

COMMUNITY ACTION OF EASTERN IOWA

Davenport, Iowa

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

October 31, 2009

(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, 2009, 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 2008 financial statements and, in our report dated February 13, 2009 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, 2009, 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 January 29, 2010, 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

January 29, 2010
West Des Moines, Iowa

COMMUNITY ACTION OF EASTERN IOWA

Statement of Financial Position

October 31, 2009
(With Comparative Totals for 2008)

	<u>2009</u>	<u>2008</u>
Assets		
Current Assets		
Cash	\$ 1,224,254	1,087,155
Marketable Securities	8,438	7,545
Receivables		
Grant Awards and Contracts	978,374	930,436
Other	5,713	--
Weatherization Projects in Progress	207,594	69,082
Weatherization Materials Inventory	33,683	25,888
Prepaid Expenses	42,675	622
Total Current Assets	<u>2,500,731</u>	<u>2,120,728</u>
Property and Equipment		
Land, Buildings and Leasehold Improvements	1,333,041	1,421,891
Vehicles and Equipment	956,283	635,658
	<u>2,289,324</u>	<u>2,057,549</u>
Accumulated Depreciation	(1,238,243)	(1,199,918)
Net Property and Equipment	<u>1,051,081</u>	<u>857,631</u>
Total Assets	<u><u>\$ 3,551,812</u></u>	<u><u>2,978,359</u></u>
Liabilities and Net Assets		
Current Liabilities		
Grant Funds Owed to Funding Source	\$ 129,811	26,394
Accounts Payable	356,335	331,972
Accrued Payroll and Related Taxes and Benefits	582,721	512,825
Deferred Revenues	413,542	405,314
Total Current Liabilities	<u>1,482,409</u>	<u>1,276,505</u>
Net Assets		
Unrestricted		
Invested in Property and Equipment	1,051,081	857,631
Undesignated	770,121	703,856
Temporarily Restricted	248,201	140,367
Total Net Assets	<u>2,069,403</u>	<u>1,701,854</u>
Total Liabilities and Net Assets	<u><u>\$ 3,551,812</u></u>	<u><u>2,978,359</u></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, 2009
(With Comparative Totals for 2008)

	2009			2008
	Unrestricted	Temporarily Restricted	Total	Total All Funds
Revenue				
Program Grants, Fees, and Support				
Federal Awards	\$ 18,406,672	--	18,406,672	14,306,433
State and Local Support and Fees	1,216,175	--	1,216,175	1,134,993
Total Program Grants, Fees, and Support	19,622,847	--	19,622,847	15,441,426
Program Income, Support, and Fees	176,050	164,586	340,636	93,143
Interest Income	4,016	--	4,016	13,852
Unrealized Gain (Loss) on Marketable Securities	893	--	893	(15,259)
In Kind Contributions	1,161,425	--	1,161,425	832,430
Other Income	30,381	--	30,381	57,033
Total Revenue	20,995,612	164,586	21,160,198	16,422,625
Net Assets Released from Restrictions Through Satisfaction of Payment Requirements	56,752	(56,752)	--	--
Total Revenue and Reclassification	21,052,364	107,834	21,160,198	16,422,625
Expenses				
Personnel	5,490,612	--	5,490,612	5,095,779
Management and Administration	815,601	--	815,601	726,531
Direct Client Assistance	7,785,793	--	7,785,793	5,132,724
Consultants/Contractual	1,714,684	--	1,714,684	1,510,608
Travel/Transportation	77,402	--	77,402	84,337
Space Costs	373,886	--	373,886	519,586
Supplies	741,030	--	741,030	559,968
Weatherization				
Materials	323,218	--	323,218	379,695
Labor	747,169	--	747,169	468,928
Support	587,404	--	587,404	292,386
Health and Safety	260,314	--	260,314	231,023
Equipment	--	--	--	--
Other	559,810	--	559,810	509,797
Depreciation	154,301	--	154,301	141,215
In Kind Expenses	1,161,425	--	1,161,425	832,430
Total Expenses	20,792,649	--	20,792,649	16,485,007
Increase (Decrease) in Net Assets	259,715	107,834	367,549	(62,382)
Net Assets at Beginning of Year	1,561,487	140,367	1,701,854	1,764,236
Net Assets at End of Year	\$ 1,821,202	248,201	2,069,403	1,701,854

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

COMMUNITY ACTION OF EASTERN IOWA

Statement of Cash Flows

Year Ended October 31, 2009
(With Comparative Totals for 2008)

	<u>2009</u>	<u>2008</u>
Cash Flows from Operating Activities		
Increase (Decrease) in Net Assets	\$ 367,549	(62,382)
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities		
Expenses Not Requiring Cash Expenditure - Depreciation	154,301	141,215
Loss on Disposal of Property and Equipment	18,025	--
Unrealized (Gain) Loss on Marketable Securities	(893)	15,259
Changes in Asset and Liability Accounts		
Receivables	(53,651)	135,714
Weatherization Projects in Progress	(138,512)	151,186
Weatherization Inventories	(7,795)	2,175
Prepaid Expenses	(42,053)	6,531
Payable to Funding Sources	103,417	21,975
Accounts Payable	24,363	30,515
Accrued Payroll	69,896	44,665
Deferred Revenue	8,228	(28,939)
Net Cash Flows from Operating Activities	<u>502,875</u>	<u>457,914</u>
Cash Flows from Investing Activities		
Expenditures for Acquisition of Equipment	<u>(365,776)</u>	<u>(56,618)</u>
Net Increase in Cash	137,099	401,296
Cash Balance - Beginning of Year	<u>1,087,155</u>	<u>685,859</u>
Cash Balance - End of Year	<u><u>\$ 1,224,254</u></u>	<u><u>1,087,155</u></u>

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

COMMUNITY ACTION OF EASTERN IOWA

Notes to Financial Statements

October 31, 2009

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.

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 93% 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 \$1,436,136. 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.

Fair Value of Financial Instruments

Effective November 1, 2008, the Organization adopted the provisions of FASB Accounting Standards Codification 820-10, *Fair Value Measurements and Disclosures*, for financial assets and liabilities. FASB ASC 820-10 establishes a framework for measuring fair value and requires enhanced disclosures about assets and liabilities carried at fair value.

As defined in FASB ASC 820-10, fair value is the price that would be received to sell an asset or paid to transfer a liability in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants at the measurement date. FASB ASC 820-10 establishes a fair value hierarchy, which prioritizes the inputs used in measuring fair value into three broad levels as follows:

Level 1 – Quoted prices (unadjusted) are available in active markets for identical assets or liabilities as of the reporting date.

Level 2 – Pricing inputs are quoted prices for similar assets and liabilities in active markets or inputs that are observable for the asset or liability, either directly or indirectly through market corroboration, for substantially the full term of the financial instrument.

Level 3 – Significant inputs to pricing have little or no observability as of the reporting date. The types of assets or liabilities included in Level 3 are those with inputs requiring significant management judgment or estimation, such as complex and subjective models and forecasts used to determine fair value.

