iowa R & R	2008 FaDSS	2009 FaDSS	2007 CSBG	2008 CSBG	Weatheri- zation Inventory	2007 Weatheri- zation HEAP	2008 Weatheri- zation HEAP
758,354	--	223,341	--	244,380	--	--	261,745	--
--	1,167,681	--	331,007	--	659,104	--	--	621,156
--	(782,058)	--	(224,216)	--	(292,173)	--	--	(262,247)
(44,639)	--	--	--	--	--	--	(45,502)	--
<u>713,715</u>	<u>385,623</u>	<u>223,341</u>	<u>106,791</u>	<u>244,380</u>	<u>366,931</u>	--	<u>216,243</u>	<u>358,909</u>
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
<u>713,715</u>	<u>385,623</u>	<u>223,341</u>	<u>106,791</u>	<u>244,380</u>	<u>366,931</u>	--	<u>216,243</u>	<u>358,909</u>
252,090	106,300	171,998	82,774	155,913	200,921	--	--	--
33,276	14,029	22,704	10,926	20,581	26,522	--	(6,664)	22,814
--	--	--	--	18,513	46,412	--	--	--
297,284	223,613	--	--	2,416	735	--	--	--
13,383	3,115	8,054	3,402	1,821	4,908	--	--	--
31,156	16,723	14,785	7,401	10,868	31,427	--	--	--
50,556	6,277	887	116	9,600	9,070	--	--	--
--	--	--	--	--	--	--	50,616	49,544
--	--	--	--	--	--	--	52,740	77,382
--	--	--	--	--	--	--	64,663	107,458
--	--	--	--	--	--	--	54,888	101,711
--	--	--	--	--	--	--	--	--
35,970	15,566	4,913	2,172	24,668	46,936	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
<u>713,715</u>	<u>385,623</u>	<u>223,341</u>	<u>106,791</u>	<u>244,380</u>	<u>366,931</u>	--	<u>216,243</u>	<u>358,909</u>
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	47,778	--	--
--	--	--	--	--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>47,778</u>	<u>--</u>	<u>--</u>

COMMUNITY ACTION OF EASTERN IOWA

Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2008

	2008	2009	2008	2009	2008
	Low Income Home Energy Assistance	Low Income Home Energy Assistance	Heritage CHORE Services	Heritage CHORE Services	Clinton/ Jackson R & R Training
Revenue					
Grant Revenue					
Prior Year Unearned	\$2,315,354	--	3,262	--	46,691
Current Year Awards	1,405,173	4,974,771	--	5,000	--
Unearned Revenue	--	(4,909,213)	--	(3,709)	--
Repaid/Deobligated	(12,121)	--	(136)	--	(11,936)
Net Grant Revenue	3,708,406	65,558	3,126	1,291	34,755
Program Income and Support	--	--	--	--	--
Interest Income	--	--	--	--	--
Unrealized Gain on Investments	--	--	--	--	--
In Kind Contributions/Local Match	--	--	--	--	--
Other Income	--	--	--	--	--
Total Revenue	3,708,406	65,558	3,126	1,291	34,755
Expenses					
Personnel	259,919	44,526	--	--	24,164
Management and Administration	34,309	5,877	314	130	3,190
Direct Client Assistance	3,368,979	10,716	2,812	1,161	--
Consultants/Contractual	1,413	--	--	--	--
Travel/Transportation	848	--	--	--	2,597
Space Costs	21,545	2,015	--	--	1,076
Supplies	2,695	324	--	--	--
Weatherization Materials	--	--	--	--	--
Weatherization Labor	--	--	--	--	--
Weatherization Support	--	--	--	--	--
Weatherization Health and Safety	--	--	--	--	--
Equipment	--	--	--	--	--
Other	18,698	2,100	--	--	3,728
Depreciation	--	--	--	--	--
In Kind Expenses	--	--	--	--	--
Total Expenses	3,708,406	65,558	3,126	1,291	34,755
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, 2008

