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October 8, 2010

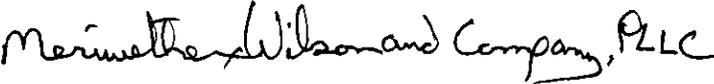
Board of Directors, Management, and Other Interested Parties  
Community Action of Southeast Iowa  
Burlington, Iowa

To Whom It May Concern:

The audit report included with this letter is being reissued due to additional compliance testing performed designed to include the Head Start Cluster as a major program for OMB Circular A-133 audit purposes for the year ended September 30, 2009. The audit and audit report initially issued on February 2, 2010 did not include the Head Start Cluster as a major program. No findings or questioned costs are being reported pursuant to this additional testing.

Community Action of Southeast Iowa's records indicate that an original report was previously provided to you. Please place no further reliance on the previously issued report.

Please take time to review this reissued report and should you have any questions contact management of Community Action of Southeast Iowa or our firm.

  
MERIWETHER, WILSON AND COMPANY, PLLC  
Certified Public Accountants

**COMMUNITY ACTION OF SOUTHEAST IOWA**  
**Burlington, Iowa**  
**FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA**  
**(OMB Circular A-133, Single Audit Report)**  
**September 30, 2009 (Restated)**  
**(With Independent Auditor's Reports Thereon)**

COMMUNITY ACTION OF SOUTHEAST IOWA

Burlington, Iowa

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COMMUNITY ACTION OF SOUTHEAST IOWA  
Board of Directors and Organization Officials

**Executive Board of Directors**

Linda Mullen	President
Rick Larkin	Vice-President
Brenda Goodall	Secretary
Mary Boysen	Treasurer

**Board Members**

County	Representing Government	Program Participant	Representing Private
Henry	Glenwood Tolson	Nicole Lane	Linda Boshart
Louisa	Frank Jamison	Melody Crow Daniell Peterson - Alternate	Mary Boysen
Des Moines	Dan Cahill Marian Brunken	Rachael McNeil	
Lee	Rick Larkin		Linda Mullen Rev. Brenda Goodall
Ad Hoc Policy Council	Vacant		

**Organization Officials**

Sharon Ford	Executive Director
Sandra Gerst	Fiscal Officer
Sheri Lewis	Executive Assistant
Lyn Stinson	Neighborhood Center Director/Equal Opportunity Officer
Marcia Munford	Head Start Director
Cheryl Flaatten	Family Day Care/Resource and Referral Director
Christine O'Brien	WIC Director
Jane Wilson	LIHEAP Director
Tom Richert	Weatherization Director
Martin Distelhorst	Community Resource Director

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INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Community Action of Southeast Iowa  
Burlington, Iowa

We have audited the accompanying Statement of Financial Position of Community Action of Southeast Iowa (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 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 January 12, 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 Southeast Iowa 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 of America.

In accordance with Government Auditing Standards, we have also issued our report dated February 2, 2010, on our consideration of Community Action of Southeast Iowa'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 Expenditures of Federal Awards is presented for the purpose 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, PLLC*  
MERIWETHER, WILSON AND COMPANY, PLLC  
Certified Public Accountants

February 2, 2010 (October 8, 2010 as to the current restatement regarding the inclusion of the Head Start Cluster as a major program in the Schedule of Findings and Questioned Costs on page 17)

West Des Moines, Iowa

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Statement of Financial Position

September 30, 2009  
(With Comparative Totals for 2008)

	<u>2009</u>	<u>2008</u>
<b>Assets</b>		
<b>Current Assets</b>		
Cash	\$ 228,882	263,118
Certificates of Deposit	196,158	116,865
Receivables	838,669	776,709
Prepaid Expenses and Deposits	274,166	150,949
Inventories	42,839	32,832
Total Current Assets	<u>1,580,714</u>	<u>1,340,473</u>
<b>Noncurrent Asset</b>		
Certificates of Deposit	<u>22,528</u>	<u>113,341</u>
<b>Property and Equipment</b>		
Land	7,550	7,550
Building and Leasehold Improvements	1,559,589	1,559,589
Vehicles and Equipment	1,272,897	1,101,147
	<u>2,840,036</u>	<u>2,668,286</u>
Less Accumulated Depreciation	1,645,786	1,444,990
Net Property and Equipment	<u>1,194,250</u>	<u>1,223,296</u>
Total Assets	<u><u>\$ 2,797,492</u></u>	<u><u>2,677,110</u></u>
<b>Liabilities and Net Assets</b>		
<b>Current Liabilities</b>		
Accounts Payable and Accrued Expenses	\$ 734,359	722,169
Notes Payable - Current Portion	8,991	8,383
Owed to Grantor Agencies	97,036	93,928
Deferred Revenue	195,097	133,138
Other Current Liabilities	1,200	600
Total Current Liabilities	<u>1,036,683</u>	<u>958,218</u>
<b>Mortgage Notes Payable (Net of Current Portion)</b>	<u>153,736</u>	<u>162,727</u>
Total Liabilities	<u>1,190,419</u>	<u>1,120,945</u>
<b>Net Assets</b>		
Unrestricted		
Designated for Program Purposes	(23,394)	(4,504)
Invested in Property and Equipment	1,031,523	1,052,186
Undesignated	426,560	426,685
Total Unrestricted	<u>1,434,689</u>	<u>1,474,367</u>
Temporarily Restricted	172,384	81,798
Total Net Assets	<u>1,607,073</u>	<u>1,556,165</u>
Total Liabilities and Net Assets	<u><u>\$ 2,797,492</u></u>	<u><u>2,677,110</u></u>

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

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Statement of Activities

Year Ended September 30, 2009  
(With Comparative Totals for 2008)

	2009			2008
	Unrestricted	Temporarily Restricted	Total All Funds	Total All Funds
<b>Support and Revenue</b>				
Government Awards and Contract Revenue	\$ 14,023,196	--	14,023,196	12,432,720
Services and Project Revenue	72,127	88,305	160,432	189,291
Interest Income	9,628	825	10,453	20,494
In Kind Donations	421,397	--	421,397	392,908
Other Support and Revenue	125,195	162,275	287,470	198,374
	<u>14,651,543</u>	<u>251,405</u>	<u>14,902,948</u>	<u>13,233,787</u>
Net Assets Released from Restriction	160,819	(160,819)	--	--
Total Support and Revenue	<u>14,812,362</u>	<u>90,586</u>	<u>14,902,948</u>	<u>13,233,787</u>
<b>Expenses</b>				
Salary and Wages	3,927,381	--	3,927,381	3,745,578
Fringe	1,516,501	--	1,516,501	1,417,156
Client Assistance	4,018,408	--	4,018,408	2,615,736
Third Party ARRA	70,705	--	70,705	--
WIC Vouchers	3,048,935	--	3,048,935	3,169,234
Program and Operating Supplies	266,853	--	266,853	282,628
Food	491,990	--	491,990	464,640
Space Cost	288,946	--	288,946	379,018
Depreciation	200,797	--	200,797	189,939
Conferences and Meetings	31,431	--	31,431	36,350
Travel	133,794	--	133,794	172,376
Training	87,920	--	87,920	94,875
Equipment Repair and Maintenance	68,485	--	68,485	21,790
Insurance	49,737	--	49,737	53,845
Printing and Postage	64,420	--	64,420	56,688
Telephone	58,226	--	58,226	60,100
Professional and Technical	29,279	--	29,279	26,844
Property Tax, Licenses and Fees	15,228	--	15,228	22,020
Interest	5,244	--	5,244	5,575
Advertising	12,467	--	12,467	15,775
Dues and Subscriptions	10,227	--	10,227	8,439
Miscellaneous	33,669	--	33,669	24,281
In-Kind	421,397	--	421,397	392,908
Total Expenses	<u>14,852,040</u>	<u>--</u>	<u>14,852,040</u>	<u>13,255,795</u>
<b>Excess (Deficiency) of Support and Revenue to Expenses</b>	(39,678)	90,586	50,908	(22,008)
<b>Net Assets - Beginning of Year</b>	<u>1,474,367</u>	<u>81,798</u>	<u>1,556,165</u>	<u>1,578,173</u>
<b>Net Assets - End of Year</b>	<u>\$ 1,434,689</u>	<u>172,384</u>	<u>1,607,073</u>	<u>1,556,165</u>

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

## COMMUNITY ACTION OF SOUTHEAST IOWA

**Statement of Cash Flows**

Year Ended September 30, 2009  
(With Comparative Totals for 2008)

	<u>Total All Funds</u>	
	<u>2009</u>	<u>2008</u>
<b>Cash Flows from Operating Activities</b>		
Excess (Deficiency) of Support and Revenue over Expenses	\$ 50,908	(22,008)
Adjustment to Reconcile Excess of Support and Revenue over Expenses to Net Cash Provided by Operating Activities		
Expenses Not Requiring Expenditure of Cash		
Depreciation and Book Value of Disposed Assets	200,797	189,939
Changes in Asset and Liability Accounts Affecting Cash		
Receivables	(61,960)	(132,579)
Prepaid Expenses and Deposits	(123,217)	(13,805)
Inventories	(10,007)	2,751
Accounts Payable and Accrued Expenses	12,190	(30,616)
Owed to Grantor Agencies	3,108	1,205
Deferred Revenue	61,959	(74,326)
Other Current Liabilities	600	200
Net Cash Flows from Operating Activities	<u>134,378</u>	<u>(79,239)</u>
<b>Cash Flows from Investing Activities</b>		
Purchases of Property and Equipment	(171,751)	(111,375)
Net Cash Invested in Certificates of Deposit	11,520	(34,322)
Net Cash Flows from Investing Activities	<u>(160,231)</u>	<u>(145,697)</u>
<b>Cash Flows from Financing Activities</b>		
Repayments on Term Notes Payable	(8,383)	(8,044)
<b>Net Decrease in Cash</b>	(34,236)	(232,980)
<b>Cash Balances - Beginning of Year</b>	<u>263,118</u>	<u>496,098</u>
<b>Cash Balances - End of Year</b>	<u>\$ 228,882</u>	<u>263,118</u>

**Supplemental Cash Flow Disclosures**

The Organization is exempt from income taxes and, accordingly, no cash payments for income taxes were made.

The Organization paid \$5,256 of interest in cash during the year (\$5,595 in 2008).

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

**COMMUNITY ACTION OF SOUTHEAST IOWA****Notes to Financial Statements**

September 30, 2009 (As Restated)

**1. Nature of Business and Organization**

Community Action of Southeast 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. The Organization is not considered a private foundation for income tax reporting purposes.

