

COMMUNITY ACTION OF EASTERN IOWA

Davenport, Iowa

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

October 31, 2011

(With Independent Auditor's Reports Thereon)

COMMUNITY ACTION OF EASTERN IOWA

Davenport, Iowa

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Community Action of Eastern Iowa
Davenport, Iowa

We have audited the accompanying Statement of Financial Position of Community Action of Eastern Iowa (a nonprofit organization) as of October 31, 2011, 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 2010 financial statements and, in our report dated February 7, 2011 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, 2011, 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 23, 2012, 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

January 23, 2012
West Des Moines, Iowa

COMMUNITY ACTION OF EASTERN IOWA

Statement of Financial Position

October 31, 2011
(With Comparative Totals for 2010)

	<u>2011</u>	<u>2010</u>
Assets		
Current Assets		
Cash	\$ 1,460,068	948,068
Marketable Securities	8,688	9,045
Receivables		
Grant Awards and Contracts	1,071,557	1,268,028
Other	10,680	8,839
Weatherization Projects in Progress	433,752	267,608
Weatherization Materials Inventory	38,987	38,498
Prepaid Expenses	1,159	10,129
Total Current Assets	<u>3,024,891</u>	<u>2,550,215</u>
Property and Equipment		
Land, Buildings, and Leasehold Improvements	1,522,900	1,512,339
Vehicles and Equipment	1,337,591	1,219,478
	<u>2,860,491</u>	<u>2,731,817</u>
Accumulated Depreciation	(1,598,002)	(1,432,675)
Net Property and Equipment	<u>1,262,489</u>	<u>1,299,142</u>
Total Assets	<u>\$ 4,287,380</u>	<u>3,849,357</u>
Liabilities and Net Assets		
Current Liabilities		
Grant Funds Owed to Funding Source	\$ --	67,553
Accounts Payable	399,559	266,033
Accrued Payroll and Related Taxes and Benefits	505,501	520,772
Deferred Revenues	477,894	277,887
Total Current Liabilities	<u>1,382,954</u>	<u>1,132,245</u>
Net Assets		
Unrestricted		
Invested in Property and Equipment	1,262,489	1,299,142
Undesignated	1,102,900	939,262
Temporarily Restricted	539,037	478,708
Total Net Assets	<u>2,904,426</u>	<u>2,717,112</u>
Total Liabilities and Net Assets	<u>\$ 4,287,380</u>	<u>3,849,357</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, 2011
(With Comparative Totals for 2010)

	2011			2010
	Unrestricted	Temporarily Restricted	Total	Total All Funds
Revenue				
Program Grants, Fees, and Support				
Federal Awards	\$ 19,955,571	7,844	19,963,415	21,768,033
State and Local Support and Fees	1,861,310	--	1,861,310	1,181,116
Total Program Grants, Fees, and Support	21,816,881	7,844	21,824,725	22,949,149
Program Income, Support, and Fees	270,426	91,496	361,922	407,514
Interest Income	682	--	682	780
Unrealized Gain (Loss) on Marketable Securities	(357)	--	(357)	607
In Kind Contributions	1,046,283	--	1,046,283	1,080,122
Other Income	27,464	--	27,464	26,553
Total Revenue	23,161,379	99,340	23,260,719	24,464,725
Net Assets Released from Restrictions Through Satisfaction of Payment Requirements	39,011	(39,011)	--	--
Total Revenue and Reclassification	23,200,390	60,329	23,260,719	24,464,725
Expenses				
Personnel	6,047,339	--	6,047,339	6,167,821
Management and Administration	998,425	--	998,425	949,296
Direct Client Assistance	7,118,707	--	7,118,707	7,690,838
Consultants/Contractual	1,170,832	--	1,170,832	2,132,583
Travel/Transportation	89,968	--	89,968	85,832
Space Costs	584,403	--	584,403	653,022
Supplies	635,538	--	635,538	757,359
Staff Training/Physicals	83,464	--	83,464	282
Weatherization				
Materials	1,049,302	--	1,049,302	663,305
Labor	1,466,696	--	1,466,696	1,223,571
Support	939,236	--	939,236	697,267
Health and Safety	1,214,561	--	1,214,561	826,459
Equipment	--	--	--	53,245
Other	344,131	--	344,131	616,001
Depreciation	284,520	--	284,520	220,013
In Kind Expenses	1,046,283	--	1,046,283	1,080,122
Total Expenses	23,073,405	--	23,073,405	23,817,016
Increase in Net Assets	126,985	60,329	187,314	647,709
Net Assets at Beginning of Year	2,238,404	478,708	2,717,112	2,069,403
Net Assets at End of Year	\$ 2,365,389	539,037	2,904,426	2,717,112

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

COMMUNITY ACTION OF EASTERN IOWA

Statement of Cash Flows

Year Ended October 31, 2011
(With Comparative Totals for 2010)

	<u>2011</u>	<u>2010</u>
Cash Flows from Operating Activities		
Increase in Net Assets	\$ 187,314	647,709
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities		
Expenses Not Requiring Cash Expenditure - Depreciation	284,520	220,013
Unrealized (Gain) Loss on Marketable Securities	357	(607)
Changes in Asset and Liability Accounts		
Receivables	194,630	(292,780)
Weatherization Projects in Progress	(166,144)	(60,014)
Weatherization Inventories	(489)	(4,815)
Prepaid Expenses	8,970	32,546
Payable to Funding Sources	(67,553)	(62,258)
Accounts Payable	133,526	(90,302)
Accrued Payroll	(15,271)	(61,949)
Deferred Revenue	200,007	(135,655)
Net Cash Flows from Operating Activities	<u>759,867</u>	<u>191,888</u>
Cash Flows from Investing Activities		
Expenditures for Acquisition of Equipment	<u>(247,867)</u>	<u>(468,074)</u>
Net Increase (Decrease) in Cash	512,000	(276,186)
Cash Balance - Beginning of Year	<u>948,068</u>	<u>1,224,254</u>
Cash Balance - End of Year	<u><u>\$ 1,460,068</u></u>	<u><u>948,068</u></u>

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

COMMUNITY ACTION OF EASTERN IOWA

Notes to Financial Statements

October 31, 2011

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.

The Organization annually evaluates the impact of uncertain tax positions taken or expected to be taken in a tax return, which may require recognition of a liability related to those tax positions. At October 31, 2011, 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, 2008.