	Department of Health and Human Services					
	Empowerment					
	Funds	2008	2008	2008	2008	2008
2008	Wrap-around	Wrap-around	Wrap-around	Wrap-around	Wrap-around	
Linn County	Clinton	MODS2	Muscatine	TB	EHS-A	
R & R						
Revenue						
Grant Revenue						
Prior Year Unearned	\$ 2,829	47,108	47,107	47,107	47,107	45,798
Current Year Awards	7,077	12,000	12,000	12,000	12,000	12,000
Unearned Revenue	--	(10,542)	(11,260)	(10,550)	(9,996)	(9,326)
Repaid/Deobligated	(129)	--	--	--	--	--
Net Grant Revenue	9,777	48,566	47,847	48,557	49,111	48,472
Program Income and Support	--	--	--	--	--	--
Interest Income	--	--	--	--	--	--
Unrealized Gain on Investments	--	--	--	--	--	--
In Kind Contributions/Local Match	--	--	--	--	--	--
Other Income	--	--	--	--	--	--
Total Revenue	9,777	48,566	47,847	48,557	49,111	48,472
Expenses						
Personnel	--	42,571	38,878	42,058	41,151	40,033
Management and Administration	200	5,619	5,132	5,552	5,431	5,283
Direct Client Assistance	--	--	--	--	--	--
Consultants/Contractual	5,818	--	924	--	177	1,192
Travel/Transportation	42	--	--	--	--	--
Space Costs	--	231	1,004	393	986	65
Supplies	1,367	145	1,909	554	1,366	1,899
Weatherization Materials	--	--	--	--	--	--
Weatherization Labor	--	--	--	--	--	--
Weatherization Support	--	--	--	--	--	--
Weatherization Health and Safety	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Other	2,350	--	--	--	--	--
Depreciation	--	--	--	--	--	--
In Kind Expenses	--	--	--	--	--	--
Total Expenses	9,777	48,566	47,847	48,557	49,111	48,472
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, 2008

		Department of Energy			State and Local Programs			
2008	2008	2008	2009		2008	2009	2008	2009
Wrap-around EHS-B	Wrap-around EHS-MODS	Weatheri- zation DOE	Weatheri- zation DOE	Federal Subtotal	Volunteer Preschool	Volunteer Preschool	Child Care Plus/ Scott I	Child Care Plus/ Scott I
24,798	18,798	13,076	--	5,232,307	--	--	72,268	--
6,750	5,250	--	383,555	17,082,800	146,152	12,578	--	72,268
(6,453)	(4,654)	--	(9,554)	(7,846,333)	--	(12,578)	--	(71,497)
--	--	--	--	(162,341)	--	--	--	--
<u>25,095</u>	<u>19,394</u>	<u>13,076</u>	<u>374,001</u>	<u>14,306,433</u>	<u>146,152</u>	<u>--</u>	<u>72,268</u>	<u>771</u>
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	832,430	--	--	--	--
--	--	--	--	--	--	--	--	--
<u>25,095</u>	<u>19,394</u>	<u>13,076</u>	<u>374,001</u>	<u>15,138,863</u>	<u>146,152</u>	<u>--</u>	<u>72,268</u>	<u>771</u>
19,819	15,497	--	--	4,689,858	114,102	--	58,959	335
2,615	2,045	846	13,591	650,760	15,061	--	7,783	44
--	--	--	--	5,023,044	--	--	--	--
700	864	--	--	1,490,697	575	--	--	--
--	--	--	--	83,818	--	--	--	--
232	475	--	--	495,725	16,894	--	1,330	198
1,729	513	--	--	537,740	--	--	3,397	10
--	--	4,771	65,721	170,652	--	--	--	--
--	--	5,025	125,154	260,301	--	--	--	--
--	--	--	97,545	269,666	--	--	--	--
--	--	2,434	71,990	231,023	--	--	--	--
--	--	--	--	30,258	--	--	--	--
--	--	--	--	372,891	(480)	--	799	184
--	--	--	--	--	--	--	--	--
--	--	--	--	832,430	--	--	--	--
<u>25,095</u>	<u>19,394</u>	<u>13,076</u>	<u>374,001</u>	<u>15,138,863</u>	<u>146,152</u>	<u>--</u>	<u>72,268</u>	<u>771</u>
--	--	--	--	--	--	--	--	--
--	--	--	--	47,778	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	<u>47,778</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, 2008

