

**Upper Des Moines Opportunity, Inc.**  
Graettinger, Iowa

Financial Statements and Additional Information  
Year Ended September 30, 2009

# Upper Des Moines Opportunity, Inc.

Financial Statements and Additional Information  
Year Ended September 30, 2009

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## Independent Auditor's Report

Board of Directors  
Upper Des Moines Opportunity, Inc.  
Graettinger, Iowa

We have audited the accompanying statement of financial position of Upper Des Moines Opportunity, Inc. (a nonprofit organization) as of September 30, 2009, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of Upper Des Moines Opportunity, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States 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 Upper Des Moines Opportunity, Inc. as of September 30, 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 29, 2009, on our consideration of Upper Des Moines Opportunity, Inc.'s internal control over financial reporting and 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 program activity, Schedule A-1 to A-14, schedule of expenditures of federal awards and list of programs, Schedule B-1 to B-6, which includes the requirements of U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, Schedules C through E, and Schedule F-1 through F-16 are presented for purpose of additional analysis and are not a required part of the basic financial statements. The information in schedules E, F-2, F-4, F-7, F-9, F-11, and F-13, which includes periods that ended prior to the year ended September 30, 2009, was audited by us and we expressed an unqualified opinion on that information and 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.

A handwritten signature in cursive script that reads "Wipfli LLP".

Wipfli LLP

December 29, 2009  
Madison, Wisconsin

# Upper Des Moines Opportunity, Inc.

## Statement of Financial Position

September 30, 2009

<i>Assets</i>	
Current assets:	
Cash	\$ 671,353
Certificates of deposit	158,359
Custodial cash	368,945
Grants receivable	849,160
Accounts receivable	85,531
Inventory	94,091
Prepaid expenses	51,187
Notes receivable, current portion	6,935
<b>Total current assets</b>	<b>2,285,561</b>
Long-term assets:	
Investment in and advances to partnership	349,519
Notes receivable, less current portion	20,878
Restricted cash	12,972
<b>Total long-term assets</b>	<b>383,369</b>
Property and equipment, net	706,188
<b>TOTAL ASSETS</b>	<b>\$ 3,375,118</b>
<i>Liabilities and Net Assets</i>	
Current liabilities:	
Amount due to Lakes Area Decategorization/Empowerment Board	\$ 368,945
Accounts payable	205,896
Accrued payroll and related expenses	324,748
Accrued other liabilities	64,186
Grant funds received in advance	221,221
<b>Total current liabilities</b>	<b>1,184,996</b>
Long-term liabilities:	
Note payable	305,873
Security deposits	7,974
<b>Total long-term liabilities</b>	<b>313,847</b>
<b>Total liabilities</b>	<b>1,498,843</b>
Net assets:	
Unrestricted	1,618,453
Temporarily restricted	257,822
<b>Total net assets</b>	<b>1,876,275</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 3,375,118</b>

See accompanying notes to financial statements.

# Upper Des Moines Opportunity, Inc.

## Statement of Activities

Year Ended September 30, 2009

	Unrestricted	Temporarily Restricted	Total
Revenue:			
Grant revenue	\$ 14,060,346	\$ 0	\$ 14,060,346
Program income	282,645	5,971	288,616
Rental income	104,290	0	104,290
Interest income	15,694	0	15,694
Title XIX income	140,454	0	140,454
Donations	244,750	766	245,516
Other income	103,927	0	103,927
In-kind contributions	939,611	0	939,611
Net assets released from restrictions	6,248	( 6,248)	0
<b>Total revenue</b>	<b>15,897,965</b>	<b>489</b>	<b>15,898,454</b>
Expenses:			
Program activities:			
Weatherization/energy assistance	6,025,270	0	6,025,270
Child education	4,218,114	0	4,218,114
Community services	2,269,248	0	2,269,248
Health services	1,162,254	0	1,162,254
Food programs	669,099	0	669,099
UDMO rental	100,735	0	100,735
<b>Total program expenses</b>	<b>14,444,720</b>	<b>0</b>	<b>14,444,720</b>
Supportive services:			
Management and general	840,211	0	840,211
Outreach	519,458	0	519,458
Corporate	16,545	0	16,545
Fund-raising	2,409	0	2,409
<b>Total support services</b>	<b>1,378,623</b>	<b>0</b>	<b>1,378,623</b>
<b>Total expenses</b>	<b>15,823,343</b>	<b>0</b>	<b>15,823,343</b>
Change in net assets	74,622	489	75,111
Net assets - Beginning of year	1,543,831	257,333	1,801,164
<b>Net assets - End of year</b>	<b>\$ 1,618,453</b>	<b>\$ 257,822</b>	<b>\$ 1,876,275</b>

See accompanying notes to financial statements.

# Upper Des Moines Opportunity, Inc.

## Statement of Cash Flows

Year Ended September 30, 2009

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Increase in cash:

Cash flows from operating activities:

Change in net assets \$ 75,111

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Adjustments to reconcile change in net assets to  
net cash used in operating activities:

Depreciation	111,585
Loss on disposal of equipment	14,411
Changes in operating assets and liabilities:	
Custodial cash	( 44,491)
Grants receivable	( 327,612)
Accounts receivable	11,709
Inventory	( 16,186)
Prepaid expenses	( 42,720)
Amount due to Lakes Area Decategorization/Empowerment Board	44,491
Accounts payable	47,348
Accrued payroll and related expenses	3,059
Accrued other liabilities	4,567
Grant funds received in advance	( 25,231)
Security deposits	545

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Net cash used in operating activities ( 143,414)

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Cash flows from investing activities:

Interest on restricted cash	( 85)
Purchase of certificates of deposit	( 3,149)
Collection of notes receivable	6,762
Purchase of property and equipment	( 429,086)

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Net cash used in investing activities ( 425,558)

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Net change in cash ( 568,972)

Cash - Beginning of year 1,240,325

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Cash - End of year \$ 671,353

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# Upper Des Moines Opportunity, Inc.

## Notes to Financial Statements

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### **Note 1      Summary of Significant Accounting Policies**

#### **Nature of Operations**

Upper Des Moines Opportunity, Inc. (UDMO) was organized as a nonprofit organization in 1966. UDMO's mission is to build a partnership within communities to alleviate the conditions and causes of poverty. These activities are performed through a variety of programs in the Iowa counties of Buena Vista, Clay, Dickinson, Emmet, O'Brien, Hamilton, Humboldt, Webster, Wright, Osceola, Palo Alto, and Pocahontas. UDMO is primarily supported through federal, state, and local grants. Low-Income Home Energy Assistance and Head Start grants are approximately 34% and 19% of its total revenue, respectively.

#### **Basis of Presentation**

The basic financial statements are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States.

#### **Classification of Net Assets**

Net assets and revenue, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of UDMO and changes therein are classified and reported as follows:

**Unrestricted Net Assets** - Net assets that are not subject to donor-imposed stipulations or where donor-imposed stipulations are met in the year of the contribution.

**Temporarily Restricted Net Assets** - Net assets subject to donor-imposed stipulations that may or may not be met, either by actions of UDMO and/or the passage of time. When a restriction expires, temporarily restricted net assets are transferred to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

**Permanently Restricted Net Assets** - Net assets subject to donor-imposed stipulations that they be maintained permanently by UDMO. Generally, the donors of these assets permit UDMO to use all or part of the income earned on any related investments for general or specific purposes. Currently, UDMO does not have any permanently restricted net assets.

#### **Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

# Upper Des Moines Opportunity, Inc.

## Notes to Financial Statements

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### Note 1      **Summary of Significant Accounting Policies (Continued)**

#### **Revenue Recognition/Grant Funds Received in Advance**

Contributions are recognized when the donor makes a promise to give to UDMO that is, in substance, unconditional. Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and nature of any donor restrictions. When a restriction expires, temporarily restricted net assets are reclassified as unrestricted net assets and reported in the statement of activities as released from restrictions. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized.

Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional.

Grants are either recorded as contributions or exchange transactions based on criteria contained in the grant award.

#### **A.      Grant Awards that are Contributions**

Grants that qualify as contributions are recorded as invoiced to the funding sources. Revenue is recognized in the accounting period when the related allowable expenses are incurred. Amounts received in excess of expenses are reflected as grant funds received in advance.

#### **B.      Grant Awards that are Exchange Transactions**

Exchange transactions reimburse based on a predetermined rate for services performed. The revenue is recognized in the period the service is performed.

#### **Accounts Receivable, Notes Receivable, and Allowance for Doubtful Accounts**

UDMO analyzes the receivables and records an allowance that management believes will reserve for possible losses on existing receivables that may become uncollectible. The evaluations take into consideration such factors as evaluations of the collectability, prior loss experience, current economic conditions, and the age of the receivable balance. An account is considered uncollectible when all collection efforts prove worthless. Currently, management believes all to be collectible; therefore, there is no allowance.

Collateral is generally required for notes receivable.

#### **Inventory**

Inventory, which is primarily weatherization inventory, is valued at the lower of cost or market. Cost is determined on the first-in, first-out basis. The costs of inventories are recorded as expenses when consumed.

# Upper Des Moines Opportunity, Inc.

## Notes to Financial Statements

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### Note 1      **Summary of Significant Accounting Policies (Continued)**

#### **Property and Equipment**

Property and equipment are recorded at cost and depreciated using the straight-line method over the estimated useful life of the asset. UDMO capitalizes equipment purchased with agency funds with a cost greater than \$5,000 and a useful life of more than one year. Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. If there are no donor restrictions regarding how long a donated asset must be maintained, UDMO reports expirations of donor restrictions when the donated assets are placed in service and reclassifies temporarily restricted net assets to unrestricted net assets at that time.

Property and equipment purchased with grant funds are owned by UDMO while used in the program for which they were purchased or in other future authorized programs. However, the various funding sources have a reversionary interest in the property and equipment purchased with grant funds. Its disposition, as well as the ownership of any proceeds therefrom, is subject to funding source regulations. The net book value of grant-funded equipment was \$243,850.

#### **Income Taxes**

UDMO is exempt from income tax under Section 501(c)(3) of the Internal Revenue Code and a similar section of the Iowa income tax law, which provides tax exemption for corporations organized and operated exclusively for religious, charitable, or educational purposes.

#### **In-Kind Contributions**

In-kind contributions for space and professional services are recorded in the statement of activities as revenue and expenses in the period they are received. During the year ended September 30, 2009, UDMO received contributions of nonprofessional volunteers with a value of \$166,425 for its Head Start, Fatherhood, Parent Partner, and Power Up Youth programs. The nonprofessional volunteer services are not recorded in the statement of activities.