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, 2011 totaled \$1,492,200. 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

The Organization records financial assets and liabilities using 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.

The 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, 2010, from which the summarized information was derived. Certain reclassifications to the 2010 comparative totals have been made to conform to the 2011 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, 2011 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	\$ 8,688	8,688	--	--

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	\$ 263,757
Iowa Department of Human Services	Child Care R&R/Wraparound	264,554
Iowa Department of Education	CACFP	99,668
Iowa Department of Human Rights	CSBG	82,086
Iowa Department of Human Rights	Weatherization Assistance	161,629
Iowa Department of Human Rights	FaDDS	22,426
Iowa Department of Human Rights	LIHEAP	67,997
Volunteer Preschool	Various Area Schools	33,323
Local Empowerment Boards	Early Childhood/School Ready	59,029
Other		17,088
		<u>\$ 1,071,557</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	1,238,903
Grant Acquired Equipment	1,272,761
	<u>2,860,491</u>
Accumulated Depreciation	(1,598,002)
Net Property and Equipment	<u>\$ 1,262,489</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 \$284,520.

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	\$ 412,794
Illinois Department of Human Services	Child Care Resource and Referral	61,798
Other		3,302
		<u>\$ 477,894</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	\$ 225,436
United Way - Cedar and Muscatine	8,787
Resource and Referral Fees	59,424
Customer Contributions - Heating Assistance	245,390
	<u>\$ 539,037</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 \$210,292 for the year ended October 31, 2011.

The future annual minimum annual lease obligations at October 31, 2011 are summarized as follows:

<u>Fiscal Year Ending</u>	<u>Amount</u>
October 31, 2012	\$ 248,232
October 31, 2013	234,389
October 31, 2014	226,101
October 31, 2015	14,776
October 31, 2016	8,401
Thereafter	10,502
Total	<u>\$ 742,401</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, 2011, the Organization contributed \$159,097 to the plan, while the employees contributed \$187,787.

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 5.38% (4.50% through June 2011) of their annual covered salary and the Organization is required to contribute 8.07% (6.95% through June 2011) of annual covered payroll. Contribution requirements are established by state statute. The Organization's contribution to IPERS for the year ended October 31, 2011, was \$128,346, equal to the required contribution for the year, while the employees contributed \$84,601.

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	\$ 1,579,030
Homeless Prevention	805,839
Head Start	5,790,139
CHORE, Elderly and Senior Outreach Services	9,805
Child Care Resource and Referral	1,948,535
Family Development and Self Sufficiency	313,615
Community Services Block Grant	711,892
Weatherization Programs	5,093,836
Low Income Home Energy Assistance	5,523,906
Empowerment Fund Child Care Development Programs	305,707
Wraparound Child Care	226,917
Miscellaneous Child Care Related Programs	580,956
Direct Client and Emergency Assistance	16,181
Corporate Activity Expenses	167,047
	<u>\$ 23,073,405</u>

12. Subsequent Events

The Organization has evaluated events and transactions occurring after October 31, 2011 for potential items required to be recognized or disclosed in the financial statements. Subsequent events were evaluated through January 23, 2012, the date the financial statements were available for issuance.

MERIWETHER, WILSON AND COMPANY, PLLC
CERTIFIED PUBLIC ACCOUNTANTS

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

Board of Directors
Community Action of Eastern Iowa
Davenport, Iowa

We have audited the financial statements of Community Action of Eastern Iowa (a nonprofit organization) as of and for the year ended October 31, 2011, and have issued our report thereon dated January 23, 2012. 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

Management of Community Action of Eastern Iowa is responsible for establishing and maintaining effective 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.

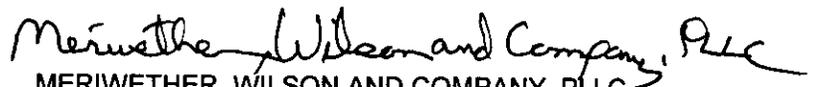
A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination 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

January 23, 2012
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 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, 2011. 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, 2011.

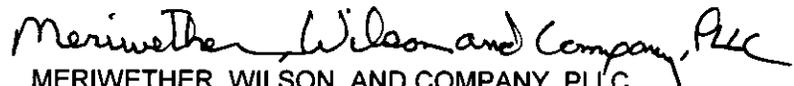
Internal Control over Compliance

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

January 23, 2012
West Des Moines, Iowa

COMMUNITY ACTION OF EASTERN IOWA
Schedule of Findings and Questioned Costs

Year Ended October 31, 2011

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, 2011. The following programs were audited as major programs:

Federal Grant	CFDA No.	Expenditures	
Temporary Assistance for Needy Families	93.558	\$	2,552,511
Child and Adult Care Food Program	10.558		1,579,030
Weatherization Assistance for Low-Income Persons	81.042	65,211	
ARRA - Weatherization Assistance for Low-Income Persons	81.042	<u>3,125,161</u>	3,190,372
ARRA - Homeless Prevention and Rapid Re-Housing Program	14.257		<u>805,839</u>
		<u>\$</u>	<u>8,127,752</u>

8. The dollar threshold used to distinguish between Type A and Type B programs was \$687,544.
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, 2010 Through October 31, 2011

Grantor/Pass-Through Agency	Grant Number
U.S. Department of Health and Human Services	
Head Start and Early Head Start	07CH6198/45
ARRA - Early Head Start	07SA6198/02
Total CFDA Cluster #93.600 and #93.709	
Passed Through Iowa Department of Human Rights	
Weatherization Assistance	HEAP-11-03
Weatherization Assistance	HEAP-10-03D
Low Income Home Energy Assistance Programs	LIHEAP-12-03
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-11-03
Total CFDA #93.569	
Family Development and Self-Sufficiency Program	FaDSS-12-03
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	81XM407000
Passed Through State of Iowa Department of Human Services	
Community Child Resource and Referral	ACFS-12-097
Community Child Resource and Referral	ACFS 11-005
Passed Through Scott County Kids Early Childhood Iowa Board	
Head Start Program - Scott Community College	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
Head Start Program - Early Head Start	N/A
Head Start Program - North Scott Head Start	N/A
Head Start Program - Filmore Head Start	N/A
Passed Through Clinton/Jackson Early Childhood Iowa Board	
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
Special Programs for the Aging - Title III Part B	N/A
Total CFDA #93.044	
Passed Through State of Illinois Department of Human Services	
Child Care Subsidy Program - Non-Cash Vouchers	81XM407000