	2008 Child Care Plus/ Scott II	2009 Child Care Plus/ Scott II	Resource & Referral Fees Continuous	2008 Fillmore Early Childhood	2009 Fillmore Early Childhood
Revenue					
Grant Revenue					
Prior Year Unearned	\$ 71,410	--	--	--	--
Current Year Awards	--	71,410	--	33,283	51,000
Unearned Revenue	--	(70,639)	--	--	(51,000)
Repaid/Deobligated	--	--	--	--	--
Net Grant Revenue	<u>71,410</u>	<u>771</u>	--	<u>33,283</u>	<u>--</u>
Program Income and Support	--	--	--	--	--
Interest Income	--	--	--	--	--
Unrealized Gain on Investments	--	--	--	--	--
In Kind Contributions/Local Match	--	--	--	--	--
Other Income	--	--	38,585	--	--
Total Revenue	<u>71,410</u>	<u>771</u>	<u>38,585</u>	<u>33,283</u>	<u>--</u>
Expenses					
Personnel	52,415	335	--	29,402	--
Management and Administration	6,919	44	--	3,881	--
Direct Client Assistance	--	--	223	--	--
Consultants/Contractual	--	--	--	--	--
Travel/Transportation	214	--	--	--	--
Space Costs	1,200	198	1,807	--	--
Supplies	9,528	10	--	--	--
Weatherization Materials	--	--	--	--	--
Weatherization Labor	--	--	--	--	--
Weatherization Support	--	--	--	--	--
Weatherization Health and Safety	--	--	--	--	--
Equipment	--	--	--	--	--
Other	1,134	184	29,153	--	--
Depreciation	--	--	--	--	--
In Kind Expenses	--	--	--	--	--
Total Expenses	<u>71,410</u>	<u>771</u>	<u>31,183</u>	<u>33,283</u>	<u>--</u>
Increase (Decrease) in Net Assets	--	--	7,402	--	--
Net Assets at Beginning of Year	--	--	36,969	--	--
Transfers	--	--	--	--	--
Net Assets at End of Year	<u>\$ --</u>	<u>--</u>	<u>44,371</u>	<u>--</u>	<u>--</u>

COMMUNITY ACTION OF EASTERN IOWA

Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2008

State and Local Programs

2008 INCCRRA	2009 INCCRRA	2007 IPL Weatheri- zation	2008 IPL Weatheri- zation	2008 Mid American Energy	Customer Contribution Continuous	2008 Clinton Aid to the Elderly	2009 Clinton Aid to the Elderly	2007 Aid to the Elderly
5,000	--	151,038	--	--	--	5,250	--	4,147
--	75,000	--	281,302	206,364	106,130	20	5,850	--
(1,468)	(75,000)	--	(48,188)	--	--	--	(5,850)	--
--	--	(106,792)	--	--	--	--	--	--
3,532	--	44,246	233,114	206,364	106,130	5,270	--	4,147
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
3,532	--	44,246	233,114	206,364	106,130	5,270	--	4,147
--	--	--	--	--	--	--	--	--
--	--	2,107	10,816	9,825	280	525	--	--
--	--	--	--	--	93,185	4,745	--	--
--	--	--	--	--	--	--	--	222
--	--	--	--	--	--	--	--	--
3,532	--	--	--	--	--	--	--	--
--	--	22,162	88,156	98,725	--	--	--	--
--	--	16,146	112,427	80,054	--	--	--	--
--	--	3,831	21,715	17,760	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
3,532	--	44,246	233,114	206,364	93,465	5,270	--	222
--	--	--	--	--	12,665	--	--	3,925
--	--	--	--	--	30,517	--	--	--
--	--	--	--	--	--	--	--	(3,925)
--	--	--	--	--	43,182	--	--	--

