

COMMUNITY ACTION OF EASTERN IOWA

Davenport, Iowa

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

October 31, 2012

(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, 2012, 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 2011 financial statements and, in our report dated January 23, 2012, 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, 2012, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated February 21, 2013, 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 financial statements 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 financial statements. The additional supporting schedules are presented for purposes of additional analysis and are also not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

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

February 21, 2013
West Des Moines, Iowa

COMMUNITY ACTION OF EASTERN IOWA

Statement of Financial Position

October 31, 2012
(With Comparative Totals for 2011)

	<u>2012</u>	<u>2011</u>
Assets		
Current Assets		
Cash	\$ 1,747,527	1,460,068
Marketable Securities	9,281	8,688
Receivables		
Grant Awards and Contracts	977,537	1,071,557
Other	4,065	10,680
Weatherization Projects in Progress	119,157	433,752
Weatherization Materials Inventory	41,224	38,987
Prepaid Expenses	793	1,159
Total Current Assets	<u>2,899,584</u>	<u>3,024,891</u>
Property and Equipment		
Land, Buildings, and Leasehold Improvements	1,530,700	1,522,900
Vehicles and Equipment	1,292,816	1,337,591
	<u>2,823,516</u>	<u>2,860,491</u>
Accumulated Depreciation	(1,776,242)	(1,598,002)
Net Property and Equipment	<u>1,047,274</u>	<u>1,262,489</u>
Total Assets	<u><u>\$ 3,946,858</u></u>	<u><u>4,287,380</u></u>
Liabilities and Net Assets		
Current Liabilities		
Accounts Payable	\$ 301,248	399,559
Accrued Payroll and Related Taxes and Benefits	530,922	505,501
Deferred Revenues	333,601	477,894
Total Current Liabilities	<u>1,165,771</u>	<u>1,382,954</u>
Net Assets		
Unrestricted		
Invested in Property and Equipment	1,047,274	1,262,489
Undesignated	1,130,200	1,102,900
Temporarily Restricted	603,613	539,037
Total Net Assets	<u>2,781,087</u>	<u>2,904,426</u>
Total Liabilities and Net Assets	<u><u>\$ 3,946,858</u></u>	<u><u>4,287,380</u></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, 2012
(With Comparative Totals for 2011)

	2012			2011
	Unrestricted	Temporarily Restricted	Total	Total All Funds
Revenue				
Program Grants, Fees, and Support				
Federal Awards	\$ 16,704,690	219,640	16,924,330	19,963,415
State and Local Support and Fees	1,278,192	--	1,278,192	1,861,310
Total Program Grants, Fees, and Support	17,982,882	219,640	18,202,522	21,824,725
Program Income, Support, and Fees	147,562	86,113	233,675	361,922
Interest Income	694	--	694	682
Unrealized Gain (Loss) on Marketable Securities	593	--	593	(357)
In Kind Contributions	1,012,818	--	1,012,818	1,046,283
Other Income	11,886	--	11,886	27,464
Total Revenue	19,156,435	305,753	19,462,188	23,260,719
Net Assets Released from Restrictions Through Satisfaction of Payment Requirements	241,177	(241,177)	--	--
Total Revenue and Reclassification	19,397,612	64,576	19,462,188	23,260,719
Expenses				
Personnel	6,699,338	--	6,699,338	6,047,339
Management and Administration	878,940	--	878,940	998,425
Direct Client Assistance	5,806,233	--	5,806,233	7,118,707
Consultants/Contractual	980,537	--	980,537	1,170,832
Travel/Transportation	126,269	--	126,269	89,968
Space Costs	438,110	--	438,110	584,403
Supplies	739,443	--	739,443	635,538
Staff Training/Physicals	78,935	--	78,935	83,464
Weatherization				
Materials	600,916	--	600,916	1,049,302
Labor	425,238	--	425,238	1,466,696
Support	173,432	--	173,432	939,236
Health and Safety	885,971	--	885,971	1,214,561
Equipment	(250)	--	(250)	--
Other	449,033	--	449,033	344,131
Depreciation	290,564	--	290,564	284,520
In Kind Expenses	1,012,818	--	1,012,818	1,046,283
Total Expenses	19,585,527	--	19,585,527	23,073,405
Increase (Decrease) in Net Assets	(187,915)	64,576	(123,339)	187,314
Net Assets at Beginning of Year	2,365,389	539,037	2,904,426	2,717,112
Net Assets at End of Year	\$ 2,177,474	603,613	2,781,087	2,904,426