COMMUNITY ACTION OF EASTERN IOWA

Schedule of Expenditures of Federal Awards

November 1, 2010 Through October 31, 2011

<u>Grant Period</u>	<u>CFDA* Number</u>	<u>Award Amount</u>	<u>Federal Expenses</u>
11/01/10 - 10/31/11	93.600	\$ 4,478,911	\$ 4,161,718
09/30/10 - 09/29/11	93.709	554,362	511,239
			<u>4,672,957</u>
01/01/11 - 12/31/11	93.568	932,158	538,728
01/01/10 - 12/31/10	93.568	1,033,841	221,015
10/01/11 - 09/30/12	93.568	159,470	51,557
10/01/10 - 09/30/11	93.568	5,649,506	5,472,349
			<u>6,283,649</u>
10/01/09 - 09/30/11	93.569	700,380	348,228
10/01/10 - 03/31/12	93.569	687,434	342,086
			<u>690,314</u>
07/01/11 - 06/30/12	93.558	317,905 54% Federal	49,910
07/01/10 - 09/30/11	93.558	317,905 54% Federal	119,442
07/01/10 - 06/30/11	93.558	N/A	2,084,068
07/01/11 - 06/30/12	93.558	49,832	6,025
07/01/10 - 06/30/11	93.558	40,000	17,827
10/01/11 - 06/30/12	93.558	29,707	5,091
07/01/10 - 06/30/11	93.558	31,670	26,713
07/01/11 - 06/30/12	93.558	50,843	18,110
07/01/10 - 06/30/11	93.558	45,791	40,367
07/01/11 - 06/30/12	93.558	116,272 79% Federal	36,606
07/01/10 - 06/30/11	93.558	96,970 64% Federal	21,898
11/04/10 - 06/30/11	93.558	25,577 70% Federal	18,026
11/04/10 - 06/30/11	93.558	9,235	9,235
07/01/11 - 06/30/12	93.558	108,590	18,823
07/01/10 - 06/30/11	93.558	108,590	80,370
			<u>2,552,511</u>
07/01/11 - 06/30/13	93.044	521	521
07/01/09 - 06/30/11	93.044	1,890	--
			<u>521</u>
07/01/10 - 06/30/11	93.667	N/A	<u>18,467</u>

COMMUNITY ACTION OF EASTERN IOWA
Schedule of Expenditures of Federal Awards
 November 1, 2010 Through October 31, 2011

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	81XQ407000
Child Care Resource and Referral	81XM407000
ARRA - Child Care Resource and Referral	81XQ407000
ARRA - Child Care Resource and Referral	81XM407000
Child Care Resource and Referral	81XM407000
Child Care Subsidy Program - Non-Cash Vouchers	81XM407000
Child Care Subsidy Program - Non-Cash Vouchers	81XM407000
Passed Through State of Iowa Department of Human Services	
Community Child Resource and Referral	ACFS-12-097
Community Child Resource and Referral	ACFS-12-097
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
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, 2010 Through October 31, 2011

<u>Grant Period</u>	<u>CFDA* Number</u>	<u>Award Amount</u>	<u>Federal Expenses</u>
07/01/11 - 06/30/12	93.575	\$ 1,108,764	\$ 199,486
07/01/10 - 06/30/11	93.575	579,621	400,299
07/01/11 - 06/30/12	93.713	14,166	14,166
07/01/10 - 06/30/11	93.713	85,000	32,375
07/01/10 - 06/30/11	93.596	458,309	293,262
07/01/10 - 06/30/11	93.575	N/A	403,546
07/01/10 - 06/30/11	93.596	N/A	798,594
07/01/11 - 06/30/12	93.575	190,250	21,619
07/01/11 - 06/30/12	93.596	933,707	187,145
07/01/10 - 06/30/11	93.575	173,000	69,936
07/01/10 - 06/30/11	93.596	882,509	477,124
09/01/11 - 08/31/12	93.575	249,000	24,858
09/01/10 - 08/31/11	93.575	249,000	202,059
			<u>3,124,469</u>
			<u>17,342,888</u>
10/01/11 - 09/30/12	10.558	N/A	15,436
10/01/10 - 09/30/11	10.558	N/A	267,452
10/01/11 - 09/30/12	10.558	N/A	102,528
10/01/10 - 09/30/11	10.558	N/A	1,193,614
			<u>1,579,030</u>
12/01/09 - 11/30/10	97.024	4,383	--
07/14/09 - 07/13/12	14.257	765,987	518,221
07/14/09 - 07/13/12	14.257	710,498	287,618
			<u>805,839</u>

COMMUNITY ACTION OF EASTERN IOWA
Schedule of Expenditures of Federal Awards
 November 1, 2010 Through October 31, 2011

<u>Grantor/Pass-Through Agency</u>	<u>Grant Number</u>
U.S. Department of Energy	
Passed Through Iowa Department of Human Rights	
Weatherization Assistance	DOE-09-03D
Weatherization Assistance	DOE-11-03
ARRA - Weatherization Assistance	DOE-ARRA-09-03D
Total CFDA #81.042 and U.S. Department of Energy	
 Total Federal Awards	

COMMUNITY ACTION OF EASTERN IOWA

Schedule of Expenditures of Federal Awards

November 1, 2010 Through October 31, 2011

<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	\$ 41,110
07/01/11 - 03/31/12	81.042	260,532	24,101
04/01/09 - 03/31/12	81.042	7,658,974	<u>3,125,161</u>
			<u>3,190,372</u>
			<u>\$ 22,918,129</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA

Notes to Schedule of Expenditures of Federal Awards

Year Ended October 31, 2011

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, 2010 through June 30, 2011. 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	\$ 187,699
Child Care Resource and Referral - Illinois Department of Human Services	93.575	<u>18,463</u>
		<u>\$ 206,162</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, 2011 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, 2011