As required by FASB ASC 820-10, financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The Organization's assessment of significance to a particular input to the fair value measurement requires judgment and may affect the valuation of fair value assets and liabilities and their placement within the fair value hierarchy levels.

The following methods and assumptions were used by the Organization in estimating the fair value of its financial instruments.

Available-for-sale securities and cash equivalents are measured at fair value based on quoted prices in active markets and as such are categorized as Level 1.

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.

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, 2008, from which the summarized information was derived. Certain reclassifications to the 2008 comparative totals have been made to conform to the 2009 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	\$ 1,751,211
FEMA	103,770
Homeless Prevention	1,626
Head Start	5,367,018
CHORE, Elderly and Senior Outreach Services	20,784
Child Care Resource and Referral	2,277,743
Family Development and Self Sufficiency	317,189
Community Services Block Grant	899,821
Weatherization Programs	2,134,649
Low Income Home Energy Assistance	6,368,125
Empowerment Fund Child Care Development Programs	605,017
Wraparound Child Care	292,231
Miscellaneous Child Care Related Programs	458,214
Direct Client and Emergency Assistance	18,571
Corporate Activity Expenses	176,680
	<u>\$ 20,792,649</u>

5. Fair Value of Financial Instruments

The Organization's assets and liabilities that are measured at fair value on a recurring basis as of October 31, 2009 are presented below based on the fair value hierarchy levels:

	<u>Total</u>	<u>Quoted Price in Active Markets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Unobservable Inputs (Level 3)</u>
Available for Sale Securities	<u>\$ 8,438</u>	<u>8,438</u>	<u>--</u>	<u>--</u>

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:

<u>Funding Source</u>	<u>Program</u>	<u>Amount</u>
U.S. Department of Health and Human Services	Head Start and Early Head Start	\$ 374,916
Iowa Department of Human Services	Child Care Res. & Ref./Wraparound	405,796
Iowa Department of Education	CACFP	119,775
Iowa Department of Human Rights	Weatherization Assistance	17,015
Iowa Department of Human Rights	FaDDS	12,673
Iowa Department of Human Rights	LIHEAP	9,410
Local Empowerment Boards	Early Childhood/School Ready	31,847
Other		6,942
		<u>\$ 978,374</u>

7. Property and Equipment

Property and equipment is summarized as follows:

Agency Acquired Buildings and Leasehold Improvements	\$ 271,802
Agency Acquired Equipment	64,830
Grant Acquired Buildings	1,061,239
Grant Acquired Equipment	891,453
	<u>2,289,324</u>
Accumulated Depreciation	<u>(1,238,243)</u>
Net Property and Equipment	<u>\$ 1,051,081</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 \$154,301.

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:

<u>Funding Source</u>	<u>Program</u>	<u>Amount</u>
Iowa Department of Human Rights	Weatherization	\$ 194,577
Iowa Department of Human Rights	CSBG	1,710
Iowa Department of Education	Shared Visions	63,001
Illinois Department of Human Services	Child Care Resource and Referral	112,431
Riverboat Development	Head Start	19,000
United Way	Wraparound	16,704
Local Empowerment Boards	Early Childhood	1,771
Various Schools	Volunteer Preschool	4,200
Other		148
		<u>\$ 413,542</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	\$ 56,063
United Way - Cedar and Muscatine	5,631
Resource and Referral Fees	58,645
Customer Contributions - Heating Assistance	127,862
	<u>\$ 248,201</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 \$206,419 for the year ended October 31, 2009. The following represents lease obligations existing at the year-end over their remaining minimum terms as follows:

<u>Fiscal Year Ending</u>	<u>Amount</u>
October 31, 2010	\$ 225,248
October 31, 2011	230,232
October 31, 2012	221,732
October 31, 2013	210,240
October 31, 2014	202,721
Thereafter	<u>36,904</u>
Total	<u>\$ 1,127,077</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, 2009, the Organization contributed \$156,170 to the plan, while the employees contributed \$202,921.

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 4.30% (4.10% through June 2009) of their annual covered salary and the Organization is required to contribute 6.65% (6.35% through June 2009) of annual covered payroll. Contribution requirements are established by state statute. The Organization's contribution to IPERS for the year ended October 31, 2009, was \$97,470, equal to the required contribution for the year, while the employees contributed \$62,964.

12. Subsequent Events

The Organization has evaluated events and transactions occurring after October 31, 2009 for potential items required to be recognized or disclosed in the financial statements. Subsequent events were evaluated through January 29, 2010, the date the financial statements were issued.

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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, 2009, and have issued our report thereon dated January 29, 2010. 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

January 29, 2010
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, 2009. 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, 2009.

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

January 29, 2010
West Des Moines, Iowa

COMMUNITY ACTION OF EASTERN IOWA
Schedule of Findings and Questioned Costs

Year Ended October 31, 2009

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 \$624,028.
8. Community Action of Eastern Iowa received major federal awards as defined by OMB A-133 during the year ended October 31, 2009. The following were audited as major programs:

Federal Grant	CFDA No.	Expenditures	
Child Care and Development Block Grant	93.575	\$ 1,402,647	
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	1,936,128	
ARRA - Child Care and Development Block Grant	93.713	2,765	
Total Child Care and Development Cluster			\$ 3,341,540
Head Start	93.600	4,103,133	
ARRA - Head Start	93.708	141,437	
Total Head Start Cluster			4,244,570
Community Services Block Grant	93.569	797,822	
ARRA - Community Services Block Grant	93.710	232,342	
Total Community Services Block Grant Cluster			1,030,164
Weatherization Assistance for Low-Income Persons	81.042	608,438	
ARRA - Weatherization Assistance for Low-Income Persons	81.042	182,988	791,426
Low-Income Home Energy Assistance	93.568		7,240,994
			<u>\$ 16,648,694</u>

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, 2008 Through October 31, 2009

Grantor/Pass-Through Agency	Grant Number
U.S. Department of Health and Human Services	
Head Start and Early Head Start	07CH6198/43
ARRA - Head Start and Early Head Start	07SE6198/01
Total CFDA Cluster #93.600 and #93.708	
Passed Through Iowa Department of Human Rights	
Weatherization Assistance	HEAP-09-03D
Weatherization Assistance	HEAP-08-03D
Low Income Home Energy Assistance Programs	LIHEAP-10-03-D
Low Income Home Energy Assistance Programs	LIHEAP-09-03-D
Total CFDA #93.568	
Community Services Block Grant	CSBG-08-03-CD
Community Services Block Grant	CSBG-09-03-CD
ARRA - Community Services Block Grant	CSBG-R9-03
Total CFDA Cluster #93.569 and #93.710	
Family Development and Self-Sufficiency Program	FaDSS-10-03-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	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
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
Passed Through Muscatine Empowerment Area	
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, 2008 Through October 31, 2009

