

COMMUNITY ACTION OF SOUTHEAST IOWA

Burlington, Iowa

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

September 30, 2010

(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	Mary Boysen
Des Moines	Dan Cahill Marian Brunken	Jennifer Wright Nichole Bradley	
Lee	Rick Larkin	Catherine Rivers	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, 2010, 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 2009 financial statements and, in our report dated February 2, 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 Southeast Iowa as of September 30, 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 January 24, 2011, 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 further 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

January 24, 2011
West Des Moines, Iowa

COMMUNITY ACTION OF SOUTHEAST IOWA

Statement of Financial Position

September 30, 2010
(With Comparative Totals for 2009)

Assets	<u>2010</u>	<u>2009</u>
Current Assets		
Cash	\$ 470,135	228,882
Certificates of Deposit	22,944	196,158
Receivables	775,026	838,669
Prepaid Expenses and Deposits	366,969	274,166
Inventories	54,514	42,839
Total Current Assets	<u>1,689,588</u>	<u>1,580,714</u>
Noncurrent Asset		
Certificates of Deposit	--	22,528
Property and Equipment		
Land	7,550	7,550
Building and Leasehold Improvements	1,556,522	1,559,589
Vehicles and Equipment	1,360,282	1,272,897
	<u>2,924,354</u>	<u>2,840,036</u>
Less Accumulated Depreciation	1,755,044	1,645,786
Net Property and Equipment	<u>1,169,310</u>	<u>1,194,250</u>
 Total Assets	 <u>\$ 2,858,898</u>	 <u>2,797,492</u>
Liabilities and Net Assets		
Current Liabilities		
Accounts Payable and Accrued Expenses	\$ 839,045	734,359
Notes Payable - Current Portion	8,872	8,991
Owed to Grantor Agencies	91,441	97,036
Deferred Revenue	245,500	195,097
Other Current Liabilities	1,000	1,200
Total Current Liabilities	<u>1,185,858</u>	<u>1,036,683</u>
Mortgage Notes Payable (Net of Current Portion)	<u>144,456</u>	<u>153,736</u>
Total Liabilities	<u>1,330,314</u>	<u>1,190,419</u>
Net Assets		
Unrestricted		
Designated for Program Purposes	(54,416)	(23,394)
Invested in Property and Equipment	1,015,982	1,031,523
Undesignated	371,381	426,560
Total Unrestricted	<u>1,332,947</u>	<u>1,434,689</u>
Temporarily Restricted	195,637	172,384
Total Net Assets	<u>1,528,584</u>	<u>1,607,073</u>
 Total Liabilities and Net Assets	 <u>\$ 2,858,898</u>	 <u>2,797,492</u>

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

COMMUNITY ACTION OF SOUTHEAST IOWA

Statement of Activities

Year Ended September 30, 2010
(With Comparative Totals for 2009)

	2010		2009
	Unrestricted	Temporarily Restricted	Total All Funds
Support and Revenue			
Government Awards and Contract Revenue	\$ 14,507,977	--	14,507,977
Services and Project Revenue	127,035	87,376	214,411
Interest Income	5,205	416	5,621
In-Kind Donations	423,486	--	423,486
Other Support and Revenue	72,608	103,008	175,616
	<u>15,136,311</u>	<u>190,800</u>	<u>15,327,111</u>
Net Assets Released from Restriction	167,547	(167,547)	--
Total Support and Revenue	<u>15,303,858</u>	<u>23,253</u>	<u>15,327,111</u>
Expenses			
Salary and Wages	4,343,306	--	4,343,306
Fringe	1,787,016	--	1,787,016
Client Assistance	4,089,360	--	4,089,360
Third Party ARRA	73,321	--	73,321
WIC Vouchers	2,677,170	--	2,677,170
Program Equipment and Supplies	310,829	--	310,829
Food	484,299	--	484,299
Space Cost	304,444	--	304,444
Depreciation	182,213	--	182,213
Conferences and Meetings	36,037	--	36,037
Travel	137,117	--	137,117
Training	90,719	--	90,719
Equipment Repair and Maintenance	38,463	--	38,463
Operating Supplies	102,451	--	102,451
Insurance	70,154	--	70,154
Printing and Postage	50,897	--	50,897
Telephone	78,064	--	78,064
Professional and Technical	37,813	--	37,813
Property Tax, Licenses and Fees	18,568	--	18,568
Interest	5,185	--	5,185
Advertising	10,098	--	10,098
Dues and Subscriptions	9,451	--	9,451
Miscellaneous	45,139	--	45,139
In-Kind	423,486	--	423,486
Total Expenses	<u>15,405,600</u>	<u>--</u>	<u>15,405,600</u>
Excess (Deficiency) of Support and Revenue to Expenses	(101,742)	23,253	(78,489)
Net Assets - Beginning of Year	<u>1,434,689</u>	<u>172,384</u>	<u>1,607,073</u>
Net Assets - End of Year	<u>\$ 1,332,947</u>	<u>195,637</u>	<u>1,528,584</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, 2010
(With Comparative Totals for 2009)

	Total All Funds	
	2010	2009
Cash Flows from Operating Activities		
Excess (Deficiency) of Support and Revenue over Expenses	\$ (78,489)	50,908
Adjustment to Reconcile Excess (Deficiency) of Support and Revenue to Expenses to Net Cash Provided by Operating Activities		
Expenses Not Requiring Expenditure of Cash		
Depreciation and Book Value of Disposed Assets	182,213	200,797
Changes in Asset and Liability Accounts Affecting Cash		
Receivables	63,643	(61,960)
Prepaid Expenses and Deposits	(92,803)	(123,217)
Inventories	(11,675)	(10,007)
Accounts Payable and Accrued Expenses	104,686	12,190
Owed to Grantor Agencies	(5,595)	3,108
Deferred Revenue	50,403	61,959
Other Current Liabilities	(200)	600
Net Cash Flows from Operating Activities	<u>212,183</u>	<u>134,378</u>
Cash Flows from Investing Activities		
Purchases of Property and Equipment	(157,273)	(171,751)
Net Cash Invested in Certificates of Deposit	<u>195,742</u>	<u>11,520</u>
Net Cash Flows from Investing Activities	<u>38,469</u>	<u>(160,231)</u>
Cash Flows from Financing Activities		
Repayments on Term Notes Payable	<u>(9,399)</u>	<u>(8,383)</u>
Net Increase (Decrease) in Cash	241,253	(34,236)
Cash Balances - Beginning of Year	<u>228,882</u>	<u>263,118</u>
Cash Balances - End of Year	<u><u>\$ 470,135</u></u>	<u><u>228,882</u></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 \$5,203 of interest in cash during the year (\$5,256 in 2009).

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

COMMUNITY ACTION OF SOUTHEAST IOWA

Notes to Financial Statements

September 30, 2010

1. Nature of Business and Organization

Community Action of Southeast Iowa 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 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 2009 financial statements have been made to conform to the 2010 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, 2009, 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.

Income Taxes

Community Action of Southeast Iowa is a private nonprofit corporation, incorporated under the statutes of the State of Iowa. The Organization is exempt from state and federal income taxes as a nonprofit corporation under Section 501(c)(3) of the Internal Revenue Code, although, it would be liable for income taxes on unrelated business income that exceeded related expenses and deductions. The Organization is not considered a private foundation for income tax reporting purposes.

On October 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 September 30, 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 September 30, 2007.

In-Kind Donations

In-kind donations for space and professional services have been recorded on the Statement of Activities 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 \$347,465 primarily for the Head Start and Early Head Start programs, which have not been recorded in the financial statements.

Cost Allocations

Community Action of Southeast Iowa charges indirect costs to an indirect cost pool, which is distributed to individual programs based upon a rate approved by the U.S. Department of Health and Human Services. This 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 95% 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.

Bank deposits in excess of federally insured limits (FDIC) at the year-end date totaled \$394,149. The Organization's Bank, however, has been designated a "Pledging Bank" for the deposit of public funds, which requires the Bank 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.

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.

The Homeless Assistance programs provide housing stabilization through the provision of temporary financial assistance and services to help persons gain housing stability.