#### **Indirect Cost Rate**

To facilitate equitable distribution of common purpose costs benefiting more than one direct cost allocation objective, UDMO has negotiated an indirect cost allocation plan with the Department of Health and Human Services (DHHS). The rate is based upon a percentage of total modified allowable direct costs. A provisional rate of 20.7% has been approved until amended by DHHS.

# Upper Des Moines Opportunity, Inc.

## Notes to Financial Statements

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### **Note 1            Summary of Significant Accounting Policies (Continued)**

#### **Cost Allocation**

UDMO utilizes cost allocation methods to distribute certain direct and indirect costs to its various programs. Costs, which are common to more than one program, have been identified and classified into cost pools. These cost pools have been allocated to the programs based on formulas developed by UDMO for each pool.

#### **Subsequent Events**

Subsequent events have been evaluated through December 29, 2009, which is the date the financial statements were available to be issued.

### **Note 2            Custodial Cash/Amount Due to Lakes Area Decategorization/ Empowerment Board**

UDMO acts as a fiscal agent for the Lakes Area Decategorization/Empowerment Board (LADE). The revenue and expenses related to this activity are not included in these financial statements. As of September 30, 2009, the custodial organization cash balance and amount due to LADE was \$368,945.

### **Note 3            Concentration of Credit Risk**

UDMO maintains cash balances and certificates of deposit at two banks. Balances in excess of \$250,000 are insured by the Federal Deposit Insurance Corporation (FDIC) as required by the state of Iowa through Chapter 12C of the Iowa Code. In addition, UDMO has obtained bank deposit guaranty bonds for up to \$2,000,000 at one bank and \$419,208 at the other bank. Cash balances may occasionally exceed the FDIC limit and bank deposit guarantees.

### **Note 4            Restricted Cash**

Restricted cash consists of funds set aside for the housing project. UDMO is required to make periodic deposits to various reserve funds established to meet future commitments of the housing project. These funds are restricted and disbursements must be approved by the funding source. As of September 30, 2009, the restricted cash balance was \$12,972.

### **Note 5            Grants Receivable**

This balance consists of amounts due from various agencies as follows:

Federal programs	\$ 666,898
State programs	182,262
<hr/>	
Total	<u>\$ 849,160</u>

# Upper Des Moines Opportunity, Inc.

## Notes to Financial Statements

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### Note 6 Notes Receivable

Notes receivable consist of the following:

Note receivable from Graettinger Economic Development, due in monthly installments of \$331, including interest of 3%, due October 2013.	\$ 15,226
Note receivable from Graettinger Drive-up, due in monthly installments of \$300, with 2% interest, due June 2012.	<u>12,587</u>
Subtotal	27,813
Less - current portion	<u>6,935</u>
Note receivable, long-term	<u>\$ 20,878</u>

As of September 30, 2009, Graettinger Economic Development and Graettinger Drive-up were current on their payments to UDMO.

### Note 7 Investment in and Advances to Partnerships

UDMO has investments in and advances to a limited partnership that are recorded under the equity method. UDMO is a 1% general partner in the limited partnership. There is no active market for the limited partnership interest. The note receivable from the various partnerships consists of the following:

Note receivable from Sibley One Limited Partnership, collateralized by real estate, with interest of 1%, payable to UDMO in annual installments of \$3,120 beginning in 2011, and is due October 2016.	\$ 305,873
Investment in limited partnership	<u>43,646</u>
Total	<u>\$ 349,519</u>

### Note 8 Property and Equipment

The balance at September 30, 2009, consists of the following:

Land	\$ 117,990
Buildings	1,033,252
Equipment	<u>775,197</u>
	1,926,439
Accumulated depreciation	<u>( 1,220,251)</u>
Property and equipment, net	<u>\$ 706,188</u>

# Upper Des Moines Opportunity, Inc.

## Notes to Financial Statements

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### Note 9 Lessor Activity

UDMO owns a project that is a mix of low- to moderate-income housing facilities. Leases are all for one year or less.

A summary of the acquisition costs and accumulated depreciation on the above properties is as follows:

Land	\$ 80,635
<u>Buildings</u>	<u>596,812</u>
	677,447
<u>Accumulated depreciation</u>	<u>( 534,946)</u>
<u>Land and building, net</u>	<u>\$ 142,501</u>

Total rental income for the year ended September 30, 2009, was \$104,290. Total rental income from the project described above was \$95,767 for the year ended September 30, 2009.

### Note 10 Note Payable

Note payable in the amount of \$305,873 to Iowa Department of Economic Development, collateralized by real estate, payable in annual installments of \$3,120, beginning October 2011, including interest of 1%, due October 2016.

### Note 11 Operating Leases

UDMO leases buildings and equipment for offices and operations. The leases are operating leases with lease periods up to 18 years. Building and equipment rental expense for the year ended September 30, 2009, was \$205,662. Future minimum lease payments under all operating leases are as follows:

<u>Year Ending September 30</u>	<u>Amount</u>
2010	\$ 144,821
2011	75,018
2012	36,566
2013	21,636
2014	13,473
<u>Thereafter</u>	<u>582</u>
<u>Total</u>	<u>\$ 292,096</u>

### Note 12 Pension and Retirement Benefits

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

# Upper Des Moines Opportunity, Inc.

## Notes to Financial Statements

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### **Note 12 Pension and Retirement Benefits (Continued)**

Plan members were required to contribute 4.10% of their annual salary and UDMO was required to contribute 6.35% of annual payroll from October 1, 2008, to June 30, 2009. Beginning July 1, 2009, plan members were required to contribute 4.30% of their annual salary and UDMO was required to contribute 6.65% of annual payroll. Contribution requirements are established by state statute. UDMO's contribution to IPERS for the year ended September 30, 2009, was \$297,939.

UDMO also has a defined contribution retirement plan authorized under Section 403(b) of the Internal Revenue Code. The plan is open to all employees of UDMO. The retirement benefits are fully vested upon contribution to the plan. UDMO does not make contributions to the plan.

### **Note 13 Temporarily Restricted Net Assets**

Temporarily restricted net assets of \$257,822 consist of restricted funds unspent in state and local programs and temporarily restricted donations as of September 30, 2009.

### **Note 14 Grant Awards**

At September 30, 2009, UDMO had received future funding commitments under various grants of approximately \$6,366,000. These commitments are not recognized in the accompanying financial statements as revenue and receivables as they are conditional awards.

### **Note 15 Commitments and Contingencies**

UDMO participates in a number of federally assisted and state grant programs. These programs are subject to program compliance audits by the grantors and their representatives. Any disallowed costs may constitute a liability of UDMO. UDMO is also required to match 25% of the grant funds received from the Head Start program with local resources. UDMO believes that it is in substantial compliance with all grant requirements, including those related to matching and disallowed costs, and any noncompliance, if any, would not be significant.

There is a lawsuit pending against UDMO by an individual alleging improper termination. The lawsuit is in the discovery stage and its ultimate conclusion as well as any monetary damages which may be assessed against UDMO as a result of their settlement cannot be estimated at this time. UDMO has insurance which could cover all or a significant portion of this potential claim.

# **Additional Information**

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# Upper Des Moines Opportunity, Inc.

## Schedule A-1

### Schedule of Program Activity

Year Ended September 30, 2009

	FEDERAL PROGRAMS						
	Department of Agriculture						
	Total	10.557		10.557 Subtotal	10.558		
		Women, Infants, and Children 5889A047 (1)	Women, Infants, and Children 1191-05-47 (2)		Food Reimb. 74-8011 (3)	Food Reimb. 74-8018 (4)	Food Reimb. 74-8018 (5)
<b>REVENUE</b>							
Grant revenue	\$ 14,060,346	\$ 481,080	\$ 2,406	\$ 483,486	\$ 203,146	\$ 8,291	\$ 13,076
Program income	288,616	504	0	504	0	0	0
Rental income	104,290	0	0	0	0	0	0
Interest income	15,694	0	0	0	0	0	0
Title XIX income	140,454	4,173	0	4,173	0	0	0
Donations	245,516	0	0	0	0	0	0
Other income	103,927	0	0	0	0	0	0
In-kind contributions	939,611	0	0	0	0	0	0
<b>Total Revenue</b>	<b>15,898,454</b>	<b>485,757</b>	<b>2,406</b>	<b>488,163</b>	<b>203,146</b>	<b>8,291</b>	<b>13,076</b>
<b>EXPENSES</b>							
Salaries	4,748,175	217,802	1,471	219,273	27,602	0	0
Fringe	1,354,750	62,273	419	62,692	7,835	0	0
Contract services	310,671	42,632	212	42,844	0	0	0
Travel	337,680	14,513	0	14,513	0	0	0
Space	386,459	14,822	0	14,822	0	0	0
Consumable supplies	702,872	30,922	0	30,922	12,948	0	0
Equipment lease	159,102	47,584	0	47,584	0	0	0
Direct client assistance	5,845,061	0	0	0	0	0	0
Other operational	155,410	10,124	0	10,124	149,047	8,291	13,076
Indirect	883,552	45,085	304	45,389	5,714	0	0
In-kind expense	939,611	0	0	0	0	0	0
<b>Total Expenses</b>	<b>15,823,343</b>	<b>485,757</b>	<b>2,406</b>	<b>488,163</b>	<b>203,146</b>	<b>8,291</b>	<b>13,076</b>
<b>Change in Net Assets</b>	<b>75,111</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net assets - Beginning of year	1,801,164	0	0	0	0	0	0
<b>NET ASSETS - End of year</b>	<b>\$ 1,876,275</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Upper Des Moines Opportunity, Inc.