COMMUNITY ACTION OF EASTERN IOWA

Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2008

	2008 Aid to the Elderly	2008 United Way Wrap- around	2009 United Way Wrap- around	2008 Head Start Clinton Empowerment	2009 Head Start Clinton Empowerment
Revenue					
Grant Revenue					
Prior Year Unearned	\$ --	46,594	--	4,638	--
Current Year Awards	3,575	1,080	49,555	9,668	40,879
Unearned Revenue	--	--	(43,435)	--	(35,047)
Repaid/Deobligated	--	--	--	--	--
Net Grant Revenue	3,575	47,674	6,120	14,306	5,832
Program Income and Support	--	--	--	--	--
Interest Income	--	--	--	--	--
Unrealized Gain on Investments	--	--	--	--	--
In Kind Contributions/Local Match	--	--	--	--	--
Other Income	--	--	--	--	--
Total Revenue	3,575	47,674	6,120	14,306	5,832
Expenses					
Personnel	--	8,579	5,406	11,533	5,053
Management and Administration	--	1,132	714	1,522	667
Direct Client Assistance	2,464	--	--	--	--
Consultants/Contractual	--	36,097	--	--	--
Travel/Transportation	--	--	--	--	--
Space Costs	--	--	--	509	--
Supplies	--	1,866	--	742	112
Weatherization Materials	--	--	--	--	--
Weatherization Labor	--	--	--	--	--
Weatherization Support	--	--	--	--	--
Weatherization Health and Safety	--	--	--	--	--
Equipment	--	--	--	--	--
Other	--	--	--	--	--
Depreciation	--	--	--	--	--
In Kind Expenses	--	--	--	--	--
Total Expenses	2,464	47,674	6,120	14,306	5,832
Increase (Decrease) in Net Assets	1,111	--	--	--	--
Net Assets at Beginning of Year	--	--	--	--	--
Transfers	3,925	--	--	--	--
Net Assets at End of Year	\$ 5,036	--	--	--	--

COMMUNITY ACTION OF EASTERN IOWA

Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2008

State and Local Programs						
2008 Home Consultant Scott County Empowerment	2008 Early Head Start Scott County Empowerment	2009 Early Head Start Scott County Empowerment	2009 Head Start Grace Scott County Empowerment	2009 Head Start Saint James Scott County Empowerment	2008 Head Start Cedar Empowerment	2009 Head Start Cedar Empowerment
51,224	16,689	--	--	--	10,668	--
--	--	86,830	39,999	52,095	1,000	10,135
--	--	(45,402)	(30,201)	(46,329)	--	(7,275)
(14,394)	(5,081)	--	--	--	--	--
36,830	11,608	41,428	9,798	5,766	11,668	2,860
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
36,830	11,608	41,428	9,798	5,766	11,668	2,860
15,657	25,257	36,597	8,390	4,881	8,541	2,527
2,067	3,334	4,831	1,108	644	1,127	333
--	--	--	--	--	--	--
--	(16,983)	--	--	--	--	--
305	--	--	--	--	--	--
1,725	--	--	--	--	--	--
490	--	--	300	241	2,000	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
6,328	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
26,572	11,608	41,428	9,798	5,766	11,668	2,860
10,258	--	--	--	--	--	--
--	--	--	--	--	--	--
(10,258)	--	--	--	--	--	--
--	--	--	--	--	--	--