Community Action of Southeast Iowa serves the Iowa counties of Des Moines, Henry, Lee, and Louisa.

Community Action of Southeast Iowa's purpose is to serve as an advocate of the poor and elderly on matters of public policy and to provide a broadened resource base of programs directed to the elimination of poverty.

Community Action of Southeast Iowa administers programs funded or supported by federal, state, and local government agencies. These programs are operated for the benefit of eligible participants as defined under guidelines issued by the respective granting agencies. The Organization's goal is to provide quality programming for families and individuals in need, assisting them in achieving self-sufficiency, in strengthening families, and in improving their quality of life.

**2. Summary of Significant Accounting Policies**

The accounting and reporting policies of Community Action of Southeast Iowa conform to accounting principles generally accepted in the United States of America. The following describes the more significant of those policies.

**Basis of Presentation**

The accompanying financial statements have been prepared on the accrual basis of accounting.

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 as net assets released from restriction.

**Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Reclassifications and Prior Year Summarized Financial Information**

Certain reclassifications to the 2008 financial statements have been made to conform to the 2009 presentation. 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 September 30, 2008, from which the summarized information was derived.

### Financial Instruments

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

The carrying amounts of notes payable and debt issued pursuant to the Organization's bank credit agreements approximate fair value because the interest rates on these financial instruments change with market rates.

### Cash

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

### Receivables

Receivables comprised primarily of reimbursements from grant award activities are reported at net realizable value. All amounts are considered collectible and accordingly, no provision for bad debts has been recorded.

### Inventories

Weatherization inventories are valued at cost, which is determined primarily on the first-in, first-out basis or on the average cost basis.

### Property and Equipment

Property and equipment is recorded at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets, which range as follows:

Buildings	20 to 30 Years
Building Improvements	5 to 15 Years
Equipment and Vehicles	5 Years

Property acquired with grant funds are charged to program expenses in accordance with grant budget guidelines and are then capitalized to the property and equipment accounts as capital additions on the Statement of Activities. The Organization follows the policy of capitalizing equipment costing over \$5,000 with a useful life expectancy of over 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.

### Revenue Recognition

Revenue from grant awards or reimbursement type contracts is recorded when expenses are incurred in conducting activities specified in those agreements. Award or contract funds received in excess of program expenses are recorded as deferred revenue. Since grant award revenues are earned when allowable expenses are incurred, the revenue is considered unrestricted.

### In Kind Donations

In kind donations for space and professional services have been recorded on the Statement of Activities and Changes in Net Assets in accordance with accounting principles generally accepted in the United States of America. In accordance with this, only contributions of services received that create or enhance a non-financial asset or require specialized skill by an individual possessing those skills and would typically need to be purchased, if not provided by donation, be recorded. These requirements differ from the in kind requirements of several of the Organization's grant awards. Community Action of Southeast Iowa received other in kind donations during the year valued at \$328,561 primarily for the Head Start and Early Head Start programs, which have not been recorded on the Statement of Activities and Changes in Net Assets.

### **Cost Allocations**

The Agency charges indirect costs to an indirect cost pool, which is distributed to individual programs on the basis of an indirect cost rate approved by the U.S. Department of Health and Human Services. The rate is applied to each program's direct wages and benefits as a basis for distribution.

Other common costs are allocated to programs on the basis of usage or occupancy records or other methods, which represent the estimation of benefits received.

### **3. Concentration of Credit Risks**

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

Deposits in bank accounts in excess of federally insured limits (FDIC) at the year-end date totaled \$191,958. The Organization's Bank, however, has been designated a "Pledging Bank" for the deposit of public funds. Pursuant to this, the Bank is required to pledge collateral to further secure excess public funds on deposit.

### **4. Functional Classification of Expenses and Principal Programs**

The following is a summary of the principal programs and supporting services administered by the Organization and reflected in the Statement of Activities:

Head Start is a comprehensive development program for preschool children, primarily all of whom come from low-income families. The program's goal is to provide activities designed to assist those children with their education and training and to improve their health and well being.

Early Head Start Program provides physical, cognitive, social, and emotional growth of infants and toddlers and strengthens family and community support for children and families.

Shared Vision/At Risk Child Development provides assistance to families with children for day care in each of the counties served. Families of children who are determined to be at risk are eligible through state sponsored programs and are referred by the Iowa Department of Human Services.

The Child and Adult Care Food Program provides assistance for food and nutritional needs of low income families' children enrolled in head start centers and family day care homes and centers.

Low Income Home Energy Assistance Program (LIHEAP) provides assistance to low-income households in paying their heating costs.

Weatherization Assistance programs provide resources to use in weatherizing homes of qualifying low-income households. Weatherization includes the insulation of homes and minor structural repairs to result in more comfortable living conditions for eligible families.

Weatherization Utility Contracts provide funding from area utility companies for weatherization services to low-income households.

Special Supplemental Food Program for Women, Infants, and Children (WIC) provides nutritional assistance to low income women who are pregnant or have an infant or young child.

Family Development Program provides family development services to families currently enrolled in the state's Family Investment Program and are determined to be at risk of long-term welfare dependency.

Temporary Assistance for Needy Families (TANF) passes through Empowerment Areas to provide assistance to children 0-5 and their families, as well as providing child care services and training for child care providers.

Community Services Block Grant (CSBG) provides support for outreach and general administrative expenses incurred in carrying out program activities not funded by specific awards or contracts.

Child Care Resource and Referral provides resources, education and advocacy to assist in providing affordable and accessible child care.

Expenditures by program are summarized as follows for the year ended September 30, 2009:

Head Start and Early Head Start	\$ 3,756,685
Child Development	426,460
Child Care Food Program	353,053
Low Income Home Energy Assistance	3,580,195
Weatherization Assistance	961,797
Women, Infants, and Children	3,760,780
Family Development	276,324
Empowerment Area Programs	492,122
Community Services Block Grant	386,961
Homeless Assistance Grant	14,388
Child Care Resource and Referral	147,862
Senior Employment	24,594
Eldercare Home Repair	46,233
Embrace Iowa	11,555
Project Share	70,176
FEMA	45,956
Medical Assistance Program	25,910
Fort Madison/Henry County United Way	23,885
6-Plex	39,986
Consultec CMPFE Title XIX	57,692
Share	36,870
Other Programs	19,013
	<hr/>
Total Program Activities	14,558,497
Indirect, Administrative, and Property and Equipment Funds	293,543
	<hr/>
Total Expenses	<u>\$ 14,852,040</u>

5. **Receivables**

Receivables, primarily representing funding under various grants or contracts for program expenditure reimbursements, are summarized as follows

<u>Due From</u>	<u>For</u>	<u>Amount</u>
U.S. Department of Health and Human Services	Head Start and Early Head Start	\$ 222,085
Iowa Department of Human Rights	CSBG	94,168
Iowa Department of Education	CACFP	34,240
Iowa Department of Human Rights	Weatherization Assistance	84,828
Iowa Department of Public Health	WIC	277,949
Community Action of Eastern Iowa	Child Care Home Consultant & R&R	28,247
Children First Executive Board	Empowerment Programs	33,125
Caring Community Empowerment	Empowerment Programs	14,893
SE Iowa Area Agency on Aging	Eldercare Assistance	16,172
Consultec	Medicaid	13,105
Other	Contracted Services, etc.	19,857
		<hr/>
		<u>\$ 838,669</u>

**6. Prepaid Expenses and Deposits**

Prepaid expenses and deposits are summarized as follows:

Prepaid Insurance	\$ 64,144
Security Deposits	400
Weatherization Costs on Homes in Progress	<u>209,622</u>
	<u>\$ 274,166</u>

**7. Property and Equipment**

Property and equipment is summarized as follows:

	<u>Cost</u>	<u>Current Depreciation</u>	<u>Accumulated Depreciation</u>	<u>Depreciated Cost</u>
Land	\$ 7,550	--	--	7,550
Buildings and Leasehold Improvements	1,559,589	76,666	696,742	862,847
Furniture and Equipment	360,076	30,283	269,157	90,919
Vehicles	<u>912,821</u>	<u>93,848</u>	<u>679,887</u>	<u>232,934</u>
	<u>\$ 2,840,036</u>	<u>200,797</u>	<u>1,645,786</u>	<u>1,194,250</u>

Property and equipment costing \$1,980,312 has been acquired with funds received under various grant award agreements. These grants generally contain conditions that require the property be used in activities sponsored by the grant. At the conclusion of the grant activity, the grantors may reclaim the equipment.

**8. Accounts Payable and Accrued Expenses**

Accounts payable and accrued expenses are summarized as follows:

	<u>Amount</u>
Trade Accounts Payable	\$ 317,573
Accrued Wages	119,928
Payroll Taxes, Fringes, and Withholdings	207,807
Accrued Vacation Benefits	85,399
Accrued Interest	524
Property Taxes	<u>3,128</u>
	<u>\$ 734,359</u>

**9. Owed to Grantor Agency**

The amount owed to grantors is summarized as follows:

<u>Program</u>	<u>For</u>	<u>Amount</u>
WIC	Advance on Claim for Reimbursement	\$ 48,193
LIHEAP	Energy Refunds Payable	6,049
Weatherization	Inventory Advance	<u>42,794</u>
		<u>\$ 97,036</u>

10. **Deferred Revenue**

Deferred revenue is summarized as follows:

Grantor	Program	Amount
Iowa Department of Human Rights	Weatherization Assistance	\$ 120,190
Atmos Energy	Weatherization Assistance	19,200
Iowa Department of Education	Shared Visions/At Risk Child Development	38,239
Department of National Security	Other	15,691
Various		1,777
		<u>\$ 195,097</u>

11. **Mortgages Payable**

Mortgages and notes payable are summarized as follows at September 30, 2009:

Payable To	Secured Asset	Commitment or Original Note Amount	Balance 9-30-09	Interest Rate	Maturity Date
MidWestOne Bank	6-Plex 413 Franklin St. Keokuk, Iowa	\$ 91,959	\$ 57,007	7.00%	9-01-18
Iowa Department of Economic Development	6-Flex 413 Franklin St. Keokuk, Iowa	120,486	102,692	1.00%	3-31-20
Iowa Finance Authority	6-Plex 413 Franklin St. Keokuk, Iowa	15,000	3,028	1.00%	7-01-11
			<u>\$ 162,727</u>		

The mortgage payable to MidWestOne Bank is to be repaid in monthly installments of \$713, including interest, with final payment due September 1, 2018.