<u>Grant Period</u>	<u>CFDA*</u> <u>Number</u>	<u>Award</u> <u>Amount</u>	<u>Federal</u> <u>Expenses</u>
11/01/08 - 10/31/09	93.600	\$ 4,127,366	\$ 4,103,133
06/01/0 - 09/30/10	93.708	303,395	141,437
			<u>4,244,570</u>
01/01/09 - 12/31/09	93.568	857,438	704,856
01/01/08 - 12/31/08	93.568	621,156	168,013
10/01/09 - 09/30/10	93.568	4,376,024	69,285
10/01/08 - 09/30/09	93.568	6,404,374	6,298,840
			<u>7,240,994</u>
10/01/07 - 09/30/09	93.569	659,104	292,173
10/01/08 - 12/31/09	93.569	708,184	505,649
04/10/09 - 09/30/10	93.710	1,054,338	232,342
			<u>1,030,164</u>
07/01/09 - 06/30/10	93.558	327,074 53% Federal	49,276
07/01/08 - 06/30/09	93.558	331,007 53% Federal	118,835
07/01/08 - 06/30/09	93.558	N/A	2,009,568
07/01/09 - 06/30/10	93.558	40,000	20,644
07/01/08 - 06/30/09	93.558	40,000	21,537
07/01/09 - 06/30/10	93.558	29,135	7,109
07/01/09 - 06/30/10	93.558	42,295	8,542
07/01/08 - 06/30/09	93.558	65,739	49,316
07/01/09 - 06/30/10	93.558	108,590	23,130
07/01/08 - 06/30/09	93.558	67,861	43,877
07/01/08 - 06/30/09	93.558	145,529	120,065
07/01/08 - 06/30/09	93.558	87,521	58,367
			<u>2,530,266</u>
07/01/07 - 06/30/09	93.044	1,500	209
07/01/09 - 06/30/11	93.044	945	945
			<u>1,154</u>

COMMUNITY ACTION OF EASTERN IOWA

Schedule of Expenditures of Federal Awards

November 1, 2008 Through October 31, 2009

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	81XL407000
Child Care Resource and Referral	81XL407000
ARRA - Child Care Resource and Referral	81XL407000
Child Care Resource and Referral	81X8407000
Child Care Subsidy Program - Non-Cash Vouchers	81XK407000
Child Care Subsidy Program - Non-Cash Vouchers	81XK407000
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	DCFS 09-089-7
Wraparound Child Care	DCFS 09-089-7
Wraparound Child Care	08017 Thru 08023
Total CFDA Cluster #93.575, #93.596 and #93.713	
Passed Through State of Illinois Department of Human Services	
Child Care Subsidy Program - Non-Cash Vouchers	81XK407000
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	27-2878-00
Emergency Food and Shelter National Board Program	27-2892-00
Emergency Food and Shelter National Board Program	27-3020-00
ARRA - Emergency Food and Shelter National Board Program	AR-2878-00
ARRA - Emergency Food and Shelter National Board Program	AR-2892-00
ARRA - Emergency Food and Shelter National Board Program	AR-3020-00
Total CFDA Cluster #97.024 and #97.114 and Department of Homeland Security	

COMMUNITY ACTION OF EASTERN IOWA

Schedule of Expenditures of Federal Awards

November 1, 2008 Through October 31, 2009

<u>Grant Period</u>	<u>CFDA*</u> <u>Number</u>	<u>Award</u> <u>Amount</u>	<u>Federal</u> <u>Expenses</u>
07/01/09 - 06/30/10	93.575	\$ 476,354	\$ 128,469
07/01/09 - 06/30/10	93.596	458,309	32,360
07/01/09 - 06/30/10	93.713	85,000	2,765
07/01/07 - 06/30/09	93.575	113,216	22,723
07/01/08 - 06/30/09	93.575	N/A	385,878
07/01/08 - 06/30/09	93.596	N/A	1,095,655
07/01/08 - 06/30/09	93.575	576,950	424,764
07/01/08 - 06/30/09	93.596	456,040	22,453
07/01/09 - 06/30/10	93.575	173,000	42,401
07/01/09 - 06/30/10	93.596	861,509	321,439
07/01/08 - 06/30/09	93.575	204,372	106,181
07/01/08 - 06/30/09	93.596	861,509	464,221
09/01/09 - 08/31/10	93.575	249,000	53,075
03/01/09 - 08/31/09	93.575	176,375	176,375
09/01/08 - 02/28/09	93.575	72,000	62,781
			<u>3,341,540</u>
07/01/08 - 06/30/09	93.667	N/A	<u>16,611</u>
			<u>18,405,299</u>
10/01/09 - 09/30/10	10.558	N/A	24,690
10/01/08 - 09/30/09	10.558	N/A	209,426
10/01/09 - 09/30/10	10.558	N/A	99,465
10/01/08 - 09/30/09	10.558	N/A	1,165,241
			<u>1,498,822</u>
10/01/08 - 09/30/09	97.024	4,603	4,603
10/01/08 - 09/30/09	97.024	27,994	27,994
11/01/08 - 10/31/09	97.024	38,614	38,614
04/01/09 - 10/31/09	97.114	3,323	3,323
04/01/09 - 09/30/09	97.114	12,436	12,436
04/01/09 - 10/31/09	97.114	16,800	16,800
			<u>103,770</u>

COMMUNITY ACTION OF EASTERN IOWA
Schedule of Expenditures of Federal Awards
 November 1, 2008 Through October 31, 2009

Grantor/Pass-Through Agency	Grant Number
U.S. Department of Housing and Urban Development	
Passed Through Iowa Finance Authority	
ARRA - Homeless Prevention and Rapid Re-Housing Program	S09-DY-19-0001
Passed Through City of Davenport	
ARRA - Homeless Prevention and Rapid Re-Housing Program	N/A
Total CFDA #14.257 and U.S. Department Housing and Urban Development	
U.S. Department of Energy	
Passed Through Iowa Department of Human Rights	
Weatherization Assistance	DOE-09-03D
Weatherization Assistance	DOE-08-03D
ARRA - Weatherization Assistance	DOE-ARRA-09-03C
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, 2008 Through October 31, 2009

<u>Grant Period</u>	<u>CFDA*</u> <u>Number</u>	<u>Award</u> <u>Amount</u>	<u>Federal</u> <u>Expenses</u>
07/14/09 - 07/13/12	14.257	994,690	1,117
07/14/09 - 07/13/12	14.257	711,923	<u>509</u>
			<u>1,626</u>
04/01/09 - 03/31/11	81.042	\$ 598,884	\$ 598,884
04/01/08 - 03/31/09	81.042	383,555	9,554
04/01/09 - 03/31/12	81.042	3,381,630	<u>182,988</u>
			<u>791,426</u>
			<u>\$ 20,800,943</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA

Notes to Schedule of Expenditures of Federal Awards

Year Ended October 31, 2009

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, 2008 through June 30, 2009. 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	\$ 406,147
Child Care Resource and Referral - Illinois Department of Human Services	93.575	<u>48,143</u>
		<u>\$ 454,290</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, 2009 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, 2009