COMMUNITY ACTION OF EASTERN IOWA

Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2008

	State and Local Programs				State and Local Programs Subtotal
	2008 DeWitt CHORE Services	2009 DeWitt CHORE Services	2008 Cedar CHORE Services	2009 Cedar CHORE Services	
Revenue					
Grant Revenue					
Prior Year Unearned	\$ 2,403	--	1,484	--	442,813
Current Year Awards	3,500	6,460	--	2,165	1,368,298
Unearned Revenue	--	(3,857)	--	(1,738)	(549,504)
Repaid/Deobligated	--	--	(347)	--	(126,614)
Net Grant Revenue	5,903	2,603	1,137	427	1,134,993
Program Income and Support	--	--	--	--	--
Interest Income	--	--	--	--	--
Unrealized Gain on Investments	--	--	--	--	--
In Kind Contributions/Local Match	--	--	--	--	--
Other Income	--	--	--	--	38,585
Total Revenue	5,903	2,603	1,137	427	1,173,578
Expenses					
Personnel	--	--	--	--	387,969
Management and Administration	590	260	114	43	75,771
Direct Client Assistance	5,313	2,343	1,023	384	109,680
Consultants/Contractual	--	--	--	--	19,911
Travel/Transportation	--	--	--	--	519
Space Costs	--	--	--	--	23,861
Supplies	--	--	--	--	22,228
Weatherization Materials	--	--	--	--	209,043
Weatherization Labor	--	--	--	--	208,627
Weatherization Support	--	--	--	--	43,306
Weatherization Health and Safety	--	--	--	--	--
Equipment	--	--	--	--	--
Other	--	--	--	--	37,302
Depreciation	--	--	--	--	--
In Kind Expenses	--	--	--	--	--
Total Expenses	5,903	2,603	1,137	427	1,138,217
Increase (Decrease) in Net Assets	--	--	--	--	35,361
Net Assets at Beginning of Year	--	--	--	--	67,486
Transfers	--	--	--	--	(10,258)
Net Assets at End of Year	\$ --	--	--	--	92,589

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-08-03D
(Contract Period 4/01/08 - 3/31/09)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 4/01/08 - 10/31/08</u>
Administration	\$ 22,298	13,591
Health and Safety	72,252	71,990
Support	93,659	97,545
Labor	97,673	125,154
Materials	97,673	65,721
Total	\$ 383,555	374,001

Contract No. DOE-07-03D
(Contract Period 4/01/07 - 3/31/08)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/07 - 3/31/08</u>	<u>4/01/07 - 10/31/07</u>
Administration	\$ 19,939	18,802	846	17,956
Health and Safety	64,685	64,443	2,434	62,009
Support	83,851	80,730	--	80,730
Labor	87,444	112,650	5,025	107,625
Materials	87,444	66,738	4,771	61,967
Total	\$ 343,363	343,363	13,076	330,287

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-08-03D
(Contract Period 1/01/08 - 12/31/08)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 1/01/08 - 10/31/08</u>
Administration	\$ 31,617	12,714
Health and Safety	112,417	101,711
Support	145,725	107,458
Labor	151,971	77,382
Materials	151,971	48,554
Equipment/Training	17,355	990
Insurance	10,100	10,100
Total	<u>\$ 621,156</u>	<u>358,909</u>

Contract No. HEAP-07-03D
(Contract Period 1/1/07 - 12/31/07)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Total</u>	<u>Actual Expenses</u>	
			<u>11/01/07 - 12/31/2007</u>	<u>1/01/07 - 10/31/07</u>
Administration	\$ 24,544	9,973	3,436	6,537
Health and Safety	85,598	124,342	54,888	69,454
Support	110,961	165,994	64,663	101,331
Labor	115,717	75,040	52,740	22,300
Materials	115,717	40,081	29,111	10,970
Equipment/Training	30,000	21,505	21,505	--
Insurance	10,100	10,100	(10,100)	20,200
Total	<u>\$ 492,637</u>	<u>447,035</u>	<u>216,243</u>	<u>230,792</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. MEC-08-03D
(Contract Period 1/01/08 - 12/31/08)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 1/01/08 - 10/31/08</u>
Administration	\$ 10,318	9,825
Support	20,636	17,760
Labor	87,705	80,054
Materials	87,705	98,725
Total	<u>\$ 206,364</u>	<u>206,364</u>