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

COMMUNITY ACTION OF EASTERN IOWA

Statement of Cash Flows

Year Ended October 31, 2012
(With Comparative Totals for 2011)

	<u>2012</u>	<u>2011</u>
Cash Flows from Operating Activities		
Increase (Decrease) in Net Assets	\$ (123,339)	187,314
Adjustments to Reconcile Increase (Decrease) in Net Assets to Net Cash Provided by Operating Activities		
Expenses Not Requiring Cash Expenditure - Depreciation	290,564	284,520
Unrealized (Gain) Loss on Marketable Securities	(593)	357
Changes in Asset and Liability Accounts		
Receivables	100,635	194,630
Weatherization Projects in Progress	314,595	(166,144)
Weatherization Inventories	(2,237)	(489)
Prepaid Expenses	366	8,970
Payable to Funding Sources	--	(67,553)
Accounts Payable	(98,311)	133,526
Accrued Payroll	25,421	(15,271)
Deferred Revenue	(144,293)	200,007
Net Cash Flows from Operating Activities	<u>362,808</u>	<u>759,867</u>
Cash Flows from Investing Activities		
Expenditures for Acquisition of Equipment	<u>(75,349)</u>	<u>(247,867)</u>
Net Increase in Cash	287,459	512,000
Cash Balance - Beginning of Year	<u>1,460,068</u>	<u>948,068</u>
Cash Balance - End of Year	<u><u>\$ 1,747,527</u></u>	<u><u>1,460,068</u></u>

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

COMMUNITY ACTION OF EASTERN IOWA

Notes to Financial Statements

October 31, 2012

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, 2012, 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, 2009.

Concentration of Credit Risks

Community Action of Eastern Iowa received approximately 93% 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, 2012 totaled \$1,893,134. 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.

Marketable 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, 2011, from which the summarized information was derived. Certain reclassifications to the 2011 comparative totals have been made to conform to the 2012 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, 2012 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)
Marketable Securities	\$ 9,281	9,281	--	--

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	\$ 489,578
Iowa Department of Human Services	Child Care R&R/Wraparound	174,567
Iowa Department of Education	CACFP	87,639
Iowa Department of Human Rights	Weatherization Assistance	133,819
Local Empowerment Boards	Early Childhood/School Ready	38,661
United Way of the Quad Cities	United Way Wrap	24,804
Other		28,469
		<u>\$ 977,537</u>

6. Property and Equipment

Property and equipment is summarized as follows:

Agency Acquired Buildings and Leasehold Improvements	\$ 283,997
Agency Acquired Equipment	18,720
Grant Acquired Buildings and Improvements	1,246,703
Grant Acquired Equipment	<u>1,274,096</u>
	2,823,516
Accumulated Depreciation	<u>(1,776,242)</u>
Net Property and Equipment	<u>\$ 1,047,274</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 \$290,564.

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:

Funding Source	Program	Amount
Iowa Department of Human Rights	Weatherization	\$ 194,063
Iowa Department of Education	Shared Visions	19,252
Iowa Department of Human Services	Wrap-Around Child Care	93,981
Illinois Department of Human Services	Child Care Resource and Referral	26,305
		<u>\$ 333,601</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	\$ 445,076
United Way - Cedar and Muscatine	10,077
Resource and Referral Fees	56,114
Customer Contributions - Heating Assistance	<u>92,346</u>
	<u>\$ 603,613</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 \$225,769 for the year ended October 31, 2012.

The future annual minimum annual lease obligations at October 31, 2012 are summarized as follows:

<u>Fiscal Year Ending</u>	<u>Amount</u>
October 31, 2013	\$ 234,389
October 31, 2014	226,101
October 31, 2015	14,775
October 31, 2016	8,400
October 31, 2017	8,400
Thereafter	<u>700</u>
Total	<u>\$ 492,765</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, 2012, the Organization contributed \$145,906 to the plan, while the employees contributed \$170,474.

The Organization also participates in the Iowa Public Employees 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 5.78% (5.38% through June 2012) of their annual covered salary and the Organization is required to contribute 8.67% (8.07% through June 2012) of annual covered payroll. Contribution requirements are established by state statute. The Organization's contribution to IPERS for the year ended October 31, 2012, was \$140,711, equal to the required contribution for the year, while the employees contributed \$94,986.