## Schedule A-2

### Schedule of Program Activity

Year Ended September 30, 2009

	FEDERAL PROGRAMS								
	Department of Agriculture		Department of Energy				Department of Health and Human Services		
	10.558		81.042				93.086	93.087	93.276
	Child & Adult Care Food 74-8017	10.558 Subtotal	Weatherization DOE 09-160	Weatherization DOE 08-160	Weatherization DOE-ARRA-09-160	81.042 Subtotal	Fatherhood 90FR0082/03	Parent Partner 90CU0049/02	Power Up Youth H9Sp14497A
(6)		(7)	(8)	(9)		(10)	(11)	(12)	
<b>REVENUE</b>									
Grant revenue	\$ 482,221	\$ 706,734	\$ 445,696	\$ 79,440	\$ 41,349	\$ 566,485	\$ 245,251	\$ 475,589	\$ 110,817
Program income	0	0	0	0	0	0	71	71	2,403
Rental income	0	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0	0
Title XIX income	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	31,323	88,235	110,817
<b>Total Revenue</b>	<b>482,221</b>	<b>706,734</b>	<b>445,696</b>	<b>79,440</b>	<b>41,349</b>	<b>566,485</b>	<b>276,645</b>	<b>563,895</b>	<b>224,037</b>
<b>EXPENSES</b>									
Salaries	45,828	73,430	0	0	0	0	86,117	216,778	36,817
Fringe	13,094	20,929	0	0	0	0	24,606	61,957	10,508
Contract services	0	0	0	0	2,950	2,950	12,049	53,768	24,905
Travel	8,993	8,993	0	0	2,702	2,702	23,874	64,480	9,955
Space	5,550	5,550	0	0	0	0	7,488	11,100	1,200
Consumable supplies	4,900	17,848	0	0	285	285	56,823	3,607	2,485
Equipment lease	0	0	0	0	31,529	31,529	0	0	0
Direct client assistance	0	0	445,696	79,440	0	525,136	0	0	0
Other operational	394,369	564,783	0	0	3,883	3,883	16,539	19,097	19,729
Indirect	9,487	15,201	0	0	0	0	17,826	44,873	7,621
In-kind expense	0	0	0	0	0	0	31,323	88,235	110,817
<b>Total Expenses</b>	<b>482,221</b>	<b>706,734</b>	<b>445,696</b>	<b>79,440</b>	<b>41,349</b>	<b>566,485</b>	<b>276,645</b>	<b>563,895</b>	<b>224,037</b>
<b>Change in Net Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net assets - Beginning of year	0	0	0	0	0	0	0	0	0
<b>NET ASSETS - End of year</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Upper Des Moines Opportunity, Inc.

## Schedule A-3

### Schedule of Program Activity

Year Ended September 30, 2009

	FEDERAL PROGRAMS										
	Department of Health and Human Services										
	93.558			93.568				93.569	93.710	93.575	
	FaDSS 10-16-FO (13)	FaDSS 09-16-FO (14)	CPPC (15)	93.558 Subtotal	LIHEAP 09-160 (16)	HEAP 09-160 (17)	HEAP 08-160 (18)	93.568 Subtotal	CSBG 09-16-CO (19)	CSBG ARRA CSBG-R9-16 (20)	Wrap DCFS 09-089-32 (21)
<b>REVENUE</b>											
Grant revenue	\$ 40,104	\$ 111,674	\$ 55,702	\$ 207,480	\$ 4,802,912	\$ 377,942	\$ 237,399	\$ 5,418,253	\$ 444,164	\$ 1,022	\$ 24,784
Program income	0	0	0	0	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0	0	0	0	0
Interest income	0	0	0	0	0	0	0	0	0	0	0
Title XIX income	0	0	0	0	0	0	0	0	0	0	0
Donations	0	0	2,299	2,299	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>40,104</b>	<b>111,674</b>	<b>58,001</b>	<b>209,779</b>	<b>4,802,912</b>	<b>377,942</b>	<b>237,399</b>	<b>5,418,253</b>	<b>444,164</b>	<b>1,022</b>	<b>24,784</b>
<b>EXPENSES</b>											
Salaries	22,719	63,922	10,543	97,184	188,530	194,331	46,727	429,588	296,898	0	14,895
Fringe	6,726	18,003	3,014	27,743	53,743	56,004	13,067	122,814	84,617	0	4,378
Contract services	0	0	11,400	11,400	0	0	0	0	0	0	0
Travel	3,785	9,026	11,544	24,355	938	13,543	1,415	15,896	0	0	0
Space	992	2,974	394	4,360	4,979	5,059	1,894	11,932	0	0	1,525
Consumable supplies	281	1,697	3,489	5,467	29,895	22,682	18,434	71,011	0	0	20
Equipment lease	0	0	0	0	0	35,056	2,265	37,321	0	0	0
Direct client assistance	0	0	1,498	1,498	4,479,385	( 5,476)	141,538	4,615,447	0	0	883
Other operational	898	2,820	13,937	17,655	6,416	16,516	2,386	25,318	0	1,022	0
Indirect	4,703	13,232	2,182	20,117	39,026	40,227	9,673	88,926	62,649	0	3,083
In-kind expense	0	0	0	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>40,104</b>	<b>111,674</b>	<b>58,001</b>	<b>209,779</b>	<b>4,802,912</b>	<b>377,942</b>	<b>237,399</b>	<b>5,418,253</b>	<b>444,164</b>	<b>1,022</b>	<b>24,784</b>
<b>Change in Net Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net assets - Beginning of year	0	0	0	0	0	0	0	0	0	0	0
<b>NET ASSETS - End of year</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Upper Des Moines Opportunity, Inc.

Schedule A-4

Schedule of Program Activity

Year Ended September 30, 2009

	FEDERAL PROGRAMS						
	Department of Health and Human Services						
	93,575						
	Wrap	Clay Wrap	Sheldon Wrap	Sioux Rapids Wrap	ILCC Wrap	Laurens Wrap	Sibley Wrap
	DCFS 09-089-32	CFS-CC-08148	CFS-CC-08151	CFS-CC-08150	CFS-CC-08146	CFS-CC-08147	CFS-CC-08149
	(22)	(23)	(24)	(25)	(26)	(27)	(28)
<b>REVENUE</b>							
Grant revenue	\$ 165,575	\$ 9,016	\$ 4,685	\$ 6,012	\$ 6,362	\$ 4,977	\$ 6,219
Program income	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0
Title XIX income	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>165,575</b>	<b>9,016</b>	<b>4,685</b>	<b>6,012</b>	<b>6,362</b>	<b>4,977</b>	<b>6,219</b>
<b>EXPENSES</b>							
Salaries	91,042	5,213	1,461	4,046	3,924	2,640	3,496
Fringe	26,029	1,444	405	1,129	1,086	735	974
Contract services	0	0	0	0	0	0	0
Travel	0	6	0	0	0	0	0
Space	10,842	1,084	2,138	0	540	0	405
Consumable supplies	3,413	8	0	0	0	0	0
Equipment lease	0	0	0	0	0	0	0
Direct client assistance	15,267	0	379	0	0	1,055	620
Other operational	137	182	0	0	0	0	0
Indirect	18,845	1,079	302	837	812	547	724
In-kind expense	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>165,575</b>	<b>9,016</b>	<b>4,685</b>	<b>6,012</b>	<b>6,362</b>	<b>4,977</b>	<b>6,219</b>
<b>Change in Net Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net assets - Beginning of year	0	0	0	0	0	0	0
<b>NET ASSETS - End of year</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Upper Des Moines Opportunity, Inc.

## Schedule A-5

### Schedule of Program Activity

Year Ended September 30, 2009

	FEDERAL PROGRAMS						
	Department of Health and Human Services						
	93.575		93.590	93.600			
	Resource and Referral (29)	Resource and Referral (30)	93.575 Subtotal	CBCAP (31)	Early H.S. 07CH6131/43 (32)	Early H.S. 07CH6131/42 (33)	Head Start 07CH6131/43 (34)
<b>REVENUE</b>							
Grant revenue	\$ 42,526	\$ 143,183	\$ 413,339	\$ 29,445	\$ 460,395	\$ 365,111	\$ 1,115,930
Program income	0	0	0	0	3,129	5,982	0
Rental income	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0
Title XIX income	0	0	0	0	0	0	0
Donations	0	0	0	364	750	1,205	1,629
Other income	25	9,463	9,488	0	0	0	0
In-kind contributions	6,095	35,464	41,559	0	126,436	75,591	379,544
<b>Total Revenue</b>	<b>48,646</b>	<b>188,110</b>	<b>464,386</b>	<b>29,809</b>	<b>590,710</b>	<b>447,889</b>	<b>1,497,103</b>
<b>EXPENSES</b>							
Salaries	19,684	57,801	204,202	3,692	287,687	208,827	644,758
Fringe	5,857	16,240	58,277	1,067	83,103	58,349	186,953
Contract services	0	0	0	9,933	885	402	6,865
Travel	4,129	10,677	14,812	1,099	8,877	7,361	30,628
Space	1,812	5,325	23,671	0	3,134	3,888	20,784
Consumable supplies	4,777	27,400	35,618	2,582	10,728	34,899	59,335
Equipment lease	0	0	0	0	0	0	0
Direct client assistance	0	0	18,204	0	0	0	0
Other operational	2,217	23,238	25,774	10,672	10,309	15,345	34,771
Indirect	4,075	11,965	42,269	764	59,551	43,227	133,465
In-kind expense	6,095	35,464	41,559	0	126,436	75,591	379,544
<b>Total Expenses</b>	<b>48,646</b>	<b>188,110</b>	<b>464,386</b>	<b>29,809</b>	<b>590,710</b>	<b>447,889</b>	<b>1,497,103</b>
<b>Change in Net Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net assets - Beginning of year	0	0	0	0	0	0	0
<b>NET ASSETS - End of year</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Upper Des Moines Opportunity, Inc.

## Schedule A-6

### Schedule of Program Activity

Year Ended September 30, 2009

	FEDERAL PROGRAMS							
	Department of Health and Human Services							
	93.600		93.708			93.912		
	Head Start 07CH6131/42 (35)	93.600 Subtotal	Early H.S. ARRA 07SE6131/01 (36)	Head Start ARRA 07SE6131/01 (37)	93.708 Subtotal	Rural Health D04RH07918-03 (38)	Rural Health D04RH07918-02 (39)	93.912 Subtotal
<b>REVENUE</b>								
Grant income	\$ 1,081,075	\$ 3,022,511	\$ 28,084	\$ 44,483	\$ 72,567	\$ 35,319	\$ 57,800	\$ 93,119
Program income	0	9,111	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0
Title XIX income	0	0	0	0	0	0	0	0
Donations	150	3,734	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0	0
In-kind contributions	179,237	760,808	7,021	11,121	18,142	0	0	0
<b>Total Revenue</b>	<b>1,260,462</b>	<b>3,796,164</b>	<b>35,105</b>	<b>55,604</b>	<b>90,709</b>	<b>35,319</b>	<b>57,800</b>	<b>93,119</b>
<b>EXPENSES</b>								
Salaries	570,994	1,712,266	1,861	9,501	11,362	16,635	28,714	45,349
Fringe	159,274	487,679	561	2,866	3,427	4,861	8,049	12,910
Contract services	9,476	17,628	154	1,998	2,152	683	2,782	3,465
Travel	21,170	68,036	0	0	0	2,279	2,008	4,287
Space	18,066	45,872	0	850	850	2,105	638	2,743
Consumable supplies	128,689	233,651	13,598	20,407	34,005	4,075	6,426	10,501
Equipment lease	22,420	22,420	4,702	0	4,702	0	0	0
Direct client assistance	0	0	0	0	0	0	0	0
Other operational	32,941	93,366	6,823	6,894	13,717	1,237	3,239	4,476
Indirect	118,195	354,438	385	1,967	2,352	3,444	5,944	9,388
In-kind expense	179,237	760,808	7,021	11,121	18,142	0	0	0
<b>Total Expenses</b>	<b>1,260,462</b>	<b>3,796,164</b>	<b>35,105</b>	<b>55,604</b>	<b>90,709</b>	<b>35,319</b>	<b>57,800</b>	<b>93,119</b>
<b>Change in Net Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net assets - Beginning of year	0	0	0	0	0	0	0	0
<b>NET ASSETS - End of year</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Upper Des Moines Opportunity, Inc.