	<u>Total</u>	<u>Corporate Activity</u>	<u>Grant Funded Property & Equipment</u>	<u>Total Program Activity</u>
Revenue				
Grant Revenue				
Prior Year Unearned	\$ 8,395,837	--	--	8,395,837
Current Year Awards	24,717,957	44,510	--	24,673,447
Unearned Revenue	(13,030,504)	(44,510)	--	(12,985,994)
Repaid/Deobligated	(460,443)	--	--	(460,443)
Net Grant Revenue	19,622,847	--	--	19,622,847
Program Income and Support	340,636	181,825	(5,775)	164,586
Interest Income	4,016	3,672	--	344
Unrealized Gain on Investments	893	893	--	--
In Kind Contributions/Local Match	1,161,425	--	--	1,161,425
Other Income	30,381	30,381	--	--
Total Revenue	<u>21,160,198</u>	<u>216,771</u>	<u>(5,775)</u>	<u>20,949,202</u>
Expenses				
Personnel	5,490,612	21,509	--	5,469,103
Management and Administration	815,601	--	--	815,601
Direct Client Assistance	7,785,793	--	--	7,785,793
Consultants/Contractual	1,714,684	--	--	1,714,684
Travel/Transportation	77,402	--	--	77,402
Space Costs	373,886	--	(208,650)	582,536
Supplies	741,030	--	(22,274)	763,304
Weatherization Materials	323,218	--	--	323,218
Weatherization Labor	747,169	--	--	747,169
Weatherization Support	587,404	--	(6,861)	594,265
Weatherization Health and Safety	260,314	--	--	260,314
Equipment	--	--	(122,796)	122,796
Other	559,810	125,513	18,025	416,272
Depreciation	154,301	29,658	124,643	--
In Kind Expenses	1,161,425	--	--	1,161,425
Total Expenses	<u>20,792,649</u>	<u>176,680</u>	<u>(217,913)</u>	<u>20,833,882</u>
Increase (Decrease) in Net Assets	367,549	40,091	212,138	115,320
Net Assets at Beginning of Year	1,701,854	872,075	689,412	140,367
Transfers	--	7,486	--	(7,486)
Net Assets at End of Year	<u>\$ 2,069,403</u>	<u>919,652</u>	<u>901,550</u>	<u>248,201</u>

COMMUNITY ACTION OF EASTERN IOWA

Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2009

	Department of Housing and Urban Development		Department of Energy		
	HPRP State ARRA	HPRP Davenport ARRA	2009 Weatheri- zation DOE	2010 Weatheri- zation DOE	2010 Weatheri- zation DOE ARRA
Revenue					
Grant Revenue					
Prior Year Unearned	\$ --	--	9,554	--	--
Current Year Awards	994,690	711,923	--	598,884	3,381,630
Unearned Revenue	(993,573)	(711,414)	--	--	(3,198,642)
Repaid/Deobligated	--	--	--	--	--
Net Grant Revenue	1,117	509	9,554	598,884	182,988
Program Income and Support	--	--	--	--	--
Interest Income	--	--	--	--	--
Unrealized Gain on Investments	--	--	--	--	--
In Kind Contributions/Local Match	--	--	--	--	--
Other Income	--	--	--	--	--
Total Revenue	1,117	509	9,554	598,884	182,988
Expenses					
Personnel	94	94	--	--	80,742
Management and Administration	--	--	390	25,188	12,055
Direct Client Assistance	--	--	--	--	--
Consultants/Contractual	--	--	--	--	--
Travel/Transportation	--	--	--	--	2,843
Space Costs	--	--	--	--	--
Supplies	1,023	415	--	--	--
Weatherization Materials	--	--	3,386	88,514	2,006
Weatherization Labor	--	--	4,592	183,051	10,994
Weatherization Support	--	--	726	211,365	--
Weatherization Health and Safety	--	--	460	90,766	1,173
Equipment	--	--	--	--	73,175
Other	--	--	--	--	--
Depreciation	--	--	--	--	--
In Kind Expenses	--	--	--	--	--
Total Expenses	1,117	509	9,554	598,884	182,988
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, 2009

Department of Health and Human Services

Weatheri- zation Inventory	2008 Weatheri- zation HEAP	2009 Weatheri- zation HEAP	2009		2010		2009 CSBG ARRA
			Low Income Home Energy Assistance	Low Income Home Energy Assistance	2008 CSBG	2009 CSBG	
--	262,247	--	4,909,213	--	292,173	--	--
--	--	857,438	1,429,603	4,376,024	--	708,184	1,054,338
--	--	(152,582)	--	(4,306,739)	--	(202,535)	(821,996)
--	(94,234)	--	(39,976)	--	--	--	--
--	168,013	704,856	6,298,840	69,285	292,173	505,649	232,342
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	168,013	704,856	6,298,840	69,285	292,173	505,649	232,342
--	--	--	301,629	41,843	113,225	323,550	47,148
--	5,328	33,605	39,815	5,523	14,946	42,709	6,224
--	--	--	5,913,544	9,639	19,449	56,508	173,297
--	--	--	485	31	127	588	--
--	--	--	287	--	2,996	6,697	12
--	--	--	20,076	5,111	13,736	20,494	1,004
--	--	--	10,477	2,052	54,760	23,695	3,602
(97,294)	27,400	101,664	--	--	--	--	--
54,466	50,484	184,053	--	--	--	--	--
61,098	46,305	229,680	--	--	--	--	--
--	22,161	145,754	--	--	--	--	--
--	16,335	--	--	--	33,286	--	--
(26,555)	--	10,100	12,527	5,086	39,648	31,408	1,055
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
(8,285)	168,013	704,856	6,298,840	69,285	292,173	505,649	232,342
8,285	--	--	--	--	--	--	--
47,778	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
56,063	--	--	--	--	--	--	--

COMMUNITY ACTION OF EASTERN IOWA

Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2009

	2009 FaDSS	2010 FaDSS	Head Start	Head Start Training	Early Head Start	Early Head Start Training
Revenue						
Grant Revenue						
Prior Year Unearned	\$224,216	--	--	--	--	--
Current Year Awards	--	327,074	3,639,017	40,079	437,654	10,616
Unearned Revenue	--	(234,101)	--	--	--	--
Repaid/Deobligated	--	--	(587)	--	(23,646)	--
Net Grant Revenue	224,216	92,973	3,638,430	40,079	414,008	10,616
Program Income and Support	--	--	--	--	--	--
Interest Income	--	--	--	--	--	--
Unrealized Gain on Investments	--	--	--	--	--	--
In Kind Contributions/Local Match	--	--	1,118,790	--	42,635	--
Other Income	--	--	--	--	--	--
Total Revenue	224,216	92,973	4,757,220	40,079	456,643	10,616
Expenses						
Personnel	171,218	71,406	2,035,725	9,483	298,642	5,831
Management and Administration	22,601	9,426	268,716	1,252	39,421	770
Direct Client Assistance	--	--	--	--	--	--
Consultants/Contractual	--	--	565,489	--	5,617	--
Travel/Transportation	8,961	3,704	14,752	5,023	1,770	135
Space Costs	10,641	4,979	245,275	--	3,950	--
Supplies	5,521	418	403,490	4,309	56,157	91
Weatherization Materials	--	--	--	--	--	--
Weatherization Labor	--	--	--	--	--	--
Weatherization Support	--	--	--	--	--	--
Weatherization Health and Safety	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Other	5,274	3,040	104,983	20,012	8,451	3,789
Depreciation	--	--	--	--	--	--
In Kind Expenses	--	--	1,118,790	--	42,635	--
Total Expenses	224,216	92,973	4,757,220	40,079	456,643	10,616
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, 2009