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, 2010:

Head Start and Early Head Start	\$ 4,110,852
Child Development	392,038
Child Care Food Program	366,321
Low Income Home Energy Assistance	3,358,881
Weatherization Assistance	1,549,109
Women, Infants, and Children	3,481,756
Family Development	220,456
Empowerment Area Programs	285,275
Community Services Block Grant	680,596
Homeless Prevention and Assistance	226,042
Child Care Resource and Referral	138,197
Senior and Elderly Services	69,633
Embrace Iowa	10,889
Project Share	64,517
FEMA	46,532
Medical Assistance Program	26,391
Fort Madison/Henry and Louisa County United Way	16,377
6-Plex	38,909
Consultec CMPFE Title XIX	58,435
SHARE	33,426
Micro-Enterprise	11,072
Other Programs	<u>25,690</u>
Total Program Activities	15,211,394
Indirect, Administrative, and Property and Equipment Funds	<u>194,206</u>
Total Expenses	<u><u>\$ 15,405,600</u></u>

5. Receivables

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

Due From	For	Amount
U.S. Department of Health and Human Services	Head Start and Early Head Start	\$ 306,423
Iowa Department of Human Rights	FaDSS	13,630
Iowa Department of Education	CACFP	50,529
Iowa Department of Public Health	WIC	204,141
Iowa Finance Authority	Homeless Prevention	76,866
Community Action of Eastern Iowa	Child Care Home Consultant & R&R	29,273
Children First Executive Board	Empowerment Programs	16,687
Caring Community Empowerment	Empowerment Programs	21,573
SE Iowa Area Agency on Aging	Eldercare Assistance	13,372
Consultec	Medicaid	13,060
Other	Various Other Programs and Services	<u>29,472</u>
		<u><u>\$ 775,026</u></u>

6. Prepaid Expenses and Deposits

Prepaid expenses and deposits are summarized as follows:

Prepaid Insurance	\$ 67,155
Weatherization Costs on Homes in Progress	299,814
	<u>\$ 366,969</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	1,556,522	82,337	730,160	826,362
Furniture and Equipment	424,358	30,447	275,568	148,790
Vehicles	935,924	69,429	749,316	186,608
	<u>\$ 2,924,354</u>	<u>182,213</u>	<u>1,755,044</u>	<u>1,169,310</u>

Property and equipment costing \$2,074,195 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	\$ 392,733
Accrued Wages	112,190
Payroll Taxes, Fringes, and Withholdings	240,017
Accrued Vacation Benefits	91,087
Accrued Interest	505
Property Taxes	2,513
	<u>\$ 839,045</u>

9. Mortgages Payable

Mortgages and notes payable are summarized as follows at September 30, 2010:

<u>Payable To</u>	<u>Secured Asset</u>	<u>Commitment or Original Note Amount</u>	<u>Balance 9-30-10</u>	<u>Interest Rate</u>	<u>Maturity Date</u>
MidWestOne Bank	6-Plex 413 Franklin St. Keokuk, Iowa	\$ 91,959	\$ 51,885	7.00%	9-01-18
Iowa Department of Economic Development	6-Plex 413 Franklin St. Keokuk, Iowa	120,486	99,969	1.00%	3-31-20
Iowa Finance Authority	6-Plex 413 Franklin St. Keokuk, Iowa	15,000	1,474	1.00%	7-01-11
			<u>\$ 153,328</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:

<u>Year Ended</u>	<u>Amount</u>
September 30, 2011	\$ 8,872
September 30, 2012	8,449
September 30, 2013	8,871
September 30, 2014	9,571
September 30, 2015	10,305
Thereafter	107,260
	<u>\$ 153,328</u>

Interest expense on all mortgages for the year ended September 30, 2010, totaled \$5,185.

10. 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	454
Weatherization	Inventory Advance	42,794
		<u>\$ 91,441</u>

11. Deferred Revenue

Deferred revenue is summarized as follows:

<u>Grantor</u>	<u>Program</u>	<u>Amount</u>
Iowa Department of Human Rights	Weatherization Assistance	\$ 169,543
Atmos Energy	Weatherization Assistance	3,200
Iowa Department of Education	Shared Visions/At Risk Child Development	64,477
Department of National Security	FEMA	8,280
		<u>\$ 245,500</u>

12. 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 6.95% (6.65% through June 2010) of gross wages, which is based on a match of the employee's contribution. The total contributed by the Organization during the fiscal year was \$90,709. The employee contributions totaled \$126,001.

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 4.50% (4.30% through June 2010) of their annual covered salary and Community Action of Southeast Iowa 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 September 30, 2010, was \$185,907 equal to the required contribution for the year, while the employees contributed \$120,248.

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 January 2015. Lease expense for the year ended September 30, 2010, totaled \$130,042.

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

<u>Year Ended</u>	<u>Amount</u>
September 30, 2011	\$ 31,201
September 30, 2012	17,214
September 30, 2013	14,400
September 30, 2014	14,400
September 30, 2015	4,800
	<u>\$ 82,015</u>

14. 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.

<u>Program</u>	<u>Funding Source</u>	<u>Amount</u>
Community Service Block Grant	Individuals	\$ 22,865
Embrace Iowa	Individuals	1
Project Share	Individuals	31,689
Medical Assistance Program	Great River Medical Center and Local	23,511
United Way	United Way - Ft. Madison, Henry and Louisa Co.	2,940
Des Moines County CAP	Individuals	55,124
Henry County CAP	Individuals	40,077
South Lee County CAP	Individuals	1,847
Fort Madison Building Fund	Individuals	7,774
Enhance Henry County Rx	Individuals	2,055
Louisa County Funds	Individuals	7,754
		<u>\$ 195,637</u>

15. Subsequent Events

The Organization has evaluated events and transactions occurring after September 30, 2010 for potential items required to be recognized or disclosed in the financial statements. Subsequent events were evaluated through January 24, 2011, 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, 2010, and have issued our report thereon dated January 24, 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 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 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 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

January 24, 2011
West Des Moines, Iowa

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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 Southeast Iowa
Burlington, Iowa

Compliance

We have audited Community Action of Southeast 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 Southeast Iowa's major federal programs for the year ended September 30, 2010. 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. 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 compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2010.

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 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 Southeast 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

January 24, 2011
West Des Moines, Iowa

COMMUNITY ACTION OF SOUTHEAST IOWA

Schedule of Findings and Questioned Costs

Year Ended September 30, 2010

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. 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 Southeast 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 Southeast 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 Southeast Iowa received major federal awards as defined by OMB A-133 during the year ended September 30, 2010. The following programs were audited as major programs:

<u>Federal Grant</u>	<u>CFDA No.</u>	<u>Expenditures</u>	
Weatherization Assistance for Low-Income Persons	81.042	\$ 113,997	
ARRA - Weatherization Assistance for Low-Income Persons	81.042	<u>733,220</u>	\$ 847,217
Community Services Block Grant	93.569	316,926	
ARRA - Community Services Block Grant	93.710	<u>331,613</u>	
Total CSBG Cluster			648,539
HeadStart	93.600	3,344,447	
ARRA - Head Start	93.708	<u>207,620</u>	
Total HeadStart Cluster			3,552,067
ARRA - Homeless Prevention and Rapid Re-Housing	14.257		223,308
Child and Adult Care Food Program	10.558		579,271
Child Care and Development Block Grant	93.575	106,342	
ARRA - Child Care and Development Block Grant	93.713	<u>3,934</u>	
Total Child Care and Development Block Grant Cluster			<u>110,276</u>
			<u>\$ 5,960,678</u>

8. The dollar threshold used to distinguish between Type A and Type B programs was \$400,994.
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, 2009 through September 30, 2010

Federal Grantor/Pass-Through Grantor/ Program Title	Grant or Award Number
U.S. Department of Health and Human Services	
Direct Awards	
Head Start	07CH6220/45
Head Start	07CH6220/44
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-10-14-N
Weatherization Assistance Program	HEAP-10-14N
Weatherization Assistance Program	HEAP-09-14N
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-11-14
Family Development and Self-Sufficiency	FaDSS-10-14-FN
Passed Through Iowa Department of Human Services	
Children First Executive Board - TANF	TANF10-01
Children First Executive Board - TANF	EC11-06/SR11-02
Caring Community Empowerment Board - TANF	ECCA/PTFY 11
Caring Community Empowerment Board - TANF	EC CA/PT FY 10
Caring Community Empowerment Board - TANF	EC CA/KC FY 10
Caring Community Empowerment Board - TANF	EC CA/KC FY 10
Caring Community Empowerment Board - TANF	EC CA/CCVW FY 10
Caring Community Empowerment Board - TANF	EC CA/CCVW FY 10
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
ARRA - Caring Community Empowerment Board - Infant/Toddler Quality Child Care	ARRA/CA 2010
Total CFDA Cluster #93.575 and #93.713	
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 U.S. Department of Energy and CFDA #81.042	

