

**COMMUNITY ACTION OF EASTERN IOWA**

**Davenport, Iowa**

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

**October 31, 2010**

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

COMMUNITY ACTION OF EASTERN IOWA

Davenport, Iowa

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**MERIWETHER, WILSON AND COMPANY, PLLC**  
CERTIFIED PUBLIC ACCOUNTANTS

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

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

TELEPHONE  
WEST DES MOINES ..... 515/223-0002  
PERRY ..... 515/465-3591

FAX  
WEST DES MOINES ..... 515/223-0430  
PERRY ..... 515/465-3593

INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Community Action of Eastern Iowa  
Davenport, Iowa

We have audited the accompanying Statement of Financial Position of Community Action of Eastern Iowa (a nonprofit organization) as of October 31, 2010, and the related Statements of Activities and Changes in Net Assets and Cash Flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from the Organization's 2009 financial statements and, in our report dated January 29, 2010, we expressed an unqualified opinion on those financial statements.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Action of Eastern Iowa as of October 31, 2010, 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 7, 2011, on our consideration of Community Action of Eastern Iowa's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. The additional supporting schedules are presented for purposes of additional analysis and are also not a required part of the basic financial statements. Such supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Meriwether, Wilson and Company, PLLC*  
MERIWETHER, WILSON AND COMPANY, PLLC  
Certified Public Accountants

February 7, 2011  
West Des Moines, Iowa

## COMMUNITY ACTION OF EASTERN IOWA

## Statement of Financial Position

October 31, 2010  
(With Comparative Totals for 2009)

	<u>2010</u>	<u>2009</u>
<b>Assets</b>		
<b>Current Assets</b>		
Cash	\$ 948,068	1,224,254
Marketable Securities	9,045	8,438
Receivables		
Grant Awards and Contracts	1,268,028	978,374
Other	8,839	5,713
Weatherization Projects in Progress	267,608	207,594
Weatherization Materials Inventory	38,498	33,683
Prepaid Expenses	10,129	42,675
Total Current Assets	<u>2,550,215</u>	<u>2,500,731</u>
<b>Property and Equipment</b>		
Land, Buildings, and Leasehold Improvements	1,512,339	1,333,041
Vehicles and Equipment	1,219,478	956,283
	<u>2,731,817</u>	<u>2,289,324</u>
Accumulated Depreciation	(1,432,675)	(1,238,243)
Net Property and Equipment	<u>1,299,142</u>	<u>1,051,081</u>
Total Assets	<u>\$ 3,849,357</u>	<u>3,551,812</u>
<b>Liabilities and Net Assets</b>		
<b>Current Liabilities</b>		
Grant Funds Owed to Funding Source	\$ 67,553	129,811
Accounts Payable	266,033	356,335
Accrued Payroll and Related Taxes and Benefits	520,772	582,721
Deferred Revenues	277,887	413,542
Total Current Liabilities	<u>1,132,245</u>	<u>1,482,409</u>
<b>Net Assets</b>		
Unrestricted		
Invested in Property and Equipment	1,299,142	1,051,081
Undesignated	939,262	770,121
Temporarily Restricted	478,708	248,201
Total Net Assets	<u>2,717,112</u>	<u>2,069,403</u>
Total Liabilities and Net Assets	<u>\$ 3,849,357</u>	<u>3,551,812</u>

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

## COMMUNITY ACTION OF EASTERN IOWA

## Statement of Activities and Changes in Net Assets

Year Ended October 31, 2010  
(With Comparative Totals for 2009)

	2010			2009
	Unrestricted	Temporarily Restricted	Total	Total All Funds
<b>Revenue</b>				
Program Grants, Fees, and Support				
Federal Awards	\$ 21,606,504	161,529	21,768,033	18,406,672
State and Local Support and Fees	1,181,116	--	1,181,116	1,216,175
Total Program Grants, Fees, and Support	22,787,620	161,529	22,949,149	19,622,847
Program Income, Support, and Fees	270,273	137,241	407,514	340,636
Interest Income	780	--	780	4,016
Unrealized Gain (Loss) on Marketable Securities	607	--	607	893
In Kind Contributions	1,080,122	--	1,080,122	1,161,425
Other Income	26,553	--	26,553	30,381
Total Revenue	24,165,955	298,770	24,464,725	21,160,198
Net Assets Released from Restrictions Through Satisfaction of Payment Requirements	68,263	(68,263)	--	--
Total Revenue and Reclassification	24,234,218	230,507	24,464,725	21,160,198
<b>Expenses</b>				
Personnel	6,167,821	--	6,167,821	5,490,612
Management and Administration	949,296	--	949,296	815,601
Direct Client Assistance	7,690,838	--	7,690,838	7,785,793
Consultants/Contractual	2,132,583	--	2,132,583	1,714,684
Travel/Transportation	85,832	--	85,832	77,402
Space Costs	653,022	--	653,022	373,886
Supplies	757,359	--	757,359	741,030
Weatherization				
Materials	663,305	--	663,305	323,218
Labor	1,223,571	--	1,223,571	747,169
Support	697,267	--	697,267	587,404
Health and Safety	826,459	--	826,459	260,314
Equipment	53,245	--	53,245	--
Other	616,283	--	616,283	559,810
Depreciation	220,013	--	220,013	154,301
In Kind Expenses	1,080,122	--	1,080,122	1,161,425
Total Expenses	23,817,016	--	23,817,016	20,792,649
<b>Increase (Decrease) in Net Assets</b>	417,202	230,507	647,709	367,549
<b>Net Assets at Beginning of Year</b>	1,821,202	248,201	2,069,403	1,701,854
<b>Net Assets at End of Year</b>	\$ 2,238,404	478,708	2,717,112	2,069,403

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

## COMMUNITY ACTION OF EASTERN IOWA

**Statement of Cash Flows**

Year Ended October 31, 2010  
(With Comparative Totals for 2009)

	<u>2010</u>	<u>2009</u>
<b>Cash Flows from Operating Activities</b>		
Increase (Decrease) in Net Assets	\$ 647,709	367,549
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities		
Expenses Not Requiring Cash Expenditure - Depreciation	220,013	154,301
Loss on Disposal of Property and Equipment	--	18,025
Unrealized (Gain) Loss on Marketable Securities	(607)	(893)
Changes in Asset and Liability Accounts		
Receivables	(292,780)	(53,651)
Weatherization Projects in Progress	(60,014)	(138,512)
Weatherization Inventories	(4,815)	(7,795)
Prepaid Expenses	32,546	(42,053)
Payable to Funding Sources	(62,258)	103,417
Accounts Payable	(90,302)	24,363
Accrued Payroll	(61,949)	69,896
Deferred Revenue	(135,655)	8,228
Net Cash Flows from Operating Activities	<u>191,888</u>	<u>502,875</u>
<b>Cash Flows from Investing Activities</b>		
Expenditures for Acquisition of Equipment	<u>(468,074)</u>	<u>(365,776)</u>
<b>Net Increase (Decrease) in Cash</b>	(276,186)	137,099
<b>Cash Balance - Beginning of Year</b>	<u>1,224,254</u>	<u>1,087,155</u>
<b>Cash Balance - End of Year</b>	<u>\$ 948,068</u>	<u>1,224,254</u>

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

## COMMUNITY ACTION OF EASTERN IOWA

**Notes to Financial Statements**

October 31, 2010

**1. Nature of Business and Organization**

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

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

**2. Financial Statement Presentation**

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

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

**3. Summary of Significant Accounting Policies**

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

**Revenue Recognition**

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

Program service revenues are generally recorded when earned.

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

**In Kind Contributions**

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

**Use of Estimates**

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

**Cash**

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

**Marketable Securities**

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

**Receivables**

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

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

**Deferred Revenue**

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

**Weatherization Projects in Progress**

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

**Inventories**

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

**Property and Equipment**

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

**Long-Lived Assets**

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

**Advertising and Promotion Activities**

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

**Income Taxes**

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

On November 1, 2009, the Organization adopted FASB ASC 740-10 regarding Uncertain Tax Positions, which requires evaluation of the impact of uncertain tax positions taken or expected to be taken in a tax return and may require recognition of a liability related to those tax positions. At October 31, 2010, the Organization had no uncertain tax positions requiring recognition in the financial statements.

The Organization is no longer subject to federal and state income tax examinations by tax authorities for years ending before October 31, 2007.

**Concentration of Credit Risks**

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

Deposits in bank accounts in excess of federally insured limits (FDIC) at October 31, 2010 totaled \$1,167,750. The Organization's bank, however, has eligible collateral and securities available to pledge for excess deposits. In addition, the bank also participates in the State of Iowa sinking fund for losses that exceed insured limits if those losses are incurred due to a closure of the bank by its respective regulator agency.