## Schedule A-7

### Schedule of Program Activity

Year Ended September 30, 2009

	FEDERAL PROGRAMS					
	Department of Health and Human Services			Department of Homeland Security		
	93.994		93.994	97.024		97.114
	Maternal and Child 5889MH27 (40)	Dental Sealant 5889DH09 (41)	Subtotal	Emergency Food & Shelter (42)	Emergency Food & Shelter ARRA (43)	Total Federal Programs
<b>REVENUE</b>						
Grant revenue	\$ 75,419	\$ 12,000	\$ 87,419	\$ 38,992	\$ 4,662	\$ 12,421,335
Program income	0	0	0	0	0	12,160
Rental income	0	0	0	0	0	0
Investment income	0	0	0	0	0	0
Title XIX income	125,345	10,936	136,281	0	0	140,454
Donations	0	0	0	0	0	6,397
Other income	0	0	0	0	0	9,488
In-kind contributions	0	0	0	0	0	1,050,884
<b>Total Revenue</b>	<b>200,764</b>	<b>22,936</b>	<b>223,700</b>	<b>38,992</b>	<b>4,662</b>	<b>13,640,718</b>
<b>EXPENSES</b>						
Salaries	118,266	7,160	125,426	0	0	3,558,382
Fringe	33,731	2,001	35,732	0	0	1,014,958
Contract services	3,712	9,461	13,173	0	0	194,267
Travel	1,386	1,605	2,991	0	0	255,993
Space	4,397	0	4,397	0	0	133,985
Consumable supplies	9,953	1,074	11,027	0	0	515,832
Equipment lease	0	0	0	0	0	143,556
Direct client assistance	0	0	0	38,440	4,418	5,203,143
Other operational	4,838	153	4,991	552	244	831,942
Indirect	24,481	1,482	25,963	0	0	737,776
In-kind expense	0	0	0	0	0	1,050,884
<b>Total Expenses</b>	<b>200,764</b>	<b>22,936</b>	<b>223,700</b>	<b>38,992</b>	<b>4,662</b>	<b>13,640,718</b>
<b>Change in Net Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net assets - Beginning of year	0	0	0	0	0	0
<b>NET ASSETS - End of year</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Upper Des Moines Opportunity, Inc.

Schedule A-8

Schedule of Program Activity

Year Ended September 30, 2009

## STATE AND LOCAL PROGRAMS

	Comm School 4 year old Preschools (44)	Comm School 4 year old Preschools (45)	Comm School 4 year old Preschools (46)	Lakes Empowerment (47)	Lakes Empowerment (48)	Hawk-I 5889MH27 (49)	Delta Dental Project (50)	Pocahontas Emergency Funds (51)	Hometown Care Alliant (52)	Life Skills (53)
<b>REVENUE</b>										
Grant revenue	\$ 8,213	\$ 42,613	\$ 88,692	\$ 73,814	\$ 272,244	\$ 8,735	\$ 5,374	\$ 320	\$ 22,619	\$ 12,153
Program income	0	0	0	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0	0	0
Title XIX income	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>8,213</b>	<b>42,613</b>	<b>88,692</b>	<b>73,814</b>	<b>272,244</b>	<b>8,735</b>	<b>5,374</b>	<b>320</b>	<b>22,619</b>	<b>12,153</b>
<b>EXPENSES</b>										
Salaries	2,110	28,273	57,110	39,170	111,371	5,754	117	0	0	7,198
Fringe	591	8,487	16,087	11,731	31,356	1,639	33	0	0	2,033
Contract services	0	0	0	0	259	0	0	0	0	0
Travel	2,103	0	0	4,137	22,392	50	0	320	0	711
Space	0	0	0	41	344	0	0	0	0	0
Consumable supplies	2,972	0	3,673	3,045	7,027	1,292	4,960	0	0	207
Equipment lease	0	0	0	0	0	0	0	0	0	0
Direct client assistance	0	0	0	0	0	0	0	0	22,619	0
Other operational	0	0	0	7,582	76,441	0	240	0	0	514
Indirect	437	5,853	11,822	8,108	23,054	0	24	0	0	1,490
In-kind expense	0	0	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>8,213</b>	<b>42,613</b>	<b>88,692</b>	<b>73,814</b>	<b>272,244</b>	<b>8,735</b>	<b>5,374</b>	<b>320</b>	<b>22,619</b>	<b>12,153</b>
<b>Change in Net Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net assets - Beginning of year	0	0	0	0	0	0	0	0	0	0
<b>NET ASSETS - End of year</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Upper Des Moines Opportunity, Inc.

## Schedule A-9

### Schedule of Program Activity

Year Ended September 30, 2009

	STATE AND LOCAL PROGRAMS							
	PAK/Lakes Decat Coordinators (54)	PAK/Lakes Decat Coordinators (55)	Child Care Resource and Referral (56)	Embrace Iowa (57)	Buena Vista Decat (58)	Buena Vista Decat (59)	Home Repair (60)	Home Repair (61)
<b>REVENUE</b>								
Grant revenue	\$ 2,232	\$ 10,000	\$ 30,706	\$ 11,556	\$ 4,724	\$ 23,236	\$ 4,507	\$ 27,992
Program income	0	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0
Title XIX income	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>2,232</b>	<b>10,000</b>	<b>30,706</b>	<b>11,556</b>	<b>4,724</b>	<b>23,236</b>	<b>4,507</b>	<b>27,992</b>
<b>EXPENSES</b>								
Salaries	0	0	14,712	0	1,690	9,922	0	939
Fringe	0	0	4,134	0	490	2,796	0	267
Contract services	0	500	0	0	720	4,872	0	0
Travel	0	0	1,534	0	0	368	0	0
Space	1,991	3,092	0	0	0	0	0	0
Consumable supplies	241	4,828	560	0	974	828	0	0
Equipment lease	0	0	0	0	0	0	0	0
Direct client assistance	0	0	0	11,556	0	22	4,507	26,592
Other operational	0	1,580	6,721	0	500	2,374	0	0
Indirect	0	0	3,045	0	350	2,054	0	194
In-kind expense	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>2,232</b>	<b>10,000</b>	<b>30,706</b>	<b>11,556</b>	<b>4,724</b>	<b>23,236</b>	<b>4,507</b>	<b>27,992</b>
<b>Change in Net Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net assets - Beginning of year	0	0	0	0	0	0	0	0
<b>NET ASSETS - End of year</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Upper Des Moines Opportunity, Inc.

Schedule A-10

Schedule of Program Activity

Year Ended September 30, 2009

	STATE AND LOCAL PROGRAMS								
	Chore Services	HSOGP 10-II-74003	HSOGP 09-II-74003	Safe Harbor	Safe Harbor	RIF	RIF	Child Dev. Spirit Lake UD-10-0495-115	Child Dev. Spirit Lake UD-09-0495-115
	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
<b>REVENUE</b>									
Grant revenue	\$ 36,000	\$ 9,802	\$ 5,503	\$ 3,336	\$ 9,841	\$ 0	\$ 0	\$ 6,739	\$ 48,437
Program income	9,743	0	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0	0
Title XIX income	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0
Other income	0	0	0	0	0	653	65	0	126
In-kind contributions	0	0	0	0	0	0	0	8,778	1,347
<b>Total Revenue</b>	<b>45,743</b>	<b>9,802</b>	<b>5,503</b>	<b>3,336</b>	<b>9,841</b>	<b>653</b>	<b>65</b>	<b>15,517</b>	<b>49,910</b>
<b>EXPENSES</b>									
Salaries	268	592	39	582	0	0	0	3,604	26,493
Fringe	76	174	9	176	0	0	0	1,040	7,455
Contract services	0	0	0	0	0	0	0	0	0
Travel	0	0	0	0	0	0	0	227	1,451
Space	0	0	0	1,800	5,400	0	0	400	3,765
Consumable supplies	0	0	0	0	0	653	65	466	905
Equipment lease	0	0	0	0	0	0	0	0	0
Direct client assistance	45,300	8,913	5,447	581	4,441	0	0	0	0
Other operational	43	0	0	77	0	0	0	256	3,010
Indirect	56	123	8	120	0	0	0	746	5,484
In-kind expense	0	0	0	0	0	0	0	8,778	1,347
<b>Total Expenses</b>	<b>45,743</b>	<b>9,802</b>	<b>5,503</b>	<b>3,336</b>	<b>9,841</b>	<b>653</b>	<b>65</b>	<b>15,517</b>	<b>49,910</b>
<b>Change in Net Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net assets - Beginning of year	0	0	0	0	0	0	0	0	0
<b>NET ASSETS - End of year</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Upper Des Moines Opportunity, Inc.

Schedule A-11

Schedule of Program Activity

Year Ended September 30, 2009

	STATE AND LOCAL PROGRAMS								
	Child Dev. Spencer UD-10-3490-114 (71)	Child Dev. Spencer UD-09-3490-114 (72)	Child Dev. Storm Lake UD-10-0495-116 (73)	Child Dev. Storm Lake UD-09-0495-116 (74)	Project Helper BHE Cares (75)	I CARE IPS (76)	I CARE IPS (77)	Project Share Utilities (78)	Project Share Utilities (79)
<b>REVENUE</b>									
Grant revenue	\$ 11,118	\$ 50,703	\$ 9,690	\$ 52,176	\$ 0	0	\$ 0	\$ 0	\$ 0
Program income	0	0	0	0	\$ 7,766	7,558	2,431	2,439	1,434
Rental income	0	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0	0
Title XIX income	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0	0	0
In-kind contributions	3,369	10,772	5,283	7,792	0	0	0	0	0
<b>Total Revenue</b>	<b>14,487</b>	<b>61,475</b>	<b>14,973</b>	<b>59,968</b>	<b>7,766</b>	<b>7,558</b>	<b>2,431</b>	<b>2,439</b>	<b>1,434</b>
<b>EXPENSES</b>									
Salaries	6,851	29,501	6,060	34,469	0	0	0	0	0
Fringe	2,002	8,306	1,776	9,695	0	0	0	0	0
Contract services	15	0	14	0	0	0	0	0	0
Travel	29	85	17	32	0	0	0	0	0
Space	0	1,683	0	12	0	0	0	0	0
Consumable supplies	499	4,370	466	421	0	0	0	0	0
Equipment lease	0	0	0	0	0	0	0	0	0
Direct client assistance	0	0	0	0	7,766	3,339	1,301	1,985	500
Other operational	304	651	103	412	0	0	0	0	0
Indirect	1,418	6,107	1,254	7,135	0	0	0	0	0
In-kind expense	3,369	10,772	5,283	7,792	0	0	0	0	0
<b>Total Expenses</b>	<b>14,487</b>	<b>61,475</b>	<b>14,973</b>	<b>59,968</b>	<b>7,766</b>	<b>3,339</b>	<b>1,301</b>	<b>1,985</b>	<b>500</b>
<b>Change in Net Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,219</b>	<b>1,130</b>	<b>454</b>	<b>934</b>
Net assets - Beginning of year	0	0	0	0	0	7,174	( 1,130)	4,434	( 934)
<b>NET ASSETS - End of year</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 11,393</b>	<b>\$ 0</b>	<b>\$ 4,888</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Upper Des Moines Opportunity, Inc.