COMMUNITY ACTION OF SOUTHEAST IOWA

Schedule of Expenditures of Federal Awards

October 1, 2009 through September 30, 2010

<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	09/01/10-08/31/11	\$ 3,254,160	\$ 282,504
93.600	09/01/09-08/31/10	3,352,751	3,061,943
93.708	06/01/09-09/30/10	225,088	207,620
			<u>3,552,067</u>
93.568	10/01/09-09/30/10	3,373,251	3,358,881
93.568	01/01/10-12/31/10	333,002	72,921
93.568	01/01/09-12/31/09	413,016	45,449
			<u>3,477,251</u>
93.569	10/01/09-12/31/10	287,073	259,309
93.569	10/01/08-12/31/09	290,095	57,617
93.710	04/10/09-09/30/10	429,877	331,613
			<u>648,539</u>
93.558	07/01/10-06/30/11	283,041	6,813
93.558	07/01/09-09/30/10	264,859	111,226
93.558	07/01/09-06/30/10	56,884	40,268
93.558	07/01/10-06/30/11	55,018	14,009
93.558	07/01/10-06/30/11	12,307	6,397
93.558	07/01/09-06/30/10	10,500	9,590
93.558	07/01/10-06/30/11	3,638	930
93.558	07/01/09-06/30/10	2,485	2,245
93.558	07/01/10-06/30/11	39,754	4,778
93.558	07/01/09-06/30/10	39,495	11,947
			<u>208,203</u>
93.575	07/01/10-06/30/11	128,572	24,589
93.575	07/01/09-06/30/10	128,572	81,753
93.713	11/01/09-06/30/11	84,383	3,934
			<u>110,276</u>
			<u>7,996,336</u>
81.042	04/01/09-03/31/11	419,234	113,997
81.042	04/01/09-03/31/12	3,193,882	733,220
			<u>847,217</u>

COMMUNITY ACTION OF SOUTHEAST IOWA

Schedule of Expenditures of Federal Awards

October 1, 2009 through September 30, 2010

Federal Grantor/Pass-Through Grantor/ Program Title	Grant or Award Number
Department of National Security	
Direct Awards	
Emergency Food and Shelter National Board Program	28-2904-00
Emergency Food and Shelter National Board Program	27-2904-00
Emergency Food and Shelter National Board Program	28-2962-00
Emergency Food and Shelter National Board Program	27-2962-00
Emergency Food and Shelter National Board Program	28-2936-00
Emergency Food and Shelter National Board Program	27-2936-00
Emergency Food and Shelter National Board Program	28-2968-00
Emergency Food and Shelter National Board Program	27-2968-00
ARRA - Emergency Food and Shelter National Board Program	AR-2936-00
ARRA - Emergency Food and Shelter National Board Program	AR-2962-00
ARRA - Emergency Food and Shelter National Board Program	AR-2968-00
Total Department of National Security and CFDA Cluster #97.024 and #97.114	
U.S. Department of Agriculture	
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	5880A045
Special Supplemental Food Program for Women, Infants, and Children - Vouchers	5880A045
Breast Pumps	N/A
Total CFDA #10.557	
Total U.S. Department of Agriculture	
U.S. Department of Housing and Urban Development	
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 CFDA #14.239	
Passed Through Iowa Finance Authority	
ARRA - Homeless Prevention and Rapid Re-Housing (HPRP)	N/A
ARRA - Hawkeye Area Community Action Program - HPRP	N/A
Total CFDA #14.257	
Total U.S. Department of Housing and Urban Development	

COMMUNITY ACTION OF SOUTHEAST IOWA

Schedule of Expenditures of Federal Awards

October 1, 2009 through September 30, 2010

<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	01/01/10-12/31/10	22,460	14,550
97.024	01/01/09-12/31/09	28,247	8,739
97.024	01/01/10-12/31/10	2,685	2,685
97.024	01/01/09-12/31/09	2,868	537
97.024	01/01/10-12/31/10	7,516	7,146
97.024	01/01/09-12/31/09	7,519	1,885
97.024	01/01/10-12/31/10	4,066	2,400
97.024	01/01/09-12/31/09	4,232	556
97.114	01/01/09-12/31/09	5,767	5,367
97.114	01/01/09-12/31/09	1,863	931
97.114	01/01/09-12/31/09	3,512	1,736
			<u>46,532</u>
10.558	10/01/09-09/30/10	N/A	212,950
10.558	10/01/09-09/30/10	N/A	366,321
			<u>579,271</u>
10.557	10/01/09-09/30/10	855,972	800,498
10.557	10/01/09-09/30/10	N/A	2,677,170
10.557	10/01/09-09/30/10	N/A	9,987
			<u>3,487,655</u>
			<u>4,066,926</u>
14.239	03/31/00-03/31/20	120,486	102,692
14.239	03/31/00-03/31/20	N/A	13,839
			<u>116,531</u>
14.257	07/14/09-07/13/12	714,030	213,508
14.257	10/01/09-09/30/11	53,120	9,800
			<u>223,308</u>
			<u>339,839</u>

COMMUNITY ACTION OF SOUTHEAST IOWA

Schedule of Expenditures of Federal Awards

October 1, 2009 through September 30, 2010

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, 2009 through September 30, 2010

<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	07/01/10-06/30/11	38,770	18,972
93.044	07/01/09-06/30/10	43,770	<u>26,576</u>
			<u>45,548</u>
17.235	07/01/10-06/30/11	N/A	6,609
17.235	07/01/09-06/30/10	N/A	<u>17,476</u>
			<u>24,085</u>
			<u>69,633</u>
			<u><u>\$ 13,366,483</u></u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA

Notes to Schedule of Expenditures of Federal Awards

Year Ended September 30, 2010

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, 2010

	<u>Total</u>	<u>Head Start and Early Head Start</u>	<u>Head Start ARRA</u>	<u>Shared Visions/ At Risk Child Development</u>
Assets				
Current Assets				
Cash and Cash Investments	\$ 470,135	(85,199)	(7,755)	67,952
Certificates of Deposit	22,944	--	--	--
Receivables	775,026	325,100	7,755	1,315
Prepaid Expenses and Deposits	366,969	--	--	--
Inventories	54,514	--	--	--
Total Current Assets	<u>1,689,588</u>	<u>239,901</u>	<u>--</u>	<u>69,267</u>
Noncurrent Asset				
Certificates of Deposit	--	--	--	--
Property and Equipment				
Land	7,550	--	--	--
Building and Leasehold Improvements	1,556,522	666,135	--	--
Vehicles and Equipment	1,360,282	900,650	--	11,229
	<u>2,924,354</u>	<u>1,566,785</u>	<u>--</u>	<u>11,229</u>
Less Accumulated Depreciation	1,755,044	1,002,501	--	11,229
Net Property and Equipment	<u>1,169,310</u>	<u>564,284</u>	<u>--</u>	<u>--</u>
Total Assets	<u>\$ 2,858,898</u>	<u>804,185</u>	<u>--</u>	<u>69,267</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable and Accrued Expenses	\$ 839,045	217,954	--	4,638
Owed to Grantor Agencies	91,441	--	--	--
Deferred Revenue	245,500	--	--	64,478
Other Current Liabilities	1,000	--	--	--
Notes Payable	153,328	--	--	--
Total Liabilities	<u>1,330,314</u>	<u>217,954</u>	<u>--</u>	<u>69,116</u>
Net Assets				
Invested in Property and Equipment	1,015,982	564,284	--	--
Temporarily Restricted	195,637	--	--	--
Designated for Programs	(54,416)	21,947	--	151
Undesignated	371,381	--	--	--
Total Net Assets	<u>1,528,584</u>	<u>586,231</u>	<u>--</u>	<u>151</u>
Total Liabilities and Net Assets	<u>\$ 2,858,898</u>	<u>804,185</u>	<u>--</u>	<u>69,267</u>