### **Cost Allocation Pools**

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

#### Indirect Costs

Indirect costs, comprised of any cost benefiting all programs but not readily identifiable with any specific program, are charged to the indirect cost pool. The costs are allocated to programs based on an approved rate of 13.20% of personnel costs.

#### Joint Costs

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

### **Fair Value of Financial Instruments**

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

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

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

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

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

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

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

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

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

### Prior Year Summarized Financial Information

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended October 31, 2009, from which the summarized information was derived. Certain reclassifications to the 2009 comparative totals have been made to conform to the 2010 presentation.

#### 4. Fair Value of Financial Instruments

The Organization's assets and liabilities that are measured at fair value on a recurring basis as of October 31, 2010 are presented below based on the fair value hierarchy levels:

	Total	Quoted Price in Active Markets (Level 1)	Significant Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)
Available for Sale Securities	\$ 9,045	9,045	--	--

#### 5. Receivables - Grant Awards

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

Funding Source	Program	Amount
U.S. Department of Health and Human Services	Head Start and Early Head Start	\$ 426,015
Iowa Department of Human Services	Child Care R&R/Wraparound	262,780
Iowa Department of Education	CACFP	104,720
Iowa Department of Human Rights	CSBG	59,792
Iowa Department of Human Rights	Weatherization Assistance	139,505
Iowa Department of Human Rights	FaDDS	22,316
Iowa Department of Human Rights	LIHEAP	71,506
Iowa Finance Authority	HPRP	41,384
City of Davenport	HPRP	84,974
Local Empowerment Boards	Early Childhood/School Ready	33,326
Other		21,710
		<u>\$ 1,268,028</u>

#### 6. Property and Equipment

Property and equipment is summarized as follows:

Agency Acquired Buildings and Leasehold Improvements	\$ 283,997
Agency Acquired Equipment	64,830
Grant Acquired Buildings	1,228,342
Grant Acquired Equipment	<u>1,154,648</u>
	2,731,817
Accumulated Depreciation	<u>(1,432,675)</u>
Net Property and Equipment	<u>\$ 1,299,142</u>

The grant acquired buildings and equipment was funded primarily under various grants with federal, state, or local governmental entities and may revert back to these funding sources in the event such programs terminate or the use of the property changes from its original purpose.

In addition, any proceeds from disposal of such properties must be expended with grantor approval.

Depreciation expense for the year totaled \$220,013.

**7. Grant and Contract Revenue Unearned**

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

<u>Funding Source</u>	<u>Program</u>	<u>Amount</u>
Iowa Department of Human Rights	Weatherization	\$ 122,061
Iowa Department of Education	Shared Visions	46,550
Illinois Department of Human Services	Child Care Resource and Referral	73,924
Various Schools	Volunteer Preschool	32,960
Other		2,392
		<u>\$ 277,887</u>

**8. Temporarily Restricted Net Assets**

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

Weatherization Inventory Grant	\$ 217,592
United Way - Cedar and Muscatine	6,809
Resource and Referral Fees	62,091
Customer Contributions - Heating Assistance	192,216
	<u>\$ 478,708</u>

**9. Leases**

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

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

Rent and equipment lease expenses totaled \$211,713 for the year ended October 31, 2010.

The future annual minimum annual lease obligations at October 31, 2010 are summarized as follows:

<u>Fiscal Year Ending</u>	<u>Amount</u>
October 31, 2011	\$ 249,732
October 31, 2012	242,232
October 31, 2013	228,389
October 31, 2014	221,601
October 31, 2015	14,776
Thereafter	18,903
Total	<u>\$ 975,633</u>

## 10. Retirement Plan

The Organization sponsors a tax deferred annuity plan on behalf of its employees. The plan is a defined contribution benefit plan that qualifies under Section 403(b) of the Internal Revenue Code. All employees who complete three months of service and agree to contribute at least 3% of their salary are eligible to become participants of the plan. Community Action of Eastern Iowa contributes 6% of a participant's salary to the plan. During the year ended October 31, 2010, the Organization contributed \$162,465 to the plan, while the employees contributed \$191,138.

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

Plan members are required to contribute 4.50% (4.30% through June 2010) of their annual covered salary and the Organization is required to contribute 6.95% (6.65% through June 2010) of annual covered payroll. Contribution requirements are established by state statute. The Organization's contribution to IPERS for the year ended October 31, 2010, was \$121,283, equal to the required contribution for the year, while the employees contributed \$77,130.

## 11. Principal Programs

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

Program	Expenses
Child and Adult Care Food Programs	\$ 1,818,151
FEMA	63,907
Homeless Prevention	668,942
Head Start	6,047,269
CHORE, Elderly and Senior Outreach Services	14,589
Child Care Resource and Referral	2,054,235
Family Development and Self Sufficiency	304,256
Community Services Block Grant	1,407,854
Weatherization Programs	3,920,364
Low Income Home Energy Assistance	6,210,494
Empowerment Fund Child Care Development Programs	298,703
Wraparound Child Care	242,866
Miscellaneous Child Care Related Programs	541,153
Direct Client and Emergency Assistance	37,059
Corporate Activity Expenses	187,174
	<u>\$ 23,817,016</u>

## 12. Subsequent Events

The Organization has evaluated events and transactions occurring after October 31, 2010 for potential items required to be recognized or disclosed in the financial statements. Subsequent events were evaluated through February 7, 2011, the date the financial statements were issued.

**MERIWETHER, WILSON AND COMPANY, PLLC**  
CERTIFIED PUBLIC ACCOUNTANTS

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

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

TELEPHONE  
WEST DES MOINES ..... 515/223-0002  
PERRY ..... 515/465-3591

FAX  
WEST DES MOINES ..... 515/223-0430  
PERRY ..... 515/465-3593

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE  
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors  
Community Action of Eastern Iowa  
Davenport, Iowa

We have audited the financial statements of Community Action of Eastern Iowa (a nonprofit organization) as of and for the year ended October 31, 2010, and have issued our report thereon dated February 7, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Community Action of Eastern Iowa's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Action of Eastern Iowa's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

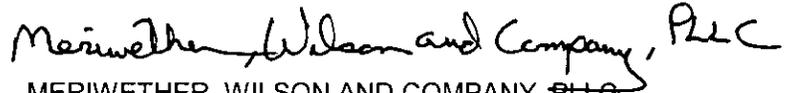
A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be 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 Community Action of Eastern Iowa's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance 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 7, 2011  
West Des Moines, Iowa

**MERIWETHER, WILSON AND COMPANY, PLLC**  
**CERTIFIED PUBLIC ACCOUNTANTS**

13

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

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

TELEPHONE  
WEST DES MOINES ..... 515/223-0002  
PERRY ..... 515/465-3591

FAX  
WEST DES MOINES ..... 515/223-0430  
PERRY ..... 515/465-3593

REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND  
MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Community Action of Eastern Iowa  
Davenport, Iowa

Compliance

We have audited Community Action of Eastern Iowa's (a nonprofit organization) compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on each of Community Action of Eastern Iowa's major federal programs for the year ended October 31, 2010. Community Action of Eastern Iowa's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Community Action of Eastern Iowa's management. Our responsibility is to express an opinion on Community Action of Eastern Iowa's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Community Action of Eastern Iowa's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Community Action of Eastern Iowa's compliance with those requirements.

In our opinion, Community Action of Eastern Iowa complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended October 31, 2010.

Internal Control over Compliance

The management of Community Action of Eastern Iowa is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Community Action of Eastern Iowa's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Community Action of Eastern Iowa's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be 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 7, 2011  
West Des Moines, Iowa

## COMMUNITY ACTION OF EASTERN IOWA

**Schedule of Findings and Questioned Costs**

Year Ended October 31, 2010

Summary of Auditor's Results

1. The auditor's report expresses an unqualified opinion on the financial statements of Community Action of Eastern Iowa.
2. Internal Control Over Financial Reporting
  - No material weaknesses were identified.
  - No significant deficiencies were reported.
3. No instances of noncompliance material to the financial statements of Community Action of Eastern Iowa were noted during the audit.
4. Internal Control Over Major Programs
  - No material weaknesses were identified.
  - No significant deficiencies were reported.
5. The auditor's report on compliance for the major federal award programs for Community Action of Eastern Iowa expresses an unqualified opinion on all major federal programs.
6. The results of our audit disclosed no audit findings, which we are required to report in accordance with Section 510(a) of OMB Circular A-133.
7. Community Action of Eastern Iowa received major federal awards as defined by OMB A-133 during the year ended October 31, 2010. The following programs were audited as major programs:

Federal Grant	CFDA No.	Expenditures	
Child Care and Development Block Grant	93.575	\$ 1,268,284	
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	2,102,850	
ARRA - Child Care and Development Block Grant	93.713	<u>349,359</u>	
Total Child Care and Development Cluster			\$ 3,720,493
Head Start	93.600	4,122,263	
ARRA - Head Start	93.708	143,859	
ARRA - Early Head Start	93.709	<u>910,655</u>	
Total Head Start Cluster			5,176,777
Community Services Block Grant	93.569	554,687	
ARRA - Community Services Block Grant	93.710	<u>821,996</u>	
Total Community Services Block Grant Cluster			1,376,683
Weatherization Assistance for Low-Income Persons	81.042	71,212	
ARRA - Weatherization Assistance for Low-Income Persons	81.042	<u>2,593,965</u>	2,665,177
Homeless Prevention and Rapid Re-Housing Program	14.257		<u>668,942</u>
			<u>\$ 13,608,072</u>

8. The dollar threshold used to distinguish between Type A and Type B programs was \$746,282.
9. Community Action of Eastern Iowa was determined to be a low-risk auditee.