	'08-'09 Wrap- around Clinton	2009 Wrap- around Clinton	'08-'09 Wrap- around MODS2	2009 Wrap- around MODS2	'08-'09 Wrap- around Muscatine	2009 Wrap- around Muscatine
Revenue						
Grant Revenue						
Prior Year Unearned	\$10,542	--	11,260	--	10,550	--
Current Year Awards	--	22,975	--	17,259	--	24,806
Unearned Revenue	--	--	--	--	--	--
Repaid/Deobligated	--	--	--	--	--	--
Net Grant Revenue	10,542	22,975	11,260	17,259	10,550	24,806
Program Income and Support	--	--	--	--	--	--
Interest Income	--	--	--	--	--	--
Unrealized Gain on Investments	--	--	--	--	--	--
In Kind Contributions/Local Match	--	--	--	--	--	--
Other Income	--	--	--	--	--	--
Total Revenue	10,542	22,975	11,260	17,259	10,550	24,806
Expenses						
Personnel	8,429	19,425	9,372	15,246	7,907	21,913
Management and Administration	1,113	2,564	1,237	2,013	1,044	2,893
Direct Client Assistance	--	--	--	--	--	--
Consultants/Contractual	--	--	--	--	--	--
Travel/Transportation	--	--	--	--	--	--
Space Costs	348	986	376	--	239	--
Supplies	652	--	275	--	1,360	--
Weatherization Materials	--	--	--	--	--	--
Weatherization Labor	--	--	--	--	--	--
Weatherization Support	--	--	--	--	--	--
Weatherization Health and Safety	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Other	--	--	--	--	--	--
Depreciation	--	--	--	--	--	--
In Kind Expenses	--	--	--	--	--	--
Total Expenses	10,542	22,975	11,260	17,259	10,550	24,806
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, 2009

					Department
	2010 Wrap- around Muscatine	2010 Wrap- around TB	2010 Wrap- around EHS-KC-A	2010 Wrap- around EHS-FP	2009 Clinton/ Jackson R & R Training
Revenue					
Grant Revenue					
Prior Year Unearned	\$ --	--	--	--	51,387
Current Year Awards	33,000	42,000	72,000	24,000	--
Unearned Revenue	(20,894)	(28,110)	(72,000)	(23,651)	--
Repaid/Deobligated	--	--	--	--	(7,510)
Net Grant Revenue	<u>12,106</u>	<u>13,890</u>	<u>--</u>	<u>349</u>	<u>43,877</u>
Program Income and Support	--	--	--	--	--
Interest Income	--	--	--	--	--
Unrealized Gain on Investments	--	--	--	--	--
In Kind Contributions/Local Match	--	--	--	--	--
Other Income	--	--	--	--	--
Total Revenue	<u>12,106</u>	<u>13,890</u>	<u>--</u>	<u>349</u>	<u>43,877</u>
Expenses					
Personnel	8,772	10,433	--	--	24,812
Management and Administration	1,158	1,377	--	--	3,275
Direct Client Assistance	--	--	--	--	--
Consultants/Contractual	--	--	--	--	--
Travel/Transportation	--	--	--	--	2,906
Space Costs	--	--	--	--	1,054
Supplies	2,176	2,080	--	349	1,779
Weatherization Materials	--	--	--	--	--
Weatherization Labor	--	--	--	--	--
Weatherization Support	--	--	--	--	--
Weatherization Health and Safety	--	--	--	--	--
Equipment	--	--	--	--	--
Other	--	--	--	--	10,051
Depreciation	--	--	--	--	--
In Kind Expenses	--	--	--	--	--
Total Expenses	<u>12,106</u>	<u>13,890</u>	<u>--</u>	<u>349</u>	<u>43,877</u>
Increase (Decrease) in Net Assets	--	--	--	--	--
Net Assets at Beginning of Year	--	--	--	--	--
Transfers	--	--	--	--	--
Net Assets at End of Year	<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, 2009

of Health and Human Services

Empowerment Funds							
2010 Clinton/ Jackson R & R Training	2009 Clinton/ Jackson QRS	2009 Muscatine Vendor/ Voucher	2009 Home Consultant Scott County	2010 Scott County Head Start Grace	2010 Scott County Head Start Saint James		Federal Subtotal
--	136,174	204,787	49,316	--	--		7,846,333
108,590	--	--	--	42,295	29,135		23,586,658
(85,460)	--	--	--	(33,753)	(22,026)		(12,677,433)
<u>--</u>	<u>(16,109)</u>	<u>(43,869)</u>	<u>--</u>	<u>--</u>	<u>--</u>		<u>(348,886)</u>
23,130	120,065	160,918	49,316	8,542	7,109		18,406,672
--	--	--	--	--	--		--
--	--	--	--	--	--		344
--	--	--	--	--	--		--
--	--	--	--	--	--		1,161,425
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		<u>--</u>
<u>23,130</u>	<u>120,065</u>	<u>160,918</u>	<u>49,316</u>	<u>8,542</u>	<u>7,109</u>		<u>19,568,441</u>
16,161	26,842	13,282	22,949	7,268	5,323		4,968,421
2,133	3,543	1,753	3,029	959	703		722,939
1,054	71,508	144,885	--	--	--		7,750,606
--	1,735	--	--	--	--		1,685,524
713	1,569	--	548	--	--		77,178
2,468	1,046	861	1,413	--	--		548,610
601	13,687	137	1,037	315	1,083		721,269
--	--	--	--	--	--		125,676
--	--	--	--	--	--		487,640
--	--	--	--	--	--		549,174
--	--	--	--	--	--		260,314
--	--	--	--	--	--		122,796
--	135	--	12,854	--	--		371,098
--	--	--	--	--	--		--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		<u>1,161,425</u>
<u>23,130</u>	<u>120,065</u>	<u>160,918</u>	<u>41,830</u>	<u>8,542</u>	<u>7,109</u>		<u>19,552,670</u>
--	--	--	7,486	--	--		15,771
--	--	--	--	--	--		47,778
--	--	--	--	--	--		--
<u>--</u>	<u>--</u>	<u>--</u>	<u>(7,486)</u>	<u>--</u>	<u>--</u>		<u>(7,486)</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		<u>56,063</u>