The mortgage payable to Iowa Department of Economic Development is payable in annual installments beginning on March 31, 2001. The installments, including interest and principal, begin at \$2,500 and increase to \$5,000 through March 31, 2019. The final payment on the balance of the mortgage then becomes due March 31, 2020.

The Iowa Finance Authority note is payable in ten annual installments of \$1,584, including interest, with a final payment of all unpaid principal and interest due on July 1, 2011.

The repayment schedule for the above loans over the next five years is as follows:

Year Ended	Amount
September 30, 2010	\$ 8,991
September 30, 2011	9,280
September 30, 2012	8,449
September 30, 2013	8,871
September 30, 2014	9,571
Thereafter	117,565
	<u>\$ 162,727</u>

Interest expense on all mortgages for the year ended September 30, 2009, totaled \$5,244.

**12. Temporarily Restricted Net Assets**

Restrictions on net assets relate to funds received from private or public sources, where the use of such funds has been restricted for a specified purpose. The following summarizes the temporarily restricted resources of the organization by fund.

Program	Funding Source	Amount
Community Service Block Grant	Individuals	\$ 51,758
Embrace Iowa	Individuals	1
Project Share	Individuals	19,679
Medical Assistance Program	Great River Medical Center and Local	28,902
United Way	United Way - Ft. Madison and Henry Co.	3,718
SHARE	Individuals	226
Des Moines County CAP	Individuals	43,365
Henry County CAP	Individuals	9,100
South Lee County CAP	Individuals	747
Fort Madison Building Fund	Individuals	7,361
Enhance Henry County Rx	Individuals	2,636
Louisa County Funds	Individuals	4,891
		<u>\$ 172,384</u>

**13. Operating Leases**

Community Action of Southeast Iowa leases various offices and facilities for administrative and program usage. These leases expire at various dates through July 2012. Lease expense for the year ended September 30, 2009, totaled \$144,361.

The annual minimum lease obligations on existing non-cancellable leases through their remaining years are summarized as follows:

Year Ended	Amount
September 30, 2010	\$ 30,111
September 30, 2011	23,401
September 30, 2012	7,764
	<u>\$ 61,276</u>

**14. Retirement Plans**

Community Action of Southeast Iowa contributes to a tax sheltered annuity 403(b) plan on behalf of its employees. The maximum contributed on behalf of each employee was 6.65% (6.35% through June 2009) of gross wages, which is based on a match of the employee's contribution. The total contributed by the Organization during the fiscal year amounted to \$79,262. The employee contributions totaled \$84,105.

The Organization contributes to the Iowa Public Employees Retirement System (IPERS) for certain employees, 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. 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 Community Action of Southeast Iowa 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 September 30, 2009, was \$152,230 equal to the required contribution for the year, while the employees contributed \$98,325.

**15. Subsequent Events**

The Organization has evaluated events and transactions occurring after September 30, 2009 for potential items required to be recognized or disclosed in the financial statements. Subsequent events were evaluated through February 2, 2010 (October 8, 2010 as to the effects of the current restatement regarding the inclusion of the Head Start Cluster as a major program in the Schedule of Findings and Questioned Costs on page 17), the date the financial statements were available for issuance.

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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 Southeast Iowa  
 Burlington, Iowa

We have audited the financial statements of Community Action of Southeast Iowa (a nonprofit organization) as of and for the year ended September 30, 2009, and have issued our report thereon dated February 2, 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 Southeast 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 Southeast 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.

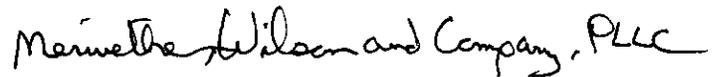
Page Two

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 Southeast 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 or other matters 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, PLLC  
Certified Public Accountants

February 2, 2010 (October 8, 2010 as to the current restatement regarding the inclusion of the Head Start Cluster as  
a major program in the Schedule of Findings and Questioned Costs on page 17)  
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 Southeast Iowa  
Burlington, Iowa

Compliance

We have audited the compliance of Community Action of Southeast 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 September 30, 2009. Community Action of Southeast 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 each of its major federal programs is the responsibility of Community Action of Southeast Iowa's management. Our responsibility is to express an opinion on Community Action of Southeast 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 Southeast 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 Southeast Iowa's compliance with those requirements.

In our opinion, Community Action of Southeast Iowa complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended September 30, 2009.

Internal Control over Compliance

The management of Community Action of Southeast 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 Southeast Iowa's internal control over compliance with the 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 Southeast 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, PLLC  
Certified Public Accountants

February 2, 2010 (October 8, 2010 as to the current restatement regarding the inclusion of the Head Start Cluster as  
a major program in the Schedule of Findings and Questioned Costs on page 17)  
West Des Moines, Iowa

## COMMUNITY ACTION OF SOUTHEAST IOWA

**Schedule of Findings and Questioned Costs**

Year Ended September 30, 2009 (As Restated)

Summary of Auditor's Results

1. The auditor's report expresses an unqualified opinion on the financial statements of Community Action of Southeast 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 Southeast 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 Southeast Iowa expresses an unqualified opinion.
6. No audit findings that are required to be reported in accordance with section 510(a) of OMB Circular A-133 are disclosed in this Schedule.
7. The dollar threshold used to distinguish between Type A and Type B programs was \$380,214.
8. Community Action of Southeast Iowa received the following federal awards that were audited as major programs during the year ended September 30, 2009 (Restated for the inclusion of the Head Start Cluster audited as a major program on October 8, 2010):

<u>Federal Grant</u>	<u>CFDA No.</u>	<u>Expenditures</u>	
Weatherization Assistance for Low-Income Persons	81.042	\$ 167,240	
ARRA - Weatherization Assistance for Low-Income Persons	81.042	<u>172,706</u>	\$ 339,946
Community Services Block Grant	93.569	264,095	
ARRA - Community Services Block Grant	93.710	<u>98,264</u>	
Total CSBG Cluster			362,359
Low Income Home Energy Assistance	93.568		3,835,933
Temporary Assistance for Needy Families	93.558		310,155
Head Start	93.600	3,115,764	
ARRA - Head Start	93.708	<u>17,468</u>	
Total Head Start Cluster			<u>3,133,232</u>
			<u><u>\$ 7,981,625</u></u>

9. Community Action of Southeast Iowa qualified as a low-risk auditee.

Findings Related to the Financial Statements

None

Findings and Questioned Costs Related to Federal Awards

None

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Schedule of Expenditures of Federal Awards

October 1, 2008 through September 30, 2009

Federal Grantor/Pass-Through Grantor/ Program Title	Grant or Award Number
U.S. Department of Health and Human Services	
Direct Awards	
Head Start	07CH6220/44
Head Start	07CH6220/43
ARRA - Head Start	07SE6220/01
Total CFDA Cluster #93.600 and #93.708	
Indirect Awards	
Passed Through Iowa Department of Human Rights	
Low Income Home Energy Assistance Program	LIHEAP-09-14-N
Weatherization Assistance Program	HEAP-09-14N
Weatherization Assistance Program	HEAP-08-14N
Total CFDA #93.568	
Community Services Block Grant	CSBG-08-14-CN
Community Services Block Grant	CSBG-09-14-CN
ARRA - Community Services Block Grant	CSBG-R9-14
Total CFDA Cluster #93.569 and #93.710	
Family Development and Self-Sufficiency	FaDSS-09-14-FN
Family Development and Self-Sufficiency	FaDSS-10-14-FN
Passed Through Iowa Department of Human Services	
Children First Executive Board - TANF	TANF09-06
Children First Executive Board - TANF	TANF09-03
Children First Executive Board - TANF	TANF10-01
Caring Community Empowerment Board - TANF	EC08CAHS
Caring Community Empowerment Board - TANF	EC09CAECERS/QRS
Caring Community Empowerment Board - TANF	ECCASN08
Caring Community Empowerment Board - TANF	EC CA/PT FY 10
Caring Community Empowerment Board - TANF	EC CA CCC 09
Caring Community Empowerment Board - TANF	EC CA/KC FY 10
Caring Community Empowerment Board - TANF	EC CA/CCVV FY 10
Caring Community Empowerment Board - TANF	EC08CAVV
Total CFDA #93.558	
Community Action of Eastern Iowa - Child Care Resource and Referral	N/A
Community Action of Eastern Iowa - Child Care Resource and Referral	N/A
Total CFDA #93.575	
Total U.S. Department of Health and Human Services	
U.S. Department of Energy	
Indirect Awards	
Passed Through Iowa Department of Human Rights	
Weatherization Assistance Program	DOE-09-14N
ARRA - Weatherization Assistance Program	DOE-ARRA-09-14N
Total CFDA #81.042	

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Schedule of Expenditures of Federal Awards

October 1, 2008 through September 30, 2009

<u>Catalog of Federal Domestic Assistance Number</u>	<u>Period of Grant</u>	<u>Grant or Award Amount</u>	<u>Federal Expenditures</u>
93.600	09/01/09-08/31/10	\$ 3,343,370	\$ 290,807
93.600	09/01/08-08/31/09	3,115,075	2,824,957
93.708	08/01/09-09/30/10	225,088	17,468
			<u>3,133,232</u>
93.568	10/01/08-09/30/09	3,603,276	3,579,428
93.568	01/01/09-12/31/09	413,016	116,231
93.568	01/01/08-12/31/08	294,644	140,274
			<u>3,835,933</u>
93.569	10/01/07-12/31/08	271,089	31,617
93.569	10/01/08-12/31/09	290,095	232,478
93.710	04/10/09-09/30/10	429,877	98,264
			<u>362,359</u>
93.558	07/01/08-06/30/09	291,735 54% Federal	116,567
93.558	07/01/09-06/30/10	288,269 54% Federal	31,798
93.558	07/01/08-06/30/09	42,314	29,602
93.558	07/01/08-06/30/09	31,042	22,875
93.558	07/01/09-06/30/10	56,884	14,751
93.558	07/01/08-06/30/09	47,109	37,550
93.558	02/01/09-06/30/09	9,500	9,162
93.558	07/01/08-06/30/09	15,000	11,612
93.558	07/01/09-06/30/10	15,000	289
93.558	10/01/08-06/30/09	3,000	3,000
93.558	07/01/09-06/30/10	2,485	240
93.558	07/01/09-06/30/10	39,495	6,439
93.558	07/01/08-06/30/09	42,657	26,270
			<u>310,155</u>
93.575	07/01/09-06/30/10	128,572 84% Federal	81,622
93.575	07/01/08-06/30/09	128,572 84% Federal	23,727
			<u>105,349</u>
			<u>7,747,028</u>
81.042	04/01/09-03/31/10	270,719	167,240
81.042	04/01/09-03/31/12	1,621,984	172,706
			<u>339,946</u>