Findings Related to the Financial Statements

None

Findings and Questioned Costs Related to Federal Awards

None

Summary Schedule of Prior Audit Findings

No Prior Audit Findings

## COMMUNITY ACTION OF EASTERN IOWA

**Schedule of Expenditures of Federal Awards**

November 1, 2009 Through October 31, 2010

Grantor/Pass-Through Agency	Grant Number
U.S. Department of Health and Human Services	
Head Start and Early Head Start	07CH6198/44
ARRA - Head Start	07SE6198/01
ARRA - Early Head Start	07SA6198/01
ARRA - Early Head Start	07SA6198/02
Total CFDA Cluster #93.600, #93.708, and #93.709	
Passed Through Iowa Department of Human Rights	
Weatherization Assistance	HEAP-09-03D
Weatherization Assistance	HEAP-10-03D
Low Income Home Energy Assistance Programs	LIHEAP-10-03-D
Low Income Home Energy Assistance Programs	LIHEAP-11-03
Total CFDA #93.568	
Community Services Block Grant	CSBG-10-03
Community Services Block Grant	CSBG-09-03-CD
ARRA - Community Services Block Grant	CSBG-R9-03
Total CFDA Cluster #93.569 and #93.710	
Family Development and Self-Sufficiency Program	FaDSS-10-03-FD
Family Development and Self-Sufficiency Program	FaDSS-11-03
Passed Through State of Illinois Department of Human Services	
Child Care Subsidy Program - Non-Cash Vouchers	81XL407000
Passed Through State of Iowa Department of Human Services	
Community Child Resource and Referral	ACFS-02-044
Community Child Resource and Referral	ACFS 11-005
Passed Through Scott County Community Empowerment	
Head Start Program - Saint James	N/A
Head Start Program - Saint James	N/A
Head Start Program - Grace	N/A
Head Start Program - Grace	N/A
Head Start Program - Early Head Start	N/A
Passed Through Clinton/Jackson Empowerment Area	
Home Consultant	N/A
Home Consultant	N/A
Total CFDA #93.558	
Passed Through Heritage Area Agency on Aging, Kirkwood Community College	
Special Programs for the Aging - Title III Part B	N/A
Passed Through State of Illinois Department of Human Services	
Child Care Subsidy Program - Non-Cash Vouchers	81XL407000

## COMMUNITY ACTION OF EASTERN IOWA

## Schedule of Expenditures of Federal Awards

November 1, 2009 Through October 31, 2010

<u>Grant Period</u>	<u>CFDA* Number</u>	<u>Award Amount</u>		<u>Federal Expenses</u>
11/01/09 - 10/31/10	93.600	\$ 4,159,584		\$ 4,122,263
06/01/09 - 09/30/10	93.708	303,395		143,859
11/01/09 - 09/29/10	93.709	960,565		867,532
09/30/10 - 09/29/11	93.709	554,362		43,123
				<u>5,176,777</u>
01/01/09 - 12/31/09	93.568	932,438		217,551
01/01/10 - 12/31/10	93.568	783,841		743,662
10/01/09 - 09/30/10	93.568	6,246,830		6,138,988
10/01/10 - 09/30/11	93.568	2,586,838		71,506
				<u>7,171,707</u>
10/01/09 - 03/31/11	93.569	700,380		352,152
10/01/08 - 06/30/10	93.569	708,184		202,535
04/10/09 - 09/30/10	93.710	1,054,338		821,996
				<u>1,376,683</u>
07/01/09 - 09/30/10	93.558	300,513	53% Federal	109,996
07/01/10 - 06/30/11	93.558	321,142	54% Federal	52,227
07/01/09 - 06/30/10	93.558	N/A		2,093,719
07/01/09 - 06/30/10	93.558	40,000		17,179
07/01/10 - 06/30/11	93.558	40,000		19,764
07/01/09 - 06/30/10	93.558	29,135		22,026
07/01/10 - 06/30/11	93.558	31,670		4,725
07/01/09 - 06/30/10	93.558	42,295		33,753
07/01/10 - 06/30/11	93.558	45,791		2,788
07/01/10 - 06/30/11	93.558	96,970		40,260
07/01/09 - 06/30/10	93.558	108,590		64,870
07/01/10 - 06/30/11	93.558	108,590		19,672
				<u>2,480,979</u>
07/01/09 - 06/30/11	93.044	945		<u>945</u>
07/01/09 - 06/30/10	93.667	N/A		<u>17,002</u>

## COMMUNITY ACTION OF EASTERN IOWA

## Schedule of Expenditures of Federal Awards

November 1, 2009 Through October 31, 2010

Grantor/Pass-Through Agency	Grant Number
U.S. Department of Health and Human Services - Continued	
Passed Through State of Illinois Department of Human Services	
Child Care Resource and Referral	81XL407000
Child Care Resource and Referral	81XM407000
ARRA - Child Care Resource and Referral	81XL407000
ARRA - Child Care Resource and Referral	81XM407000
Child Care Resource and Referral	81XM407000
Child Care Resource and Referral	81XL407000
Child Care Subsidy Program - Non-Cash Vouchers	81XL407000
Child Care Subsidy Program - Non-Cash Vouchers	81XL407000
ARRA - Child Care Subsidy Program - Non-Cash Vouchers	81XL407000
Passed Through State of Iowa Department of Human Services	
Community Child Resource and Referral	ACFS-02-044
Community Child Resource and Referral	ACFS-02-044
Community Child Resource and Referral	ACFS 11-005
Community Child Resource and Referral	ACFS 11-005
Wraparound Child Care	DCFS 09-089-7
Wraparound Child Care	DCFS 09-089-7
Total CFDA Cluster #93.558, #93.575, #93.596 and #93.713	
Total U.S. Department of Health and Human Services	
U.S. Department of Agriculture	
Passed Through Iowa Department of Education	
Child and Adult Care Food Program	82-8011
Child and Adult Care Food Program	82-8011
Child and Adult Care Food Program	82-8022
Child and Adult Care Food Program	82-8022
Total CFDA #10.558 and U.S. Department of Agriculture	
Department of Homeland Security	
Emergency Food and Shelter National Board Program	28-2878-00
Emergency Food and Shelter National Board Program	28-2892-00
Emergency Food and Shelter National Board Program	28-3020-00
Total CFDA #97.024 and Department of Homeland Security	
U.S. Department of Housing and Urban Development	
Passed Through Iowa Finance Authority	
ARRA - Homeless Prevention and Rapid Re-Housing Program	S09-DY-19-0001
Passed Through City of Davenport	
ARRA - Homeless Prevention and Rapid Re-Housing Program	N/A
Total CFDA #14.257 and U.S. Department Housing and Urban Development	

## COMMUNITY ACTION OF EASTERN IOWA

## Schedule of Expenditures of Federal Awards

November 1, 2009 Through October 31, 2010

<u>Grant Period</u>	<u>CFDA*</u> <u>Number</u>	<u>Award</u> <u>Amount</u>	<u>Federal</u> <u>Expenses</u>
07/01/09 - 06/30/10	93.575	\$ 579,621	\$ 299,189
07/01/10 - 06/30/11	93.575	476,354	121,714
07/01/09 - 06/30/10	93.713	85,000	44,411
07/01/10 - 06/30/11	93.713	85,000	21,328
07/01/10 - 06/30/11	93.596	458,309	130,109
07/01/09 - 06/30/10	93.596	458,309	258,544
07/01/09 - 06/30/10	93.575	N/A	489,831
07/01/09 - 06/30/10	93.596	N/A	979,750
07/01/09 - 06/30/10	93.713	N/A	283,620
07/01/09 - 06/30/10	93.575	173,000	84,659
07/01/09 - 06/30/10	93.596	861,509	445,243
07/01/10 - 06/30/11	93.575	173,000	30,025
07/01/10 - 06/30/11	93.596	892,509	289,204
09/01/09 - 08/31/10	93.575	249,000	195,926
09/01/10 - 08/31/11	93.575	249,000	46,940
			<u>3,720,493</u>
			<u>19,944,586</u>
10/01/09 - 09/30/10	10.558	N/A	223,193
10/01/10 - 09/30/11	10.558	N/A	6,899
10/01/09 - 09/30/10	10.558	N/A	1,202,762
10/01/10 - 09/30/11	10.558	N/A	100,603
			<u>1,533,457</u>
12/01/09 - 11/30/10	97.024	4,383	4,383
10/01/09 - 10/31/10	97.024	26,673	26,673
11/01/09 - 10/31/10	97.024	32,851	32,851
			<u>63,907</u>
07/14/09 - 07/13/12	14.257	1,015,957	246,571
07/14/09 - 07/13/12	14.257	711,923	422,371
			<u>668,942</u>