COMMUNITY ACTION OF EASTERN IOWA

Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2009

	2009 Volunteer Preschool	2010 Volunteer Preschool	2009 Child Care Plus/ Scott I	2010 Child Care Plus/ Scott I	2009 Child Care Plus/ Scott II	2010 Child Care Plus/ Scott II
Revenue						
Grant Revenue						
Prior Year Unearned	\$ 12,578	--	71,497	--	70,639	--
Current Year Awards	206,317	4,200	--	65,745	--	64,965
Unearned Revenue	--	(4,200)	--	(64,074)	--	(64,283)
Repaid/Deobligated	--	--	(768)	--	(758)	--
Net Grant Revenue	218,895	--	70,729	1,671	69,881	682
Program Income and Support	--	--	--	--	--	--
Interest Income	--	--	--	--	--	--
Unrealized Gain on Investments	--	--	--	--	--	--
In Kind Contributions/Local Match	--	--	--	--	--	--
Other Income	--	--	--	--	--	--
Total Revenue	218,895	--	70,729	1,671	69,881	682
Expenses						
Personnel	169,666	--	55,553	1,203	51,326	330
Management and Administration	22,396	--	7,070	159	6,775	44
Direct Client Assistance	--	--	--	--	--	--
Consultants/Contractual	--	--	--	--	--	--
Travel/Transportation	--	--	69	--	69	--
Space Costs	26,833	--	343	178	1,283	178
Supplies	--	--	6,802	--	9,470	--
Weatherization Materials	--	--	--	--	--	--
Weatherization Labor	--	--	--	--	--	--
Weatherization Support	--	--	--	--	--	--
Weatherization Health and Safety	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Other	--	--	892	131	958	130
Depreciation	--	--	--	--	--	--
In Kind Expenses	--	--	--	--	--	--
Total Expenses	218,895	--	70,729	1,671	69,881	682
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, 2009

	2009 United Way Wrap- around	2010 United Way Wrap- around	2009 Head Start Clinton Empowerment	2010 Head Start Clinton Empowerment
Revenue				
Grant Revenue				
Prior Year Unearned	\$ 43,435	--	35,047	--
Current Year Awards	436	50,068	--	40,856
Unearned Revenue	--	(50,068)	--	(40,856)
Repaid/Deobligated	--	--	--	--
Net Grant Revenue	43,871	--	35,047	--
Program Income and Support	--	--	--	--
Interest Income	--	--	--	--
Unrealized Gain on Investments	--	--	--	--
In Kind Contributions/Local Match	--	--	--	--
Other Income	--	--	--	--
Total Revenue	43,871	--	35,047	--
Expenses				
Personnel	11,221	--	22,367	--
Management and Administration	1,481	--	2,952	--
Direct Client Assistance	--	--	--	--
Consultants/Contractual	29,014	--	--	--
Travel/Transportation	--	--	--	--
Space Costs	--	--	5,111	--
Supplies	2,155	--	4,617	--
Weatherization Materials	--	--	--	--
Weatherization Labor	--	--	--	--
Weatherization Support	--	--	--	--
Weatherization Health and Safety	--	--	--	--
Equipment	--	--	--	--
Other	--	--	--	--
Depreciation	--	--	--	--
In Kind Expenses	--	--	--	--
Total Expenses	43,871	--	35,047	--
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, 2009

	State and Local Programs					State and Local Programs Subtotal
	Aid to the Elderly Continuous	2009 DeWitt CHORE Services	2010 DeWitt CHORE Services	2009 Cedar CHORE Services	2010 Cedar CHORE Services	
Revenue						
Grant Revenue						
Prior Year Unearned	\$ --	3,857	--	1,738	--	549,504
Current Year Awards	--	500	6,460	--	1,927	1,086,789
Unearned Revenue	--	--	(4,022)	--	(1,627)	(308,561)
Repaid/Deobligated	--	--	--	(1,105)	--	(111,557)
Net Grant Revenue	--	4,357	2,438	633	300	1,216,175
Program Income and Support	3,575	--	--	--	--	164,586
Interest Income	--	--	--	--	--	--
Unrealized Gain on Investments	--	--	--	--	--	--
In Kind Contributions/Local Match	--	--	--	--	--	--
Other Income	--	--	--	--	--	--
Total Revenue	3,575	4,357	2,438	633	300	1,380,761
Expenses						
Personnel	--	--	--	--	--	500,682
Management and Administration	--	436	244	63	30	92,662
Direct Client Assistance	2,980	3,921	2,194	570	270	35,187
Consultants/Contractual	--	--	--	--	--	29,160
Travel/Transportation	--	--	--	--	--	224
Space Costs	--	--	--	--	--	33,926
Supplies	--	--	--	--	--	42,035
Weatherization Materials	--	--	--	--	--	197,542
Weatherization Labor	--	--	--	--	--	259,529
Weatherization Support	--	--	--	--	--	45,091
Weatherization Health and Safety	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Other	--	--	--	--	--	45,174
Depreciation	--	--	--	--	--	--
In Kind Expenses	--	--	--	--	--	--
Total Expenses	2,980	4,357	2,438	633	300	1,281,212
Increase (Decrease) in Net Assets	595	--	--	--	--	99,549
Net Assets at Beginning of Year	5,036	--	--	--	--	92,589
Transfers	--	--	--	--	--	--
Net Assets at End of Year	\$ 5,631	--	--	--	--	192,138

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-ARRA-09-03C
(Contract Period 4/01/09 - 3/31/12)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 4/01/09 - 10/31/09</u>
Administration	\$ 183,290	12,055
Health and Safety	495,456	1,173
Support	544,093	--
Labor	668,865	10,994
Materials	668,865	2,006
Equipment	176,861	73,175
T & TA	544,200	83,585
Total	<u>\$ 3,281,630</u>	<u>182,988</u>

Contract No. DOE-08-03D
(Contract Period 4/01/09 - 3/31/11)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 4/01/09 - 10/31/09</u>
Administration	\$ 38,904	25,188
Health and Safety	111,996	90,766
Support	145,180	211,365
Labor	151,402	183,051
Materials	151,402	88,514
Total	<u>\$ 598,884</u>	<u>598,884</u>

Contract No. DOE-08-03D
(Contract Period 4/01/08 - 3/31/09)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/08 - 3/31/09</u>	<u>4/01/08 - 10/31/08</u>
Administration	\$ 22,298	13,981	390	13,591
Health and Safety	72,252	72,450	460	71,990
Support	93,659	98,271	726	97,545
Labor	97,673	129,746	4,592	125,154
Materials	97,673	69,107	3,386	65,721
Total	<u>\$ 383,555</u>	<u>383,555</u>	<u>9,554</u>	<u>374,001</u>

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-09-03D
(Contract Period 1/01/09 - 12/31/09)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 1/01/09 - 10/31/09</u>
Administration	\$ 46,123	33,605
Health and Safety	158,236	145,754
Support	205,122	229,680
Labor	213,913	184,053
Materials	213,913	101,664
Equipment/Training	10,031	--
Insurance	10,100	10,100
Total	\$ 857,438	704,856