Contract No. MEC-07-03D
(Contract Period 1/01/07 - 12/31/07)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/07 - 12/31/07</u>	<u>1/01/07 - 10/31/07</u>
Administration	\$ 10,318	7,065	--	7,065
Support	20,636	17,863	--	17,863
Labor	87,705	92,102	--	92,102
Materials	87,705	89,334	--	89,334
Total	<u>\$ 206,364</u>	<u>206,364</u>	<u>--</u>	<u>206,364</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-08-03D
(Contract Period 1/01/08 - 12/31/08)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 1/01/08 - 10/31/08</u>
Administration	\$ 14,064	10,816
Support	28,130	21,715
Labor	119,554	112,427
Materials	119,554	88,156
Total	<u>\$ 281,302</u>	<u>233,114</u>

Contract No. IPL-07-03D
(Contract Period 1/01/07 - 12/31/07)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/07 - 12/31/07</u>	<u>1/01/07 - 10/31/07</u>
Administration	\$ 14,065	8,310	2,107	6,203
Support	28,130	14,646	3,831	10,815
Labor	119,554	83,402	16,146	67,256
Materials	119,554	68,153	22,162	45,991
Total	<u>\$ 281,303</u>	<u>174,511</u>	<u>44,246</u>	<u>130,265</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-08-9-03-D
(Contract Period 10/01/08 - 9/30/09)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 10/01/08 - 10/31/08</u>
Administration Costs	\$ 271,394	40,730
Regular Assistance	4,395,639	--
Emergency Crisis Intervention Payments	242,315	10,716
Client Services A&R	65,423	14,112
Total	<u>\$ 4,974,771</u>	<u>65,558</u>

Contract No. LIHEAP-08-03-D
(Contract Period 10/01/07 - 9/30/08)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/07 - 9/30/08</u>	<u>10/01/07 - 10/31/07</u>
Administration Costs	\$ 257,216	257,215	226,721	30,494
Regular Assistance	3,016,222	3,004,102	3,004,102	--
Emergency Crisis Intervention Payments	189,681	189,681	187,073	2,608
Client Services A&R	71,310	71,310	66,506	4,804
Developmental Assessment & Resolution	46,200	46,200	46,200	--
Summer Deliverable Fuel	177,804	177,804	177,804	--
Total	<u>\$ 3,758,433</u>	<u>3,746,312</u>	<u>3,708,406</u>	<u>37,906</u>

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 08-03-CD
(Contract Period 10/01/07 - 3/31/09)

Cost Category	Approved Budget	Actual Expenses		
		Total	11/1/07 - 10/31/08	10/01/07 - 10/31/07
Personnel	\$ 352,171	200,921	200,921	--
Travel	6,406	4,908	4,908	--
Space Costs	63,000	31,427	31,427	--
Consultants	9,000	1,635	1,635	--
Co-Funded Programs	69,900	46,412	46,412	--
Other	112,140	55,106	55,106	--
Indirect Costs	46,487	26,522	26,522	--
Total	\$ 659,104	366,931	366,931	--

Contract No. CSBG 07-03-CD
(Contract Period 10/01/06 - 6/30/08)

Cost Category	Approved Budget	Actual Expenses		
		Total	11/1/07 6/30/08	11/1/06 10/31/07
Personnel	\$ 374,372	381,405	155,913	225,492
Travel	4,800	5,280	1,821	3,459
Space Costs	63,101	63,101	18,550	44,551
Equipment	500	--	--	--
Consultants	15,000	14,538	2,741	11,797
Co-Funded Programs	69,500	60,470	18,513	41,957
Other	57,746	59,297	26,262	33,035
Indirect Costs	49,417	50,345	20,580	29,765
Total	\$ 634,436	634,436	244,380	390,056

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-09-03-FD
(Contract Period 7/01/08 - 6/30/09)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 7/01/08 - 10/31/08</u>
Administrative	\$ 34,672	10,926
Personnel		
Wages	202,054	66,141
Benefits	60,616	16,633
Travel	9,665	3,402
Space/Utilities	17,000	7,401
Other	7,000	2,288
Total Federal Expenses	<u>331,007</u>	<u>106,791</u>
Cash Match	<u>--</u>	<u>--</u>
 Total	 <u><u>\$ 331,007</u></u>	 <u><u>106,791</u></u>