COMMUNITY ACTION OF EASTERN IOWA  
**Schedule of Expenditures of Federal Awards**  
 November 1, 2009 Through October 31, 2010

Grantor/Pass-Through Agency	Grant Number
U.S. Department of Energy Passed Through Iowa Department of Human Rights Weatherization Assistance ARRA - Weatherization Assistance Total CFDA #81.042 and U.S. Department of Energy	   DOE-09-03D DOE-ARRA-09-03D
Total Federal Awards	

## COMMUNITY ACTION OF EASTERN IOWA

**Schedule of Expenditures of Federal Awards**

November 1, 2009 Through October 31, 2010

<u>Grant Period</u>	<u>CFDA* Number</u>	<u>Award Amount</u>	<u>Federal Expenses</u>
04/01/09 - 03/31/11	81.042	\$ 927,428	\$ 71,212
04/01/09 - 03/31/12	81.042	6,858,974	2,593,965
			<u>2,665,177</u>
			<u>\$ 24,876,069</u>

SEE INDEPENDENT AUDITOR'S REPORT

## COMMUNITY ACTION OF EASTERN IOWA

**Notes to Schedule of Expenditures of Federal Awards**

Year Ended October 31, 2010

**Note A - Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Community Action of Eastern Iowa and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations. Some amounts presented in this schedule may differ from amounts presented in, or used in, the preparation of the basic financial statements.

**Note B - Illinois Department of Human Services**

Community Action of Eastern Iowa acts as an agent of the Illinois Department of Human Services in determining eligibility and initiating the payment process for the State's Child Care Subsidy Program. The dollar value of child-care certificates (vouchers) initiated by Community Action of Eastern Iowa is defined as a non-cash transaction according to OMB Circular A-133. These amounts, which have been reported on the Schedule of Expenditures of Federal Awards as Child Care Subsidy Program - Non-Cash Vouchers, are reported in conjunction with the State of Illinois' fiscal year of July 1, 2009 through June 30, 2010. Amounts corresponding to Community Action of Eastern Iowa's fiscal year were unavailable from the State.

**Note C - Sub Recipients**

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

<u>Program Title/Funding Source</u>	<u>CFDA Number</u>	<u>Provided to Sub Recipients</u>
Community Child Care Resource and Referral - Iowa Department of Human Services	93.596	\$ 347,936
Child Care Resource and Referral - Illinois Department of Human Services	93.575	<u>40,000</u>
		<u>\$ 387,936</u>

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

**Note D - Insurance and Loans**

Community Action of Eastern Iowa had no Federal Insurance or Federal Loans or Loan Guarantees in effect during the fiscal year ended October 31, 2010 or outstanding at the fiscal year-end date.

## COMMUNITY ACTION OF EASTERN IOWA

## Combining Statement of Activities and Changes in Net Assets

Year Ended October 31, 2010

	Total	Corporate Activity	Grant Funded Property & Equipment	Total Program Activity
<b>Revenue</b>				
Grant Revenue				
Prior Year Unearned	\$ 13,030,504	44,510	--	12,985,994
Current Year Awards	19,098,214	--	--	19,098,214
Unearned Revenue	(8,671,644)	--	--	(8,671,644)
Repaid/Deobligated	(507,925)	--	--	(507,925)
Net Grant Revenue	22,949,149	44,510	--	22,904,639
Program Income and Support	407,514	265,492	--	142,022
Interest Income	780	250	--	530
Unrealized Gain on Investments	607	607	--	--
In Kind Contributions/Local Match	1,080,122	--	--	1,080,122
Other Income	26,553	26,553	--	--
Total Revenue	<u>24,464,725</u>	<u>337,412</u>	<u>--</u>	<u>24,127,313</u>
<b>Expenses</b>				
Personnel	6,167,821	9,511	--	6,158,310
Management and Administration	949,296	--	--	949,296
Direct Client Assistance	7,690,838	--	--	7,690,838
Consultants/Contractual	2,132,583	--	--	2,132,583
Travel/Transportation	85,832	--	--	85,832
Space Costs	653,022	--	--	653,022
Supplies	757,359	--	(5,542)	762,901
Weatherization Materials	663,305	--	--	663,305
Weatherization Labor	1,223,571	--	--	1,223,571
Weatherization Support	697,267	--	--	697,267
Weatherization Health and Safety	826,459	--	--	826,459
Equipment	53,245	--	(171,598)	224,843
Other	616,283	146,565	(278,739)	748,457
Depreciation	220,013	31,098	188,915	--
In Kind Expenses	1,080,122	--	--	1,080,122
Total Expenses	<u>23,817,016</u>	<u>187,174</u>	<u>(266,964)</u>	<u>23,896,806</u>
<b>Increase (Decrease) in Net Assets</b>	647,709	150,238	266,964	230,507
<b>Net Assets at Beginning of Year</b>	2,069,403	919,652	901,550	248,201
<b>Transfers</b>	--	--	--	--
<b>Net Assets at End of Year</b>	<u>\$ 2,717,112</u>	<u>1,069,890</u>	<u>1,168,514</u>	<u>478,708</u>



## COMMUNITY ACTION OF EASTERN IOWA

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

Year Ended October 31, 2010

	Department of Energy		Weatheri- zation Inventory	2009 Weatheri- zation HEAP	2010 Weatheri- zation HEAP
	2010 Weatheri- zation DOE	2010 Weatheri- zation DOE ARRA			
<b>Revenue</b>					
Grant Revenue					
Prior Year Unearned	\$ --	3,198,642	--	152,582	--
Current Year Awards	328,544	3,477,344	--	64,969	783,841
Unearned Revenue	(257,332)	(4,082,021)	--	--	(40,179)
Repaid/Deobligated	--	--	--	--	--
Net Grant Revenue	<u>71,212</u>	<u>2,593,965</u>	<u>--</u>	<u>217,551</u>	<u>743,662</u>
Program Income and Support	--	--	--	--	--
Interest Income	--	--	--	--	--
Unrealized Gain on Investments	--	--	--	--	--
In Kind Contributions/Local Match	--	--	--	--	--
Other Income	--	--	--	--	--
Total Revenue	<u>71,212</u>	<u>2,593,965</u>	<u>--</u>	<u>217,551</u>	<u>743,662</u>
<b>Expenses</b>					
Personnel	--	193,588	--	--	--
Management and Administration	408	126,027	--	11,411	767
Direct Client Assistance	--	--	--	--	--
Consultants/Contractual	--	--	--	--	--
Travel/Transportation	--	4,234	--	--	--
Space Costs	--	--	--	--	--
Supplies	--	--	--	--	--
Weatherization Materials	15,523	312,198	37,822	28,693	53,188
Weatherization Labor	34,580	756,847	64,356	58,402	53,443
Weatherization Support	6,076	618,574	(253,075)	57,603	221,805
Weatherization Health and Safety	14,625	444,798	--	61,442	305,594
Equipment	--	103,686	--	--	98,233
Other	--	34,013	(10,632)	--	10,632
Depreciation	--	--	--	--	--
In Kind Expenses	--	--	--	--	--
Total Expenses	<u>71,212</u>	<u>2,593,965</u>	<u>(161,529)</u>	<u>217,551</u>	<u>743,662</u>
<b>Increase (Decrease) in Net Assets</b>	--	--	161,529	--	--
<b>Net Assets at Beginning of Year</b>	--	--	56,063	--	--
<b>Transfers</b>	--	--	--	--	--
<b>Net Assets at End of Year</b>	<u>\$ --</u>	<u>--</u>	<u>217,592</u>	<u>--</u>	<u>--</u>