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	\$ 1,583,700
Federal Emergency Management Administration	18,319
Head Start	5,760,188
CHORE, Elderly and Senior Outreach Services	4,694
Child Care Resource and Referral	2,071,316
Family Development and Self Sufficiency	297,527
Community Services Block Grant	595,586
Weatherization Programs	3,226,222
Low Income Home Energy Assistance	4,560,100
Empowerment Fund Child Care Development Programs	353,761
Wraparound Child Care	254,661
Miscellaneous Child Care Related Programs	473,757
Direct Client and Emergency Assistance	213,607
Corporate Activity Expenses	172,089
	<u>\$ 19,585,527</u>

12. Subsequent Events

The Organization has evaluated events and transactions occurring after October 31, 2012 for potential items required to be recognized or disclosed in the financial statements. Subsequent events were evaluated through February 21, 2013, 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 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, 2012, and have issued our report thereon dated February 21, 2013. 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 Community Action of Eastern Iowa'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, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined previously.

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
MERIWETHER, WILSON AND COMPANY, PLLC
Certified Public Accountants

February 21, 2013
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, 2012. 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, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about 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, 2012.

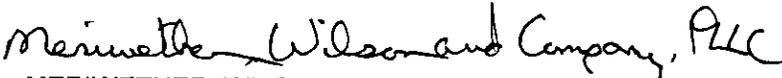
Internal Control over Compliance

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, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above.

The purpose of this report is solely to describe the scope of our testing of compliance with the types of compliance requirements applicable to each of Community Action of Eastern Iowa's major programs and our testing of internal control over compliance and the results of our testing, and to provide an opinion on Community Action of Eastern Iowa's compliance but not to provide an opinion on the effectiveness of Community Action of Eastern Iowa's internal control over compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Community Action of Eastern Iowa's compliance with requirements applicable to each major program and its internal control over compliance. Accordingly, this report is not suitable for any other purpose.


MERIWETHER, WILSON, AND COMPANY, PLLC.
Certified Public Accountants

February 21, 2013
West Des Moines, Iowa

COMMUNITY ACTION OF EASTERN IOWA

Schedule of Findings and Questioned Costs

Year Ended October 31, 2012

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, 2012. The following programs were audited as major programs:

Federal Grant	CFDA No.	Expenditures	
Child Care and Development Block Grant	93.575	\$ 1,354,567	
Child Care and Development Fund	93.596	1,917,181	
Total Child Care and Development Cluster			\$ 3,271,748
Community Service Block Grant	93.569		585,762
Weatherization Assistance for Low-Income Persons	81.042	415,655	
ARRA - Weatherization Assistance for Low-Income Persons	81.042	1,556,861	1,972,516
Low-Income Home Energy Assistance	93.568		5,181,351
			<u>\$ 11,011,377</u>

8. The dollar threshold used to distinguish between Type A and Type B programs was \$593,957.
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, 2011 Through October 31, 2012

Grantor/Pass-Through Agency	Grant Number
U.S. Department of Health and Human Services Head Start and Early Head Start	07CH6198/46
Passed Through Iowa Department of Human Rights	
Weatherization Assistance	HEAP-11-03
Weatherization Assistance	HEAP-12-03
Low Income Home Energy Assistance Programs	LIHEAP-12-03
Low Income Home Energy Assistance Programs	LIHEAP-13-03
Total CFDA #93.568	
Community Services Block Grant	CSBG-13-03
Community Services Block Grant	CSBG-12-03
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-13-03
Passed Through State of Illinois Department of Human Services	
Child Care Subsidy Program - Non-Cash Vouchers	81XQ407000
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
Passed Through Scott County Kids Early Childhood Iowa Board	
Head Start Program - Scott Community College	N/A
Head Start Program - Scott Community College	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
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	81XQ407000