Contract No. HEAP-08-03D
(Contract Period 1/01/08 - 12/31/08)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/08 - 12/31/2008</u>	<u>1/01/08 - 10/31/08</u>
Administration	\$ 31,617	18,042	5,328	12,714
Health and Safety	112,417	123,872	22,161	101,711
Support	145,725	153,763	46,305	107,458
Labor	151,971	127,866	50,484	77,382
Materials	151,971	75,954	27,400	48,554
Equipment/Training	17,355	17,325	16,335	990
Insurance	10,100	10,100	--	10,100
Total	\$ 621,156	526,922	168,013	358,909

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-09-03D
(Contract Period 1/01/09 - 12/31/09)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 1/01/09 - 10/31/09</u>
Administration	\$ 12,336	11,713
Support	24,671	21,379
Labor	104,856	119,412
Materials	104,856	94,215
Total	\$ 246,719	246,719

Contract No. MEC-08-03D
(Contract Period 1/01/08 - 12/31/08)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/08 - 12/31/08</u>	<u>1/01/08 - 10/31/08</u>
Administration	\$ 10,318	9,825	--	9,825
Support	20,636	17,760	--	17,760
Labor	87,705	80,054	--	80,054
Materials	87,705	98,725	--	98,725
Total	\$ 206,364	206,364	--	206,364

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-09-03D
(Contract Period 1/01/09 - 12/31/09)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 1/01/09 - 10/31/09</u>
Administration	\$ 12,678	12,073
Support	25,355	21,378
Labor	107,759	125,140
Materials	<u>107,759</u>	<u>94,960</u>
Total	<u>\$ 253,551</u>	<u>253,551</u>

Contract No. IPL-08-03D
(Contract Period 1/01/08 - 12/31/08)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/08 - 12/31/08</u>	<u>1/01/08 - 10/31/08</u>
Administration	\$ 14,064	12,100	1,284	10,816
Support	28,130	24,049	2,334	21,715
Labor	119,554	127,404	14,977	112,427
Materials	<u>119,554</u>	<u>96,523</u>	<u>8,367</u>	<u>88,156</u>
Total	<u>\$ 281,302</u>	<u>260,076</u>	<u>26,962</u>	<u>233,114</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-10-03-D
(Contract Period 10/01/09 - 9/30/10)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 10/01/09 - 10/31/09</u>
Administration Costs	\$ 208,271	45,092
Regular Assistance	3,897,630	--
Emergency Crisis Intervention Payments	214,339	9,639
Client Services A&R	55,784	14,554
Total	<u>\$ 4,376,024</u>	<u>69,285</u>

Contract No. LIHEAP-09-03-D
(Contract Period 10/01/08 - 9/30/09)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/08 - 9/30/09</u>	<u>10/01/08 - 10/31/08</u>
Administration Costs	\$ 367,446	367,446	326,716	40,730
Regular Assistance	5,383,802	5,343,826	5,343,826	--
Emergency Crisis Intervention Payments	314,235	314,235	303,519	10,716
Client Services A&R	72,693	72,693	58,581	14,112
Summer Deliverable Fuel	266,198	266,198	266,198	--
Total	<u>\$ 6,404,374</u>	<u>6,364,398</u>	<u>6,298,840</u>	<u>65,558</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 09-03-CD
(Contract Period 10/01/08 - 12/31/09)

<u>Cost Category</u>	Approved Budget	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/1/08 - 10/31/09</u>	<u>10/01/08 - 10/31/08</u>
Personnel	\$ 457,918	323,550	323,550	--
Travel	8,000	6,697	6,697	--
Space Costs	47,500	20,494	20,494	--
Consultants	4,000	588	588	--
Co-Funded Programs	74,680	56,508	56,508	--
Other	55,640	55,103	55,103	--
Indirect Costs	60,446	42,709	42,709	--
Total	<u>\$ 708,184</u>	<u>505,649</u>	<u>505,649</u>	<u>--</u>

Contract No. CSBG 08-03-CD
(Contract Period 10/01/07 - 9/30/09)

<u>Cost Category</u>	Approved Budget	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/1/08 9/30/09</u>	<u>10/1/07 10/31/08</u>
Personnel	\$ 320,245	314,146	113,225	200,921
Travel	7,406	7,904	2,996	4,908
Space Costs	47,541	45,163	13,736	31,427
Equipment	41,140	33,286	33,286	--
Consultants	4,000	1,762	127	1,635
Co-Funded Programs	59,900	65,861	19,449	46,412
Other	136,600	149,514	94,408	55,106
Indirect Costs	42,272	41,468	14,946	26,522
Total	<u>\$ 659,104</u>	<u>659,104</u>	<u>292,173</u>	<u>366,931</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 R9-03
(Contract Period 4/10/09 - 9/30/10)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 4/10/09 - 10/31/09</u>
Personnel	\$ 292,214	47,148
Travel	4,000	12
Space Costs	17,600	1,004
Consultants	5,000	--
Co-Funded Programs	126,530	131,685
Other	16,000	4,657
Indirect Costs	38,440	6,224
New CSBG ARRA Programs	<u>554,554</u>	<u>41,612</u>
Total	<u>\$ 1,054,338</u>	<u>232,342</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-10-03-FD
(Contract Period 7/01/09 - 6/30/10)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 7/01/09 - 10/31/09</u>
Administrative	\$ 33,965	9,426
Personnel		
Wages	197,933	58,180
Benefits	59,380	13,226
Travel	12,560	3,704
Space/Utilities	14,000	4,979
Other	9,236	3,458
Total	<u>\$ 327,074</u>	<u>92,973</u>

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</u>		
		<u>Total</u>	<u>11/01/08 - 6/30/09</u>	<u>7/01/08 - 10/31/08</u>
Administrative	\$ 33,538	33,527	22,601	10,926
Personnel				
Wages	202,435	202,422	136,281	66,141
Benefits	51,638	51,570	34,937	16,633
Travel	12,238	12,363	8,961	3,402
Space/Utilities	17,952	18,042	10,641	7,401
Other	13,206	13,083	10,795	2,288
Total	<u>\$ 331,007</u>	<u>331,007</u>	<u>224,216</u>	<u>106,791</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. 07CH6198/43
(Contract Period 11/01/08 - 10/31/09)

Cost Category	Head Start Approved Budget		Head Start Actual Expenses	
	Full Year - Part Day	Training	Full Year - Part Day	Training
	Personnel	\$ 1,678,980	7,695	1,621,647
Fringe Benefits	568,335	2,605	414,078	1,814
Travel	7,879	5,326	14,752	5,023
Supplies	257,630	2,999	403,490	4,309
Contractual	584,033	--	565,489	--
Other	245,514	20,094	350,258	20,012
Indirect	296,646	1,360	268,716	1,252
Subtotal	3,639,017	40,079	3,638,430	40,079
In Kind	892,788	--	1,118,790	--
Total	<u>\$ 4,531,805</u>	<u>40,079</u>	<u>4,757,220</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	\$ 258,142	2,221	248,769
Fringe Benefits	87,382	752	49,873	1,011
Travel	600	2,292	1,770	135
Supplies	26,898	301	56,157	91
Contractual	4,020	--	5,617	--
Other	15,003	4,658	12,401	3,789
Indirect	45,609	392	39,421	770
Subtotal	437,654	10,616	414,008	10,616
In Kind	108,780	--	42,635	--
Total	<u>\$ 546,434</u>	<u>10,616</u>	<u>456,643</u>	<u>10,616</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 and Early Head Start ARRA