## COMMUNITY ACTION OF EASTERN IOWA

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

Year Ended October 31, 2010

	Head Start	Head Start Training	Early Head Start	Early Head Start Training	2009 Head Start ARRA	2009 Early Head Start ARRA
<b>Revenue</b>						
Grant Revenue						
Prior Year Unearned	\$ --	--	--	--	138,374	23,584
Current Year Awards	3,660,651	47,737	440,255	10,941	--	--
Unearned Revenue	--	--	--	--	--	--
Repaid/Deobligated	(37,202)	--	--	(119)	(18,099)	--
Net Grant Revenue	3,623,449	47,737	440,255	10,822	120,275	23,584
Program Income and Support	--	--	--	--	--	--
Interest Income	--	--	--	--	--	--
Unrealized Gain on Investments	--	--	--	--	--	--
In Kind Contributions/Local Match	1,013,504	--	66,618	--	--	--
Other Income	--	--	--	--	--	--
Total Revenue	4,636,953	47,737	506,873	10,822	120,275	23,584
<b>Expenses</b>						
Personnel	2,132,725	14,783	330,766	4,250	57,519	16,025
Management and Administration	281,520	1,951	43,661	561	7,593	2,115
Direct Client Assistance	--	--	--	--	--	--
Consultants/Contractual	449,929	--	12,454	--	--	--
Travel/Transportation	19,183	5,556	548	559	--	--
Space Costs	294,494	--	9,707	--	--	5,444
Supplies	297,478	1,230	37,886	94	32,607	--
Weatherization Materials	--	--	--	--	--	--
Weatherization Labor	--	--	--	--	--	--
Weatherization Support	--	--	--	--	--	--
Weatherization Health and Safety	--	--	--	--	--	--
Equipment	19,448	--	--	--	3,476	--
Other	128,672	24,217	5,233	5,358	19,080	--
Depreciation	--	--	--	--	--	--
In Kind Expenses	1,013,504	--	66,618	--	--	--
Total Expenses	4,636,953	47,737	506,873	10,822	120,275	23,584
<b>Increase (Decrease) in Net Assets</b>	--	--	--	--	--	--
<b>Net Assets at Beginning of Year</b>	--	--	--	--	--	--
<b>Transfers</b>	--	--	--	--	--	--
<b>Net Assets at End of Year</b>	\$ --	--	--	--	--	--



## COMMUNITY ACTION OF EASTERN IOWA

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

Year Ended October 31, 2010

	2011 Iowa R & R	2010 Iowa R & R	2010 Wrap- around Clinton	2011 Wrap- around Clinton	2010 Wrap- around Scott	2011 Wrap- around Scott
<b>Revenue</b>						
Grant Revenue						
Prior Year Unearned	\$ --	745,401	20,176	--	31,094	--
Current Year Awards	1,164,219	--	--	84,000	--	39,000
Unearned Revenue	(775,960)	--	--	(72,359)	--	(31,832)
Repaid/Deobligated	--	(102,562)	--	--	--	--
Net Grant Revenue	<u>388,259</u>	<u>642,839</u>	<u>20,176</u>	<u>11,641</u>	<u>31,094</u>	<u>7,168</u>
Program Income and Support	--	--	--	--	--	--
Interest Income	--	--	--	--	--	--
Unrealized Gain on Investments	--	--	--	--	--	--
In Kind Contributions/Local Match	--	--	--	--	--	--
Other Income	--	--	--	--	--	--
Total Revenue	<u>388,259</u>	<u>642,839</u>	<u>20,176</u>	<u>11,641</u>	<u>31,094</u>	<u>7,168</u>
<b>Expenses</b>						
Personnel	104,655	237,821	15,025	10,356	25,935	6,352
Management and Administration	13,606	31,392	1,983	1,285	3,423	816
Direct Client Assistance	--	--	--	--	--	--
Consultants/Contractual	233,559	308,206	--	--	--	--
Travel/Transportation	2,052	6,573	--	--	--	--
Space Costs	14,431	25,918	1,561	--	540	--
Supplies	12,290	21,251	1,607	--	1,196	--
Weatherization Materials	--	--	--	--	--	--
Weatherization Labor	--	--	--	--	--	--
Weatherization Support	--	--	--	--	--	--
Weatherization Health and Safety	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Other	7,666	11,678	--	--	--	--
Depreciation	--	--	--	--	--	--
In Kind Expenses	--	--	--	--	--	--
Total Expenses	<u>388,259</u>	<u>642,839</u>	<u>20,176</u>	<u>11,641</u>	<u>31,094</u>	<u>7,168</u>
<b>Increase (Decrease) in Net Assets</b>	--	--	--	--	--	--
<b>Net Assets at Beginning of Year</b>	--	--	--	--	--	--
<b>Transfers</b>	--	--	--	--	--	--
<b>Net Assets at End of Year</b>	<u>\$ --</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>



## COMMUNITY ACTION OF EASTERN IOWA

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

Year Ended October 31, 2010

	Department			
	2010 Clinton/ Jackson R & R Training	2011 Clinton/ Jackson R & R Training	2010 Scott County Head Start Grace	2011 Scott County Head Start Grace
<b>Revenue</b>				
Grant Revenue				
Prior Year Unearned	\$ 85,460	--	33,753	--
Current Year Awards	--	118,896	--	45,791
Unearned Revenue	--	(94,610)	--	(43,003)
Repaid/Deobligated	(1,592)	--	--	--
Net Grant Revenue	<u>83,868</u>	<u>24,286</u>	<u>33,753</u>	<u>2,788</u>
Program Income and Support	--	--	--	--
Interest Income	--	--	--	--
Unrealized Gain on Investments	--	--	--	--
In Kind Contributions/Local Match	--	--	--	--
Other Income	--	--	--	--
Total Revenue	<u>83,868</u>	<u>24,286</u>	<u>33,753</u>	<u>2,788</u>
<b>Expenses</b>				
Personnel	36,992	17,405	29,817	2,486
Management and Administration	4,883	2,265	3,936	302
Direct Client Assistance	19,161	1,397	--	--
Consultants/Contractual	--	--	--	--
Travel/Transportation	1,936	366	--	--
Space Costs	3,006	2,145	--	--
Supplies	17,890	708	--	--
Weatherization Materials	--	--	--	--
Weatherization Labor	--	--	--	--
Weatherization Support	--	--	--	--
Weatherization Health and Safety	--	--	--	--
Equipment	--	--	--	--
Other	--	--	--	--
Depreciation	--	--	--	--
In Kind Expenses	--	--	--	--
Total Expenses	<u>83,868</u>	<u>24,286</u>	<u>33,753</u>	<u>2,788</u>
<b>Increase (Decrease) in Net Assets</b>	--	--	--	--
<b>Net Assets at Beginning of Year</b>	--	--	--	--
<b>Transfers</b>	--	--	--	--
<b>Net Assets at End of Year</b>	<u>\$ --</u>	<u>--</u>	<u>--</u>	<u>--</u>

## COMMUNITY ACTION OF EASTERN IOWA

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

Year Ended October 31, 2010

## of Health and Human Services

## Empowerment Funds

2010 Scott County Head Start Saint James	2011 Scott County Head Start Saint James	2010 Scott County Early Head Start	2011 Scott County Early Head Start	Federal Subtotal
22,026	--	36,125	--	12,713,558
--	31,670	--	96,970	18,022,093
--	(26,945)	--	(34,162)	(8,473,130)
--	--	(15,742)	--	(494,488)
<u>22,026</u>	<u>4,725</u>	<u>20,383</u>	<u>62,808</u>	<u>21,768,033</u>
--	--	--	--	4,781
--	--	--	--	530
--	--	--	--	--
--	--	--	--	1,080,122
--	--	--	--	--
<u>22,026</u>	<u>4,725</u>	<u>20,383</u>	<u>62,808</u>	<u>22,853,466</u>
19,458	4,185	15,860	55,473	5,737,811
2,568	540	2,093	7,335	871,110
--	--	--	--	7,644,479
--	--	--	--	2,107,345
--	--	--	--	85,074
--	--	--	--	579,214
--	--	2,430	--	746,215
--	--	--	--	447,424
--	--	--	--	967,628
--	--	--	--	650,983
--	--	--	--	826,459
--	--	--	--	224,843
--	--	--	--	723,230
--	--	--	--	--
--	--	--	--	1,080,122
<u>22,026</u>	<u>4,725</u>	<u>20,383</u>	<u>62,808</u>	<u>22,691,937</u>
--	--	--	--	161,529
--	--	--	--	56,063
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>217,592</u>