COMMUNITY ACTION OF EASTERN IOWA

Schedule of Expenditures of Federal Awards

November 1, 2011 Through October 31, 2012

<u>Grant Period</u>	<u>CFDA*</u> <u>Number</u>	<u>Award</u> <u>Amount</u>	<u>Federal</u> <u>Expenses</u>
11/01/11 - 10/31/12	93.600	\$ 4,785,475	<u>\$ 4,663,037</u>
01/01/11 - 12/31/11	93.568	932,158	86,469
01/01/12 - 12/31/12	93.568	1,087,408	534,782
10/01/11 - 09/30/12	93.568	4,574,818	4,499,984
10/01/12 - 09/30/13	93.568	198,596	<u>60,116</u>
			<u>5,181,351</u>
10/01/12 - 12/31/13	93.569	676,417	--
10/01/11 - 12/31/12	93.569	684,911	240,414
10/01/10 - 09/30/12	93.569	687,434	345,348
			<u>585,762</u>
07/01/11 - 09/30/12	93.558	317,905 54% Federal	121,759
07/01/12 - 06/30/13	93.558	329,442 54% Federal	38,906
07/01/11 - 06/30/12	93.558	N/A	1,997,194
07/01/11 - 06/30/12	93.558	49,832	42,017
07/01/12 - 06/30/13	93.558	49,832	14,236
10/01/11 - 06/30/12	93.558	29,707	24,616
07/01/12 - 06/30/13	93.558	27,157	9,807
07/01/11 - 06/30/12	93.558	50,843	32,733
07/01/12 - 06/30/13	93.558	51,650	19,516
07/01/11 - 06/30/12	93.558	116,272 79% Federal	55,365
07/01/12 - 06/30/13	93.558	118,071 86% Federal	43,912
07/01/11 - 06/30/12	93.558	108,590	81,810
07/01/12 - 06/30/13	93.558	96,368	22,177
			<u>2,504,048</u>
07/01/11 - 06/30/12	93.044	521	--
07/01/12 - 06/30/13	93.044	521	521
			<u>521</u>
07/01/11 - 06/30/12	93.667	N/A	<u>17,579</u>

COMMUNITY ACTION OF EASTERN IOWA

Schedule of Expenditures of Federal Awards

November 1, 2011 Through October 31, 2012

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	FCSRI00085
ARRA - Child Care Resource and Referral	81XQ407000
Child Care Resource and Referral	81XQ407000
Child Care Subsidy Program - Non-Cash Vouchers	81XQ407000
Child Care Subsidy Program - Non-Cash Vouchers	81XQ407000
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 12-097
Community Child Resource and Referral	ACFS 12-097
Wraparound Child Care	DCFS 09-089-7
Wraparound Child Care	DCFS 09-089-7
Passed Through Poweshiek County Empowerment Area	
Poweshiek County R & R	N/A
Poweshiek County R & R	N/A
Total CFDA Cluster #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	29-2892-00
Emergency Food and Shelter National Board Program	29-3020-00
Total CFDA #97.024 and Department of Homeland Security	
U.S. Department of Housing and Urban Development	
Passed Through Iowa Finance Authority	
ARRA - Homeless Prevention and Rapid Re-Housing Program	S09-DY-19-0001
Passed Through City of Davenport	
ARRA - Homeless Prevention and Rapid Re-Housing Program	N/A
Total CFDA #14.257 and U.S. Department Housing and Urban Development	

COMMUNITY ACTION OF EASTERN IOWA

Schedule of Expenditures of Federal Awards

November 1, 2011 Through October 31, 2012

<u>Grant Period</u>	<u>CFDA*</u> <u>Number</u>	<u>Award</u> <u>Amount</u>	<u>Federal</u> <u>Expenses</u>
07/01/11 - 06/30/12	93.575	\$ 612,007	\$ 322,564
07/01/12 - 06/30/13	93.575	1,084,482	251,309
07/01/11 - 06/30/12	93.713	14,166	--
07/01/11 - 06/30/12	93.596	458,309	415,202
07/01/11 - 06/30/12	93.575	N/A	404,456
07/01/11 - 06/30/12	93.596	N/A	807,792
07/01/11 - 06/30/12	93.575	190,250	82,745
07/01/11 - 06/30/12	93.596	825,958	481,207
07/01/12 - 06/30/13	93.575	171,250	31,595
07/01/12 - 06/30/13	93.596	805,032	212,980
09/01/11 - 08/31/12	93.575	249,000	224,142
09/01/12 - 08/31/13	93.575	249,000	30,519
05/01/12 - 06/30/12	93.575	18,000	7,237
07/01/12 - 06/30/13	93.575	23,665	--
			<u>3,271,748</u>
			<u>16,224,046</u>
10/01/11 - 09/30/12	10.558	N/A	263,224
10/01/12 - 09/30/13	10.558	N/A	29,716
10/01/11 - 09/30/12	10.558	N/A	1,192,406
10/01/12 - 09/30/13	10.558	N/A	98,354
			<u>1,583,700</u>
11/01/10 - 12/31/11	97.024	8,319	8,319
11/01/10 - 12/31/11	97.024	10,000	10,000
			<u>18,319</u>
07/14/09 - 07/13/12	14.257	765,987	--
07/14/09 - 07/13/12	14.257	710,498	--
			<u>--</u>