	<u>Total</u>	<u>Corporate Activity</u>	<u>Grant Funded Property & Equipment</u>	<u>Total Program Activity</u>
Revenue				
Grant Revenue				
Prior Year Unearned	\$ 8,671,644	--	--	8,671,644
Current Year Awards	21,915,183	--	--	21,915,183
Unearned Revenue	(7,588,916)	--	--	(7,588,916)
Repaid/Deobligated	(1,173,186)	--	--	(1,173,186)
Net Grant Revenue	21,824,725	--	--	21,824,725
Program Income and Support	361,922	270,426	--	91,496
Interest Income	682	435	--	247
Unrealized Loss on Investments	(357)	(357)	--	--
In Kind Contributions/Local Match	1,046,283	--	--	1,046,283
Other Income	27,464	27,464	--	--
Total Revenue	<u>23,260,719</u>	<u>297,968</u>	<u>--</u>	<u>22,962,751</u>
Expenses				
Personnel	6,047,339	(3,452)	--	6,050,791
Management and Administration	998,425	--	--	998,425
Direct Client Assistance	7,118,707	--	--	7,118,707
Consultants/Contractual	1,170,832	--	--	1,170,832
Travel/Transportation	89,968	--	--	89,968
Space Costs	584,403	--	(8,500)	592,903
Supplies	635,538	--	(19,915)	655,453
Staff Training/Physicals	83,464	--	--	83,464
Weatherization Materials	1,049,302	--	--	1,049,302
Weatherization Labor	1,466,696	--	--	1,466,696
Weatherization Support	939,236	--	(158,897)	1,098,133
Weatherization Health and Safety	1,214,561	--	--	1,214,561
Equipment	--	--	(17,374)	17,374
Other	344,131	137,145	(43,180)	250,166
Depreciation	284,520	33,354	251,166	--
In Kind Expenses	1,046,283	--	--	1,046,283
Total Expenses	<u>23,073,405</u>	<u>167,047</u>	<u>3,300</u>	<u>22,903,058</u>
Increase (Decrease) in Net Assets	187,314	130,921	(3,300)	59,693
Net Assets at Beginning of Year	2,717,112	1,069,890	1,168,514	478,708
Transfers	--	(636)	--	636
Net Assets at End of Year	<u>\$ 2,904,426</u>	<u>1,200,175</u>	<u>1,165,214</u>	<u>539,037</u>

COMMUNITY ACTION OF EASTERN IOWA

Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2011

	Weatheri- zation Inventory	2010 Weatheri- zation HEAP	2011 Weatheri- zation HEAP	2011 Low Income Home Energy Assistance	2012 Low Income Home Energy Assistance
Revenue					
Grant Revenue					
Prior Year Unearned	\$ --	40,179	--	3,089	--
Current Year Awards	--	250,000	932,158	5,574,910	2,978,095
Unearned Revenue	--	--	(393,430)	--	(2,926,538)
Repaid/Deobligated	--	(69,164)	--	(105,650)	--
Net Grant Revenue	--	221,015	538,728	5,472,349	51,557
Program Income and Support	--	--	--	--	--
Interest Income	--	--	--	--	--
Unrealized Loss on Investments	--	--	--	--	--
In Kind Contributions/Local Match	--	--	--	--	--
Other Income	--	--	--	--	--
Total Revenue	--	221,015	538,728	5,472,349	51,557
Expenses					
Personnel	--	--	--	300,906	31,049
Management and Administration	--	3,631	2,280	39,720	4,099
Direct Client Assistance	--	--	--	5,079,195	11,247
Consultants/Contractual	--	--	--	--	--
Travel/Transportation	--	--	--	317	--
Space Costs	--	--	--	28,910	3,119
Supplies	--	--	--	6,849	--
Staff Training/Physicals	(15,374)	--	--	--	--
Weatherization Materials	71,255	17,191	46,549	--	--
Weatherization Labor	(28,536)	2,073	19,706	--	--
Weatherization Support	(35,189)	91,039	31,010	--	--
Weatherization Health and Safety	--	89,707	429,950	--	--
Equipment	--	17,374	--	--	--
Other	--	--	9,233	16,452	2,043
Depreciation	--	--	--	--	--
In Kind Expenses	--	--	--	--	--
Total Expenses	(7,844)	221,015	538,728	5,472,349	51,557
Increase (Decrease) in Net Assets	7,844	--	--	--	--
Net Assets at Beginning of Year	217,592	--	--	--	--
Transfers	--	--	--	--	--
Net Assets at End of Year	\$ 225,436	--	--	--	--

COMMUNITY ACTION OF EASTERN IOWA

Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2011

	2011 Head Start Training Expansion ARRA	2011 EHS Training Expansion ARRA	2011 Illinois R & R	2012 Illinois R & R	2011 Illinois R & R ARRA	2012 Illinois R & R ARRA
Revenue						
Grant Revenue						
Prior Year Unearned	\$ 22,800	488,439	683,059	--	63,672	--
Current Year Awards	--	--	45,659	346,197	5,000	32,717
Unearned Revenue	--	--	--	(91,975)	--	(7,000)
Repaid/Deobligated	--	--	(31,745)	--	(31,811)	--
Net Grant Revenue	22,800	488,439	696,973	254,222	36,861	25,717
Program Income and Support	--	--	--	--	--	--
Interest Income	--	--	--	247	--	--
Unrealized Loss on Investments	--	--	--	--	--	--
In Kind Contributions/Local Match	--	3,450	--	--	--	--
Other Income	--	--	--	--	--	--
Total Revenue	22,800	491,889	696,973	254,469	36,861	25,717
Expenses						
Personnel	13,828	360,993	382,187	175,109	12,055	15,998
Management and Administration	1,825	47,910	50,726	23,114	1,595	2,112
Direct Client Assistance	--	--	165,902	980	--	--
Consultants/Contractual	--	5,413	20,765	1,057	5,549	--
Travel/Transportation	4,396	1,118	6,967	2,296	232	665
Space Costs	--	38,837	37,499	25,266	3,090	1,960
Supplies	418	30,957	10,171	19,109	9,953	4,802
Staff Training/Physicals	2,333	473	500	70	1,513	--
Weatherization Materials	--	--	--	--	--	--
Weatherization Labor	--	--	--	--	--	--
Weatherization Support	--	--	--	--	--	--
Weatherization Health and Safety	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Other	--	2,738	22,256	7,468	2,874	180
Depreciation	--	--	--	--	--	--
In Kind Expenses	--	3,450	--	--	--	--
Total Expenses	22,800	491,889	696,973	254,469	36,861	25,717
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, 2011