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Financial Position

September 30, 2010

Child and Adult Care Food Program	LIHEAP	Weatherization Assistance	Weatherization DOE - ARRA	Weatherization Utility Contracts	Iowa Electric - LIHEAP	WIC	WIC - SIRCLE Conference
(4,574)	14,906	67,581	101,961	3,200	(24,195)	(112,265)	3,103
--	--	--	--	--	--	--	--
26,852	154	--	--	--	--	204,332	--
--	230	--	--	--	--	--	--
--	--	--	--	--	--	--	--
<u>22,278</u>	<u>15,290</u>	<u>67,581</u>	<u>101,961</u>	<u>3,200</u>	<u>(24,195)</u>	<u>92,067</u>	<u>3,103</u>
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	122,611	--	--	65,352	--
--	--	--	122,611	--	--	85,495	--
--	--	--	32,505	--	--	150,847	--
--	--	--	90,106	--	--	59,747	--
<u>22,278</u>	<u>15,290</u>	<u>67,581</u>	<u>192,067</u>	<u>3,200</u>	<u>(24,195)</u>	<u>183,167</u>	<u>3,103</u>
22,160	16,368	--	--	--	--	31,774	--
--	454	--	--	--	--	48,193	--
--	--	67,581	101,961	3,200	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
<u>22,160</u>	<u>16,822</u>	<u>67,581</u>	<u>101,961</u>	<u>3,200</u>	--	<u>79,967</u>	--
--	--	--	90,106	--	--	91,100	--
--	--	--	--	--	--	--	--
118	(1,532)	--	--	--	(24,195)	12,100	3,103
--	--	--	--	--	--	--	--
<u>118</u>	<u>(1,532)</u>	--	<u>90,106</u>	--	<u>(24,195)</u>	<u>103,200</u>	<u>3,103</u>
<u>22,278</u>	<u>15,290</u>	<u>67,581</u>	<u>192,067</u>	<u>3,200</u>	<u>(24,195)</u>	<u>183,167</u>	<u>3,103</u>

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Financial Position - Continued

September 30, 2010

	Family Development FaDSS	Des Moines/ Louisa County Caring Community Empowerment	Des Moines/ Louisa County Caring Community Empowerment - ARRA
Assets			
Current Assets			
Cash and Cash Investments	\$ (9,402)	(17,846)	(1,116)
Certificates of Deposit	--	--	--
Receivables	13,630	20,457	1,116
Prepaid Expenses and Deposits	--	--	--
Inventories	--	--	--
Total Current Assets	<u>4,228</u>	<u>2,611</u>	<u>--</u>
Noncurrent Asset			
Certificates of Deposit	--	--	--
Property and Equipment			
Land	--	--	--
Building and Leasehold Improvements	--	--	--
Vehicles and Equipment	--	--	--
Less Accumulated Depreciation	--	--	--
Net Property and Equipment	<u>--</u>	<u>--</u>	<u>--</u>
Total Assets	<u>\$ 4,228</u>	<u>2,611</u>	<u>--</u>
Liabilities and Net Assets			
Liabilities			
Accounts Payable and Accrued Expenses	\$ 2,436	2,611	--
Owed to Grantor Agencies	--	--	--
Deferred Revenue	--	--	--
Other Current Liabilities	--	--	--
Notes Payable	--	--	--
Total Liabilities	<u>2,436</u>	<u>2,611</u>	<u>--</u>
Net Assets			
Invested in Property and Equipment	--	--	--
Temporarily Restricted	--	--	--
Designated for Programs	1,792	--	--
Undesignated	--	--	--
Total Net Assets	<u>1,792</u>	<u>--</u>	<u>--</u>
Total Liabilities and Net Assets	<u>\$ 4,228</u>	<u>2,611</u>	<u>--</u>

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Financial Position - Continued

September 30, 2010

Children First Empowerment	Community Services Block Grant	CSBG ARRA	Homeless Prevention and Rapid Re-Housing ARRA	Lee/ Van Buren Rapid Re-Housing ARRA	Child Care Resource and Referral	Day of the Child
(14,572)	21,766	10,980	(71,898)	(2,825)	(12,930)	981
--	--	--	--	--	--	--
16,687	7,492	--	76,866	3,017	29,273	--
--	115	--	--	--	--	--
--	--	--	--	--	--	--
<u>2,115</u>	<u>29,373</u>	<u>10,980</u>	<u>4,968</u>	<u>192</u>	<u>16,343</u>	<u>981</u>
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	7,079	--	--	--	475	--
--	7,022	--	--	--	--	--
--	14,101	--	--	--	475	--
--	9,376	--	--	--	320	--
--	4,725	--	--	--	155	--
<u>2,115</u>	<u>34,098</u>	<u>10,980</u>	<u>4,968</u>	<u>192</u>	<u>16,498</u>	<u>981</u>
2,115	6,508	10,980	4,968	192	1,382	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
<u>2,115</u>	<u>6,508</u>	<u>10,980</u>	<u>4,968</u>	<u>192</u>	<u>1,382</u>	<u>--</u>
--	4,725	--	--	--	155	--
--	22,865	--	--	--	--	--
--	--	--	--	--	14,961	981
--	--	--	--	--	--	--
--	27,590	--	--	--	15,116	981
<u>2,115</u>	<u>34,098</u>	<u>10,980</u>	<u>4,968</u>	<u>192</u>	<u>16,498</u>	<u>981</u>

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Financial Position - Continued

September 30, 2010

	The Sponsor Association	Senior Employment	Eldercare Home Repair	Embrace Iowa	Project Share
Assets					
Current Assets					
Cash and Cash Investments	\$ (4,184)	(3,513)	4,801	1	31,587
Certificates of Deposit	--	--	--	--	--
Receivables	4,184	3,895	13,372	--	156
Prepaid Expenses and Deposits	--	--	--	--	--
Inventories	--	--	--	--	--
Total Current Assets	<u>--</u>	<u>382</u>	<u>18,173</u>	<u>1</u>	<u>31,743</u>
Noncurrent Asset					
Certificates of Deposit	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Property and Equipment					
Land	--	--	--	--	--
Building and Leasehold Improvements	--	--	--	--	--
Vehicles and Equipment	--	--	--	--	--
Less Accumulated Depreciation	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Property and Equipment	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total Assets	<u>\$ --</u>	<u>382</u>	<u>18,173</u>	<u>1</u>	<u>31,743</u>
Liabilities and Net Assets					
Liabilities					
Accounts Payable and Accrued Expenses	\$ --	382	1,115	--	54
Owed to Grantor Agencies	--	--	--	--	--
Deferred Revenue	--	--	--	--	--
Other Current Liabilities	--	--	--	--	--
Notes Payable	--	--	--	--	--
Total Liabilities	<u>--</u>	<u>382</u>	<u>1,115</u>	<u>--</u>	<u>54</u>
Net Assets					
Invested in Property and Equipment	--	--	--	--	--
Temporarily Restricted	--	--	--	1	31,689
Designated for Programs	--	--	17,058	--	--
Undesignated	--	--	--	--	--
Total Net Assets	<u>--</u>	<u>--</u>	<u>17,058</u>	<u>1</u>	<u>31,689</u>
Total Liabilities and Net Assets	<u>\$ --</u>	<u>382</u>	<u>18,173</u>	<u>1</u>	<u>31,743</u>

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Financial Position - Continued