COMMUNITY ACTION OF EASTERN IOWA
Schedule of Expenditures of Federal Awards
 November 1, 2011 Through October 31, 2012

Grantor/Pass-Through Agency	Grant Number
U.S. Department of Energy	
Passed Through Iowa Department of Human Rights	
Weatherization Assistance	DOE-12-03
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, 2011 Through October 31, 2012

<u>Grant Period</u>	<u>CFDA* Number</u>	<u>Award Amount</u>	<u>Federal Expenses</u>
04/01/12 - 03/31/13	81.042	\$ 589,550	\$ 399,373
07/01/11 - 03/31/12	81.042	484,983	16,282
04/01/09 - 04/30/12	81.042	7,458,974	1,556,861
			<u>1,972,516</u>
			<u>\$ 19,798,581</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA

Notes to Schedule of Expenditures of Federal Awards

Year Ended October 31, 2012

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, 2011 through June 30, 2012. Amounts corresponding to Community Action of Eastern Iowa's fiscal year were unavailable from the State.

Note C - 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, 2012 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, 2012

	Total	Corporate Activity	Grant Funded Property & Equipment	Total Program Activity
Revenue				
Grant Revenue				
Prior Year Unearned	\$ 7,588,916	--	--	7,588,916
Current Year Awards	16,424,981	--	--	16,424,981
Unearned Revenue	(4,516,164)	--	--	(4,516,164)
Repaid/Deobligated	(1,295,211)	--	--	(1,295,211)
Net Grant Revenue	18,202,522	--	--	18,202,522
Program Income and Support	233,675	152,877	--	80,798
Interest Income	694	678	--	16
Unrealized Gain on Investments	593	593	--	--
In Kind Contributions/Local Match	1,012,818	--	--	1,012,818
Other Income	11,886	11,886	--	--
Total Revenue	<u>19,462,188</u>	<u>166,034</u>	<u>--</u>	<u>19,296,154</u>
Expenses				
Personnel	6,699,338	(3,954)	--	6,703,292
Management and Administration	878,940	917	--	878,023
Direct Client Assistance	5,806,233	--	--	5,806,233
Consultants/Contractual	980,537	--	--	980,537
Travel/Transportation	126,269	--	--	126,269
Space Costs	438,110	--	--	438,110
Supplies	739,443	--	--	739,443
Staff Training/Physicals	78,935	--	--	78,935
Weatherization Materials	600,916	--	--	600,916
Weatherization Labor	425,238	--	--	425,238
Weatherization Support	173,432	--	--	173,432
Weatherization Health and Safety	885,971	--	--	885,971
Equipment	(250)	--	(56,630)	56,380
Other	449,033	141,772	(18,720)	325,981
Depreciation	290,564	33,354	257,210	--
In Kind Expenses	1,012,818	--	--	1,012,818
Total Expenses	<u>19,585,527</u>	<u>172,089</u>	<u>181,860</u>	<u>19,231,578</u>
Increase (Decrease) in Net Assets	(123,339)	(6,055)	(181,860)	64,576
Net Assets at Beginning of Year	2,904,426	1,200,175	1,165,214	539,037
Transfers	--	--	--	--
Net Assets at End of Year	<u>\$ 2,781,087</u>	<u>1,194,120</u>	<u>983,354</u>	<u>603,613</u>