Schedule A-12

Schedule of Program Activity

Year Ended September 30, 2009

	STATE AND LOCAL PROGRAMS								
	FaDSS 10-16-FO (80)	FaDSS 09-16-FO (81)	Maternal and Child 5889MH27 (82)	BHE 09-160 (83)	Aquila 08-160 (84)	IPL 09-160 (85)	MEC 09-160 (86)	Resource and Referral (87)	Resource and Referral (88)
<b>REVENUE</b>									
Grant revenue	\$ 34,162	\$ 95,130	\$ 120,743	\$ 73,684	\$ 31,885	\$ 73,690	\$ 141,984	\$ 18,226	\$ 61,365
Program income	0	0	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0	0
Title XIX income	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0
Other income	0	0	591	0	0	0	0	11	4,055
In-kind contributions	0	0	0	0	0	0	0	2,612	15,199
<b>Total Revenue</b>	<b>34,162</b>	<b>95,130</b>	<b>121,334</b>	<b>73,684</b>	<b>31,885</b>	<b>73,690</b>	<b>141,984</b>	<b>20,849</b>	<b>80,619</b>
<b>EXPENSES</b>									
Salaries	19,354	54,452	71,475	0	0	0	0	8,436	24,772
Fringe	5,729	15,336	20,386	0	0	0	0	2,510	6,960
Contract services	0	0	2,243	0	0	0	0	0	0
Travel	3,224	7,688	837	0	0	0	0	1,769	4,576
Space	845	2,534	2,658	0	0	0	0	776	2,282
Consumable supplies	239	1,446	6,016	0	0	0	0	2,049	11,743
Equipment lease	0	0	0	0	0	0	0	0	0
Direct client assistance	0	0	0	73,684	31,885	73,690	141,984	0	0
Other operational	765	2,403	2,924	0	0	0	0	951	9,959
Indirect	4,006	11,271	14,795	0	0	0	0	1,746	5,128
In-kind expense	0	0	0	0	0	0	0	2,612	15,199
<b>Total Expenses</b>	<b>34,162</b>	<b>95,130</b>	<b>121,334</b>	<b>73,684</b>	<b>31,885</b>	<b>73,690</b>	<b>141,984</b>	<b>20,849</b>	<b>80,619</b>
<b>Change in Net Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net assets - Beginning of year	0	0	0	0	0	0	0	0	0
<b>NET ASSETS - End of year</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Upper Des Moines Opportunity, Inc.

Schedule A-13

Schedule of Program Activity

Year Ended September 30, 2009

	STATE AND LOCAL PROGRAMS							
	Dads Make a Difference (89)	CPPC (90)	Step Up to Quality (91)	Palo Alto Gaming (92)	Palo Alto Gaming (93)	LADE Dickinson Co Endowment (94)	Lakes/PA Wrap Around (95)	Lakes/PA Wrap Around (96)
<b>REVENUE</b>								
Grant revenue	\$ 1,162	\$ 18,567	\$ 3,355	\$ 9,363	\$ 8,296	\$ 0	\$ 6,025	\$ 13,928
Program income	0	0	0	0	0	3,500	0	0
Rental income	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0
Title XIX income	0	0	0	0	0	0	0	0
Donations	0	766	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>1,162</b>	<b>19,333</b>	<b>3,355</b>	<b>9,363</b>	<b>8,296</b>	<b>3,500</b>	<b>6,025</b>	<b>13,928</b>
<b>EXPENSES</b>								
Salaries	52	3,514	0	0	0	0	0	0
Fringe	15	1,005	0	0	0	0	0	0
Contract services	0	3,800	0	0	0	0	2,660	5,146
Travel	136	3,848	0	0	0	0	0	0
Space	0	131	0	0	0	0	0	0
Consumable supplies	42	1,163	3,355	9,363	8,296	0	638	0
Equipment lease	0	0	0	0	0	0	0	0
Direct client assistance	0	499	0	0	0	0	2,386	8,694
Other operational	906	4,645	0	0	0	3,500	341	88
Indirect	11	728	0	0	0	0	0	0
In-kind expense	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>1,162</b>	<b>19,333</b>	<b>3,355</b>	<b>9,363</b>	<b>8,296</b>	<b>3,500</b>	<b>6,025</b>	<b>13,928</b>
<b>Change in Net Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net assets - Beginning of year	0	0	0	0	0	0	0	0
<b>NET ASSETS - End of year</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Upper Des Moines Opportunity, Inc.

Schedule A-14

Schedule of Program Activity

Year Ended September 30, 2009

	STATE AND LOCAL PROGRAMS				DISCRETIONARY					
	Child Welfare Mediation (97)	JCS Wrap (98)	JCS Wrap (99)	Total State and Local Programs	TOTAL PROGRAM ACTIVITY	Outreach UDMO (100)	Rental UDMO (101)	Corporate UDMO (102)	Corporate GAAP AJE	TOTAL DISCRETIONARY
<b>REVENUE</b>										
Grant revenue	\$ 29,401	\$ 203	\$ 4,767	\$ 1,639,011	\$ 14,060,346	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Program income	0	0	0	34,871	47,031	235,211	0	6,374	0	241,585
Rental income	0	0	0	0	0	4,200	95,767	4,323	0	104,290
Investment income	0	0	0	0	0	32	169	15,493	0	15,694
Title XIX income	0	0	0	0	140,454	0	0	0	0	0
Donations	0	0	0	766	7,163	237,377	0	976	0	238,353
Other income	0	0	0	5,501	14,989	48,997	304	39,637	0	88,938
In-kind contributions	0	0	0	55,152	1,106,036	0	0	0	( 166,425)	( 166,425)
<b>Total Revenue</b>	<b>29,401</b>	<b>203</b>	<b>4,767</b>	<b>1,735,301</b>	<b>15,376,019</b>	<b>525,817</b>	<b>96,240</b>	<b>66,803</b>	<b>( 166,425)</b>	<b>522,435</b>
<b>EXPENSES</b>										
Salaries	0	0	0	568,880	4,127,262	106,919	0	513,994	0	620,913
Fringe	0	0	0	162,294	1,177,252	30,769	0	146,729	0	177,498
Contract services	29,057	0	4,250	53,536	247,803	516	9,566	52,786	0	62,868
Travel	44	0	0	55,578	311,571	22,113	1,278	2,718	0	26,109
Space	0	0	0	27,754	161,739	110,809	54,994	58,917	0	224,720
Consumable supplies	0	0	0	82,802	598,634	34,851	701	68,686	0	104,238
Equipment lease	0	0	0	0	143,556	50	0	15,496	0	15,546
Direct client assistance	0	0	0	477,691	5,680,834	164,227	0	0	0	164,227
Other operational	300	203	517	128,310	960,252	56,290	19,988	( 848,927)	( 32,193)	( 804,842)
Indirect	0	0	0	116,567	854,343	22,132	0	7,077	0	29,209
In-kind expense	0	0	0	55,152	1,106,036	0	0	0	( 166,425)	( 166,425)
<b>Total Expenses</b>	<b>29,401</b>	<b>203</b>	<b>4,767</b>	<b>1,728,564</b>	<b>15,369,282</b>	<b>548,676</b>	<b>86,527</b>	<b>17,476</b>	<b>( 198,618)</b>	<b>454,061</b>
<b>Change in Net Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,737</b>	<b>6,737</b>	<b>( 22,859)</b>	<b>9,713</b>	<b>49,327</b>	<b>32,193</b>	<b>68,374</b>
Net assets - Beginning of year	0	0	0	9,544	9,544	782,967	142,901	654,095	211,657	1,791,620
<b>NET ASSETS - End of year</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 16,281</b>	<b>\$ 16,281</b>	<b>\$ 760,108</b>	<b>\$ 152,614</b>	<b>\$ 703,422</b>	<b>\$ 243,850</b>	<b>\$ 1,859,994</b>

See Independent Auditor's Report.

# Upper Des Moines Opportunity, Inc.

## Schedule B-1

### Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2009

<u>Federal Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Funding Source/ Pass-Through Entity</u>	<u>Program Period</u>	<u>Federal Expenditures</u>
<b>DEPARTMENT OF AGRICULTURE</b>				
( 1) Women, Infants, and Children 5889A047	10.557	Iowa Department of Public Health	10/01/08-09/30/09	\$ 481,080
( 2) Women, Infants, and Children 1191-05-47		Iowa Department of Public Health	11/01/08-10/31/09	<u>2,406</u>
<b>Total Federal Expenditures CFDA 10.557</b>				<b><u>483,486</u></b>
( 3) DPI Food Reimbursement 74-8011	10.558	Iowa Department of Education	10/01/08-09/30/09	203,146
( 4) CDC DPI Food Reimbursement 74-8018		Iowa Department of Education	10/01/08-09/30/09	8,291
( 5) CDC DPI Food Reimbursement 74-8018		Iowa Department of Education	10/01/08-09/30/09	13,076
( 6) Child and Adult Care Food Program 74-8017		Iowa Department of Education	10/01/08-09/30/09	<u>482,221</u>
<b>Total Federal Expenditures CFDA 10.558</b>				<b><u>706,734</u></b>
<b>DEPARTMENT OF ENERGY</b>				
( 7) Weatherization DOE 09-160	81.042	Iowa Department of Human Rights	04/01/09-03/31/11	445,696
( 8) Weatherization DOE 08-160		Iowa Department of Human Rights	04/01/08-03/31/09	79,440
( 9) Weatherization - ARRA DOE ARRA-09-160		Iowa Department of Human Rights	04/01/09-03/31/12	<u>41,349</u>
<b>Total Federal Expenditures CFDA 81.042</b>				<b><u>566,485</u></b>
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
( 10) Fatherhood 90FR0082/03	93.086	Department of Health and Human Services	09/30/08-09/29/09	<u>245,251</u>
( 11) Parent Partner 90CU0049/02	93.087	Department of Health and Human Services	09/30/08-09/29/09	<u>475,589</u>
( 12) Power Up Youth H9Sp14497A	93.276	Department of Health and Human Services	09/30/08-09/29/09	<u>110,817</u>
( 13) FaDSS 10-16-FO	93.558	Iowa Department of Human Rights	07/01/09-06/30/10	40,104
( 14) FaDSS 09-16-FO		Iowa Department of Human Rights	07/01/08-06/30/09	111,674
( 15) CPPC		Iowa Department of Human Services	10/01/08-09/30/09	<u>55,702</u>
<b>Total Federal Expenditures CFDA 93.558</b>				<b><u>207,480</u></b>