## COMMUNITY ACTION OF EASTERN IOWA

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

Year Ended October 31, 2010

	2010 Volunteer Preschool	2011 Volunteer Preschool	2010 Child Care Plus/ Scott I	2011 Child Care Plus/ Scott I	2010 Child Care Plus/ Scott II	2011 Child Care Plus/ Scott II
<b>Revenue</b>						
Grant Revenue						
Prior Year Unearned	\$ 4,200	--	64,074	--	64,283	--
Current Year Awards	281,350	32,960	--	65,745	--	64,965
Unearned Revenue	--	(32,960)	--	(55,351)	--	(55,651)
Repaid/Deobligated	--	--	--	--	--	--
Net Grant Revenue	285,550	--	64,074	10,394	64,283	9,314
Program Income and Support	--	--	--	--	--	--
Interest Income	--	--	--	--	--	--
Unrealized Gain on Investments	--	--	--	--	--	--
In Kind Contributions/Local Match	--	--	--	--	--	--
Other Income	--	--	--	--	--	--
Total Revenue	285,550	--	64,074	10,394	64,283	9,314
<b>Expenses</b>						
Personnel	187,717	--	52,066	9,202	48,945	7,835
Management and Administration	24,484	--	6,873	1,157	6,461	1,018
Direct Client Assistance	--	--	--	--	--	--
Consultants/Contractual	--	--	--	--	--	--
Travel/Transportation	10	--	--	--	--	--
Space Costs	70,497	--	241	--	241	--
Supplies	2,842	--	4,199	--	7,713	299
Weatherization Materials	--	--	--	--	--	--
Weatherization Labor	--	--	--	--	--	--
Weatherization Support	--	--	--	--	--	--
Weatherization Health and Safety	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Other	--	--	695	35	923	162
Depreciation	--	--	--	--	--	--
In Kind Expenses	--	--	--	--	--	--
Total Expenses	285,550	--	64,074	10,394	64,283	9,314
Increase (Decrease) in Net Assets	--	--	--	--	--	--
Net Assets at Beginning of Year	--	--	--	--	--	--
Transfers	--	--	--	--	--	--
Net Assets at End of Year	\$ --	--	--	--	--	--

## COMMUNITY ACTION OF EASTERN IOWA

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

Year Ended October 31, 2010

State and Local Programs						
Resource & Referral Fees Continuous	2010 Fillmore Early Childhood	2011 Fillmore Early Childhood	2009 IPL Weatheri- zation	2010 IPL Weatheri- zation	2010 Mid American Energy	Customer Contribution Continuous
--	33,289	--	--	--	--	--
--	--	2,048	20,000	273,025	250,983	--
--	--	(2,048)	--	--	--	--
--	(1,043)	--	--	--	--	--
--	32,246	--	20,000	273,025	250,983	--
32,278	--	--	--	--	--	101,413
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
32,278	32,246	--	20,000	273,025	250,983	101,413
--	28,486	--	--	--	--	--
--	3,760	--	951	12,998	11,951	321
609	--	--	--	--	--	36,738
4,063	--	--	--	--	--	--
748	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	8,525	105,393	101,963	--
--	--	--	8,792	131,029	116,122	--
--	--	--	1,732	23,605	20,947	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
23,412	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
28,832	32,246	--	20,000	273,025	250,983	37,059
3,446	--	--	--	--	--	64,354
58,645	--	--	--	--	--	127,862
--	--	--	--	--	--	--
62,091	--	--	--	--	--	192,216

## COMMUNITY ACTION OF EASTERN IOWA

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

Year Ended October 31, 2010

	2010 United Way Wrap- around	2011 United Way Wrap- around	2010 Head Start Clinton Empowerment	2011 Head Start Clinton Empowerment
<b>Revenue</b>				
Grant Revenue				
Prior Year Unearned	\$ 50,068	--	40,856	--
Current Year Awards	430	47,146	--	29,154
Unearned Revenue	--	(22,352)	--	(24,177)
Repaid/Deobligated	--	--	(11,702)	--
Net Grant Revenue	<u>50,498</u>	<u>24,794</u>	<u>29,154</u>	<u>4,977</u>
Program Income and Support	--	--	--	--
Interest Income	--	--	--	--
Unrealized Gain on Investments	--	--	--	--
In Kind Contributions/Local Match	--	--	--	--
Other Income	--	--	--	--
Total Revenue	<u>50,498</u>	<u>24,794</u>	<u>29,154</u>	<u>4,977</u>
<b>Expenses</b>				
Personnel	48,064	3,197	21,813	4,397
Management and Administration	2,434	422	2,879	580
Direct Client Assistance	--	--	--	--
Consultants/Contractual	--	21,175	--	--
Travel/Transportation	--	--	--	--
Space Costs	--	--	2,829	--
Supplies	--	--	1,633	--
Weatherization Materials	--	--	--	--
Weatherization Labor	--	--	--	--
Weatherization Support	--	--	--	--
Weatherization Health and Safety	--	--	--	--
Equipment	--	--	--	--
Other	--	--	--	--
Depreciation	--	--	--	--
In Kind Expenses	--	--	--	--
Total Expenses	<u>50,498</u>	<u>24,794</u>	<u>29,154</u>	<u>4,977</u>
<b>Increase (Decrease) in Net Assets</b>	--	--	--	--
<b>Net Assets at Beginning of Year</b>	--	--	--	--
<b>Transfers</b>	--	--	--	--
<b>Net Assets at End of Year</b>	<u>\$ --</u>	<u>--</u>	<u>--</u>	<u>--</u>

## COMMUNITY ACTION OF EASTERN IOWA

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

Year Ended October 31, 2010

## State and Local Programs

<u>2010 Head Start Cedar Empowerment</u>	<u>Aid to the Elderly Continuous</u>	<u>2010 DeWitt CHORE Services</u>	<u>2011 DeWitt CHORE Services</u>	<u>2010 Cedar CHORE Services</u>	<u>2011 Cedar CHORE Services</u>	<u>State and Local Programs Subtotal</u>
10,017	--	4,022	--	1,627	--	272,436
--	--	15	6,460	--	1,840	1,076,121
--	--	--	(4,422)	--	(1,553)	(198,514)
(82)	--	--	--	(610)	--	(13,437)
<u>9,935</u>	--	<u>4,037</u>	<u>2,038</u>	<u>1,017</u>	<u>287</u>	<u>1,136,606</u>
--	3,550	--	--	--	--	137,241
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
<u>9,935</u>	<u>3,550</u>	<u>4,037</u>	<u>2,038</u>	<u>1,017</u>	<u>287</u>	<u>1,273,847</u>
8,777	--	--	--	--	--	420,499
1,158	--	404	204	102	29	78,186
--	2,372	3,633	1,834	915	258	46,359
--	--	--	--	--	--	25,238
--	--	--	--	--	--	758
--	--	--	--	--	--	73,808
--	--	--	--	--	--	16,686
--	--	--	--	--	--	215,881
--	--	--	--	--	--	255,943
--	--	--	--	--	--	46,284
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	25,227
--	--	--	--	--	--	--
<u>9,935</u>	<u>2,372</u>	<u>4,037</u>	<u>2,038</u>	<u>1,017</u>	<u>287</u>	<u>1,204,869</u>
--	1,178	--	--	--	--	68,978
--	5,631	--	--	--	--	192,138
--	--	--	--	--	--	--
<u>--</u>	<u>6,809</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>261,116</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA  
Iowa Department of Human Rights

**Schedule of Expenses Compared to Budget**

**DOE Programs**

Contract No. DOE-ARRA-09-03C  
(Contract Period 04/01/09 - 03/31/12)

<u>Cost Category</u>	Approved Budget	Total	Actual Expenses	
			11/01/09 - 10/31/10	04/01/09 - 10/31/09
Administration	\$ 366,583	138,082	126,027	12,055
Health & Safety	1,060,507	445,971	444,798	1,173
Support	1,367,359	618,574	618,574	--
Labor	1,437,335	767,841	756,847	10,994
Materials	1,437,335	314,204	312,198	2,006
Equipment/Training	176,861	176,861	103,686	73,175
T & TA	1,012,994	315,420	231,835	83,585
<b>Total</b>	<b>\$ 6,858,974</b>	<b>2,776,953</b>	<b>2,593,965</b>	<b>182,988</b>

Contract No. DOE-09-03D  
(Contract Period 04/01/09 - 03/31/11)

<u>Cost Category</u>	Approved Budget	Total	Actual Expenses	
			11/01/09 - 10/31/10	04/01/09 - 10/31/09
Administration	\$ 56,675	25,596	408	25,188
Health and Safety	174,150	105,391	14,625	90,766
Support	225,751	217,441	6,076	211,365
Labor	235,426	217,631	34,580	183,051
Materials	235,426	104,037	15,523	88,514
<b>Total</b>	<b>\$ 927,428</b>	<b>670,096</b>	<b>71,212</b>	<b>598,884</b>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA  
Iowa Department of Human Rights