COMMUNITY ACTION OF EASTERN IOWA

Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2012

	Weatheri- zation Inventory	2012 Weatheri- zation HEAP	2011 Weatheri- zation HEAP	2013 Low Income Home Energy Assistance	2012 Low Income Home Energy Assistance
Revenue					
Grant Revenue					
Prior Year Unearned	\$ --	--	393,430	--	2,926,538
Current Year Awards	--	1,087,408	--	198,596	1,596,723
Unearned Revenue	--	(552,626)	--	(138,480)	--
Repaid/Deobligated	--	--	(306,961)	--	(23,277)
Net Grant Revenue	--	534,782	86,469	60,116	4,499,984
Program Income and Support	--	--	--	--	--
Interest Income	--	--	--	--	--
Unrealized Gain on Investments	--	--	--	--	--
In Kind Contributions/Local Match	--	--	--	--	--
Other Income	--	--	--	--	--
Total Revenue	--	534,782	86,469	60,116	4,499,984
Expenses					
Personnel	896,837	--	--	36,160	343,733
Management and Administration	--	1,602	2,001	4,773	45,373
Direct Client Assistance	--	--	--	9,123	4,056,901
Consultants/Contractual	--	--	--	--	--
Travel/Transportation	--	--	--	66	2,326
Space Costs	--	--	--	3,925	27,763
Supplies	--	--	--	63	6,199
Staff Training/Physicals	--	--	--	--	--
Weatherization Materials	(62,690)	29,189	3,431	--	--
Weatherization Labor	(614,433)	16,016	1,767	--	--
Weatherization Support	(427,842)	109,372	5,001	--	--
Weatherization Health and Safety	59	373,479	61,598	--	--
Equipment	(11,571)	(1,350)	12,671	--	--
Other	--	6,474	--	6,006	17,689
Depreciation	--	--	--	--	--
In Kind Expenses	--	--	--	--	--
Total Expenses	(219,640)	534,782	86,469	60,116	4,499,984
Increase (Decrease) in Net Assets	219,640	--	--	--	--
Net Assets at Beginning of Year	225,436	--	--	--	--
Transfers	--	--	--	--	--
Net Assets at End of Year	\$ 445,076	--	--	--	--

COMMUNITY ACTION OF EASTERN IOWA

Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2012

	2013	2012	2013	2012	2012	2013
	Heritage	Heritage	2013	2012	Illinois	2013
	CHORE	CHORE	Illinois	Illinois	R & R	Iowa
	Services	Services	R & R	R & R	INCCRRA	R & R
Revenue						
Grant Revenue						
Prior Year Unearned	\$ --	2,849	--	91,975	6,486	--
Current Year Awards	4,050	--	1,084,482	691,733	48,716	1,207,003
Unearned Revenue	(3,256)	--	(781,513)	--	--	(901,824)
Repaid/Deobligated	--	(524)	--	(127,950)	--	--
Net Grant Revenue	794	2,325	302,969	655,758	55,202	305,179
Program Income and Support	--	--	--	--	--	--
Interest Income	--	--	7	9	--	--
Unrealized Gain on Investments	--	--	--	--	--	--
In Kind Contributions/Local Match	--	--	--	--	--	--
Other Income	--	--	--	--	--	--
Total Revenue	794	2,325	302,976	655,767	55,202	305,179
Expenses						
Personnel	--	--	214,368	366,257	36,663	181,490
Management and Administration	--	--	25,884	48,346	4,839	21,564
Direct Client Assistance	794	1,971	1,523	114,217	--	44,350
Consultants/Contractual	--	--	2,082	12,575	1,933	--
Travel/Transportation	--	--	3,898	9,435	2,635	8,843
Space Costs	--	--	23,229	38,412	4,297	19,593
Supplies	--	--	18,557	35,381	739	4,394
Staff Training/Physicals	--	--	685	5,823	3,889	108
Weatherization Materials	--	--	--	--	--	--
Weatherization Labor	--	--	--	--	--	--
Weatherization Support	--	--	--	--	--	--
Weatherization Health and Safety	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Other	--	354	12,750	25,321	207	24,837
Depreciation	--	--	--	--	--	--
In Kind Expenses	--	--	--	--	--	--
Total Expenses	794	2,325	302,976	655,767	55,202	305,179
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, 2012