September 30, 2010

<u>FEMA</u>	<u>Medical Assistance Program</u>	<u>Ft. Madison/ Henry and Louisa Co. United Way</u>	<u>Collaborator Project</u>	<u>Public Relations</u>	<u>Women's Conference</u>	<u>6-Plex</u>	<u>SEIRPC</u>	<u>Consultec CMPFE Title XIX</u>
10,019	23,946	3,038	2,271	2,949	519	(86,407)	--	13,189
--	--	--	--	--	--	--	--	--
367	--	--	--	--	--	--	--	13,060
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
<u>10,386</u>	<u>23,946</u>	<u>3,038</u>	<u>2,271</u>	<u>2,949</u>	<u>519</u>	<u>(86,407)</u>	<u>--</u>	<u>26,249</u>
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	7,550	--	--
--	--	--	--	--	--	223,505	--	--
--	--	--	--	--	--	--	1,620	--
--	--	--	--	--	--	231,055	1,620	--
--	--	--	--	--	--	109,424	1,620	--
--	--	--	--	--	--	121,631	--	--
<u>10,386</u>	<u>23,946</u>	<u>3,038</u>	<u>2,271</u>	<u>2,949</u>	<u>519</u>	<u>35,224</u>	<u>--</u>	<u>26,249</u>
2,106	435	98	--	--	--	4,382	--	3,796
--	--	--	--	--	--	--	--	--
8,280	--	--	--	--	--	--	--	--
--	--	--	--	--	--	1,000	--	--
--	--	--	--	--	--	153,328	--	--
<u>10,386</u>	<u>435</u>	<u>98</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>158,710</u>	<u>--</u>	<u>3,796</u>
--	--	--	--	--	--	(31,697)	--	--
--	23,511	2,940	--	--	--	--	--	--
--	--	--	2,271	2,949	519	(91,789)	--	22,453
--	--	--	--	--	--	--	--	--
<u>--</u>	<u>23,511</u>	<u>2,940</u>	<u>2,271</u>	<u>2,949</u>	<u>519</u>	<u>(123,486)</u>	<u>--</u>	<u>22,453</u>
<u>10,386</u>	<u>23,946</u>	<u>3,038</u>	<u>2,271</u>	<u>2,949</u>	<u>519</u>	<u>35,224</u>	<u>--</u>	<u>26,249</u>

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Financial Position - Continued

September 30, 2010

	<u>SHARE</u>	<u>Micro- Enterprise</u>	<u>Des Moines County CAP</u>	<u>Henry County CAP</u>	<u>South Lee County CAP</u>
Assets					
Current Assets					
Cash and Cash Investments	\$ 328	(4,652)	32,260	41,814	1,847
Certificates of Deposit	--	--	22,944	--	--
Receivables	--	5,867	--	--	--
Prepaid Expenses and Deposits	--	--	--	--	--
Inventories	--	--	--	--	--
Total Current Assets	<u>328</u>	<u>1,215</u>	<u>55,204</u>	<u>41,814</u>	<u>1,847</u>
Noncurrent Asset					
Certificates of Deposit	--	--	--	--	--
Property and Equipment					
Land	--	--	--	--	--
Building and Leasehold Improvements	--	--	--	--	--
Vehicles and Equipment	--	--	--	--	--
Less Accumulated Depreciation	--	--	--	--	--
Net Property and Equipment	--	--	--	--	--
Total Assets	<u>\$ 328</u>	<u>1,215</u>	<u>55,204</u>	<u>41,814</u>	<u>1,847</u>
Liabilities and Net Assets					
Liabilities					
Accounts Payable and Accrued Expenses	\$ 2,386	484	80	1,737	--
Owed to Grantor Agencies	--	--	--	--	--
Deferred Revenue	--	--	--	--	--
Other Current Liabilities	--	--	--	--	--
Notes Payable	--	--	--	--	--
Total Liabilities	<u>2,386</u>	<u>484</u>	<u>80</u>	<u>1,737</u>	<u>--</u>
Net Assets					
Invested in Property and Equipment	--	--	--	--	--
Temporarily Restricted	--	--	55,124	40,077	1,847
Designated for Programs	(2,058)	731	--	--	--
Undesignated	--	--	--	--	--
Total Net Assets	<u>(2,058)</u>	<u>731</u>	<u>55,124</u>	<u>40,077</u>	<u>1,847</u>
Total Liabilities and Net Assets	<u>\$ 328</u>	<u>1,215</u>	<u>55,204</u>	<u>41,814</u>	<u>1,847</u>

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Financial Position - Continued

September 30, 2010

<u>Fort Madison Building Fund</u>	<u>Enhance Henry County Rx</u>	<u>Louisa County Funds</u>	<u>Weatherization Inventory/WIP Cost Pools</u>	<u>Weatherization Proprietary</u>	<u>Payroll Clearing</u>	<u>Indirect and Administrative</u>
7,774	2,055	8,117	(314,692)	2,054	289,474	477,687
--	--	--	--	--	--	--
--	--	--	29	--	--	50
--	--	--	299,814	--	63,551	3,259
--	--	--	54,514	--	--	--
<u>7,774</u>	<u>2,055</u>	<u>8,117</u>	<u>39,665</u>	<u>2,054</u>	<u>353,025</u>	<u>480,996</u>
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	12,116	--	--	581,860
--	--	--	194,411	--	--	37,244
--	--	--	206,527	--	--	619,104
--	--	--	187,485	--	--	340,837
--	--	--	19,042	--	--	278,267
<u>7,774</u>	<u>2,055</u>	<u>8,117</u>	<u>58,707</u>	<u>2,054</u>	<u>353,025</u>	<u>759,263</u>
--	--	363	34,901	--	352,344	110,296
--	--	--	42,794	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	<u>363</u>	<u>77,695</u>	--	<u>352,344</u>	<u>110,296</u>
--	--	--	19,042	--	--	278,267
7,774	2,055	7,754	--	--	--	--
--	--	--	(38,030)	2,054	--	--
--	--	--	--	--	681	370,700
<u>7,774</u>	<u>2,055</u>	<u>7,754</u>	<u>(18,988)</u>	<u>2,054</u>	<u>681</u>	<u>648,967</u>
<u>7,774</u>	<u>2,055</u>	<u>8,117</u>	<u>58,707</u>	<u>2,054</u>	<u>353,025</u>	<u>759,263</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Activities

Year Ended September 30, 2010

	Total	Eliminations for GAAP Based Financial Statements	Total Before Eliminations
Support and Revenue			
Government Awards and Contract Revenue			
Iowa Department of Human Rights	\$ 5,686,468	--	5,686,468
U.S. Department of Health and Human Services	3,552,067	--	3,552,067
Iowa Department of Education	971,309	--	971,309
Iowa Department of Public Health	810,485	--	810,485
IDPH - Non-Cash Food Vouchers	2,677,170	--	2,677,170
Iowa Department of Economic Development	13,839	--	13,839
Iowa Department of Agriculture	1,702	--	1,702
Iowa Finance Authority	213,508	--	213,508
Emergency Food and Shelter Program	46,532	--	46,532
Area Agency on Aging	69,633	--	69,633
Iowa Institute for Community Alliances	2,734	--	2,734
Utility Companies	40,637	--	40,637
Community Action Agencies	136,398	--	136,398
Empowerment Areas	285,495	--	285,495
Services and Project Revenue	214,411	--	214,411
Interest Income	5,621	--	5,621
Internal Program Support and Cost Pool Reimbursement	--	(744,726)	744,726
In-Kind Donations	423,486	(347,465)	770,951
Other Revenue	175,616	--	175,616
Total Support and Revenue	<u>15,327,111</u>	<u>(1,092,191)</u>	<u>16,419,302</u>
Expenses	<u>15,405,600</u>	<u>(1,223,011)</u>	<u>16,628,611</u>
Excess (Deficiency) of Support and Revenue over Expenses Before Capital Additions	(78,489)	130,820	(209,309)
Capital Additions - Awards Received for Capital Expenditures	<u>--</u>	<u>(130,820)</u>	<u>130,820</u>
Excess (Deficiency) of Support and Revenue over Expenses After Capital Additions	(78,489)	--	(78,489)
Transfers	--	--	--
Net Assets - Beginning of Year	<u>1,607,073</u>	<u>--</u>	<u>1,607,073</u>
Net Assets - End of Year	<u>\$ 1,528,584</u>	<u>--</u>	<u>1,528,584</u>

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Activities

Year Ended September 30, 2010

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
--	--	--	--	3,358,881	232,367	733,220
3,344,447	207,620	--	--	--	--	--
212,950	--	392,038	366,321	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
770,951	--	--	--	--	--	--
505	--	--	--	--	--	--
<u>4,328,853</u>	<u>207,620</u>	<u>392,038</u>	<u>366,321</u>	<u>3,358,881</u>	<u>232,367</u>	<u>733,220</u>
<u>4,329,284</u>	<u>207,620</u>	<u>392,038</u>	<u>366,321</u>	<u>3,358,881</u>	<u>232,367</u>	<u>733,220</u>
(431)	--	--	--	--	--	--
<u>78,587</u>	--	--	--	--	--	--
78,156	--	--	--	--	--	--
(78,587)	--	--	--	--	--	--
<u>22,378</u>	--	<u>151</u>	<u>118</u>	<u>(1,532)</u>	--	--
<u>21,947</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, 2010