**Schedule of Expenses Compared to Budget**

**HEAP Weatherization Programs**

Contract No. HEAP-10-03D  
(Contract Period 01/01/10 - 12/31/10)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 01/01/10 - 10/31/10</u>
Administration	\$ 34,592	767
Health and Safety	120,717	305,594
Support	156,485	221,805
Labor	163,192	53,443
Materials	163,192	53,188
Equipment/Training	135,031	98,233
Insurance	10,632	10,632
Total	<u>\$ 783,841</u>	<u>743,662</u>

Contract No. HEAP-09-03D  
(Contract Period 01/01/09 - 12/31/09)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/09 - 12/31/09</u>	<u>01/01/09 - 10/31/09</u>
Administration	\$ 50,254	45,016	11,411	33,605
Health and Safety	172,410	207,196	61,442	145,754
Support	223,495	287,283	57,603	229,680
Labor	233,074	242,455	58,402	184,053
Materials	233,074	130,357	28,693	101,664
Equipment/Training	10,031	--	--	--
Insurance	10,100	10,100	--	10,100
Total	<u>\$ 932,438</u>	<u>922,407</u>	<u>217,551</u>	<u>704,856</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA  
Iowa Department of Human Rights

**Schedule of Expenses Compared to Budget**

**Weatherization Assistance Programs**

Contract No. MEC-10-03D  
(Contract Period 01/01/10 - 12/30/10)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 01/01/10 - 10/31/10</u>
Administration	\$ 12,549	11,951
Support	25,098	20,947
Labor	106,668	116,122
Materials	<u>106,668</u>	<u>101,963</u>
Total	<u>\$ 250,983</u>	<u>250,983</u>

Contract No. MEC-09-03D  
(Contract Period 01/01/09 - 12/31/09)

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

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA  
Iowa Department of Human Rights

**Schedule of Expenses Compared to Budget**

**Weatherization Assistance Programs**

Contract No. IPL-10-03D  
(Contract Period 01/01/10 - 12/30/10)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 01/01/10 - 10/31/10</u>
Administration	\$ 13,652	12,998
Support	27,303	23,605
Labor	116,035	131,029
Materials	<u>116,035</u>	<u>105,393</u>
Total	<u>\$ 273,025</u>	<u>273,025</u>

Contract No. IPL-09-03D  
(Contract Period 01/01/09 - 12/31/09)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/09 - 12/31/09</u>	<u>01/01/09 - 10/31/09</u>
Administration	\$ 13,678	13,024	951	12,073
Support	27,355	23,110	1,732	21,378
Labor	116,259	133,932	8,792	125,140
Materials	<u>116,259</u>	<u>103,485</u>	<u>8,525</u>	<u>94,960</u>
Total	<u>\$ 273,551</u>	<u>273,551</u>	<u>20,000</u>	<u>253,551</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA  
Iowa Department of Human Rights

**Schedule of Expenses Compared to Budget**

**LIHEAP Programs**

Contract No. LIHEAP-11-03  
(Contract Period 10/01/10 - 09/30/11)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 10/01/10 - 10/31/10</u>
Administration Costs	\$ 278,494	51,840
Regular Assistance	2,111,907	--
Emergency Crisis Intervention Payments	156,652	2,160
Client Services A&R	39,785	17,506
<b>Total</b>	<b><u><u>\$ 2,586,838</u></u></b>	<b><u><u>71,506</u></u></b>

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

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/09 - 09/30/10</u>	<u>10/01/09 - 10/31/09</u>
Administration Costs	\$ 347,118	347,110	302,018	45,092
Regular Assistance	5,444,439	5,405,949	5,405,949	--
Emergency Crisis Intervention Payments	277,692	277,692	268,053	9,639
Client Services A&R	74,801	74,742	60,188	14,554
Summer Deliverable Fuel	102,780	102,780	102,780	--
<b>Total</b>	<b><u><u>\$ 6,246,830</u></u></b>	<b><u><u>6,208,273</u></u></b>	<b><u><u>6,138,988</u></u></b>	<b><u><u>69,285</u></u></b>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA  
Iowa Department of Human Rights

**Schedule of Expenses Compared to Budget**

**Community Services Block Grants**

Contract No. CSBG-10-03  
(Contract Period 10/01/09 - 03/31/11)

Cost Category	Approved Budget	Total	Actual Expenses	
			11/01/09 - 10/31/10	10/01/09 - 10/31/09
Personnel	\$ 457,918	236,159	236,159	--
Travel	8,000	3,470	3,470	--
Space Costs	47,500	23,077	23,077	--
Consultants	4,000	426	426	--
Co-Funded Programs	66,876	21,224	21,224	--
Other	55,640	37,102	37,102	--
Indirect Costs	60,446	30,694	30,694	--
<b>Total</b>	<b>\$ 700,380</b>	<b>352,152</b>	<b>352,152</b>	<b>--</b>

Contract No. CSBG 09-03-CD  
(Contract Period 10/01/08 - 06/30/10)

Cost Category	Approved Budget	Total	Actual Expenses	
			11/01/09 - 06/30/10	10/01/08 - 10/31/09
Personnel	\$ 427,352	444,122	120,572	323,550
Travel	8,000	8,778	2,081	6,697
Space Costs	47,500	36,115	15,621	20,494
Consultants	4,000	824	236	588
Co-Funded Programs	83,680	70,357	13,849	56,508
Other	81,240	89,364	34,261	55,103
Indirect Costs	56,412	58,624	15,915	42,709
<b>Total</b>	<b>\$ 708,184</b>	<b>708,184</b>	<b>202,535</b>	<b>505,649</b>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA  
Iowa Department of Human Rights

**Schedule of Expenses Compared to Budget**

**Community Services Block Grants**

Contract No. CSBG-R9-03  
(Contract Period 04/10/09 - 09/30/10)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/09 - 09/30/10</u>	<u>04/10/09 - 10/31/09</u>
Personnel	\$ 278,963	266,462	219,314	47,148
Travel	2,000	277	265	12
Space Costs	14,600	11,056	10,052	1,004
Co-Funded Programs	271,330	294,590	162,905	131,685
Other	16,000	15,549	10,892	4,657
Indirect Costs	36,691	35,173	28,949	6,224
New CSBG ARRA Programs	434,754	431,231	389,619	41,612
<b>Total</b>	<b><u>\$ 1,054,338</u></b>	<b><u>1,054,338</u></b>	<b><u>821,996</u></b>	<b><u>232,342</u></b>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA  
Iowa Department of Human Rights

**Schedule of Expenses Compared to Budget**

**FaDSS Program**

Contract No. FaDSS-11-03  
(Contract Period 07/01/10 - 06/30/11)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 07/01/10 - 10/31/10</u>
Administrative	\$ 32,098	9,707
Personnel		
Wages	189,973	57,620
Benefits	53,192	17,904
Travel	13,320	2,915
Space/Utilities	14,400	4,539
Other	18,159	4,031
	<u>          </u>	<u>          </u>
Total	<u>\$ 321,142</u>	<u>96,716</u>

Contract No. FaDSS-10-03-FD  
(Contract Period 07/01/09 - 06/30/10)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/09 - 06/30/10</u>	<u>07/01/09 - 10/31/09</u>
Administrative	\$ 31,365	31,305	21,879	9,426
Personnel				
Wages	183,095	189,095	130,915	58,180
Benefits	54,516	48,063	34,837	13,226
Travel	9,671	10,588	6,884	3,704
Space/Utilities	14,000	12,815	7,836	4,979
Other	7,866	8,647	5,189	3,458
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total	<u>\$ 300,513</u>	<u>300,513</u>	<u>207,540</u>	<u>92,973</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA  
Department of Health and Human Services

**Schedule of Expenses Compared to Budget**

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

Contract No. 07CH6198/44  
(Contract Period 11/01/09 - 10/31/10)

Cost Category	Head Start Approved Budget		Head Start Actual Expenses	
	Full Year - Part Day	Training	Full Year - Part Day	Training
	Personnel	\$ 1,756,979	12,298	1,669,489
Fringe Benefits	594,737	4,163	463,236	3,505
Travel	18,573	6,232	19,183	5,556
Equipment	--	--	19,448	--
Supplies	255,700	4,685	297,478	1,230
Contractual	441,858	--	449,929	--
Other	284,251	18,186	423,166	24,217
Indirect	308,553	2,173	281,520	1,951
Subtotal	3,660,651	47,737	3,623,449	47,737
In Kind	915,163	11,934	1,013,504	--
Total	<u>\$ 4,575,814</u>	<u>59,671</u>	<u>4,636,953</u>	<u>47,737</u>