	Department			
	2013 Clinton/ Jackson R & R Training	2012 Clinton/ Jackson R & R Training	2013 Scott County Early Head Start	2012 Scott County Early Head Start
Revenue				
Grant Revenue				
Prior Year Unearned	\$ --	89,767	--	69,994
Current Year Awards	96,368	--	118,071	--
Unearned Revenue	(74,191)	--	(66,927)	--
Repaid/Deobligated	--	(7,957)	--	--
Net Grant Revenue	<u>22,177</u>	<u>81,810</u>	<u>51,144</u>	<u>69,994</u>
Program Income and Support	--	199	--	--
Interest Income	--	--	--	--
Unrealized Gain on Investments	--	--	--	--
In Kind Contributions/Local Match	--	--	--	--
Other Income	--	--	--	--
Total Revenue	<u>22,177</u>	<u>82,009</u>	<u>51,144</u>	<u>69,994</u>
Expenses				
Personnel	11,412	29,273	45,180	59,652
Management and Administration	1,506	3,864	5,964	7,874
Direct Client Assistance	6,993	42,628	--	--
Consultants/Contractual	--	--	--	--
Travel/Transportation	507	1,975	--	--
Space Costs	1,514	3,120	--	--
Supplies	245	1,149	--	2,468
Staff Training/Physicals	--	--	--	--
Weatherization Materials	--	--	--	--
Weatherization Labor	--	--	--	--
Weatherization Support	--	--	--	--
Weatherization Health and Safety	--	--	--	--
Equipment	--	--	--	--
Other	--	--	--	--
Depreciation	--	--	--	--
In Kind Expenses	--	--	--	--
Total Expenses	<u>22,177</u>	<u>82,009</u>	<u>51,144</u>	<u>69,994</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>

COMMUNITY ACTION OF EASTERN IOWA

Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2012

	2013	2012	2013	2012	2013	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	\$ --	--	--	40,648	--	46,758
Current Year Awards	39,734	224,644	66,028	1,198	65,287	1,198
Unearned Revenue	--	--	(38,084)	--	(46,826)	--
Repaid/Deobligated	--	--	--	--	--	--
Net Grant Revenue	39,734	224,644	27,944	41,846	18,461	47,956
Program Income and Support	--	--	--	--	--	--
Interest Income	--	--	--	--	--	--
Unrealized Gain on Investments	--	--	--	--	--	--
In Kind Contributions/Local Match	--	--	--	--	--	--
Other Income	--	--	--	--	--	--
Total Revenue	39,734	224,644	27,944	41,846	18,461	47,956
Expenses						
Personnel	35,101	198,449	24,074	33,855	16,308	35,175
Management and Administration	4,633	26,195	3,178	4,469	2,153	4,655
Direct Client Assistance	--	--	--	--	--	--
Consultants/Contractual	--	--	--	--	--	--
Travel/Transportation	--	--	--	--	--	49
Space Costs	--	--	--	--	--	--
Supplies	--	--	--	1,896	--	4,583
Staff Training/Physicals	--	--	--	--	--	--
Weatherization Materials	--	--	--	--	--	--
Weatherization Labor	--	--	--	--	--	--
Weatherization Support	--	--	--	--	--	--
Weatherization Health and Safety	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Other	--	--	692	1,626	--	3,494
Depreciation	--	--	--	--	--	--
In Kind Expenses	--	--	--	--	--	--
Total Expenses	39,734	224,644	27,944	41,846	18,461	47,956
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, 2012

State and Local Programs

Resource & Referral Fees Continuous	2012 IPL Weatheri- zation	2011 IPL Weatheri- zation	2012 Mid American Energy	2011 Mid American Energy	Customer Contribution Continuous	2013 United Way Wrap- around	2012 United Way Wrap- around
514	--	--	--	--	--	--	32,829
5,000	253,552	100,000	259,350	180,000	--	43,008	1,203
--	(28,509)	--	--	--	--	(3,868)	--
--	--	--	--	--	--	--	--
5,514	225,043	100,000	259,350	180,000	--	39,140	34,032
17,171	--	--	--	--	60,563	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
22,685	225,043	100,000	259,350	180,000	60,563	39,140	34,032
--	--	--	--	--	--	11,983	10,297
--	10,723	4,761	12,361	8,571	--	1,582	1,359
--	--	--	--	--	213,607	--	--
--	--	--	--	--	--	25,575	22,376
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	81,848	38,225	102,298	71,058	--	--	--
--	115,031	48,356	128,023	85,049	--	--	--
--	17,441	8,658	16,668	15,322	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
25,995	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
25,995	225,043	100,000	259,350	180,000	213,607	39,140	34,032
(3,310)	--	--	--	--	(153,044)	--	--
59,424	--	--	--	--	245,390	--	--
--	--	--	--	--	--	--	--
56,114	--	--	--	--	92,346	--	--