Contract No. 07SE6198/01
(Contract Period 7/01/09 - 9/30/10)

<u>Cost Category</u>	<u>Head Start</u>		<u>Early Head Start</u>	
	<u>Approved Budget</u>	<u>Actual Expenses</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>
Personnel	\$ 94,894	13,836	15,270	4,214
Fringe Benefits	32,122	3,213	5,169	951
Travel	--	--	64	--
Supplies	12,685	--	--	--
Other	117,497	116,291	6,230	--
Indirect	16,766	2,250	2,698	682
Subtotal	273,964	135,590	29,431	5,847
In Kind	68,491	--	7,358	--
Total	<u>\$ 342,455</u>	<u>135,590</u>	<u>36,789</u>	<u>5,847</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. 81XL407000
(Contract Period 7/01/09 - 6/30/10)

Cost Category	Approved Budget	Actual Expenses 7/01/09 - 10/31/09
CCAP - Subsidy	\$ 458,309	134,832
CORE - Quality Services	440,882	116,034
Quality Rating System	35,472	12,435
ARRA - Child Care Stimulus	85,000	2,765
Total	\$ 1,019,663	266,066

Contract No. 81XK407000
(Contract Period 7/01/08 - 6/30/09)

Cost Category	Approved Budget	Actual Expenses		
		Total	11/01/08 - 6/30/09	7/01/08 - 10/31/08
CCAP - Subsidy	\$ 456,040	456,040	299,372	156,668
CORE - Quality Services	536,950	513,952	400,665	113,287
Quality Rating System	40,000	35,472	24,100	11,372
Expenditures of Interest Earned	172	172	172	--
Total	\$ 1,033,162	1,005,636	724,309	281,327

Contract No. 81X8407000
(Contract Period 7/01/07 - 6/30/09)

Cost Category	Approved Budget	Actual Expenses		
		Total	11/01/08 - 6/30/09	7/01/07 - 10/31/08
CCAP - Subsidy	\$ 453,771	453,771	--	453,771
CORE - Quality Services	576,891	541,942	--	541,942
Quality Rating System	40,000	22,583	--	22,583
QRS - Marketing - Effective to 6/30/09	113,216	37,303	22,551	14,752
Expenditures of Interest Earned	706	706	172	534
Total	\$ 1,184,584	1,056,305	22,723	1,033,582

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA
Indirect Costs and Cost Allocation Pools

Statement of Activities

November 1, 2008 Through October 31, 2009

	Cost Pools				Total
	Indirect	Space	Telephone	Equipment and Supplies	
Revenue					
Indirect Cost and Cost Pool Reimbursements	<u>\$ 817,275</u>	<u>324,456</u>	<u>38,147</u>	<u>81,260</u>	<u>1,261,138</u>
Expenses					
Wages	492,961	--	--	--	492,961
Fringes	108,228	--	--	--	108,228
Audit	24,063	--	--	--	24,063
Legal	1,483	--	--	--	1,483
Professional Fees	12,340	--	--	--	12,340
Travel	6,125	--	--	--	6,125
Supplies and Copying	39,166	8,152	--	11,007	58,325
Publications and Dues	1,318	--	--	--	1,318
Space Costs	31,837	221,460	--	--	253,297
Registration Fees	4,810	--	--	--	4,810
Equipment and Maintenance	7,244	59,734	--	27,605	94,583
Depreciation	--	29,658	--	--	29,658
Telephone	5,643	--	38,147	--	43,790
Postage	2,424	--	--	38,111	40,535
General and Property Insurance	28,619	5,452	--	--	34,071
Total Expenses	<u>766,261</u>	<u>324,456</u>	<u>38,147</u>	<u>76,723</u>	<u>1,205,587</u>
Excess (Deficiency) of Revenue Over (Under) Expenses	<u>\$ 51,014</u>	<u>--</u>	<u>--</u>	<u>4,537</u>	<u>55,551</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA
Corporate Activities Fund

Statement of Activities

November 1, 2008 Through October 31, 2009

	General Fund	General Fund Counties	Head Start Miscellaneous	Total
Revenue				
Interest	\$ 3,672	--	--	3,672
Unrealized Gain (Loss) on Marketable Securities	893	--	--	893
Program Income and Support				
Excess Revenue Over Expenditures - Cost Pools	55,551	--	--	55,551
Equipment Use Charges	29,658	--	--	29,658
RDA - Head Start - Playgrounds	--	--	15,000	15,000
SCRA - Head Start - Playgrounds	--	--	23,000	23,000
Pantries United	2,620	--	--	2,620
UW - Wish	750	--	--	750
Clinton Board of Supervisors	4,200	--	--	4,200
SCHC - SHTF Proceeds	20,920	--	--	20,920
County Support	--	12,322	--	12,322
SWVP - Muscatine	--	--	649	649
Embrace Iowa (Iowa Cares)	11,555	--	--	11,555
Head Start - Quality Improvement	--	--	5,600	5,600
Other Revenue	70	30,311	--	30,381
Total Revenue	129,889	42,633	44,249	216,771
Expenses				
Personnel	21,509	--	--	21,509
Other Expenses				
Pantries United	2,484	--	--	2,484
UW - Wish	750	--	--	750
Clinton Expenses	6,217	--	--	6,217
County Expenses	--	9,469	--	9,469
Embrace Iowa (Iowa Cares)	11,555	--	--	11,555
Muscatine HS - Playground	1,000	--	--	1,000
RDA - Head Start - Playgrounds	--	--	15,000	15,000
SCRA - Head Start - Playgrounds	--	--	23,000	23,000
Scott County Housing Council	20,920	--	--	20,920
Care Link - North Scott	--	5,198	--	5,198
Alliant - Appliances	--	9,564	--	9,564
SWVP - Muscatine	--	--	649	649
Volunteer Incentive Program	--	86	--	86
Clinton/DeWitt Elderly Waiver	--	5,661	--	5,661
Clinton/DeWitt CHORE	--	455	--	455
Cedar Elderly Waiver	--	2,404	--	2,404
Cedar CHORE	--	96	--	96
Head Start - Quality Improvement	--	--	9,616	9,616
Miscellaneous	335	--	1,054	1,389
Depreciation	29,658	--	--	29,658
Total Expenses	94,428	32,933	49,319	176,680
Revenue Over (Under) Expenses	35,461	9,700	(5,070)	40,091
Net Assets - Beginning of Year	684,170	178,430	9,475	872,075
Transfers	7,486	--	--	7,486
Net Assets - End of Year	\$ 727,117	188,130	4,405	919,652

SEE INDEPENDENT AUDITOR'S REPORT