	Weatherization Utility Contracts	Iowa Electric - LIHEAP	WIC
Support and Revenue			
Government Awards and Contract Revenue			
Iowa Department of Human Rights	\$ 412,737	--	--
U.S. Department of Health and Human Services	--	--	--
Iowa Department of Education	--	--	--
Iowa Department of Public Health	--	--	810,485
IDPH - Non-Cash Food Vouchers	--	--	2,677,170
Iowa Department of Economic Development	--	--	--
Iowa Department of Agriculture	--	--	1,702
Iowa Finance Authority	--	--	--
Emergency Food and Shelter Program	--	--	--
Area Agency on Aging	--	--	--
Iowa Institute for Community Alliances	--	--	--
Utility Companies	36,911	3,726	--
Community Action Agencies	--	--	--
Empowerment Areas	--	--	--
Services and Project Revenue	--	--	--
Interest Income	--	--	--
Internal Program Support and Cost Pool Reimbursement	--	--	--
In-Kind Donations	--	--	--
Other Revenue	--	378	--
Total Support and Revenue	<u>449,648</u>	<u>4,104</u>	<u>3,489,357</u>
Expenses	<u>449,648</u>	<u>808</u>	<u>3,489,021</u>
Excess (Deficiency) of Support and Revenue over Expenses Before Capital Additions	--	3,296	336
Capital Additions - Awards Received for Capital Expenditures	--	--	<u>52,233</u>
Excess (Deficiency) of Support and Revenue over Expenses After Capital Additions	--	3,296	52,569
Transfers	--	--	(32,733)
Net Assets - Beginning of Year	--	<u>(27,491)</u>	<u>(7,736)</u>
Net Assets - End of Year	<u>\$ --</u>	<u>(24,195)</u>	<u>12,100</u>

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Activities - Continued

Year Ended September 30, 2010

<u>WIC - SIRCLE Conference</u>	<u>WIC - Muscatine Renovation</u>	<u>Family Development FaDSS</u>	<u>Des Moines/ Louisa County Caring Community Empowerment</u>	<u>Des Moines/ Louisa County Caring Community Empowerment - ARRA</u>	<u>Children First Empowerment</u>
--	--	218,590	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	94,804	3,934	186,537
--	35,000	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
10,700	--	--	--	--	--
<u>10,700</u>	<u>35,000</u>	<u>218,590</u>	<u>94,804</u>	<u>3,934</u>	<u>186,537</u>
<u>9,968</u>	<u>35,000</u>	<u>220,456</u>	<u>94,804</u>	<u>3,934</u>	<u>186,537</u>
732	--	(1,866)	--	--	--
--	--	--	--	--	--
732	--	(1,866)	--	--	--
--	--	--	--	--	--
<u>2,371</u>	<u>--</u>	<u>3,658</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>3,103</u>	<u>--</u>	<u>1,792</u>	<u>--</u>	<u>--</u>	<u>--</u>

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Activities - Continued

Year Ended September 30, 2010

	Community Services Block Grant	CSBG ARRA	Homeless Prevention and Rapid Re-Housing ARRA
Support and Revenue			
Government Awards and Contract Revenue			
Iowa Department of Human Rights	\$ 316,926	331,613	--
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	--	--	--
Iowa Finance Authority	--	--	213,508
Emergency Food and Shelter Program	--	--	--
Area Agency on Aging	--	--	--
Iowa Institute for Community Alliances	--	--	--
Utility Companies	--	--	--
Community Action Agencies	--	--	--
Empowerment Areas	--	--	--
Services and Project Revenue	--	--	--
Interest Income	--	--	--
Internal Program Support and Cost Pool Reimbursement	--	--	--
In-Kind Donations	--	--	--
Other Revenue	27,220	--	--
Total Support and Revenue	<u>344,146</u>	<u>331,613</u>	<u>213,508</u>
Expenses	<u>348,983</u>	<u>331,613</u>	<u>213,508</u>
Excess (Deficiency) of Support and Revenue over Expenses Before Capital Additions	(4,837)	--	--
Capital Additions - Awards Received for Capital Expenditures	<u>--</u>	<u>--</u>	<u>--</u>
Excess (Deficiency) of Support and Revenue over Expenses After Capital Additions	(4,837)	--	--
Transfers	(24,056)	--	--
Net Assets - Beginning of Year	<u>51,758</u>	<u>--</u>	<u>--</u>
Net Assets - End of Year	<u>\$ 22,865</u>	<u>--</u>	<u>--</u>

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Activities - Continued

Year Ended September 30, 2010

Lee/ Van Buren Rapid Re-Housing ARRA	Homeless Assistance Grant	Child Care Resource and Referral	Day of the Child	The Sponsor Association	Senior Employment	Eldercare Home Repair	Embrace Iowa
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	24,085	45,548	--
--	2,734	--	--	--	--	--	--
9,800	--	126,598	--	--	--	--	--
--	--	220	--	--	--	--	--
--	--	--	1,186	5,426	--	--	10,889
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	12,581	--	--	--	4,703	--
9,800	2,734	139,399	1,186	5,426	24,085	50,251	10,889
9,800	2,734	138,197	948	5,426	24,085	45,548	10,889
--	--	1,202	238	--	--	4,703	--
--	--	--	--	--	--	--	--
--	--	1,202	238	--	--	4,703	--
--	--	--	--	--	--	--	--
--	--	13,759	743	--	--	12,355	1
--	--	14,961	981	--	--	17,058	1

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Activities - Continued

Year Ended September 30, 2010

	Project Share	FEMA	FEMA ARRA	Medical Assistance Program
Support and Revenue				
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	--	--	--	--
Iowa Finance Authority	--	--	--	--
Emergency Food and Shelter Program	--	38,498	8,034	--
Area Agency on Aging	--	--	--	--
Iowa Institute for Community Alliances	--	--	--	--
Utility Companies	--	--	--	--
Community Action Agencies	--	--	--	--
Empowerment Areas	--	--	--	--
Services and Project Revenue	76,487	--	--	--
Interest Income	--	--	--	--
Internal Program Support and Cost Pool Reimbursement	--	--	--	--
In-Kind Donations	--	--	--	--
Other Revenue	40	--	--	21,000
Total Support and Revenue	<u>76,527</u>	<u>38,498</u>	<u>8,034</u>	<u>21,000</u>
Expenses	<u>64,517</u>	<u>38,498</u>	<u>8,034</u>	<u>26,391</u>
Excess (Deficiency) of Support and Revenue over Expenses Before Capital Additions	12,010	--	--	(5,391)
Capital Additions - Awards Received for Capital Expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Excess (Deficiency) of Support and Revenue over Expenses After Capital Additions	12,010	--	--	(5,391)
Transfers	--	--	--	--
Net Assets - Beginning of Year	<u>19,679</u>	<u>--</u>	<u>--</u>	<u>28,902</u>
Net Assets - End of Year	<u>\$ 31,689</u>	<u>--</u>	<u>--</u>	<u>23,511</u>

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Activities - Continued

Year Ended September 30, 2010

<u>Ft. Madison/ Henry and Louisa Co. United Way</u>	<u>Collaborator Project</u>	<u>Public Relations</u>	<u>Women's Conference</u>	<u>6-Plex</u>	<u>Consultec CMPFE Title XIX</u>	<u>SHARE</u>	<u>Micro- Enterprise</u>
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	13,839	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	11,131	63,220	--	11,072
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
15,599	--	3,131	--	--	--	31,142	731
<u>15,599</u>	<u>--</u>	<u>3,131</u>	<u>--</u>	<u>24,970</u>	<u>63,220</u>	<u>31,142</u>	<u>11,803</u>
16,377	--	2,226	--	38,909	58,435	33,426	11,072
<u>16,377</u>	<u>--</u>	<u>2,226</u>	<u>--</u>	<u>38,909</u>	<u>58,435</u>	<u>33,426</u>	<u>11,072</u>
(778)	--	905	--	(13,939)	4,785	(2,284)	731
<u>(778)</u>	<u>--</u>	<u>905</u>	<u>--</u>	<u>(13,939)</u>	<u>4,785</u>	<u>(2,284)</u>	<u>731</u>
--	--	--	--	--	--	--	--
(778)	--	905	--	(13,939)	4,785	(2,284)	731
--	--	--	--	--	--	--	--
3,718	2,271	2,044	519	(109,547)	17,668	226	--
<u>3,718</u>	<u>2,271</u>	<u>2,044</u>	<u>519</u>	<u>(109,547)</u>	<u>17,668</u>	<u>226</u>	<u>--</u>
<u>2,940</u>	<u>2,271</u>	<u>2,949</u>	<u>519</u>	<u>(123,486)</u>	<u>22,453</u>	<u>(2,058)</u>	<u>731</u>