Cost Category	Early Head Start Approved Budget		Early Head Start Actual Expenses	
	Full Year - Part Day	Training and Teaching	Full Year - Part Day	Training and Teaching
	Personnel	\$ 264,804	2,419	265,944
Fringe Benefits	89,637	819	64,822	965
Travel	950	707	548	559
Supplies	24,228	815	37,886	94
Contractual	5,600	--	12,454	--
Other	8,250	5,754	14,940	5,358
Indirect	46,786	427	43,661	561
Subtotal	440,255	10,941	440,255	10,822
In Kind	110,064	2,735	66,618	--
Total	<u>\$ 550,319</u>	<u>13,676</u>	<u>506,873</u>	<u>10,822</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA  
Department of Health and Human Services

**Schedule of Expenses Compared to Budget**

**Head Start and Early Head Start ARRA**

Contract No. 07SE6198/01  
(Contract Period 06/01/09 - 09/30/10)

<u>Cost Category</u>	<u>Head Start</u>		<u>Early Head Start</u>	
	<u>Approved Budget</u>	<u>Actual Expenses</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>
Personnel	\$ 94,894	58,451	15,270	16,953
Fringe Benefits	32,122	16,117	5,169	4,237
Travel	--	--	64	--
Supplies	12,685	8,805	--	--
Other	117,497	162,649	6,230	5,444
Indirect	16,766	9,843	2,698	2,797
Subtotal	273,964	255,865	29,431	29,431
In Kind	--	--	--	--
Total	<u>\$ 273,964</u>	<u>255,865</u>	<u>29,431</u>	<u>29,431</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA  
Department of Health and Human Services

**Schedule of Expenses Compared to Budget**

**Head Start and Early Head Start ARRA**

Contract No. 07SA6198/01  
(Contract Period 11/01/09 - 09/29/10)

Cost Category	Head Start Training Expansion		Early Head Start Training Expansion	
	Approved Budget	Actual Expenses	Approved Budget	Actual Expenses
Personnel	\$ --	--	285,269	195,419
Fringe Benefits	--	--	96,563	50,415
Travel	500	12,940	3,649	283
Equipment	--	--	76,000	--
Supplies	5,000	68	85,070	177,278
Contractual	--	--	7,865	667
Other	31,013	11,792	319,235	386,220
Indirect	--	--	50,401	32,450
Subtotal	36,513	24,800	924,052	842,732
In Kind	--	--	--	--
Total	<u>\$ 36,513</u>	<u>24,800</u>	<u>924,052</u>	<u>842,732</u>

Contract No. 07SA6198/02  
(Contract Period 09/30/10 - 09/29/11)

Cost Category	Total Approved Budget	Training Expansion Actual Expenses	
		Head Start	Early Head Start
Personnel	\$ 313,868	--	26,672
Fringe Benefits	106,244	--	6,515
Travel	3,285	2,598	77
Supplies	24,500	--	530
Contractual	13,862	--	231
Other	37,148	1,000	1,378
Indirect	55,455	--	4,122
Subtotal	554,362	3,598	39,525
In Kind	21,225	--	--
Total	<u>\$ 575,587</u>	<u>3,598</u>	<u>39,525</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA  
Department of Health and Human Services

**Schedule of Expenses Compared to Budget**

**Illinois Department of Human Services**

Contract No. 81XM407000  
(Contract Period 07/01/10 - 06/30/11)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 07/01/10 - 10/31/10</u>
CCAP - Subsidy	\$ 458,309	130,052
CORE - Quality Services	440,882	112,629
Quality Rating System	35,472	8,923
ARRA - Child Care Stimulus	85,000	21,328
Expenditures of Interest Earned	--	220
<b>Total</b>	<b><u>\$ 1,019,663</u></b>	<b><u>273,152</u></b>

Contract No. 81XL407000  
(Contract Period 07/01/09 - 06/30/10)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/09 - 06/30/10</u>	<u>07/01/09 - 10/31/09</u>
CCAP - Subsidy	\$ 458,309	410,249	275,417	134,832
CORE - Quality Services	539,621	485,791	369,757	116,034
Quality Rating System	40,000	38,693	26,258	12,435
ARRA - Child Care Stimulus	85,000		44,411	2,765
Expenditures of Interest Earned	--	310	310	--
<b>Total</b>	<b><u>\$ 1,122,930</u></b>	<b><u>935,043</u></b>	<b><u>716,153</u></b>	<b><u>266,066</u></b>

SEE INDEPENDENT AUDITOR'S REPORT

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

**Statement of Activities**

November 1, 2009 Through October 31, 2010

	Cost Pools			Equipment and Supplies	Total
	Indirect	Space	Telephone		
Revenue					
Indirect Cost and Cost Pool Reimbursements	<u>\$ 947,678</u>	<u>350,993</u>	<u>44,228</u>	<u>78,460</u>	<u>1,421,359</u>
Expenses					
Wages	506,033	--	--	--	506,033
Fringes	118,710	--	--	--	118,710
Audit	30,859	--	--	--	30,859
Legal	1,307	--	--	--	1,307
Professional Fees	23,618	--	--	--	23,618
Travel	5,202	--	--	--	5,202
Supplies and Copying	20,186	8,933	--	11,803	40,922
Publications and Dues	2,119	--	--	--	2,119
Space Costs	30,113	241,594	--	--	271,707
Registration Fees	3,230	--	--	--	3,230
Equipment and Maintenance	17,202	64,137	--	19,224	100,563
Depreciation	--	31,098	--	--	31,098
Telephone	5,533	--	44,228	--	49,761
Postage	3,978	--	--	44,265	48,243
General and Property Insurance	28,806	4,053	--	--	32,859
Miscellaneous	--	1,178	--	--	1,178
Total Expenses	<u>796,896</u>	<u>350,993</u>	<u>44,228</u>	<u>75,292</u>	<u>1,267,409</u>
Excess (Deficiency) of Revenue Over (Under) Expenses	<u>\$ 150,782</u>	<u>--</u>	<u>--</u>	<u>3,168</u>	<u>153,950</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA  
Corporate Activities Fund

Statement of Activities

November 1, 2009 Through October 31, 2010

	General Fund	General Fund Counties	Head Start Miscellaneous	Total
<b>Revenue</b>				
Interest	\$ 250	--	--	250
Unrealized Gain (Loss) on Marketable Securities	607	--	--	607
<b>Program Income and Support</b>				
Excess Revenue Over Expenditures - Cost Pools	153,950	--	--	153,950
Equipment Use Charges	31,098	--	--	31,098
Pantries United	1,059	--	--	1,059
Clinton Board of Supervisors	4,200	--	--	4,200
Community Foundation - GRB - CACFP	1,000	--	--	1,000
Embrace Iowa (Iowa Cares)	10,889	--	--	10,889
SCHC - SHTF Proceeds	54,284	--	--	54,284
County Support	--	8,305	--	8,305
Dewitt Donations	--	--	100	100
RDA - Head Start - Classrooms	--	--	19,000	19,000
SCRA - Head Start - Curriculum	--	--	25,510	25,510
Other Revenue	9,921	17,239	--	27,160
<b>Total Revenue</b>	<b>267,258</b>	<b>25,544</b>	<b>44,610</b>	<b>337,412</b>
<b>Expenses</b>				
Personnel	9,511	--	--	9,511
<b>Other Expenses</b>				
Pantries United	1,059	--	--	1,059
UW - Wish	105	--	--	105
Clinton Expenses	3,265	--	--	3,265
CACFP Kids	1,000	--	--	1,000
Embrace Iowa (Iowa Cares)	10,889	--	--	10,889
Scott County Housing Council	48,884	--	--	48,884
County Expenses	--	21,903	--	21,903
Care Link - North Scott	--	3,648	--	3,648
Clinton/DeWitt Elderly Waiver	--	5,376	--	5,376
Clinton/DeWitt CHORE	--	18	--	18
Cedar Elderly Waiver	--	1,772	--	1,772
Head Start - Quality Improvement	--	--	1,045	1,045
RDA - Head Start - Classrooms	--	--	19,000	19,000
SCRA - Head Start - Curriculum	--	--	25,510	25,510
Miscellaneous	3,070	--	21	3,091
Depreciation	31,098	--	--	31,098
<b>Total Expenses</b>	<b>108,881</b>	<b>32,717</b>	<b>45,576</b>	<b>187,174</b>
<b>Revenue Over (Under) Expenses</b>	<b>158,377</b>	<b>(7,173)</b>	<b>(966)</b>	<b>150,238</b>
<b>Net Assets - Beginning of Year</b>	<b>727,117</b>	<b>188,130</b>	<b>4,405</b>	<b>919,652</b>
<b>Transfers</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Net Assets - End of Year</b>	<b>\$ 885,494</b>	<b>180,957</b>	<b>3,439</b>	<b>1,069,890</b>

SEE INDEPENDENT AUDITOR'S REPORT