Contract No. FaDSS-08-03-FD
(Contract Period 7/01/07 - 6/30/08)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/07 - 6/30/08</u>	<u>7/01/07 - 10/31/07</u>
Administrative	\$ 33,701	33,854	22,704	11,150
Personnel				
Wages	197,147	198,078	131,763	66,315
Benefits	59,144	58,388	40,235	18,153
Travel	11,155	11,002	8,054	2,948
Space/Utilities	21,000	20,655	14,785	5,870
Other	8,860	9,030	5,800	3,230
Total Federal Expenses	<u>331,007</u>	<u>331,007</u>	<u>223,341</u>	<u>107,666</u>
Cash Match	<u>23,665</u>	<u>23,665</u>	<u>--</u>	<u>23,665</u>
 Total	 <u><u>\$ 354,672</u></u>	 <u><u>354,672</u></u>	 <u><u>223,341</u></u>	 <u><u>131,331</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. 07CH6198/42
(Contract Period 11/01/07 - 10/31/08)

<u>Cost Category</u>	<u>Head Start Approved Budget</u>		<u>Head Start Actual Expenses</u>	
	<u>Full Year - Part Day</u>	<u>Training</u>	<u>Full Year - Part Day</u>	<u>Training</u>
Personnel	\$ 1,793,634	7,611	1,639,572	7,558
Fringe Benefits	538,091	2,284	407,666	1,898
Travel	837	16,192	13,757	--
Equipment	--	--	30,258	--
Supplies	248,214	4,762	336,878	4,817
Contractual	395,490	--	442,783	--
Other	246,858	11,761	372,686	28,395
Indirect	<u>307,787</u>	<u>1,306</u>	<u>270,235</u>	<u>1,248</u>
Subtotal	3,530,911	43,916	3,513,835	43,916
In Kind	<u>714,587</u>	<u>--</u>	<u>797,686</u>	<u>--</u>
Total	<u>\$ 4,245,498</u>	<u>43,916</u>	<u>4,311,521</u>	<u>43,916</u>

<u>Cost Category</u>	<u>Early Head Start Approved Budget</u>		<u>Early Head Start Actual Expenses</u>	
	<u>Full Year - Part Day</u>	<u>Training and Teaching</u>	<u>Full Year - Part Day</u>	<u>Training and Teaching</u>
Personnel	\$ 263,864	2,196	222,573	1,583
Fringe Benefits	79,159	659	48,727	355
Travel	100	4,434	10	5,643
Supplies	16,501	440	45,464	124
Contractual	6,500	--	39,688	--
Other	13,314	2,459	16,781	2,546
Indirect	<u>45,279</u>	<u>377</u>	<u>35,812</u>	<u>256</u>
Subtotal	424,717	10,565	409,055	10,507
In Kind	<u>87,091</u>	<u>--</u>	<u>34,744</u>	<u>--</u>
Total	<u>\$ 511,808</u>	<u>10,565</u>	<u>443,799</u>	<u>10,507</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. 81XK407000
(Contract Period 7/01/08 - 6/30/09)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 7/01/08 - 10/31/08</u>
CCAP - Subsidy	\$ 467,384	156,668
CORE - Quality Services	566,108	113,287
Quality Rating System	40,000	11,372
Total	<u>\$ 1,073,492</u>	<u>281,327</u>

Contract No. 81X8407000
(Contract Period 7/01/07 - 6/30/08)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/07 - 6/30/08</u>	<u>7/01/07 - 10/31/07</u>
CCAP - Subsidy	\$ 453,771	453,771	302,657	151,114
CORE - Quality Services	576,891	541,942	421,741	120,201
Quality Rating System	40,000	22,583	22,583	--
QRS - Marketing - Effective to 6/30/09	113,216	14,752	14,752	--
Expenditures of Interest Earned	534	534	534	--
Total	<u>\$ 1,184,412</u>	<u>1,033,582</u>	<u>762,267</u>	<u>271,315</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA
Indirect Costs and Cost Allocation Pools