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Schedule of Expenditures of Federal Awards

October 1, 2008 through September 30, 2009

Federal Grantor/Pass-Through Grantor/ Program Title	Grant or Award Number
<b>Department of National Security</b>	
Direct Awards	
Emergency Food and Shelter National Board Program	26-2904-00
Emergency Food and Shelter National Board Program	27-2904-00
Emergency Food and Shelter National Board Program	26-2962-00
Emergency Food and Shelter National Board Program	27-2962-00
Emergency Food and Shelter National Board Program	26-2936-00
Emergency Food and Shelter National Board Program	27-2936-00
Emergency Food and Shelter National Board Program	26-2968-00
Emergency Food and Shelter National Board Program	27-2968-00
Emergency Food and Shelter National Board Program	AR-2936-00
Emergency Food and Shelter National Board Program	AR-2962-00
Emergency Food and Shelter National Board Program	AR-2968-00
Total Department of National Security and CFDA Cluster #97.024 and #97.114	
<b>U.S. Department of Agriculture</b>	
Indirect Awards	
Passed Through Iowa Department of Education	
Child and Adult Care Food Program - Day Care Centers	29-8010
Child and Adult Care Food Program - Day Care Homes	29-8012
Total CFDA #10.558	
Passed Through Iowa Department of Public Health	
Special Supplemental Food Program for Women, Infants, and Children - Cash	5889A045
Special Supplemental Food Program for Women, Infants, and Children - Vouchers	5889A045
Breast Pumps	N/A
Passed Through Iowa Department of Agriculture	
Farmers Market	N/A
Total CFDA #10.557	
Total U.S. Department of Agriculture	
<b>U.S. Department of Housing and Urban Development</b>	
Indirect Awards	
Passed Through Iowa Department of Economic Development	
HOME Investment Partnership Program - Loan	98-HM-202-21
HOME Investment Partnership Program - Rent Subsidy	98-HM-202-21
Total U.S. Department of Housing and Urban Development and CFDA #14.239	

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Schedule of Expenditures of Federal Awards

October 1, 2008 through September 30, 2009

<u>Catalog of Federal Domestic Assistance Number</u>	<u>Period of Grant</u>	<u>Grant or Award Amount</u>	<u>Federal Expenditures</u>
97.024	01/01/08-12/31/08	21,281	8,730
97.024	01/01/09-12/31/09	28,247	19,508
97.024	01/01/08-12/31/08	5,826	2,934
97.024	01/01/09-12/31/09	2,868	2,331
97.024	01/01/08-12/31/08	5,057	607
97.024	01/01/09-12/31/09	7,519	5,634
97.024	01/01/08-12/31/08	2,710	938
97.024	01/01/09-12/31/09	4,232	3,676
97.114	01/01/09-12/31/09	5,767	400
97.114	01/01/09-12/31/09	1,863	932
97.114	01/01/09-12/31/09	3,512	266
			<u>45,956</u>
10.558	10/01/08-09/30/09	N/A	205,606
10.558	10/01/08-09/30/09	N/A	353,053
			<u>558,659</u>
10.557	10/01/08-09/30/09	772,000	757,387
10.557	10/01/08-09/30/09	N/A	3,048,934
10.557	10/01/08-09/30/09	N/A	9,539
10.557	10/01/08-09/30/09	N/A 70% Federal	1,237
			<u>3,817,097</u>
			<u>4,375,756</u>
14.239	03/31/00-03/31/20	120,486 Loan	105,141
14.239	03/31/00-03/31/20	N/A	13,611
			<u>118,752</u>

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Schedule of Expenditures of Federal Awards

October 1, 2008 through September 30, 2009

Federal Grantor/Pass-Through Grantor/ Program Title	Grant or Award Number
Federal Older Americans Act (OAA)	
Indirect Awards	
Passed Through Southeast Iowa Area Agency on Aging, Inc. - Title III	ES/IIIB/Home Repair
Passed Through Southeast Iowa Area Agency on Aging, Inc. - Title III	ES/IIIB/Home Repair
Total CFDA #93.044	
Passed Through Generations Area Agency on Aging - Title V	N/A
Passed Through Generations Area Agency on Aging - Title V	N/A
Total CFDA #17.235	
Total Federal Older Americans Act (OAA)	
Total Federal Awards	

N/A - Not Available

## COMMUNITY ACTION OF SOUTHEAST IOWA

**Schedule of Expenditures of Federal Awards**

October 1, 2008 through September 30, 2009

<u>Catalog of Federal Domestic Assistance Number</u>	<u>Period of Grant</u>	<u>Grant or Award Amount</u>	<u>Federal Expenditures</u>
93.044	07/01/09-06/30/10	38,770	13,307
93.044	07/01/08-06/30/09	11,302	8,476
			<u>21,783</u>
17.235	07/01/09-06/30/10	N/A	5,911
17.235	07/01/08-06/30/09	N/A	18,683
			<u>24,594</u>
			<u>46,377</u>
			<u><u>\$ 12,673,815</u></u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA  
**Notes to Schedule of Expenditures of Federal Awards**  
Year Ended September 30, 2009

**Note A - Basis of Presentation**

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

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Combining Statement of Financial Position

September 30, 2009

	Total	Head Start and Early Head Start	Head Start ARRA	Shared Visions/ At Risk Child Development
<b>Assets</b>				
<b>Current Assets</b>				
Cash and Cash Investments	\$ 228,882	(106,318)	(15,968)	41,304
Certificates of Deposit	196,158	--	--	--
Receivables	838,669	204,617	17,468	--
Prepaid Expenses and Deposits	274,166	--	--	536
Inventories	42,839	--	--	--
Total Current Assets	<u>1,580,714</u>	<u>98,299</u>	<u>1,500</u>	<u>41,840</u>
<b>Noncurrent Asset</b>				
Certificates of Deposit	<u>22,528</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Property and Equipment</b>				
Land	7,550	--	--	--
Building and Leasehold Improvements	1,559,589	666,135	--	--
Vehicles and Equipment	1,272,897	826,183	--	11,229
	<u>2,840,036</u>	<u>1,492,318</u>	<u>--</u>	<u>11,229</u>
Less Accumulated Depreciation	1,645,786	927,380	--	11,229
Net Property and Equipment	<u>1,194,250</u>	<u>564,938</u>	<u>--</u>	<u>--</u>
Total Assets	<u>\$ 2,797,492</u>	<u>663,237</u>	<u>1,500</u>	<u>41,840</u>
<b>Liabilities and Net Assets</b>				
<b>Liabilities</b>				
Accounts Payable and Accrued Expenses	\$ 734,359	75,921	1,500	3,450
Owed to Grantor Agencies	97,036	--	--	--
Deferred Revenue	195,097	--	--	38,239
Other Current Liabilities	1,200	--	--	--
Notes Payable	162,727	--	--	--
Total Liabilities	<u>1,190,419</u>	<u>75,921</u>	<u>1,500</u>	<u>41,689</u>
<b>Net Assets</b>				
Invested in Property and Equipment	1,031,523	564,938	--	--
Temporarily Restricted	172,384	--	--	--
Designated for Programs	(23,394)	22,378	--	151
Undesignated	426,560	--	--	--
Total Net Assets	<u>1,607,073</u>	<u>587,316</u>	<u>--</u>	<u>151</u>
Total Liabilities and Net Assets	<u>\$ 2,797,492</u>	<u>663,237</u>	<u>1,500</u>	<u>41,840</u>

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Combining Statement of Financial Position

September 30, 2009

Child and Adult Care Food Program	LIHEAP	Weatherization Assistance	Weatherization DOE - ARRA	Weatherization Utility Contracts	Iowa Electric - LIHEAP	WIC
(8,895)	19,614	120,190	(46,043)	(17,076)	(27,403)	(203,313)
--	--	--	--	--	--	--
34,240	6,634	--	48,552	36,276	--	277,949
--	--	--	--	--	--	400
--	--	--	--	--	--	--
<u>25,345</u>	<u>26,248</u>	<u>120,190</u>	<u>2,509</u>	<u>19,200</u>	<u>(27,403)</u>	<u>75,036</u>
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	122,611	--	--	68,419
--	--	--	122,611	--	--	62,491
--	--	--	8,334	--	--	130,910
--	--	--	114,277	--	--	79,002
<u>25,345</u>	<u>26,248</u>	<u>120,190</u>	<u>116,786</u>	<u>19,200</u>	<u>(27,403)</u>	<u>126,944</u>
25,227	21,731	--	2,509	--	88	34,579
--	6,049	--	--	--	--	48,193
--	--	120,190	--	19,200	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
<u>25,227</u>	<u>27,780</u>	<u>120,190</u>	<u>2,509</u>	<u>19,200</u>	<u>88</u>	<u>82,772</u>
--	--	--	114,277	--	--	51,908
--	--	--	--	--	--	--
118	(1,532)	--	--	--	(27,491)	(7,736)
--	--	--	--	--	--	--
<u>118</u>	<u>(1,532)</u>	<u>--</u>	<u>114,277</u>	<u>--</u>	<u>(27,491)</u>	<u>44,172</u>
<u>25,345</u>	<u>26,248</u>	<u>120,190</u>	<u>116,786</u>	<u>19,200</u>	<u>(27,403)</u>	<u>126,944</u>

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Combining Statement of Financial Position - Continued