	Department				
	2011 Wrap- around EHS-KC-A	2012 Wrap- around EHS-KC-A	2011 Wrap- around EHS-FP	2011 Clinton/ Jackson R & R Training	2012 Clinton/ Jackson R & R Training
Revenue					
Grant Revenue					
Prior Year Unearned	\$ 20,782	--	13,557	94,610	--
Current Year Awards	--	60,000	--	--	108,590
Unearned Revenue	--	(35,440)	--	--	(89,767)
Repaid/Deobligated	8,000	--	--	(14,240)	--
Net Grant Revenue	<u>28,782</u>	<u>24,560</u>	<u>13,557</u>	<u>80,370</u>	<u>18,823</u>
Program Income and Support	--	--	--	--	--
Interest Income	--	--	--	--	--
Unrealized Loss on Investments	--	--	--	--	--
In Kind Contributions/Local Match	--	--	--	--	--
Other Income	--	--	--	--	--
Total Revenue	<u>28,782</u>	<u>24,560</u>	<u>13,557</u>	<u>80,370</u>	<u>18,823</u>
Expenses					
Personnel	21,234	21,696	8,923	36,179	13,465
Management and Administration	2,827	2,864	1,190	4,809	1,778
Direct Client Assistance	--	--	--	32,573	255
Consultants/Contractual	--	--	--	--	--
Travel/Transportation	--	--	--	2,011	752
Space Costs	--	--	--	4,068	1,848
Supplies	4,721	--	3,444	730	725
Staff Training/Physicals	--	--	--	--	--
Weatherization Materials	--	--	--	--	--
Weatherization Labor	--	--	--	--	--
Weatherization Support	--	--	--	--	--
Weatherization Health and Safety	--	--	--	--	--
Equipment	--	--	--	--	--
Other	--	--	--	--	--
Depreciation	--	--	--	--	--
In Kind Expenses	--	--	--	--	--
Total Expenses	<u>28,782</u>	<u>24,560</u>	<u>13,557</u>	<u>80,370</u>	<u>18,823</u>
Increase (Decrease) in Net Assets	--	--	--	--	--
Net Assets at Beginning of Year	--	--	--	--	--
Transfers	--	--	--	--	--
Net Assets at End of Year	<u>\$ --</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>

COMMUNITY ACTION OF EASTERN IOWA

Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2011

of Health and Human Services

Empowerment Funds						
2011	2012	2011	2012	2011	2012	
Scott County Early Head Start	Scott County Early Head Start	Scott County Head Start Grace	Scott County Head Start Grace	Scott County Head Start Saint James	Scott County Head Start SCC	Federal Subtotal
34,162	--	43,003	--	26,945	--	8,473,130
--	116,272	--	50,843	--	29,707	20,100,919
--	(69,994)	--	(32,733)	--	(24,616)	(7,438,968)
--	--	(2,636)	--	(232)	--	(1,171,666)
<u>34,162</u>	<u>46,278</u>	<u>40,367</u>	<u>18,110</u>	<u>26,713</u>	<u>5,091</u>	<u>19,963,415</u>
--	--	--	--	--	--	--
--	--	--	--	--	--	247
--	--	--	--	--	--	--
--	--	--	--	--	--	1,046,283
--	--	--	--	--	--	--
<u>34,162</u>	<u>46,278</u>	<u>40,367</u>	<u>18,110</u>	<u>26,713</u>	<u>5,091</u>	<u>21,009,945</u>
28,368	40,676	35,377	15,766	21,629	4,497	5,559,432
3,732	5,369	4,696	2,081	2,867	594	874,315
--	--	--	--	--	--	7,077,438
--	--	--	--	--	--	1,151,003
--	--	--	--	--	--	89,561
--	--	--	--	--	--	589,873
2,062	233	698	263	2,449	--	639,420
--	--	--	--	--	--	83,464
--	--	--	--	--	--	578,385
--	--	--	--	--	--	859,050
--	--	--	--	--	--	994,986
--	--	--	--	--	--	1,214,561
--	--	--	--	--	--	17,374
--	--	--	--	--	--	227,592
--	--	--	--	--	--	--
--	--	--	--	--	--	1,046,283
<u>34,162</u>	<u>46,278</u>	<u>40,771</u>	<u>18,110</u>	<u>26,945</u>	<u>5,091</u>	<u>21,002,737</u>
--	--	(404)	--	(232)	--	7,208
--	--	--	--	--	--	217,592
--	--	404	--	232	--	636
--	--	--	--	--	--	225,436

COMMUNITY ACTION OF EASTERN IOWA

Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2011

	2011	2012	2011	2012	2011	2012
	Volunteer	Volunteer	Child Care	Child Care	Child Care	Child Care
	Preschool	Preschool	Plus/ Scott I	Plus/ Scott I	Plus/ Scott II	Plus/ Scott II
Revenue						
Grant Revenue						
Prior Year Unearned	\$ 32,960	--	55,351	--	55,651	--
Current Year Awards	273,956	57,072	1,244	63,390	1,229	62,649
Unearned Revenue	--	--	--	(40,648)	--	(46,758)
Repaid/Deobligated	--	--	--	--	--	--
Net Grant Revenue	306,916	57,072	56,595	22,742	56,880	15,891
Program Income and Support	--	--	--	--	--	--
Interest Income	--	--	--	--	--	--
Unrealized Loss on Investments	--	--	--	--	--	--
In Kind Contributions/Local Match	--	--	--	--	--	--
Other Income	--	--	--	--	--	--
Total Revenue	306,916	57,072	56,595	22,742	56,880	15,891
Expenses						
Personnel	271,127	50,417	45,074	19,458	42,359	13,346
Management and Administration	35,789	6,655	5,542	2,568	5,602	1,750
Direct Client Assistance	--	--	--	--	--	--
Consultants/Contractual	--	--	--	--	--	--
Travel/Transportation	--	--	--	--	--	--
Space Costs	--	--	--	--	--	--
Supplies	--	--	5,562	395	8,549	477
Staff Training/Physicals	--	--	--	--	--	--
Weatherization Materials	--	--	--	--	--	--
Weatherization Labor	--	--	--	--	--	--
Weatherization Support	--	--	--	--	--	--
Weatherization Health and Safety	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Other	--	--	417	321	370	318
Depreciation	--	--	--	--	--	--
In Kind Expenses	--	--	--	--	--	--
Total Expenses	306,916	57,072	56,595	22,742	56,880	15,891
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, 2011