Statement of Activities

November 1, 2007 Through October 31, 2008

	Cost Pools				Total
	Indirect	Space	Telephone	Equipment and Supplies	
Revenue					
Indirect Cost and Cost Pool Reimbursements	<u>\$ 730,466</u>	<u>368,838</u>	<u>33,017</u>	<u>75,786</u>	<u>1,208,107</u>
Expenses					
Wages	475,628	19,265	--	--	494,893
Fringes	105,206	4,839	--	--	110,045
Audit	23,825	--	--	--	23,825
Legal	9,549	--	--	--	9,549
Professional Fees	16,146	--	--	--	16,146
Travel	7,209	--	--	--	7,209
Supplies and Copying	39,492	5,018	--	14,233	58,743
Publications and Dues	3,245	--	--	--	3,245
Space Costs	39,104	226,777	--	--	265,881
Registration Fees	5,335	--	--	--	5,335
Equipment and Maintenance	--	74,983	--	27,042	102,025
Depreciation	--	28,769	--	--	28,769
Telephone	4,654	--	33,017	--	37,671
Postage	2,638	--	--	33,675	36,313
General and Property Insurance	27,235	5,847	--	--	33,082
Miscellaneous	--	158	--	--	158
Indirect	--	3,182	--	--	3,182
Total Expenses	<u>759,266</u>	<u>368,838</u>	<u>33,017</u>	<u>74,950</u>	<u>1,236,071</u>
Excess (Deficiency) of Revenue Over (Under) Expenses	<u>\$ (28,800)</u>	<u>--</u>	<u>--</u>	<u>836</u>	<u>(27,964)</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA
Corporate Activities Fund

Statement of Activities

November 1, 2007 Through October 31, 2008

	General Fund	General Fund Counties	Head Start Miscellaneous	Total
Revenue				
Interest	\$ 13,852	--	--	13,852
Unrealized Loss on Marketable Securities	(15,259)	--	--	(15,259)
Program Income and Support				
Excess Expenditures Over Revenue - Cost Pools	(27,964)	--	--	(27,964)
Equipment Use Charges	28,769	--	--	28,769
RDA - Head Start - Computers	25,000	--	--	25,000
Pantries United	600	--	--	600
UW - Wish	1,540	--	--	1,540
Clinton Board of Supervisors	2,100	--	--	2,100
SCHC - SHTF Proceeds	27,793	--	--	27,793
County Support	--	9,127	--	9,127
Muscatine Head Start - Playground	1,000	--	--	1,000
Iowa Cares	10,983	--	--	10,983
Staff Appreciation	20	--	--	20
Head Start - Quality Improvement	--	--	8,400	8,400
Other Revenue	--	17,631	817	18,448
Total Revenue	68,434	26,758	9,217	104,409
Expenses				
Personnel	16,029	1,923	--	17,952
Other Expenses				
Pantries United	1,200	--	--	1,200
UW - Wish	1,541	--	--	1,541
Clinton Expenses	2,812	--	--	2,812
County Expenses	--	3,264	--	3,264
Iowa Cares	10,983	--	--	10,983
RDA - Enhanced Learning	10,000	--	--	10,000
RDA - Head Start - Computers	25,000	--	--	25,000
Scott County Housing Council	25,481	--	--	25,481
Care Link - North Scott	--	3,460	--	3,460
Food Baskets	--	682	--	682
Volunteer Incentive Program	--	458	--	458
Clinton/DeWitt Elderly Waiver	--	5,413	--	5,413
Clinton/DeWitt CHORE	--	3,489	--	3,489
Cedar Elderly Waiver	--	2,735	--	2,735
Miscellaneous	1,554	--	1,532	3,086
Depreciation	28,769	--	--	28,769
Total Expenses	123,369	21,424	1,532	146,325
Revenue Over (Under) Expenses	(54,935)	5,334	7,685	(41,916)
Net Assets - Beginning of Year	728,847	173,096	1,790	903,733
Transfers	10,258	--	--	10,258
Net Assets - End of Year	\$684,170	178,430	9,475	872,075

SEE INDEPENDENT AUDITOR'S REPORT