September 30, 2009

	WIC - SIRCLE Conference	Family Development FaDSS	Des Moines/ Louisa County Caring Community Empowerment
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Investments	\$ 2,954	6,929	(13,022)
Certificates of Deposit	--	--	--
Receivables	--	--	14,893
Prepaid Expenses and Deposits	--	--	397
Inventories	--	--	--
<b>Total Current Assets</b>	<u>2,954</u>	<u>6,929</u>	<u>2,268</u>
<b>Noncurrent Asset</b>			
Certificates of Deposit	--	--	--
<b>Property and Equipment</b>			
Land	--	--	--
Building and Leasehold Improvements	--	--	--
Vehicles and Equipment	--	--	--
	--	--	--
Less Accumulated Depreciation	--	--	--
<b>Net Property and Equipment</b>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Total Assets</b>	<u>\$ 2,954</u>	<u>6,929</u>	<u>2,268</u>
<b>Liabilities and Net Assets</b>			
<b>Liabilities</b>			
Accounts Payable and Accrued Expenses	\$ 583	2,925	2,268
Owed to Grantor Agencies	--	--	--
Deferred Revenue	--	346	--
Other Current Liabilities	--	--	--
Notes Payable	--	--	--
<b>Total Liabilities</b>	<u>583</u>	<u>3,271</u>	<u>2,268</u>
<b>Net Assets</b>			
Invested in Property and Equipment	--	--	--
Temporarily Restricted	--	--	--
Designated for Programs	2,371	3,658	--
Undesignated	--	--	--
<b>Total Net Assets</b>	<u>2,371</u>	<u>3,658</u>	<u>--</u>
<b>Total Liabilities and Net Assets</b>	<u>\$ 2,954</u>	<u>6,929</u>	<u>2,268</u>

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Financial Position - Continued

September 30, 2009

Children First Empowerment	Community Services Block Grant	CSBG ARRA	Homeless Assistance	Child Care Resource and Referral	Day of the Child	The Sponsor Association	Senior Employment	Eldercare Home Repair
(30,898)	49,821	(15,663)	(6,937)	(10,531)	743	(3,248)	(2,545)	880
--	--	--	--	--	--	--	--	--
33,125	5,889	88,279	9,266	28,578	--	3,248	2,865	13,307
817	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
<u>3,044</u>	<u>55,710</u>	<u>72,616</u>	<u>2,329</u>	<u>18,047</u>	<u>743</u>	<u>--</u>	<u>320</u>	<u>14,187</u>
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
521	7,079	--	--	475	--	--	--	--
--	7,022	--	--	--	--	--	--	--
<u>521</u>	<u>14,101</u>	<u>--</u>	<u>--</u>	<u>475</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
300	7,665	--	--	273	--	--	--	--
<u>221</u>	<u>6,436</u>	<u>--</u>	<u>--</u>	<u>202</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>3,265</u>	<u>62,146</u>	<u>72,616</u>	<u>2,329</u>	<u>18,249</u>	<u>743</u>	<u>--</u>	<u>320</u>	<u>14,187</u>
3,044	3,952	72,616	2,329	3,163	--	--	320	1,832
--	--	--	--	--	--	--	--	--
--	--	--	--	1,125	--	--	--	--
--	--	--	--	--	--	--	--	--
<u>3,044</u>	<u>3,952</u>	<u>72,616</u>	<u>2,329</u>	<u>4,288</u>	<u>--</u>	<u>--</u>	<u>320</u>	<u>1,832</u>
221	6,436	--	--	202	--	--	--	--
--	51,758	--	--	--	--	--	--	--
--	--	--	--	13,759	743	--	--	12,355
--	--	--	--	--	--	--	--	--
<u>221</u>	<u>58,194</u>	<u>--</u>	<u>--</u>	<u>13,961</u>	<u>743</u>	<u>--</u>	<u>--</u>	<u>12,355</u>
<u>3,265</u>	<u>62,146</u>	<u>72,616</u>	<u>2,329</u>	<u>18,249</u>	<u>743</u>	<u>--</u>	<u>320</u>	<u>14,187</u>

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Combining Statement of Financial Position - Continued

September 30, 2009

	Embrace Iowa	Project Share	FEMA	FEMA ARRA	Medical Assistance Program
<b>Assets</b>					
<b>Current Assets</b>					
Cash and Cash Investments	\$ 1	19,551	13,051	5,572	29,287
Certificates of Deposit	--	--	--	--	--
Receivables	--	128	--	--	--
Prepaid Expenses and Deposits	--	--	--	--	--
Inventories	--	--	--	--	--
Total Current Assets	<u>1</u>	<u>19,679</u>	<u>13,051</u>	<u>5,572</u>	<u>29,287</u>
<b>Noncurrent Asset</b>					
Certificates of Deposit	--	--	--	--	--
<b>Property and Equipment</b>					
Land	--	--	--	--	--
Building and Leasehold Improvements	--	--	--	--	--
Vehicles and Equipment	--	--	--	--	--
	--	--	--	--	--
Less Accumulated Depreciation	--	--	--	--	--
Net Property and Equipment	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total Assets	<u>\$ 1</u>	<u>19,679</u>	<u>13,051</u>	<u>5,572</u>	<u>29,287</u>
<b>Liabilities and Net Assets</b>					
<b>Liabilities</b>					
Accounts Payable and Accrued Expenses	\$ --	--	1,334	1,598	385
Owed to Grantor Agencies	--	--	--	--	--
Deferred Revenue	--	--	11,717	3,974	--
Other Current Liabilities	--	--	--	--	--
Notes Payable	--	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>13,051</u>	<u>5,572</u>	<u>385</u>
<b>Net Assets</b>					
Invested in Property and Equipment	--	--	--	--	--
Temporarily Restricted	1	19,679	--	--	28,902
Designated for Programs	--	--	--	--	--
Undesignated	--	--	--	--	--
Total Net Assets	<u>1</u>	<u>19,679</u>	<u>--</u>	<u>--</u>	<u>28,902</u>
Total Liabilities and Net Assets	<u>\$ 1</u>	<u>19,679</u>	<u>13,051</u>	<u>5,572</u>	<u>29,287</u>

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Combining Statement of Financial Position - Continued

September 30, 2009

Fort Madison/ Henry Co. United Way	Collaborator Project	Public Relations	Women's Conference	6-Plex	SEIRPC	Consultec CMPFE Title XIX	SHARE
4,018	2,271	2,044	519	(73,641)	--	5,470	233
--	--	--	--	--	--	--	--
--	--	--	--	--	--	13,105	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
<u>4,018</u>	<u>2,271</u>	<u>2,044</u>	<u>519</u>	<u>(73,641)</u>	<u>--</u>	<u>18,575</u>	<u>233</u>
--	--	--	--	--	--	--	--
--	--	--	--	7,550	--	--	--
--	--	--	--	223,505	--	--	--
--	--	--	--	--	1,620	--	--
--	--	--	--	231,055	1,620	--	--
--	--	--	--	98,249	1,620	--	--
--	--	--	--	132,806	--	--	--
<u>4,018</u>	<u>2,271</u>	<u>2,044</u>	<u>519</u>	<u>59,165</u>	<u>--</u>	<u>18,575</u>	<u>233</u>
300	--	--	--	4,785	--	907	7
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	1,200	--	--	--
--	--	--	--	162,727	--	--	--
<u>300</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>168,712</u>	<u>--</u>	<u>907</u>	<u>7</u>
--	--	--	--	(29,921)	--	--	--
3,718	--	--	--	--	--	--	226
--	2,271	2,044	519	(79,626)	--	17,668	--
--	--	--	--	--	--	--	--
<u>3,718</u>	<u>2,271</u>	<u>2,044</u>	<u>519</u>	<u>(109,547)</u>	<u>--</u>	<u>17,668</u>	<u>226</u>
<u>4,018</u>	<u>2,271</u>	<u>2,044</u>	<u>519</u>	<u>59,165</u>	<u>--</u>	<u>18,575</u>	<u>233</u>

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Combining Statement of Financial Position - Continued

September 30, 2009

	Des Moines County CAP	Henry County CAP	South Lee County CAP	Fort Madison Building Fund	Enhance Henry County Rx	Louisa County Funds
<b>Assets</b>						
<b>Current Assets</b>						
Cash and Cash Investments	\$ 21,397	9,100	747	7,361	3,391	4,989
Certificates of Deposit	--	--	--	--	--	--
Receivables	250	--	--	--	--	--
Prepaid Expenses and Deposits	--	--	--	--	--	--
Inventories	--	--	--	--	--	--
Total Current Assets	<u>21,647</u>	<u>9,100</u>	<u>747</u>	<u>7,361</u>	<u>3,391</u>	<u>4,989</u>
<b>Noncurrent Asset</b>						
Certificates of Deposit	<u>22,528</u>	--	--	--	--	--
<b>Property and Equipment</b>						
Land	--	--	--	--	--	--
Building and Leasehold Improvements	--	--	--	--	--	--
Vehicles and Equipment	--	--	--	--	--	--
Less Accumulated Depreciation	--	--	--	--	--	--
Net Property and Equipment	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total Assets	<u>\$ 44,175</u>	<u>9,100</u>	<u>747</u>	<u>7,361</u>	<u>3,391</u>	<u>4,989</u>
<b>Liabilities and Net Assets</b>						
<b>Liabilities</b>						
Accounts Payable and Accrued Expenses	\$ 810	--	--	--	755	98
Owed to Grantor Agencies	--	--	--	--	--	--
Deferred Revenue	--	--	--	--	--	--
Other Current Liabilities	--	--	--	--	--	--
Notes Payable	--	--	--	--	--	--
Total Liabilities	<u>810</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>755</u>	<u>98</u>
<b>Net Assets</b>						
Invested in Property and Equipment	--	--	--	--	--	--
Temporarily Restricted	43,365	9,100	747	7,361	2,636	4,891
Designated for Programs	--	--	--	--	--	--
Undesignated	--	--	--	--	--	--
Total Net Assets	<u>43,365</u>	<u>9,100</u>	<u>747</u>	<u>7,361</u>	<u>2,636</u>	<u>4,891</u>
Total Liabilities and Net Assets	<u>\$ 44,175</u>	<u>9,100</u>	<u>747</u>	<u>7,361</u>	<u>3,391</u>	<u>4,989</u>

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Combining Statement of Financial Position - Continued

September 30, 2009

<u>Weatherization Inventory/WIP Cost Pools</u>	<u>Weatherization Proprietary</u>	<u>Flood Recovery</u>	<u>Payroll Clearing</u>	<u>Indirect and Administrative</u>
(170,616)	3,370	2,081	270,798	333,313
--	--	--	--	196,158
--	--	--	--	--
209,622	--	--	61,782	612
42,839	--	--	--	--
<u>81,845</u>	<u>3,370</u>	<u>2,081</u>	<u>332,580</u>	<u>530,083</u>
--	--	--	--	--
--	--	--	--	--
12,116	--	--	--	581,339
194,411	--	--	--	47,330
<u>206,527</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>628,669</u>
170,535	--	--	--	341,199
<u>35,992</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>287,470</u>
<u>117,837</u>	<u>3,370</u>	<u>2,081</u>	<u>332,580</u>	<u>817,553</u>
27,073	392	1,775	331,706	104,397
42,794	--	--	--	--
--	--	306	--	--
--	--	--	--	--
--	--	--	--	--
<u>69,867</u>	<u>392</u>	<u>2,081</u>	<u>331,706</u>	<u>104,397</u>
35,992	--	--	--	287,470
--	--	--	--	--
11,978	2,978	--	--	--
--	--	--	874	425,686
<u>47,970</u>	<u>2,978</u>	<u>--</u>	<u>874</u>	<u>713,156</u>
<u>117,837</u>	<u>3,370</u>	<u>2,081</u>	<u>332,580</u>	<u>817,553</u>