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Activities - Continued

Year Ended September 30, 2010

	Des Moines County CAP	Henry County CAP	South Lee County CAP	Fort Madison Building Fund
Support and Revenue				
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	--	--	--	--
Iowa Finance Authority	--	--	--	--
Emergency Food and Shelter Program	--	--	--	--
Area Agency on Aging	--	--	--	--
Iowa Institute for Community Alliances	--	--	--	--
Utility Companies	--	--	--	--
Community Action Agencies	--	--	--	--
Empowerment Areas	--	--	--	--
Services and Project Revenue	--	--	--	--
Interest Income	416	--	--	--
Internal Program Support and Cost Pool Reimbursement	--	--	--	--
In-Kind Donations	--	--	--	--
Other Revenue	14,866	15,401	1,100	413
Total Support and Revenue	<u>15,282</u>	<u>15,401</u>	<u>1,100</u>	<u>413</u>
Expenses	<u>3,523</u>	<u>8,480</u>	<u>--</u>	<u>--</u>
Excess (Deficiency) of Support and Revenue over Expenses Before Capital Additions	11,759	6,921	1,100	413
Capital Additions - Awards Received for Capital Expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Excess (Deficiency) of Support and Revenue over Expenses After Capital Additions	11,759	6,921	1,100	413
Transfers	--	24,056	--	--
Net Assets - Beginning of Year	<u>43,365</u>	<u>9,100</u>	<u>747</u>	<u>7,361</u>
Net Assets - End of Year	<u>\$ 55,124</u>	<u>40,077</u>	<u>1,847</u>	<u>7,774</u>

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Activities - Continued

Year Ended September 30, 2010

Enhance Henry County Rx	Louisa County Funds	Weatherization Inventory/WIP Cost Pools	Weatherization Proprietary	Flood Recovery	Payroll Clearing	Indirect and Administrative	Property and Equipment
--	--	82,134	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	7	5,198	--
--	--	--	--	--	--	744,726	--
--	--	--	--	--	--	--	--
--	7,369	--	--	998	--	7,739	--
--	7,369	82,134	--	998	7	757,663	--
581	4,506	132,142	924	998	200	766,697	171,037
(581)	2,863	(50,008)	(924)	--	(193)	(9,034)	(171,037)
--	--	--	--	--	--	--	--
(581)	2,863	(50,008)	(924)	--	(193)	(9,034)	(171,037)
--	--	--	--	--	--	(45,952)	157,272
2,636	4,891	11,978	2,978	--	874	425,686	1,061,444
2,055	7,754	(38,030)	2,054	--	681	370,700	1,047,679

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)

	Approved Budget	Actual Revenue/Expenses		
		Total	10/01/09 - 8/31/10	9/01/09 - 9/30/09
Revenue				
U.S. Department of Health and Human Services	\$ 3,352,751	3,352,751	3,061,944	290,807
USDA/Iowa Department of Education - Food Reimbursement	--	210,802	189,273	21,529
Grantee's Share - In-Kind	777,379	777,379	722,061	55,318
Other Non-Federal Revenue	--	505	505	--
Total Revenue	\$ 4,130,130	4,341,437	3,973,783	367,654
Expenses				
Grantor's Share				
Personnel	\$ 1,806,848	1,804,319	1,638,756	165,563
Fringe Benefits	691,902	677,593	619,006	58,587
Travel	10,898	7,727	7,340	387
Supplies	88,876	83,785	78,754	5,031
Other	401,900	427,120	397,486	29,634
Indirect	352,327	352,207	320,602	31,605
Total Grantor's Share	3,352,751	3,352,751	3,061,944	290,807
Program Expenses Not Charged to Grant	--	936	936	--
Food Expenses - Child and Adult Care Food Program	--	210,802	189,273	21,529
Grantee's Share - In-Kind Donations	777,379	777,379	722,061	55,318
Total Expenses	\$ 4,130,130	4,341,868	3,974,214	367,654

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. 07CH6220/45
(Contract Period 9/1/10 - 8/31/11)

	<u>Approved Budget</u>	<u>Actual Revenue/Expenses 9/01/10 - 9/30/10</u>
Revenue		
U.S. Department of Health and Human Services	\$ 3,254,160	282,503
USDA/Iowa Department of Education - Food Reimbursement	--	23,677
Grantee's Contribution - In-Kind	<u>813,540</u>	<u>48,890</u>
Total Revenue	<u>\$ 4,067,700</u>	<u>355,070</u>
Expenses		
Grantor's Share		
Personnel	\$ 1,841,563	164,840
Fringe Benefits	750,090	37,433
Travel	11,928	90
Supplies	47,875	7,893
Other	237,352	43,582
Indirect	<u>365,352</u>	<u>28,665</u>
Total Grantor's Share	3,254,160	282,503
Food Expenses - Child and Adult Care Food Program	--	23,677
Grantee's Share - In-Kind Donations	<u>813,540</u>	<u>48,890</u>
Total Expenses	<u>\$ 4,067,700</u>	<u>355,070</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)

	Approved Budget	Actual Revenue/Expenses		
		Total	10/01/09 - 9/30/10	8/01/09 - 9/30/09
Revenue				
U.S. Department of Health and Human Services	<u>\$ 225,088</u>	<u>225,088</u>	<u>207,620</u>	<u>17,468</u>
Expenses				
Personnel	105,548	98,576	86,084	12,492
Fringe Benefits	84,684	93,151	90,334	2,817
Supplies	5,608	6,037	6,037	--
Other	2,426	114	114	--
Indirect	26,822	27,210	25,051	2,159
Total Expenses	<u>\$ 225,088</u>	<u>225,088</u>	<u>207,620</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-10-14-N
(Contract Period 10/1/09 - 9/30/10)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 10/01/09 - 9/30/10</u>
Assistance Awards		
Regular Assistance	\$ 2,910,338	2,895,968
Energy Crisis Intervention Payments	144,831	144,831
Client Services - Assessment and Resolution	39,014	39,014
Summer Deliverable Fuel Payments	98,030	98,030
Administration	<u>181,038</u>	<u>181,038</u>
 Total	 <u><u>\$ 3,373,251</u></u>	 <u><u>3,358,881</u></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. 5880AO45

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

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 10/01/09 - 9/30/10</u>
Salaries	\$571,266	547,206
Other	204,157	175,589
Indirect	<u>80,549</u>	<u>77,703</u>
Total Cash Expenses	<u><u>\$855,972</u></u>	800,498
Non-Cash Food Vouchers		<u>2,677,170</u>
Total Federal Cost		3,477,668
Breast Pump Expenses		9,987
Non-Grant Expenses		<u>1,366</u>
Total Program Expenses		<u><u>3,489,021</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 11-14
(Contract Period 7/1/10 - 6/30/11)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 7/01/10 - 9/30/10</u>
Administrative	\$ 30,080	972
Salaries	134,035	6,508
Benefits	79,527	335
Travel	15,699	897
Space/Utilities	7,570	2,407
Other	14,130	1,432
3rd Party Payments	<u>2,000</u>	<u>65</u>
Total Grant Expenses	283,041	12,616
Non-Grant Third Party Expense	<u>1,500</u>	<u>--</u>
Total	<u>\$ 284,541</u>	<u>12,616</u>