State and Local Programs

Resource & Referral Fees Continuous	2011 Fillmore Early Childhood	2011 IPL Weatheri- zation	2011 Mid American Energy	Customer Contribution Continuous	2011 United Way Hubbell Waterman	2011 United Way Wrap- around	2012 United Way Wrap- around
--	2,048	--	--	--	--	22,352	--
--	7,745	478,552	762,190	--	20,000	927	44,617
--	--	--	--	--	--	--	(32,829)
--	--	--	--	--	--	--	--
--	9,793	478,552	762,190	--	20,000	23,279	11,788
18,900	--	--	--	69,355	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
18,900	9,793	478,552	762,190	69,355	20,000	23,279	11,788
12	8,651	--	--	--	--	8,635	4,826
--	1,142	22,779	36,253	185	--	1,140	637
--	--	--	--	15,996	20,000	--	--
--	--	--	--	--	--	13,504	6,325
407	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	183,038	287,879	--	--	--	--
--	--	232,502	375,144	--	--	--	--
--	--	40,233	62,914	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
21,148	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
21,567	9,793	478,552	762,190	16,181	20,000	23,279	11,788
(2,667)	--	--	--	53,174	--	--	--
62,091	--	--	--	192,216	--	--	--
--	--	--	--	--	--	--	--
59,424	--	--	--	245,390	--	--	--

COMMUNITY ACTION OF EASTERN IOWA

Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2011

	State and Local Programs					
	Empowerment Funds		Aid to the Elderly Continuous	2011 DeWitt CHORE Services	2011 Cedar CHORE Services	State and Local Programs Subtotal
	2011 Head Start Clinton/ Jackson	2012 Head Start Clinton/ Jackson				
Revenue						
Grant Revenue						
Prior Year Unearned	\$ 24,177	--	--	4,422	1,553	198,514
Current Year Awards	--	40,693	--	--	--	1,814,264
Unearned Revenue	--	(29,713)	--	--	--	(149,948)
Repaid/Deobligated	--	--	--	--	(1,520)	(1,520)
Net Grant Revenue	24,177	10,980	--	4,422	33	1,861,310
Program Income and Support	--	--	3,241	--	--	91,496
Interest Income	--	--	--	--	--	--
Unrealized Loss on Investments	--	--	--	--	--	--
In Kind Contributions/Local Match	--	--	--	--	--	--
Other Income	--	--	--	--	--	--
Total Revenue	24,177	10,980	3,241	4,422	33	1,952,806
Expenses						
Personnel	17,754	9,700	--	--	--	491,359
Management and Administration	2,343	1,280	--	442	3	124,110
Direct Client Assistance	--	--	1,263	3,980	30	41,269
Consultants/Contractual	--	--	--	--	--	19,829
Travel/Transportation	--	--	--	--	--	407
Space Costs	3,030	--	--	--	--	3,030
Supplies	1,050	--	--	--	--	16,033
Staff Training/Physicals	--	--	--	--	--	--
Weatherization Materials	--	--	--	--	--	470,917
Weatherization Labor	--	--	--	--	--	607,646
Weatherization Support	--	--	--	--	--	103,147
Weatherization Health and Safety	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Other	--	--	--	--	--	22,574
Depreciation	--	--	--	--	--	--
In Kind Expenses	--	--	--	--	--	--
Total Expenses	24,177	10,980	1,263	4,422	33	1,900,321
Increase (Decrease) in Net Assets	--	--	1,978	--	--	52,485
Net Assets at Beginning of Year	--	--	6,809	--	--	261,116
Transfers	--	--	--	--	--	--
Net Assets at End of Year	\$ --	--	8,787	--	--	313,601

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-09-03D
(Contract Period 04/01/09 - 03/31/12)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/10 - 10/31/11</u>	<u>04/01/09 - 10/31/10</u>
Administration	\$ 418,343	285,030	146,948	138,082
Health & Safety	1,316,187	1,128,471	682,500	445,971
Support	1,698,119	1,508,717	890,143	618,574
Labor	1,783,235	1,612,695	844,854	767,841
Materials	1,783,235	744,822	430,618	314,204
Equipment/Training	176,861	176,861	--	176,861
T & TA	482,994	445,518	130,098	315,420
Total	<u>\$ 7,658,974</u>	<u>5,902,114</u>	<u>3,125,161</u>	<u>2,776,953</u>

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

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/10 - 03/31/11</u>	<u>04/01/09 - 10/31/10</u>
Administration	\$ 56,675	25,596	--	25,596
Health and Safety	174,150	114,293	8,902	105,391
Support	225,751	230,420	12,979	217,441
Labor	235,426	230,216	12,585	217,631
Materials	235,426	110,681	6,644	104,037
Total	<u>\$ 927,428</u>	<u>711,206</u>	<u>41,110</u>	<u>670,096</u>

Contract No. DOE-11-03
(Contract Period 07/01/11 - 03/31/12)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 07/01/11 - 10/31/11</u>
Administration	\$ 17,196	1,099
Health and Safety	48,667	3,502
Support	63,087	5,004
Labor	65,791	8,368
Materials	65,791	6,128
Total	<u>\$ 260,532</u>	<u>24,101</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA
Iowa Department of Human Rights

Schedule of Expenses Compared to Budget

HEAP Weatherization Programs

Contract No. HEAP-11-03
(Contract Period 01/01/11 - 12/31/11)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 01/01/11 - 10/31/11</u>
Administration	\$ 45,629	2,280
Health and Safety	169,574	429,950
Support	219,819	31,010
Labor	229,239	19,706
Materials	229,240	46,549
Equipment/Training	29,424	--
Insurance	9,233	9,233
Total	<u>\$ 932,158</u>	<u>538,728</u>

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

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/10 - 12/31/10</u>	<u>01/01/10 - 10/31/10</u>
Administration	\$ 48,143	4,398	3,631	767
Health and Safety	168,007	395,301	89,707	305,594
Support	217,787	312,844	91,039	221,805
Labor	227,120	55,516	2,073	53,443
Materials	227,121	70,379	17,191	53,188
Equipment/Training	135,031	115,607	17,374	98,233
Insurance	10,632	10,632	--	10,632
Total	<u>\$ 1,033,841</u>	<u>964,677</u>	<u>221,015</u>	<u>743,662</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-11-03
(Contract Period 01/01/11 - 12/30/11)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 01/01/11 - 10/31/11</u>
Administration	\$ 38,109	36,253
Support	76,219	62,914
Labor	323,931	375,144
Materials	<u>323,931</u>	<u>287,879</u>
Total	<u>\$ 762,190</u>	<u>762,190</u>