SEE INDEPENDENT AUDITOR'S REPORT

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Combining Statement of Activities

Year Ended September 30, 2009

	Total	Eliminations for GAAP Based Financial Statements	Total Before Eliminations
<b>Support and Revenue</b>			
Government Awards and Contract Revenue			
Iowa Department of Human Rights	\$ 5,232,124	--	5,232,124
U.S. Department of Health and Human Services	3,133,232	--	3,133,232
Iowa Department of Education	985,119	--	985,119
Iowa Department of Public Health	766,926	--	766,926
IDPH - Non-Cash Food Vouchers	3,048,934	--	3,048,934
Iowa Department of Economic Development	13,611	--	13,611
Iowa Department of Agriculture	1,767	--	1,767
Emergency Food and Shelter Program	45,956	--	45,956
Area Agency on Aging	70,827	--	70,827
Iowa Institute for Community Alliances	14,388	--	14,388
Utility Companies	87,101	--	87,101
Community Action of Eastern Iowa	125,415	--	125,415
Empowerment Areas	497,796	--	497,796
Services and Project Revenue	160,432	--	160,432
Interest Income	10,453	--	10,453
Internal Program Support and Cost Pool Reimbursement	--	(655,262)	655,262
In Kind Donations	421,397	(328,561)	749,958
Other Revenue	287,470	--	287,470
Total Support and Revenue	14,902,948	(983,823)	15,886,771
<b>Expenses</b>	14,852,040	(1,175,074)	16,027,114
<b>Excess (Deficiency) of Support and Revenue over Expenses Before Capital Additions</b>	50,908	191,251	(140,343)
<b>Capital Additions - Awards Received for Capital Expenditures</b>	--	(191,251)	191,251
<b>Excess (Deficiency) of Support and Revenue over Expenses After Capital Additions</b>	50,908	--	50,908
<b>Transfers</b>	--	--	--
<b>Net Assets - Beginning of Year</b>	1,556,165	--	1,556,165
<b>Net Assets - End of Year</b>	\$ 1,607,073	--	1,607,073

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Combining Statement of Activities

Year Ended September 30, 2009

Head Start and Early Head Start	Head Start ARRA	Shared Visions/ At Risk Child Development	Child and Adult Care Food Program	LIHEAP	Weatherization Assistance	Weatherization DOE - ARRA
--	--	--	--	3,579,428	423,745	172,706
3,115,764	17,468	--	--	--	--	--
205,606	--	426,460	353,053	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	1,954	--
--	--	--	--	--	--	--
749,958	--	--	--	--	--	--
763	--	--	--	--	--	--
<u>4,072,091</u>	<u>17,468</u>	<u>426,460</u>	<u>353,053</u>	<u>3,579,428</u>	<u>425,699</u>	<u>172,706</u>
<u>4,073,558</u>	<u>17,468</u>	<u>426,460</u>	<u>353,053</u>	<u>3,579,428</u>	<u>425,699</u>	<u>172,706</u>
(1,467)	--	--	--	--	--	--
<u>5,780</u>	--	--	--	--	<u>2,961</u>	<u>122,611</u>
4,313	--	--	--	--	2,961	122,611
(5,780)	--	--	--	--	(2,961)	(122,611)
<u>23,845</u>	--	<u>151</u>	<u>118</u>	<u>(1,532)</u>	--	--
<u>22,378</u>	--	<u>151</u>	<u>118</u>	<u>(1,532)</u>	--	--

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Combining Statement of Activities - Continued

Year Ended September 30, 2009

	Weatherization Utility Contracts	Iowa Electric - LIHEAP	WIC
<b>Support and Revenue</b>			
Government Awards and Contract Revenue			
Iowa Department of Human Rights	\$ 329,787	--	--
U.S. Department of Health and Human Services	--	--	--
Iowa Department of Education	--	--	--
Iowa Department of Public Health	--	--	766,926
IDPH - Non-Cash Food Vouchers	--	--	3,048,934
Iowa Department of Economic Development	--	--	--
Iowa Department of Agriculture	--	--	1,767
Emergency Food and Shelter Program	--	--	--
Area Agency on Aging	--	--	--
Iowa Institute for Community Alliances	--	--	--
Utility Companies	68,930	18,171	--
Community Action of Eastern Iowa	--	--	--
Empowerment Areas	--	--	--
Services and Project Revenue	--	--	--
Interest Income	--	--	--
Internal Program Support and Cost Pool Reimbursement	--	--	--
In Kind Donations	--	--	--
Other Revenue	--	2,345	--
Total Support and Revenue	398,717	20,516	3,817,627
<b>Expenses</b>	398,717	767	3,812,814
<b>Excess (Deficiency) of Support and Revenue over Expenses Before Capital Additions</b>	--	19,749	4,813
<b>Capital Additions - Awards Received for Capital Expenditures</b>	--	--	59,899
<b>Excess (Deficiency) of Support and Revenue over Expenses After Capital Additions</b>	--	19,749	64,712
<b>Transfers</b>	--	--	(59,899)
<b>Net Assets - Beginning of Year</b>	--	(47,240)	(12,549)
<b>Net Assets - End of Year</b>	\$ --	(27,491)	(7,736)

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Combining Statement of Activities - Continued

Year Ended September 30, 2009

<u>WIC - SIRCLE Conference</u>	<u>Family Development FaDSS</u>	<u>Des Moines/ Louisa County Caring Community Empowerment</u>	<u>Children First Empowerment</u>	<u>Henry County Empowerment</u>	<u>Community Services Block Grant</u>	<u>CSBG ARRA</u>
--	274,750	--	--	--	264,095	98,264
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	189,914	293,233	8,857	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
9,705	2,000	118	--	--	47,313	--
<u>9,705</u>	<u>276,750</u>	<u>190,032</u>	<u>293,233</u>	<u>8,857</u>	<u>311,408</u>	<u>98,264</u>
<u>7,865</u>	<u>276,324</u>	<u>190,032</u>	<u>293,233</u>	<u>8,857</u>	<u>288,697</u>	<u>98,264</u>
1,840	426	--	--	--	22,711	--
--	--	--	--	--	--	--
1,840	426	--	--	--	22,711	--
--	--	--	--	--	--	--
531	3,232	--	--	--	29,047	--
<u>2,371</u>	<u>3,658</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>51,758</u>	<u>--</u>

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Combining Statement of Activities - Continued

Year Ended September 30, 2009

	Homeless Assistance Grant	Child Care Resource and Referral	Day of the Child	The Sponsor Association
<b>Support and Revenue</b>				
Government Awards and Contract Revenue				
Iowa Department of Human Rights	\$ --	--	--	--
U.S. Department of Health and Human Services	--	--	--	--
Iowa Department of Education	--	--	--	--
Iowa Department of Public Health	--	--	--	--
IDPH - Non-Cash Food Vouchers	--	--	--	--
Iowa Department of Economic Development	--	--	--	--
Iowa Department of Agriculture	--	--	--	--
Emergency Food and Shelter Program	--	--	--	--
Area Agency on Aging	--	--	--	--
Iowa Institute for Community Alliances	14,388	--	--	--
Utility Companies	--	--	--	--
Community Action of Eastern Iowa	--	125,415	--	--
Empowerment Areas	--	5,792	--	--
Services and Project Revenue	--	--	784	4,773
Interest Income	--	--	--	--
Internal Program Support and Cost Pool Reimbursement	--	--	--	--
In Kind Donations	--	--	--	--
Other Revenue	--	23,444	--	--
Total Support and Revenue	<u>14,388</u>	<u>154,651</u>	<u>784</u>	<u>4,773</u>
<b>Expenses</b>	<u>14,388</u>	<u>147,862</u>	<u>658</u>	<u>4,773</u>
<b>Excess (Deficiency) of Support and Revenue over Expenses Before Capital Additions</b>	--	6,789	126	--
<b>Capital Additions - Awards Received for Capital Expenditures</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Excess (Deficiency) of Support and Revenue over Expenses After Capital Additions</b>	--	6,789	126	--
<b>Transfers</b>	--	--	--	--
<b>Net Assets - Beginning of Year</b>	<u>--</u>	<u>6,970</u>	<u>617</u>	<u>--</u>
<b>Net Assets - End of Year</b>	<u>\$ --</u>	<u>13,759</u>	<u>743</u>	<u>--</u>

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Combining Statement of Activities - Continued

Year Ended September 30, 2009

Senior Employment	Eldercare Home Repair	Embrace Iowa	Project Share	FEMA	FEMA ARRA	Medical Assistance Program	Fort Madison/ Henry Co. United Way	Collaborator Project
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	44,358	1,598	--	--	--
24,594	46,233	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	11,556	76,749	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	5,430	--	--	--	--	27,459	16,250	--
24,594	51,663	11,556	76,749	44,358	1,598	27,459	16,250	--
24,594	46,233	11,555	70,176	44,358	1,598	25,910	23,885	--
--	5,430	1	6,573	--	--	1,549	(7,635)	--
--	--	--	--	--	--	--	--	--
--	5,430	1	6,573	--	--	1,549	(7,635)	--
--	--	--	--	--	--	--	--	--
--	6,925	--	13,106	--	--	27,353	11,353	2,271
--	12,355	1	19,679	--	--	28,902	3,718	2,271

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Combining Statement of Activities - Continued