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

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Total</u>	<u>Actual Expenses</u>	
			<u>10/01/09 - 6/30/10</u>	<u>7/01/09 - 9/30/09</u>
Administrative	\$ 29,173	29,119	22,508	6,611
Salaries	134,422	138,093	105,495	32,598
Benefits	68,321	67,304	53,012	14,292
Travel	13,000	12,185	9,607	2,578
Space/Utilities	7,570	6,441	4,797	1,644
Other	10,373	9,717	8,965	752
3rd Party Payments	<u>2,000</u>	<u>2,000</u>	<u>1,590</u>	<u>410</u>
Total Grant Expenses	264,859	264,859	205,974	58,885
Non-Grant Third Party Expense	<u>29,827</u>	<u>1,866</u>	<u>1,866</u>	<u>--</u>
Total	<u>\$ 294,686</u>	<u>266,725</u>	<u>207,840</u>	<u>58,885</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 - 3/31/11)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Total</u>	<u>Actual Expenses</u>	
			<u>10/01/09 - 9/30/10</u>	<u>4/01/09 - 9/30/09</u>
Administration	\$ 25,619	18,086	7,605	10,481
Health and Safety	78,723	23,452	11,850	11,602
Support	102,048	120,617	46,834	73,783
Labor	106,422	95,930	37,827	58,103
Materials	106,422	23,152	9,881	13,271
Total	<u>\$419,234</u>	<u>281,237</u>	<u>113,997</u>	<u>167,240</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)

Cost Category	Approved Budget	Total	Actual Expenses	
			10/01/09 - 9/30/10	4/01/09 - 9/30/09
Administration	\$ 165,711	44,427	41,887	2,540
Health and Safety	479,392	103,707	103,707	--
Support	618,100	237,588	237,588	--
Labor	649,733	234,242	234,242	--
Materials	649,733	67,405	67,405	--
Equipment	173,300	155,452	16,590	138,862
T & TA	457,913	63,105	31,801	31,304
Total	\$ 3,193,882	905,926	733,220	172,706

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 10-14N
(Contract Period 1/1/10 - 12/31/10)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 1/01/10 - 9/30/10</u>
Administration	\$ 15,637	2,789
Health and Safety	53,473	9,507
Support	69,317	33,811
Labor	72,288	20,862
Materials	72,288	5,952
Equipment/Training	50,000	--
Total	<u>\$ 333,003</u>	<u>72,921</u>

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

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>10/01/09 - 12/31/09</u>	<u>1/01/09 - 9/30/09</u>
Administration	\$ 20,849	9,036	3,264	5,772
Health and Safety	70,433	16,307	7,373	8,934
Support	91,303	80,501	12,294	68,207
Labor	95,215	43,451	18,232	25,219
Materials	95,216	12,385	4,286	8,099
Equipment/Training	40,000	--	--	--
Total	<u>\$ 413,016</u>	<u>161,680</u>	<u>45,449</u>	<u>116,231</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA

Schedule of Revenue and Expenses Compared to Budget

Weatherization Assistance Programs

Contract No. MEC-10-14N
(Contract Period 1/1/10 - 12/31/10)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 1/01/10 - 9/30/10</u>
Administration	\$ 1,659	1,659
Support	3,318	3,545
Labor	14,102	17,242
Materials	14,102	10,735
Total	<u>\$ 33,181</u>	<u>33,181</u>

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

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenditures</u>		
		<u>Total</u>	<u>10/01/09 - 12/31/09</u>	<u>1/01/09 - 9/30/09</u>
Administration	\$ 1,631	1,631	945	686
Support	3,262	3,033	1,636	1,397
Labor	13,862	20,100	12,656	7,444
Materials	13,862	7,853	3,417	4,436
Total	<u>\$ 32,617</u>	<u>32,617</u>	<u>18,654</u>	<u>13,963</u>

COMMUNITY ACTION OF SOUTHEAST IOWA

Schedule of Revenue and Expenses Compared to Budget

Weatherization Assistance Programs

Contract No. IPL-10-14N
(Contract Period 1/1/10 - 12/31/10)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 1/01/10 - 9/30/10</u>
Administration	\$ 14,861	14,861
Support	29,722	24,630
Labor	126,317	155,396
Materials	<u>126,317</u>	<u>102,330</u>
Total	<u>\$ 297,217</u>	<u>297,217</u>

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

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenditures</u>		
		<u>Total</u>	<u>10/01/09 - 12/31/09</u>	<u>1/01/09 - 9/30/09</u>
Administration	\$ 14,861	14,861	1,013	13,848
Support	29,722	25,325	5,460	19,865
Labor	126,318	167,070	39,554	127,516
Materials	<u>126,318</u>	<u>89,963</u>	<u>17,658</u>	<u>72,305</u>
Total	<u>\$ 297,219</u>	<u>297,219</u>	<u>63,685</u>	<u>233,534</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-10-14
(Contract Period 10/1/09 - 12/31/10)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 10/01/09 - 9/30/10</u>
Grant Expenses		
Personnel	\$ 217,742	197,377
Travel	5,200	5,633
Space	18,000	16,890
Other Costs	15,212	11,381
Indirect Costs	<u>30,919</u>	<u>28,028</u>
Total Grant Expenses	<u>\$ 287,073</u>	259,309
Other Expenses Not Reimbursed by Grant		<u>27,155</u>
Total		<u>286,464</u>

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

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenditures</u>		
		<u>Total</u>	<u>10/01/09 - 12/31/09</u>	<u>10/01/08 - 9/30/09</u>
Grant Expenses				
Personnel	\$ 213,027	211,464	43,476	167,988
Travel	6,200	6,820	247	6,573
Space	24,700	24,513	3,892	20,621
Other Costs	16,165	17,438	3,828	13,610
Indirect Costs	<u>30,003</u>	<u>29,860</u>	<u>6,174</u>	<u>23,686</u>
Total Grant Expenses	<u>\$ 290,095</u>	290,095	57,617	232,478
Other Expenses Not Reimbursed by Grant		<u>27,278</u>	<u>4,902</u>	<u>22,376</u>
Total		<u>317,373</u>	<u>62,519</u>	<u>254,854</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)

Cost Category	Approved Budget	Total	Actual Expense	
			10/1/09 - 9/30/10	4/10/09 - 9/30/09
Grant Expenses				
Personnel	\$ 202,503	210,576	196,186	14,390
Travel	6,000	6,600	4,749	1,851
Space	6,900	5,924	5,560	364
Other Costs	34,500	32,864	24,069	8,795
Indirect Costs	28,532	29,887	27,858	2,029
New CSBG ARRA Programs	<u>151,442</u>	<u>144,026</u>	<u>73,191</u>	<u>70,835</u>
Total Grant Expenses	<u>\$ 429,877</u>	<u>429,877</u>	<u>331,613</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, 2009 through September 30, 2010

	<u>Total</u>	<u>Indirect Cost Pool</u>	<u>Other Administrative</u>
Revenue			
Reimbursements from Programs	\$ 733,449	733,449	--
Interest Income	5,198	--	5,198
Property Use Charges	11,277	--	11,277
Other	7,739	--	7,739
Total Revenue	<u>757,663</u>	<u>733,449</u>	<u>24,214</u>
Expenses			
Salaries and Wages	446,041	446,041	--
Benefits and Payroll Taxes	172,113	172,113	--
Workmen's Compensation	1,788	1,788	--
Audit	34,638	34,638	--
Training and Meetings	8,816	8,816	--
Travel and Per Diem	17,183	17,183	--
Space and Utilities	17,458	17,458	--
Pest Control	39	39	--
Telephone	9,716	9,716	--
Office Supplies	28,651	28,651	--
Postage	6,717	6,717	--
Advertising	919	919	--
Professional/Technical	3,175	3,175	--
Liability Insurance and Bonding	7,698	7,698	--
Membership/Subscriptions/Publications	9,035	9,035	--
Miscellaneous	2,710	1,720	990
Total Expenses	<u>766,697</u>	<u>765,707</u>	<u>990</u>
Excess (Deficit) of Revenue over Expenses	(9,034)	(32,258)	23,224
Fund Balance Transfer	(45,952)	--	(45,952)
Net Assets - Beginning of Year	<u>425,686</u>	<u>126,064</u>	<u>299,622</u>
Net Assets - End of Year	<u>\$ 370,700</u>	<u>93,806</u>	<u>276,894</u>

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