# Upper Des Moines Opportunity, Inc.

## Schedule B-2

### Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2009

<u>Federal Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Funding Source/ Pass-Through Entity</u>	<u>Program Period</u>	<u>Federal Expenditures</u>
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>				
( 16) LIHEAP 09-160	93.568	Iowa Department of Human Rights	10/01/08-09/30/09	4,802,912
( 17) HEAP 09-160		Iowa Department of Human Rights	01/01/09-12/31/09	377,942
( 18) HEAP 08-160		Iowa Department of Human Rights	01/01/08-12/31/08	<u>237,399</u>
<b>Total Federal Expenditures CFDA 93.568</b>				<u><b>5,418,253</b></u>
( 19) Community Service Block Grant 09-16-CO	93.569	Iowa Department of Human Rights	10/01/08-09/30/09	<u>444,164</u>
( 20) Community Service Block Grant - ARRA CSBG-R9-16	93.710	Iowa Department of Human Rights	04/10/09-09/30/10	<u>1,022</u>
<b>Subtotal 93.569 and 93.710 Cluster</b>				<u><b>445,186</b></u>
( 21) Wrap DCFS 09-089-32	93.575	Iowa Department of Human Services	09/01/09-08/31/10	24,784
( 22) Wrap DCFS 09-089-32		Iowa Department of Human Services	12/16/08-08/31/09	165,575
( 23) Clay Wrap CFS-CC-08148		Iowa Department of Human Services	09/01/08-12/15/08	9,016
( 24) Sheldon Wrap CFS-CC-08151		Iowa Department of Human Services	09/01/08-12/15/08	4,685
( 25) Sioux Rapids Wrap CFS-CC-08150		Iowa Department of Human Services	09/01/08-12/15/08	6,012
( 26) ILCC Wrap CFS-CC-08146		Iowa Department of Human Services	09/01/08-12/15/08	6,362
( 27) Laurens Wrap CFS-CC-08147		Iowa Department of Human Services	09/01/08-12/15/08	4,977
( 28) Sibley Wrap CFS-CC-08149		Iowa Department of Human Services	09/01/08-12/15/08	6,219
( 29) Resource and Referral		Iowa Department of Human Services	07/01/09-06/30/10	42,526
( 30) Resource and Referral		Iowa Department of Human Services	07/01/08-06/30/09	<u>143,183</u>
<b>Total Federal Expenditures CFDA 93.575</b>				<u><b>413,339</b></u>

# Upper Des Moines Opportunity, Inc.

## Schedule B-3

### Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2009

Federal Grantor/Program Title	Funding Source/ Pass-Through Entity	Program Period	Federal Expenditures
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>			
( 31) Community-Based Child Abuse Prevention	93.590 Department of Health and Human Services	10/01/08-09/30/09	<u>29,445</u>
( 32) Early Head Start 07CH6131/43	93.600 Department of Health and Human Services	03/01/09-02/28/10	460,395
( 33) Early Head Start 07CH6131/42	Department of Health and Human Services	03/01/08-02/28/09	365,111
( 34) Head Start 07CH6131/43	Department of Health and Human Services	03/01/09-02/28/10	1,115,930
( 35) Head Start 07CH6131/42	Department of Health and Human Services	03/01/08-02/28/09	<u>1,081,075</u>
<b>Total Federal Expenditures CFDA 93.600</b>			<u><b>3,022,511</b></u>
( 36) Early Head Start - ARRA 07SE6131/01	93.708 Department of Health and Human Services	07/01/09-09/30/10	28,084
( 37) Head Start - ARRA 07SE6131/01	Department of Health and Human Services	07/01/09-09/30/10	<u>44,483</u>
<b>Total Federal Expenditures CFDA 93.708</b>			<u><b>72,567</b></u>
<b>Subtotal 93.600 and 93.708 Cluster</b>			<u><b>3,095,078</b></u>
( 38) Rural Health D04RH07918-03	93.912 Department of Health and Human Services	05/01/09-04/30/10	35,319
( 39) Rural Health D04RH07918-02	Department of Health and Human Services	05/01/08-04/30/09	<u>57,800</u>
<b>Total Federal Expenditures CFDA 93.912</b>			<u><b>93,119</b></u>
( 40) Maternal and Child Health 5889MH27	93.994 Iowa Department of Public Health	10/01/08-09/30/09	75,419
( 41) Dental Sealant 5889DHO9	Iowa Department of Public Health	10/01/08-09/30/09	<u>12,000</u>
<b>Total Federal Expenditures CFDA 93.994</b>			<u><b>87,419</b></u>
<b>DEPARTMENT OF HOMELAND SECURITY</b>			
( 42) Emergency Food and Shelter National Board Program	97.024 Department of Homeland Security	10/01/08-12/31/09	<u><b>38,992</b></u>
( 43) Emergency Food and Shelter National Board Program - ARRA	97.114 Department of Homeland Security	10/01/08-12/31/09	<u><b>4,662</b></u>
<b>Subtotal 97.024 and 97.114 Cluster</b>			<u><b>43,654</b></u>
<b>TOTAL FEDERAL EXPENDITURES</b>			<u><u><b>\$ 12,421,335</b></u></u>
<b>STATE AND LOCAL PROGRAMS</b>			
( 44) Buena Vista Empowerment	Buena Vista Empowerment	07/01/08-06/30/09	
( 45) Comm. School 4 yr old programs	Community School Districts	07/01/09-06/30/10	
( 46) Comm. School 4 yr old programs	Community School Districts	07/01/08-06/30/09	
( 47) Lakes Empowerment	Lakes Area Empowerment	07/01/09-06/30/10	
( 48) Lakes Empowerment	Lakes Area Empowerment	07/01/08-06/30/09	
( 49) Hawk-I 5889MH27	Iowa Department of Human Rights	10/01/08-09/30/09	
( 50) Delta Dental Project	Delta Dental	10/01/08-09/30/09	
( 51) Pocahontas Emergency Funds	Iowa Department of Human Services	07/01/08-06/30/09	

See Independent Auditor's Report.

# Upper Des Moines Opportunity, Inc.

## Schedule B-4

### Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2009

<u>Federal Grantor/Program Title</u>	<u>Funding Source/ Pass-Through Entity</u>	<u>Program Period</u>
<b>STATE AND LOCAL PROGRAMS (Continued)</b>		
( 52) Hometown Care Alliant	Alliant Energy	10/01/08-09/30/09
( 53) Life Skills	Iowa Department of Human Services	07/01/08-06/30/09
( 54) PAK/Lakes Decat Coordinators	Iowa Department of Human Services	07/01/09-06/30/10
( 55) PAK/Lakes Decat Coordinators	Iowa Department of Human Services	07/01/08-06/30/09
( 56) Child Care Resource and Referral	Emmet Co. Empowerment	07/01/08-06/30/09
( 57) Embrace Iowa	ICAA-The Des Moines Register	10/01/08-09/30/09
( 58) Buena Vista Decat	Iowa Department of Human Services	07/01/09-06/30/10
( 59) Buena Vista Decat	Iowa Department of Human Services	07/01/08-06/30/09
( 60) Home Repair	Elderbridge Agency and Northwest Aging	07/01/09-06/30/10
( 61) Home Repair	Elderbridge Agency and Northwest Aging	07/01/08-06/30/09
( 62) Chore Services	Elderbridge Agency and Northwest Aging	07/01/08-06/30/09
( 63) HSOGP 10-II-74003	Iowa Department of Economic Development	07/01/09-06/30/10
( 64) HSOGP 09-II-74003	Iowa Department of Economic Development	07/01/08-06/30/09
( 65) Safe Harbor	Iowa Department of Economic Development	07/01/09-06/30/10
( 66) Safe Harbor	Iowa Department of Economic Development	07/01/08-06/30/09
( 67) RIF	Local Donations	05/01/09-04/30/10
( 68) RIF	Local Donations	05/01/08-04/30/09
( 69) Child Development - Spirit Lake UD-10-0495-115	Iowa Department of Education	07/01/09-06/30/10
( 70) Child Development - Spirit Lake UD-09-0495-115	Iowa Department of Education	07/01/08-06/30/09

# Upper Des Moines Opportunity, Inc.

## Schedule B-5

### Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2009

<u>Federal Grantor/Program Title</u>	<u>Funding Source/ Pass-Through Entity</u>	<u>Program Period</u>
<b>STATE AND LOCAL PROGRAMS (Continued)</b>		
( 71) Child Development - Spencer UD-10-3490-114	Iowa Department of Education	07/01/09-06/30/10
( 72) Child Development - Spencer UD-09-3490-114	Iowa Department of Education	07/01/08-06/30/09
( 73) Child Development - Storm Lake UD-10-0495-116	Iowa Department of Education	07/01/09-06/30/10
( 74) Child Development - Storm Lake UD-09-0495-116	Iowa Department of Education	07/01/08-06/30/09
( 75) Project Helper BHE Cares	Black Hills Energy/ICAA	10/01/08-09/30/09
( 76) I CARE IPS	Mid-American Energy	01/01/09-12/31/09
( 77) I CARE IPS	Mid-American Energy	01/01/08-12/31/08
( 78) Project Share Utilities	Various Utilities	01/01/09-12/31/09
( 79) Project Share Utilities	Various Utilities	01/01/08-12/31/08
( 80) FaDSS 10-16-FO	Iowa Department of Human Rights	07/01/09-06/30/10
( 81) FaDSS 09-16-FO	Iowa Department of Human Rights	07/01/08-06/30/09
( 82) Maternal and Child Health 5889MH27	Iowa Department of Public Health	10/01/08-09/30/09
( 83) BHE 09-160	Iowa Department of Human Rights	01/01/09-12/31/09
( 84) Aquila 08-160	Iowa Department of Human Rights	01/01/08-12/31/08
( 85) IPL 09-160	Iowa Department of Human Rights	01/01/09-12/31/09
( 86) MEC 09-160	Iowa Department of Human Rights	01/01/09-12/31/09
( 87) Resource and Referral	Iowa Department of Human Services	07/01/09-06/30/10
( 88) Resource and Referral	Iowa Department of Human Services	07/01/08-06/30/09
( 89) Dads Make a Difference	Webster County Family Development Council	07/01/08-06/30/09
( 90) CPPC	Iowa Department of Human Services	10/01/08-09/30/09
( 91) Step Up to Quality	Iowa Department of Human Services	10/01/08-09/30/09