Year Ended September 30, 2009

	Public Relations	Women's Conference	6-Plex	Consultec CMPFE Title XIX
<b>Support and Revenue</b>				
Government Awards and Contract Revenue				
Iowa Department of Human Rights	\$ --	--	--	--
U.S. Department of Health and Human Services	--	--	--	--
Iowa Department of Education	--	--	--	--
Iowa Department of Public Health	--	--	--	--
IDPH - Non-Cash Food Vouchers	--	--	--	--
Iowa Department of Economic Development	--	--	13,611	--
Iowa Department of Agriculture	--	--	--	--
Emergency Food and Shelter Program	--	--	--	--
Area Agency on Aging	--	--	--	--
Iowa Institute for Community Alliances	--	--	--	--
Utility Companies	--	--	--	--
Community Action of Eastern Iowa	--	--	--	--
Empowerment Areas	--	--	--	--
Services and Project Revenue	--	--	11,372	55,198
Interest Income	--	--	--	--
Internal Program Support and Cost Pool Reimbursement	--	--	--	--
In Kind Donations	--	--	--	--
Other Revenue	3,218	--	--	45
Total Support and Revenue	<u>3,218</u>	<u>--</u>	<u>24,983</u>	<u>55,243</u>
<b>Expenses</b>	<u>3,608</u>	<u>--</u>	<u>39,986</u>	<u>57,692</u>
<b>Excess (Deficiency) of Support and Revenue over Expenses Before Capital Additions</b>	(390)	--	(15,003)	(2,449)
<b>Capital Additions - Awards Received for Capital Expenditures</b>	--	--	--	--
<b>Excess (Deficiency) of Support and Revenue over Expenses After Capital Additions</b>	(390)	--	(15,003)	(2,449)
<b>Transfers</b>	--	--	--	--
<b>Net Assets - Beginning of Year</b>	<u>2,434</u>	<u>519</u>	<u>(94,544)</u>	<u>20,117</u>
<b>Net Assets - End of Year</b>	<u>\$ 2,044</u>	<u>519</u>	<u>(109,547)</u>	<u>17,668</u>

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Combining Statement of Activities - Continued

Year Ended September 30, 2009

Share	Des Moines County CAP	Henry County CAP	South Lee County CAP	Fort Madison Building Fund	Enhance Henry County Rx	Louisa County Funds	Weatherization Inventory/WIP Cost Pools	Weatherization Proprietary
--	--	--	--	--	--	--	89,349	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	(1,954)	--
--	749	--	--	76	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
36,253	14,764	9,100	976	171	5,000	4,989	--	1,025
36,253	15,513	9,100	976	247	5,000	4,989	87,395	1,025
36,870	7,283	--	229	--	2,364	98	86,958	3,289
(617)	8,230	9,100	747	247	2,636	4,891	437	(2,264)
--	--	--	--	--	--	--	--	--
(617)	8,230	9,100	747	247	2,636	4,891	437	(2,264)
--	--	--	--	--	--	--	--	--
843	35,135	--	--	7,114	--	--	11,541	5,242
226	43,365	9,100	747	7,361	2,636	4,891	11,978	2,978

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Combining Statement of Activities - Continued

Year Ended September 30, 2009

	Flood Recovery	Payroll Clearing	Indirect and Administrative	Property and Equipment
<b>Support and Revenue</b>				
Government Awards and Contract Revenue				
Iowa Department of Human Rights	\$ --	--	--	--
U.S. Department of Health and Human Services	--	--	--	--
Iowa Department of Education	--	--	--	--
Iowa Department of Public Health	--	--	--	--
IDPH - Non-Cash Food Vouchers	--	--	--	--
Iowa Department of Economic Development	--	--	--	--
Iowa Department of Agriculture	--	--	--	--
Emergency Food and Shelter Program	--	--	--	--
Area Agency on Aging	--	--	--	--
Iowa Institute for Community Alliances	--	--	--	--
Utility Companies	--	--	--	--
Community Action of Eastern Iowa	--	--	--	--
Empowerment Areas	--	--	--	--
Services and Project Revenue	--	--	--	--
Interest Income	--	11	9,617	--
Internal Program Support and Cost Pool Reimbursement	--	--	655,262	--
In Kind Donations	--	--	--	--
Other Revenue	69,694	--	7,408	--
Total Support and Revenue	<u>69,694</u>	<u>11</u>	<u>672,287</u>	<u>--</u>
<b>Expenses</b>	<u>69,694</u>	<u>(200)</u>	<u>689,689</u>	<u>189,622</u>
<b>Excess (Deficiency) of Support and Revenue over Expenses Before Capital Additions</b>	--	211	(17,402)	(189,622)
<b>Capital Additions - Awards Received for Capital Expenditures</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Excess (Deficiency) of Support and Revenue over Expenses After Capital Additions</b>	--	211	(17,402)	(189,622)
<b>Transfers</b>	--	--	19,500	171,751
<b>Net Assets - Beginning of Year</b>	<u>--</u>	<u>663</u>	<u>423,588</u>	<u>1,079,315</u>
<b>Net Assets - End of Year</b>	<u>\$ --</u>	<u>874</u>	<u>425,686</u>	<u>1,061,444</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA  
U.S. Department of Health and Human Services

**Schedule of Revenue and Expenses Compared to Budget**

**Head Start Grant No. 07CH6220/43**

(Contract Period 9/1/08 - 8/31/09)

	Approved Budget	Actual Revenue/Expenses		
		Total	10/01/08 - 8/31/09	9/01/08 - 9/30/08
<b>Revenue</b>				
U.S. Department of Health and Human Services	\$ 3,115,075	3,115,075	2,824,957	290,118
USDA/Iowa Department of Education - Food Reimbursement	--	209,308	184,077	25,231
Grantee's Share - In Kind	778,136	778,136	694,640	83,496
Other Non-Federal Revenue	--	763	763	--
<b>Total Revenue</b>	<b>\$ 3,893,211</b>	<b>4,103,282</b>	<b>3,704,437</b>	<b>398,845</b>
<b>Expenses</b>				
Grantor's Share				
Personnel	\$ 1,670,286	1,741,999	1,583,479	158,520
Fringe Benefits	640,290	656,060	600,717	55,343
Travel	19,736	11,724	9,432	2,292
Equipment	--	--	(4,109)	4,109
Supplies	95,593	80,841	72,260	8,581
Contractual	--	--	(4,632)	4,632
Other	363,380	286,294	259,810	26,484
Indirect	325,790	338,157	308,000	30,157
<b>Total Grantor's Share</b>	<b>3,115,075</b>	<b>3,115,075</b>	<b>2,824,957</b>	<b>290,118</b>
Program Expenses Not Charged to Grant	--	2,265	2,230	35
Food Expenses - Child and Adult Care Food Program	--	209,308	184,077	25,231
Grantee's Share - In Kind Donations	778,136	778,136	694,640	83,496
<b>Total Expenses</b>	<b>\$ 3,893,211</b>	<b>4,104,784</b>	<b>3,705,904</b>	<b>398,880</b>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA  
U.S. Department of Health and Human Services

**Schedule of Revenue and Expenses Compared to Budget**

**Head Start Grant No. 07CH6220/44**

(Contract Period 9/1/09 - 8/31/10)

	<u>Approved Budget</u>	<u>Actual Revenue/Expenses 9/01/09 - 9/30/09</u>
<b>Revenue</b>		
U.S. Department of Health and Human Services	\$ 3,343,370	290,807
USDA/Iowa Department of Education - Food Reimbursement	--	21,529
Grantee's Contribution - In Kind	<u>775,033</u>	<u>55,318</u>
<b>Total Revenue</b>	<u><u>\$ 4,118,403</u></u>	<u><u>367,654</u></u>
<b>Expenses</b>		
<b>Grantor's Share</b>		
Personnel	\$ 1,802,635	165,563
Fringe Benefits	690,986	58,587
Travel	10,898	387
Supplies	85,351	5,031
Other	401,900	29,634
Indirect	<u>351,600</u>	<u>31,605</u>
<b>Total Grantor's Share</b>	<u>3,343,370</u>	<u>290,807</u>
Program Expenses Not Charged to Grant	--	--
Food Expenses - Child and Adult Care Food Program	--	21,529
Grantee's Share - In Kind Donations	<u>775,033</u>	<u>55,318</u>
<b>Total Expenses</b>	<u><u>\$ 4,118,403</u></u>	<u><u>367,654</u></u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA  
U.S. Department of Health and Human Services

**Schedule of Revenue and Expenses Compared to Budget**

**Head Start - ARRA Grant No. 07SE6220/01**  
(Contract Period 8/1/09 - 9/30/10)

	<u>Approved Budget</u>	<u>Actual Revenue/Expenses 8/01/09 - 9/30/09</u>
Revenue		
U.S. Department of Health and Human Services	<u>\$ 225,088</u>	<u>17,468</u>
Expenses		
Grantor's Share		
Personnel	\$ 105,548	12,492
Fringe Benefits	84,684	2,817
Supplies	5,608	--
Other	2,426	--
Indirect	<u>26,822</u>	<u>2,159</u>
Total Grantor's Share	225,088	17,468
Program Expenses Not Charged to Grant	<u>--</u>	<u>--</u>
Total Expenses	<u>\$ 225,088</u>	<u>17,468</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA  
Iowa Department of Human Rights

**Schedule of Expenses Compared to Budget**

**Low Income Home Energy Assistance Program**

Contract No. LIHEAP-09-14-N  
(Contract Period 10/1/08 - 9/30/09)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 10/01/08 - 9/30/09</u>
Assistance Awards		
Regular Assistance	\$ 2,928,019	2,904,171
Energy Crisis Intervention Payments	168,789	168,789
Client Services - Assessment and Resolution	39,047	39,047
Developmental Assessment and Resolution Program	--	--
Summer Deliverable Fuel Payments	270,053	270,053
Administration	<u>197,368</u>	<u>197,368</u>
Total	<u>\$ 3,603,276</u>	<u>3,579,428</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA  
Iowa Department of Public Health

**Schedule of Expenses Compared to Budget**

**Special Supplemental Food Program for Women, Infants, and Children**

Contract No. 5889AO45

(Contract Period 10/1/08 - 9/30/09)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 10/01/08 - 9/30/09</u>
Salaries	\$ 495,362	496,590
Equipment	40,000	40,399
Other	162,793	146,379
Indirect	<u>69,845</u>	<u>70,019</u>
Total Cash Expenses	<u>\$ 768,000</u>	753,387
Non-Cash Food Vouchers		<u>3,048,934</u>
Total Federal Cost		3,802,321
Breast Pump Expenses		9,539
Non-Grant Expenses		<u>954</u>
Total Program Expenses		<u><u>3,812,814</u></u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA  
Iowa Department of Human Rights

Schedule of Expenses Compared to Budget

Family Development and Self-Sufficiency  
Demonstration Grants

Contract No. FaDSS 10-14-FN  
(Contract Period 7/1/09 - 6/30/10)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 7/01/09 - 9/30/09</u>
Administrative	\$ 30,588	6,611
Salaries	139,952	32,598
Benefits	75,456	14,292
Travel	23,000	2,578
Space/Utilities	7,570	1,644
Other	9,703	752
3rd Party Payments	<u>2,000</u>	<u>410</u>
Total Grant Expenses	288,269	58,885
Non-Grant Third Party Expense	<u>1,000</u>	<u>--</u>
Total	<u>\$ 289,269</u>	<u>58,885</u>

Contract No. FaDSS 09-14-FN  
(Contract Period 7/1/08 - 6/30/09)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>10/01/08 - 6/30/09</u>	<u>7/01/08 - 9/30/08</u>
Administrative	\$ 31,083	31,248	23,461	7,787
Salaries	145,453	148,131	109,975	38,156
Benefits	73,998	73,489	56,417	17,072
Travel	19,928	18,571	12,975	5,596
Space/Utilities	7,570	6,533	4,220	2,313
Other	9,703	9,763	7,267	2,496
3rd Party Payments	<u>4,000</u>	<u>4,000</u>	<u>1,550</u>	<u>2,450</u>
Total Grant Expenses	291,735	291,735	215,865	75,870
Non-Grant Third Party Expense	<u>2,000</u>	<u>1,574</u>	<u>1,574</u>	<u>--</u>
Total	<u>\$ 293,735</u>	<u>293,309</u>	<u>217,439</u>	<u>75,870</u>

SEE INDEPENDENT AUDITOR'S REPORT.