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

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/10 - 12/30/10</u>	<u>01/01/10 - 10/31/10</u>
Administration	\$ 12,549	11,951	--	11,951
Support	25,098	20,947	--	20,947
Labor	106,668	116,122	--	116,122
Materials	<u>106,668</u>	<u>101,963</u>	<u>--</u>	<u>101,963</u>
Total	<u>\$ 250,983</u>	<u>250,983</u>	<u>--</u>	<u>250,983</u>

COMMUNITY ACTION OF EASTERN IOWA
Iowa Department of Human Rights

Schedule of Expenses Compared to Budget

Weatherization Assistance Programs

Contract No. IPL-11-03
(Contract Period 01/01/11 - 12/30/11)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 01/01/11 - 10/31/11</u>
Administration	\$ 23,928	22,779
Support	47,856	40,233
Labor	203,384	232,502
Materials	<u>203,384</u>	<u>183,038</u>
Total	<u>\$478,552</u>	<u>478,552</u>

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

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/10 - 12/30/10</u>	<u>01/01/10 - 10/31/10</u>
Administration	\$ 13,652	12,998	--	12,998
Support	27,303	23,605	--	23,605
Labor	116,035	131,029	--	131,029
Materials	<u>116,035</u>	<u>105,393</u>	<u>--</u>	<u>105,393</u>
Total	<u>\$ 273,025</u>	<u>273,025</u>	<u>--</u>	<u>273,025</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-12-03
(Contract Period 10/01/11 - 09/30/12)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 10/01/11 - 10/31/11</u>
Administration Costs	\$ 318,938	40,310
Regular Assistance	2,491,714	--
Emergency Crisis Intervention Payments	137,542	11,247
Client Services A&R	29,901	--
Total	<u>\$ 2,978,095</u>	<u>51,557</u>

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

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/10 - 09/30/11</u>	<u>10/01/10 - 10/31/10</u>
Administration Costs	\$ 382,930	382,930	331,090	51,840
Regular Assistance	4,697,287	4,628,752	4,628,752	--
Emergency Crisis Intervention Payments	290,927	253,811	251,651	2,160
Client Services A&R	79,570	79,570	62,064	17,506
Summer Deliverable Fuel	198,792	198,792	198,792	--
Total	<u>\$ 5,649,506</u>	<u>5,543,855</u>	<u>5,472,349</u>	<u>71,506</u>

COMMUNITY ACTION OF EASTERN IOWA
Iowa Department of Human Rights

Schedule of Expenses Compared to Budget

Community Services Block Grants

Contract No. CSBG-11-03
(Contract Period 10/01/10 - 03/31/12)

Cost Category	Approved Budget	Total	Actual Expenses	
			11/01/10 - 10/31/11	10/01/10 - 10/31/10
Personnel	\$ 457,918	238,045	238,045	--
Travel	8,000	1,783	1,783	--
Space Costs	47,500	20,551	20,551	--
Consultants	4,000	2,863	2,863	--
Co-Funded Programs	53,930	28,479	28,479	--
Other	55,640	18,943	18,943	--
Indirect Costs	60,446	31,422	31,422	--
Total	\$ 687,434	342,086	342,086	--

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

Cost Category	Approved Budget	Total	Actual Expenses	
			11/01/10 - 09/30/11	10/01/09 - 10/31/10
Personnel	\$ 457,918	477,041	240,882	236,159
Travel	8,000	7,101	3,631	3,470
Space Costs	47,500	45,727	22,650	23,077
Consultants	4,000	426	--	426
Co-Funded Programs	66,876	45,912	24,688	21,224
Other	55,640	61,204	24,102	37,102
Indirect Costs	60,446	62,969	32,275	30,694
Total	\$ 700,380	700,380	348,228	352,152

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-12-03
(Contract Period 10/01/11 - 09/30/12)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 10/01/11 - 10/31/11</u>
Administrative Personnel	\$ 33,272	9,400
Wages	182,457	55,873
Benefits	69,607	15,339
Travel	10,000	3,051
Space/Utilities	13,000	4,792
Other	<u>9,569</u>	<u>3,971</u>
Total	<u>\$ 317,905</u>	<u>92,426</u>

Contract No. FaDSS-11-03
(Contract Period 07/01/10 - 09/30/11)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/10 - 09/30/11</u>	<u>07/01/10 - 10/31/10</u>
Administrative Personnel	\$ 31,058	33,033	23,326	9,707
Wages	184,363	184,363	126,743	57,620
Benefits	59,842	65,826	47,922	17,904
Travel	13,320	10,530	7,615	2,915
Space/Utilities	14,400	13,531	8,992	4,539
Other	<u>14,922</u>	<u>10,622</u>	<u>6,591</u>	<u>4,031</u>
Total	<u>\$ 317,905</u>	<u>317,905</u>	<u>221,189</u>	<u>96,716</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. 07CH6198/45
(Contract Period 11/01/10 - 10/31/11)

<u>Cost Category</u>	<u>Head Start Approved Budget</u>		<u>Head Start Actual Expenses</u>	
	<u>Program/ Administrative</u>	<u>Training</u>	<u>Program/ Administrative</u>	<u>Training</u>
Personnel	\$ 1,657,433	12,298	1,565,836	11,945
Fringe Benefits	561,689	4,163	478,009	3,605
Travel	8,635	6,232	14,891	881
Supplies	341,291	6,042	411,292	12,742
Contractual	516,500	--	505,735	--
Other	325,600	16,829	370,922	16,511
Indirect	292,839	2,173	267,904	2,053
Subtotal	3,703,987	47,737	3,614,589	47,737
In Kind	870,456	11,219	979,018	--
Total	<u>\$ 4,574,443</u>	<u>58,956</u>	<u>4,593,607</u>	<u>47,737</u>

<u>Cost Category</u>	<u>Early Head Start Approved Budget</u>		<u>Early Head Start Actual Expenses</u>	
	<u>Program/ Administrative</u>	<u>Training and Teaching</u>	<u>Program/ Administrative</u>	<u>Training and Teaching</u>
Personnel	\$ 423,251	3,775	299,155	4,422
Fringe Benefits	149,350	1,316	76,362	1,223
Travel	1,035	--	1,261	--
Supplies	34,339	--	34,915	948
Contractual	5,000	--	5,593	--
Other	19,950	11,974	22,611	2,482
Indirect	76,525	672	49,568	852
Subtotal	709,450	17,737	489,465	9,927
In Kind	166,738	4,169	63,815	--
Total	<u>\$ 876,188</u>	<u>21,906</u>	<u>553,280</u>	<u>9,927</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. 07SA6198/02
(Contract Period 09/30/10 - 09/29/11)