# Upper Des Moines Opportunity, Inc.

## Schedule B-6

### Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2009

<u>Federal Grantor/Program Title</u>	<u>Funding Source/ Pass-Through Entity</u>	<u>Program Period</u>
<b>STATE AND LOCAL PROGRAMS (Continued)</b>		
( 92) Palo Alto Gaming	Palo Alto County Gaming Development Corporation	03/01/09-02/28/10
( 93) Palo Alto Gaming	Palo Alto County Gaming Development Corporation	03/01/08-02/28/09
( 94) LADE Dickinson Co. Emdowment	Minnesota Community Foundation	10/01/08-09/30/09
( 95) Lakes/PA Wrap Around	Iowa Department of Education	07/01/09-06/30/10
( 96) Lakes/PA Wrap Around	Iowa Department of Education	07/01/08-06/30/09
( 97) Child Welfare Mediation	Iowa Department of Human Services	07/01/08-06/30/09
( 98) JCS Wrap	Iowa Department of Human Services	07/01/09-06/30/10
( 99) JCS Wrap	Iowa Department of Human Services	07/01/08-06/30/09
<b>DISCRETIONARY</b>		
( 100) Outreach UDMO	Fees, program income, donations	10/01/08-09/30/09
( 101) Rental UDMO	Rental activity	10/01/08-09/30/09
( 102) Corporate UDMO	Discretionary interest, misc. income activities	10/01/08-09/30/09

#### Notes to Schedule of Expenditures of Federal Awards and List of Programs

NOTE 1 - This schedule includes the federal grant activity of Upper Des Moines Opportunity, Inc. 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 Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE 2 - The expenses reported on Schedule A-1 to A-14 include both federal and nonfederal expenditures and are for the period October 1, 2008, to September 30, 2009. The federal expenditures represent the amount of federal grant funds expended.

# Upper Des Moines Opportunity, Inc.

Schedule C  
Schedule of Indirect Cost Account  
Year Ended September 30, 2009

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Expenditures:	
Salaries	\$ 479,808
Fringe	136,979
Other professional	5,774
Contracted services	13,754
Auditing	27,885
Travel	24,283
Occupancy	30,236
Stationary	6,562
Reproduction	5,054
Computer supplies	14,146
Office supplies	19,339
Depreciation	12,674
Insurance	37,976
Telephone	9,313
Internet	3,128
Postage	8,185
Miscellaneous	22,251
Service contracts	7,587
Registrations	4,535
<hr/>	
Total indirect cost expenses	869,469
<hr/>	
Reimbursement	883,552
<hr/>	
Current year excess of reimbursements over expenses	14,083
Net deficit - Beginning of year	( 297)
<hr/>	
Net assets - End of year	\$ 13,786
<hr/>	

# Upper Des Moines Opportunity, Inc.

## Schedule D

### Schedule of Computation of Indirect Costs

Year Ended September 30, 2009

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Total salaries - regular	\$ 4,748,175
Indirect cost salaries	( 479,808)
<hr/>	
Total direct salaries	4,268,367
Indirect cost rate	20.7%
<hr/>	
Allocable indirect costs	883,552
Amount reimbursed	883,552
<hr/>	
Variance	\$ 0
<hr/> <hr/>	

# Upper Des Moines Opportunity, Inc.

## Schedule E

### Schedule of Federal and Iowa Department of Human Rights Grant Expenses of Completed

#### Contracts Overlapping Fiscal Years

Year Ended September 30, 2009

Program	Grant Number	Grant Period	Expenses		Total	Program Budget
			Prior Year	Current Year		
DOE - Weatherization Assistance	DOE-08-160	04/01/08-03/31/09	\$ 209,326	\$ 79,440	\$ 288,766	\$ 288,766
Family Development and Self-Sufficiency	FaDSS 09-16-FO	07/01/08-06/30/09	70,905	206,804	277,709	277,709
HEAP Weatherization	HEAP 08-160	01/01/08-12/31/08	153,129	237,399	390,528	477,158
Aquila Weatherization	AQU 08-160	01/01/08-12/31/08	21,845	31,885	53,730	60,679
MEC Weatherization	MEC 08-160	01/01/08-12/31/08	118,760	0	118,760	118,760
IPL Weatherization	IPL 08-160	01/01/08-12/31/08	99,233	0	99,233	99,233
Resource and Referral	N/A	07/01/08-06/30/09	65,655	204,548	270,203	270,203
Early Head Start	07CH6131/42	03/01/08-02/28/09	460,029	365,111	825,140	825,141
Head Start	07CH6131/42	03/01/08-02/28/09	1,084,814	1,081,075	2,165,889	2,169,153
Rural Health	D04RH07918-02	05/01/08-04/30/09	73,302	57,800	131,102	154,034

# Upper Des Moines Opportunity, Inc.

## Schedule F-1

### Schedule of Revenue and Expenses Compared to Budget

#### Expenses of Completed DOE Weatherization (Contract No. DOE 09-160)

Six Months Ended September 30, 2009

	<b>Budget</b>	<b>Actual</b>	<b>(Over) Under Budget</b>
<b>Program revenue:</b>			
Iowa Department of Human Rights	\$ 445,696	\$ 445,696	\$ 0
<b>Program expenses:</b>			
Administration	28,953	28,953	0
Health and safety	83,349	92,049	( 8,700)
Support	108,044	146,602	( 38,558)
Labor	112,675	99,184	13,491
Material	112,675	78,908	33,767
<b>Totals</b>	<b>\$ 445,696</b>	<b>\$ 445,696</b>	<b>\$ 0</b>

# Upper Des Moines Opportunity, Inc.

Schedule F-2

Schedule of Revenue and Expenses Compared to Budget

Expenses of Completed DOE Weatherization (Contract No. DOE 08-160)

Year Ended March 31, 2009

	<b>Budget</b>	<b>Actual</b>	<b>(Over) Under Budget</b>
Program revenue:			
Iowa Department of Human Rights	\$ 288,766	\$ 288,766	\$ 0
Program expenses:			
Administration	22,298	22,298	0
Health and safety	53,294	51,790	1,504
Support	69,084	65,612	3,472
Labor	72,045	72,498	( 453)
Material	72,045	76,568	( 4,523)
Totals	\$ 288,766	\$ 288,766	\$ 0

# Upper Des Moines Opportunity, Inc.

## Schedule F-3

### Schedule of Revenue and Expenses Compared to Budget

#### Expenses of Completed HEAP Weatherization (Contract No. HEAP 09-160)

Nine Months Ended September 30, 2009

	Budget	Actual	(Over) Under Budget
Program revenue:			
Iowa Department of Human Rights	\$ 661,823	\$ 377,942	\$ 283,881
Program expenses:			
Administration	34,325	20,726	13,599
Health and safety	117,250	83,449	33,801
Support	151,991	108,312	43,679
Labor	158,505	70,780	87,725
Material	158,505	53,677	104,828
Equipment	36,202	35,953	249
Pollution occurrence insurance	5,045	5,045	0
Totals	\$ 661,823	\$ 377,942	\$ 283,881

# Upper Des Moines Opportunity, Inc.

Schedule F-4

Schedule of Revenue and Expenses Compared to Budget

Expenses of Completed HEAP Weatherization (Contract No. HEAP 08-160)

Year Ended March 31, 2009

	<b>Budget</b>	<b>Actual</b>	<b>(Over) Under Budget</b>
Program revenue:			
Iowa Department of Human Rights	\$ 477,158	\$ 390,528	\$ 86,630
Program expenses:			
Administration	23,673	20,448	3,225
Health and safety	83,697	78,395	5,302
Support	108,496	148,399	( 39,903)
Labor	113,146	83,385	29,761
Material	113,146	51,103	62,043
Equipment	30,000	3,798	26,202
Pollution occurrence insurance	5,000	5,000	0
Totals	\$ 477,158	\$ 390,528	\$ 86,630

# Upper Des Moines Opportunity, Inc.

Schedule F-5

Schedule of Revenue and Expenses Compared to Budget

Expenses of Completed Low-Income Home Emergency Assistance Program

(Contract No. LIHEAP 09-160)

Year Ended September 30, 2009

	<b>Budget</b>	<b>Actual</b>	<b>(Over) Under Budget</b>
Program revenue:			
Iowa Department of Human Rights	\$ 4,816,349	\$ 4,802,912	\$ 13,437
Program expenses:			
Administration	270,092	270,092	0
Regular assistance	3,752,546	3,739,109	13,437
E.C.I.P.	230,981	230,981	0
Client services	53,435	53,435	0
Summer deliverable fuel payments	509,295	509,295	0
<b>Totals</b>	<b>\$ 4,816,349</b>	<b>\$ 4,802,912</b>	<b>\$ 13,437</b>

# Upper Des Moines Opportunity, Inc.

Schedule F-6

Schedule of Revenue and Expenses Compared to Budget

Expenses of Completed Family Development and Self-Sufficiency

(Contract No. FaDSS 10-16-FO)

Three Months Ended September 30, 2009

	Budget	Actual	(Over) Under Budget
Program revenue:			
Iowa Department of Human Rights	\$ 274,410	\$ 74,266	\$ 200,144
Program expenses:			
Administration	32,161	8,709	23,452
Personnel:			
Salaries	157,650	42,073	115,577
Benefits	44,930	12,456	32,474
Travel	21,733	7,009	14,724
Space/utilities	7,836	1,836	6,000
Other	10,100	2,183	7,917
Totals	\$ 274,410	\$ 74,266	\$ 200,144

# Upper Des Moines Opportunity, Inc.

Schedule F-7

Schedule of Revenue and Expenses Compared to Budget

Expenses of Completed Family Development and Self-Sufficiency

(Contract No. FaDSS 09-16-FO)

Year Ended June 30, 2009

	<b>Budget</b>	<b>Actual</b>	<b>(Over) Under Budget</b>
Program revenue:			
Iowa Department of Human Rights	\$ 277,709	\$ 277,709	\$ 0
Program expenses:			
Administration	33,002	32,859	143
Personnel:			
Salaries	158,780	158,740	40
Benefits	43,046	45,042	( 1,996)
Travel	23,835	22,896	939
Space/utilities	7,836	7,336	500
Other	11,210	10,836	374
Totals	\$ 277,709	\$ 277,709	\$ 0