COMMUNITY ACTION OF SOUTHEAST IOWA  
Iowa Department of Human Rights

**Schedule of Expenses Compared to Budget**

**Weatherization Assistance Programs**

Contract No. DOE-09-14N  
(Contract Period 4/1/09 - 3/31/10)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 4/01/09 - 9/30/09</u>
Administration	\$ 17,586	10,481
Health and Safety	50,626	11,602
Support	65,627	73,783
Labor	68,440	58,103
Materials	<u>68,440</u>	<u>13,271</u>
Total	<u>\$ 270,719</u>	<u>167,240</u>

Contract No. DOE-08-14N  
(Contract Period 4/1/08 - 3/31/09)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Total</u>	<u>Actual Expenses</u>	
			<u>10/01/08 - 3/31/09</u>	<u>4/01/08 - 9/30/08</u>
Administration	\$ 17,416	17,416	--	17,416
Health and Safety	31,597	10,661	--	10,661
Support	40,958	94,307	--	94,307
Labor	42,714	39,199	--	39,199
Materials	<u>42,714</u>	<u>13,816</u>	<u>--</u>	<u>13,816</u>
Total	<u>\$ 175,399</u>	<u>175,399</u>	<u>--</u>	<u>175,399</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA  
Iowa Department of Human Rights

**Schedule of Expenses Compared to Budget**

**Weatherization Assistance Programs**

Contract No. DOE-ARRA-09-14N  
(Contract Period 4/1/09 - 3/31/12)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 4/01/09 - 9/30/09</u>
Administration	\$ 82,855	2,540
Health and Safety	223,966	--
Support	291,155	--
Labor	302,354	--
Materials	302,354	--
Equipment	173,300	138,862
T & TA	<u>246,000</u>	<u>31,304</u>
Total	<u>\$ 1,621,984</u>	<u>172,706</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA  
Iowa Department of Human Rights

**Schedule of Expenses Compared to Budget**

**Weatherization Assistance Programs**

Contract No. HEAP 09-14N  
(Contract Period 1/1/09 - 12/31/09)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 1/01/09 - 9/30/09</u>
Administration	\$ 20,849	5,772
Health and Safety	70,433	8,934
Support	91,302	68,207
Labor	95,216	25,219
Materials	95,216	8,099
Equipment/Training	40,000	--
<b>Total</b>	<b><u>\$ 413,016</u></b>	<b><u>116,231</u></b>

Contract No. HEAP 08-14N  
(Contract Period 1/1/08 - 12/31/08)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>10/01/08 - 12/31/08</u>	<u>1/01/08 - 9/30/08</u>
Administration	\$ 14,379	13,600	7,520	6,080
Health and Safety	50,053	34,665	21,769	12,896
Support	64,884	116,959	61,673	55,286
Labor	67,664	64,495	38,642	25,853
Materials	67,664	22,352	12,624	9,728
Equipment/Training	30,000	--	--	--
Landlord Payments	--	(1,954)	(1,954)	--
<b>Total</b>	<b><u>\$ 294,644</u></b>	<b><u>250,117</u></b>	<b><u>140,274</u></b>	<b><u>109,843</u></b>

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Schedule of Revenue and Expenses Compared to Budget

## Weatherization Assistance

Contract No. MEC-09-14N  
(Contract Period 1/1/09 - 12/31/09)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 1/01/09 - 9/30/09</u>
Administration	\$ 1,631	686
Support	3,262	1,397
Labor	13,862	7,444
Materials	13,862	4,436
Total	<u>\$ 32,617</u>	<u>13,963</u>

Contract No. MEC-08-14N  
(Contract Period 1/1/08 - 12/31/08)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Total</u>	<u>Actual Expenditures</u>	
			<u>10/01/08 - 12/31/08</u>	<u>1/01/08 - 9/30/08</u>
Administration	\$ 1,364	1,364	464	900
Support	2,728	2,727	873	1,854
Labor	11,595	12,321	4,505	7,816
Materials	11,595	10,870	2,922	7,948
Total	<u>\$ 27,282</u>	<u>27,282</u>	<u>8,764</u>	<u>18,518</u>

SEE INDEPENDENT AUDITOR'S REPORT

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Schedule of Revenue and Expenses Compared to Budget

## Weatherization Assistance

Contract No. IPL-09-14N  
(Contract Period 1/1/09 - 12/31/09)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 1/01/09 - 9/30/09</u>
Administration	\$ 14,861	13,848
Support	29,722	19,865
Labor	126,318	127,516
Materials	126,318	72,305
Total	<u>\$ 297,219</u>	<u>233,534</u>

Contract No. IPL-08-14N  
(Contract Period 1/1/08 - 12/31/08)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenditures</u>		
		<u>Total</u>	<u>10/01/08 - 12/31/08</u>	<u>1/01/08 - 9/30/08</u>
Administration	\$ 19,237	19,237	61	19,176
Support	38,475	31,937	6,560	25,377
Labor	163,518	187,041	42,762	144,279
Materials	163,518	133,362	24,143	109,219
Total	<u>\$ 384,748</u>	<u>371,577</u>	<u>73,526</u>	<u>298,051</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA  
Iowa Department of Human Rights

**Schedule of Expenses Compared to Budget**

**Community Services Block Grant**

Contract No. CSBG-09-14-CN  
(Contract Period 10/1/08 - 12/31/09)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 10/01/08 - 9/30/09</u>
Grant Expenses		
Personnel	\$ 213,027	167,988
Travel	6,200	6,573
Space	24,700	20,621
Other Costs	16,165	13,610
Indirect Costs	30,003	23,686
Total Grant Expenses	<u>\$ 290,095</u>	232,478
Other Expenses Not Reimbursed by Grant		<u>22,376</u>
Total		<u>254,854</u>

Contract No. CSBG-08-14-CN  
(Contract Period 10/1/07 - 12/31/08)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenditures</u>		
		<u>Total</u>	<u>10/01/08 - 12/31/08</u>	<u>10/01/07 - 9/30/08</u>
Grant Expenses				
Personnel	\$ 202,828	204,489	24,966	179,523
Travel	5,000	5,500	484	5,016
Space	18,700	20,570	1,540	19,030
Other Costs	16,165	11,697	1,107	10,590
Indirect Costs	28,396	28,833	3,520	25,313
Total Grant Expenses	<u>\$ 271,089</u>	271,089	31,617	239,472
Other Expenses Not Reimbursed by Grant		<u>19,803</u>	<u>2,226</u>	<u>17,577</u>
Total		<u>290,892</u>	<u>33,843</u>	<u>257,049</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA  
Iowa Department of Human Rights

**Schedule of Expenses Compared to Budget**

**Community Services Block Grant - ARRA**

Contract No. CSBG-R9-14  
(Contract Period 4/10/09 - 9/30/10)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 4/10/09 - 9/30/09</u>
Grant Expenses		
Personnel	\$ 168,921	14,390
Travel	9,000	1,851
Space	3,500	364
Other Costs	51,500	8,795
Indirect Costs	23,987	2,029
New CSBG ARRA Programs	<u>172,969</u>	<u>70,835</u>
Total Grant Expenses	<u>\$ 429,877</u>	<u>98,264</u>

SEE INDEPENDENT AUDITOR'S REPORT

## COMMUNITY ACTION OF SOUTHEAST IOWA

## Schedule of Activities

**Indirect Cost Pool and Other Administrative**  
 October 1, 2008 through September 30, 2009

	<u>Total</u>	<u>Indirect Cost Pool</u>	<u>Other Administrative</u>
<b>Revenue</b>			
Reimbursements from Programs	\$ 640,661	640,661	--
Interest Income	9,617	--	9,617
Property Use Charges	14,601	--	14,601
Other	7,408	--	7,408
<b>Total Revenue</b>	<u>672,287</u>	<u>640,661</u>	<u>31,626</u>
<b>Expenses</b>			
Salaries and Wages	419,031	419,031	--
Benefits and Payroll Taxes	145,386	145,386	--
Workmen's Compensation	2,197	2,197	--
Audit	28,719	28,719	--
Training and Meetings	10,001	10,001	--
Travel and Per Diem	12,732	12,732	--
Space and Utilities	25,912	15,828	10,084
Pest Control	139	139	--
Telephone	6,713	6,713	--
Office Supplies	14,322	14,322	--
Postage	5,377	5,377	--
Advertising	838	838	--
Professional/Technical	560	560	--
Liability Insurance and Bonding	7,201	7,201	--
Membership/Subscriptions/Publications	8,821	8,821	--
3rd Party	--	--	--
Miscellaneous	1,740	600	1,140
<b>Total Expenses</b>	<u>689,689</u>	<u>678,465</u>	<u>11,224</u>
Excess (Deficit) of Revenue over Expenses	(17,402)	(37,804)	20,402
Fund Balance Transfer	19,500	--	19,500
Net Assets - Beginning of Year	<u>423,588</u>	<u>163,868</u>	<u>259,720</u>
Net Assets - End of Year	<u>\$ 425,686</u>	<u>126,064</u>	<u>299,622</u>

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