Cost Category	Approved Budget	Actual Expenses	Training Expansion Actual Expenses			
			Head Start		Early Head Start	
			11/1/10 - 09/29/11	09/30/10 - 10/31/10	11/1/10 - 09/29/11	09/30/10 - 10/31/10
Personnel	\$ 313,868	318,885	9,952	--	282,261	26,672
Fringe Benefits	106,244	89,123	3,876	--	78,732	6,515
Travel	3,285	8,189	4,396	2,598	1,118	77
Supplies	24,500	31,905	418	--	30,957	530
Contractual	13,862	5,644	--	--	5,413	231
Other	37,148	46,759	2,333	1,000	42,048	1,378
Indirect	55,455	53,857	1,825	--	47,910	4,122
Subtotal	554,362	554,362	22,800	3,598	488,439	39,525
In Kind	1,765	3,450	--	--	3,450	--
Total	<u>\$ 556,127</u>	<u>557,812</u>	<u>22,800</u>	<u>3,598</u>	<u>491,889</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. 81XQ407000
(Contract Period 07/01/11 - 06/30/12)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 07/01/11 - 10/31/11</u>
CCAP - Subsidy	\$ 458,309	150,238
CORE - Quality Services	539,621	90,831
Quality Rating System	40,000	13,400
ARRA - Child Care Stimulus	85,000	25,717
Expenditures of Interest Earned	--	--
Total	<u>\$ 1,122,930</u>	<u>280,186</u>

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

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/10 - 06/30/11</u>	<u>07/01/10 - 10/31/10</u>
CCAP - Subsidy	\$ 458,309	426,784	296,675	130,109
CORE - Quality Services	539,621	482,122	369,346	112,776
Quality Rating System	40,000	39,890	30,952	8,938
ARRA - Child Care Stimulus	85,000	53,703	32,375	21,328
Expenditures of Interest Earned	--	--	--	--
Total	<u>\$ 1,122,930</u>	<u>1,002,499</u>	<u>729,348</u>	<u>273,151</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA
Indirect Costs and Cost Allocation Pools

Statement of Activities

November 1, 2010 Through October 31, 2011

	Cost Pools				Total
	Indirect	Space	Telephone	Equipment and Supplies	
Revenue					
Indirect Cost and Cost Pool Reimbursements	\$ 1,004,507	351,385	30,768	76,493	1,463,153
Expenses					
Wages	510,901	--	--	--	510,901
Fringes	159,216	--	--	--	159,216
Audit	27,963	--	--	--	27,963
Legal	7,620	--	--	--	7,620
Professional Fees	11,344	--	--	--	11,344
Travel	8,776	--	--	--	8,776
Supplies and Copying	82,141	12,162	--	9,904	104,207
Publications and Dues	4,445	--	--	--	4,445
Space Costs	28,518	243,429	--	--	271,947
Registration Fees	5,920	--	--	--	5,920
Equipment and Maintenance	6,910	58,527	--	13,521	78,958
Depreciation	--	33,354	--	--	33,354
Telephone	3,386	--	30,768	--	34,154
Postage	843	--	--	45,619	46,462
General and Property Insurance	27,641	3,861	--	--	31,502
Miscellaneous	--	52	--	--	52
Total Expenses	<u>885,624</u>	<u>351,385</u>	<u>30,768</u>	<u>69,044</u>	<u>1,336,821</u>
Excess (Deficiency) of Revenue Over (Under) Expenses	<u>\$ 118,883</u>	<u>--</u>	<u>--</u>	<u>7,449</u>	<u>126,332</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA
Corporate Activities Fund

Statement of Activities

November 1, 2010 Through October 31, 2011

	General Fund	General Fund Counties	Head Start Miscellaneous	Total
Revenue				
Interest	\$ 435	--	--	435
Unrealized Gain (Loss) on Marketable Securities	(357)	--	--	(357)
Program Income and Support				
Revenue Over Expenditures - Cost Pools	126,332	--	--	126,332
Equipment Use Charges	33,354	--	--	33,354
UW - Wish	1,200	--	--	1,200
Clinton Board of Supervisors	4,200	--	--	4,200
Embrace Iowa (Iowa Cares)	14,278	--	--	14,278
SCHC - SHTF Proceeds	35,408	--	--	35,408
Muscatine County Housing Council	3,000	--	--	3,000
SCRA - Bus Shelter	8,440	--	--	8,440
County Support	--	8,402	--	8,402
Trinity Mini-Grant - Muscatine Head Start	--	--	1,000	1,000
SCKECI - North Scott Playground	--	--	25,577	25,577
SCKECI - Fillmore Fence/Fallzone	--	--	9,235	9,235
Other Revenue	8,508	18,956	--	27,464
Total Revenue	234,798	27,358	35,812	297,968
Expenses				
Personnel	(3,452)	--	--	(3,452)
Other Expenses				
UW - Wish	1,202	--	--	1,202
Clinton Expenses	5,226	--	--	5,226
CACFP Kids	--	--	--	--
Embrace Iowa (Iowa Cares)	14,278	--	--	14,278
Scott County Housing Council	40,808	--	--	40,808
Muscatine County Housing Council	3,000	--	--	3,000
SCRA - Bus Shelter	8,440	--	--	8,440
County Expenses	--	9,399	--	9,399
Care Link - North Scott	--	5,580	--	5,580
FADSS	--	18	--	18
Clinton/DeWitt Elderly Waiver and CHORE	--	6,186	--	6,186
Cedar Elderly Waiver	--	882	--	882
Muscatine Head Start - Trinity Mini-Grant	--	--	1,000	1,000
SCKECI - North Scott Playground	--	--	25,577	25,577
SCKECI - Fillmore Fence/Fallzone	--	--	9,235	9,235
Miscellaneous	6,314	--	--	6,314
Depreciation	33,354	--	--	33,354
Total Expenses	109,170	22,065	35,812	167,047
Revenue Over (Under) Expenses	125,628	5,293	--	130,921
Net Assets - Beginning of Year	885,494	180,957	3,439	1,069,890
Transfers	--	(636)	--	(636)
Net Assets - End of Year	\$ 1,011,122	185,614	3,439	1,200,175

SEE INDEPENDENT AUDITOR'S REPORT