# Upper Des Moines Opportunity, Inc.

Schedule F-8

Schedule of Revenue and Expenses Compared to Budget

Expenses of Completed Black Hills Weatherization (Contract No. BHE 09-160)

Nine Months Ended September 30, 2009

	<b>Budget</b>	<b>Actual</b>	<b>(Over) Under Budget</b>
<hr/>			
Program revenue:			
Iowa Department of Human Rights	\$ 73,684	\$ 73,684	\$ 0
<hr/>			
Program expenses:			
Administration	3,684	4,207	( 523)
Support	7,368	6,845	523
Labor	31,316	31,705	( 389)
Material	31,316	30,927	389
<hr/>			
Totals	\$ 73,684	\$ 73,684	\$ 0
<hr/>			

# Upper Des Moines Opportunity, Inc.

Schedule F-9

Schedule of Revenue and Expenses Compared to Budget

Expenses of Completed Aquila Weatherization (Contract No. AQU 08-160)

Year Ended December 31, 2008

	<b>Budget</b>	<b>Actual</b>	<b>(Over) Under Budget</b>
Program revenue:			
Iowa Department of Human Rights	\$ 60,679	\$ 53,730	\$ 6,949
Program expenses:			
Administration	3,033	3,044	( 11)
Support	6,068	5,015	1,053
Labor	25,789	25,380	409
Material	25,789	20,291	5,498
Totals	\$ 60,679	\$ 53,730	\$ 6,949

# Upper Des Moines Opportunity, Inc.

Schedule F-10

Schedule of Revenue and Expenses Compared to Budget

Expenses of Completed IPL Weatherization (Contract No. IPL-09-160)

Nine Months Ended September 30, 2009

	<b>Budget</b>	<b>Actual</b>	<b>(Over) Under Budget</b>
Program revenue:			
Iowa Department of Human Rights	\$ 89,444	\$ 73,690	\$ 15,754
Program expenses:			
Administration	4,472	4,371	101
Support	8,944	6,682	2,262
Labor	38,014	26,016	11,998
Material	38,014	36,621	1,393
Totals	\$ 89,444	\$ 73,690	\$ 15,754

# Upper Des Moines Opportunity, Inc.

Schedule F-11

Schedule of Revenue and Expenses Compared to Budget

Expenses of Completed IPL Weatherization (Contract No. IPL-08-160)

Year Ended December 31, 2008

	<b>Budget</b>	<b>Actual</b>	<b>(Over) Under Budget</b>
Program revenue:			
Iowa Department of Human Rights	\$ 99,233	\$ 99,233	\$ 0
Program expenses:			
Administration	4,962	5,636	( 674)
Support	9,923	9,249	674
Labor	42,174	41,157	1,017
Material	42,174	43,191	( 1,017)
Totals	\$ 99,233	\$ 99,233	\$ 0

# Upper Des Moines Opportunity, Inc.

Schedule F-12

Schedule of Revenue and Expenses Compared to Budget

Expenses of Completed MEC Weatherization (Contract No. MEC- 09-160)

Nine Months Ended September 30, 2009

	<b>Budget</b>	<b>Actual</b>	<b>(Over) Under Budget</b>
Program revenue:			
Iowa Department of Human Rights	\$ 141,984	\$ 141,984	\$ 0
Program expenses:			
Administration	7,097	7,874	( 777)
Support	14,199	13,422	777
Labor	60,344	60,885	( 541)
Material	60,344	59,803	541
Totals	\$ 141,984	\$ 141,984	\$ 0

# Upper Des Moines Opportunity, Inc.

Schedule F-13

Schedule of Revenue and Expenses Compared to Budget

Expenses of Completed MEC Weatherization (Contract No. MEC-08-160)

Year Ended December 31, 2008

	<b>Budget</b>	<b>Actual</b>	<b>(Over) Under Budget</b>
Program revenue:			
Iowa Department of Human Rights	\$ 118,760	\$ 118,760	\$ 0
Program expenses:			
Administration	5,938	6,763	( 825)
Support	11,876	11,051	825
Labor	50,473	45,160	5,313
Material	50,473	55,786	( 5,313)
Totals	\$ 118,760	\$ 118,760	\$ 0

# Upper Des Moines Opportunity, Inc.

Schedule F-14

Schedule of Revenue and Expenses Compared to Budget

Expenses of Completed Community Service Block Grant

(Contract No. CSBG 09-16-CO)

Year Ended September 30, 2009

	<b>Budget</b>	<b>Actual</b>	<b>(Over) Under Budget</b>
<b>Program revenue:</b>			
Iowa Department of Human Rights	\$ 444,164	\$ 444,164	\$ 0
<b>Program expenses:</b>			
Personnel costs	8,599	7,533	1,066
Travel	500	0	500
Co-funded programs	433,664	435,418	( 1,754)
Indirect costs	1,401	1,213	188
<b>Totals</b>	<b>\$ 444,164</b>	<b>\$ 444,164</b>	<b>\$ 0</b>

# Upper Des Moines Opportunity, Inc.

Schedule F-15

Schedule of Revenue and Expenses Compared to Budget

Expenses of Completed Community Service Block Grant ARRA

(Contract No. CSBG R9-16)

Six Months Ended September 30, 2009

	<b>Budget</b>	<b>Actual</b>	<b>(Over) Under Budget</b>
Program revenue:			
Iowa Department of Human Rights	\$ 658,186	\$ 1,022	\$ 657,164
Program expenses:			
Personnel costs	44,975	0	44,975
Travel	6,600	0	6,600
Other Costs	13,800	0	13,800
Indirect costs	7,245	0	7,245
CSBG ARRA Programs	585,566	1,022	584,544
<b>Totals</b>	<b>\$ 658,186</b>	<b>\$ 1,022</b>	<b>\$ 657,164</b>

# Upper Des Moines Opportunity, Inc.

Schedule F-16

Schedule of Revenue and Expenses Compared to Budget

Expenses of Completed DOE ARRA Weatherization (Contract No. DOE-ARRA-09-160)

Six Months Ended September 30, 2009

	<b>Budget</b>	<b>Actual</b>	<b>(Over) Under Budget</b>
Program revenue:			
Iowa Department of Human Rights	\$ 2,502,927	\$ 41,349	\$2,461,578
Program expenses:			
T & TA	405,000	9,820	395,180
Administration	136,408	0	136,408
Administration - Equipment	117,900	31,529	86,371
Health and safety	368,724	0	368,724
Support	479,341	0	479,341
Labor	497,777	0	497,777
Material	497,777	0	497,777
Totals	\$ 2,502,927	\$ 41,349	\$2,461,578



**Independent Auditor's 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 Standard***

Board of Directors  
Upper Des Moines Opportunity, Inc.  
Graettinger, Iowa

We have audited the financial statements of Upper Des Moines Opportunity, Inc. (a nonprofit organization) as of and for the year ended September 30, 2009, and have issued our report thereon dated December 29, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States 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 Upper Des Moines Opportunity, Inc.'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 Upper Des Moines Opportunity, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Upper Des Moines Opportunity, Inc.'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 Upper Des Moines Opportunity, Inc.'s ability to initiate, authorize, record, process, or report financial data reliably in accordance with accounting principles generally accepted in the United States such that there is more than a remote likelihood that a misstatement of Upper Des Moines Opportunity, Inc.'s financial statements that is more than inconsequential will not be prevented or detected by Upper Des Moines Opportunity, Inc.'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 Upper Des Moines Opportunity, Inc.'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.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether Upper Des Moines Opportunity, Inc.'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 or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the Board of Directors, others within Upper Des Moines Opportunity, Inc., federal awarding agencies, and pass-through entities and is not intended to be and should not be issued by anyone other than these specified parties.

A handwritten signature in black ink that reads "Wipfli LLP". The signature is written in a cursive, flowing style.

Wipfli LLP

December 29, 2009  
Madison, Wisconsin



## **Independent Auditor's 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  
Upper Des Moines Opportunity, Inc.  
Graettinger, Iowa

### **Compliance**

We have audited the compliance of Upper Des Moines Opportunity, Inc. (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 September 30, 2009. Upper Des Moines Opportunity, Inc.'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 each of its major federal programs is the responsibility of Upper Des Moines Opportunity, Inc.'s management. Our responsibility is to express an opinion on Upper Des Moines Opportunity, Inc.'s compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States; 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 Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Upper Des Moines Opportunity, Inc.'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 on Upper Des Moines Opportunity, Inc.'s compliance with those requirements.

In our opinion, Upper Des Moines Opportunity, Inc. 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 September 30, 2009.

### **Internal Control Over Compliance**

The management of Upper Des Moines Opportunity, Inc. 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 Upper Des Moines Opportunity, Inc. 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 Upper Des Moines Opportunity, Inc.'s internal control over compliance.

A control deficiency in an entity'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 entity'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 is more than inconsequential will not be prevented or detected by the entity's internal control.

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

Our consideration of 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 management, the Board of Directors, others within Upper Des Moines Opportunity, Inc., federal awarding agencies, and pass-through entities and is not intended to be and should not be issued by anyone other than these specified parties.

A handwritten signature in black ink that reads "Wipfli LLP". The signature is written in a cursive, flowing style.

Wipfli LLP

December 29, 2009  
Madison, Wisconsin

# Upper Des Moines Opportunity, Inc.

## Schedule of Findings and Questioned Costs

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### A. Summary of Auditor's Results

1. The auditor's report expresses an unqualified opinion on the financial statements of Upper Des Moines Opportunity, Inc.
2. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditor's 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*.
3. No instances of noncompliance material to the financial statements of Upper Des Moines Opportunity, Inc. were disclosed during the audit.
4. There were no significant deficiencies disclosed during the audit of the major federal award programs as reported in the Independent 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 Upper Des Moines Opportunity, Inc. expresses an unqualified opinion.
6. There were no audit findings relative to the major federal award programs for Upper Des Moines Opportunity, Inc.
7. The programs tested as major programs were the Department of Agriculture, CFDA #10.557 and 10.558, Department of Energy CFDA #81.042, Department of Health and Human Services, Cluster of CFDA #93.569 and #93.710, and Cluster of CFDA #93.600 and #93.708.
8. The threshold for distinguishing Types A and B programs was \$372,640.
9. Upper Des Moines Opportunity, Inc. was determined to be a low-risk auditee.

### B. Findings – Financial Statements Audit

None

### C. Findings and Questioned Costs – Major Federal Award Programs Audit

**Findings:** None

**Questioned Costs:** None