COMMUNITY ACTION OF EASTERN IOWA

Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2012

	State and Local Programs			State and Local Programs Subtotal
	Empowerment Funds		Aid to the Elderly Continuous	
	2012 Head Start Clinton/ Jackson	2012 EHS Clinton/ Jackson		
Revenue				
Grant Revenue				
Prior Year Unearned	\$ 29,713	--	--	150,462
Current Year Awards	--	4,815	--	1,245,017
Unearned Revenue	--	--	--	(117,287)
Repaid/Deobligated	--	--	--	--
Net Grant Revenue	29,713	4,815	--	1,278,192
Program Income and Support	--	--	2,865	80,599
Interest Income	--	--	--	--
Unrealized Gain on Investments	--	--	--	--
In Kind Contributions/Local Match	--	--	--	--
Other Income	--	--	--	--
Total Revenue	29,713	4,815	2,865	1,358,791
Expenses				
Personnel	21,156	4,815	--	391,213
Management and Administration	2,792	--	--	87,432
Direct Client Assistance	--	--	1,575	215,182
Consultants/Contractual	--	--	--	47,951
Travel/Transportation	--	--	--	49
Space Costs	--	--	--	--
Supplies	1,894	--	--	8,373
Staff Training/Physicals	--	--	--	--
Weatherization Materials	--	--	--	293,429
Weatherization Labor	--	--	--	376,459
Weatherization Support	--	--	--	58,089
Weatherization Health and Safety	--	--	--	--
Equipment	--	--	--	--
Other	3,871	--	--	35,678
Depreciation	--	--	--	--
In Kind Expenses	--	--	--	--
Total Expenses	29,713	4,815	1,575	1,513,855
Increase (Decrease) in Net Assets	--	--	1,290	(155,064)
Net Assets at Beginning of Year	--	--	8,787	313,601
Transfers	--	--	--	--
Net Assets at End of Year	\$ --	--	10,077	158,537

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 - 04/30/12)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/11 - 04/30/12</u>	<u>04/01/09 - 10/31/11</u>
Administration	\$ 408,343	343,113	58,083	285,030
Health & Safety	1,280,187	1,487,595	359,124	1,128,471
Support	1,648,119	1,807,972	299,255	1,508,717
Labor	1,731,235	2,148,016	535,321	1,612,695
Materials	1,731,235	1,019,537	274,715	744,822
Equipment/Training T & TA	176,861 482,994	176,861 475,880	-- 30,362	176,861 445,518
Total	<u>\$ 7,458,974</u>	<u>7,458,974</u>	<u>1,556,860</u>	<u>5,902,114</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</u>		
		<u>Total</u>	<u>11/01/11 - 03/31/12</u>	<u>07/01/11 - 10/31/11</u>
Administration	\$ 28,419	1,802	703	1,099
Health and Safety	89,068	7,745	4,243	3,502
Support	119,200	11,074	6,070	5,004
Labor	124,148	12,118	3,750	8,368
Materials	124,148	7,644	1,516	6,128
Total	<u>\$ 484,983</u>	<u>40,383</u>	<u>16,282</u>	<u>24,101</u>

Contract No. DOE-12-03
(Contract Period 04/01/12 - 03/31/13)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>	
		<u>04/01/12 -</u>	<u>10/31/12</u>
Administration	\$ 29,477		20,734
Health and Safety	112,015		87,468
Support	141,492		123,487
Labor	153,283		106,358
Materials	153,283		61,326
Total	<u>\$ 589,550</u>		<u>399,373</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-12-03
(Contract Period 01/01/12 - 12/31/12)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 01/01/12 - 10/31/12</u>
Administration	\$ 55,427	1,602
Health and Safety	199,351	373,479
Support	253,623	109,372
Labor	271,890	16,016
Materials	271,890	29,189
Equipment/Training	28,753	(1,350)
Insurance	6,474	6,474
Total	<u>\$ 1,087,408</u>	<u>534,782</u>

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

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/11 - 12/31/11</u>	<u>01/01/11 - 10/31/11</u>
Administration	\$ 45,629	4,281	2,001	2,280
Health and Safety	169,574	493,548	63,598	429,950
Support	219,819	36,011	5,001	31,010
Labor	229,239	21,473	1,767	19,706
Materials	229,240	49,980	3,431	46,549
Equipment/Training	29,424	10,671	10,671	--
Insurance	9,233	9,233	--	9,233
Total	<u>\$ 932,158</u>	<u>625,197</u>	<u>86,469</u>	<u>538,728</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-12-03
(Contract Period 01/01/12 - 12/30/12)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 01/01/12 - 10/31/12</u>
Administration	\$ 12,967	12,361
Support	25,935	16,668
Labor	110,224	128,023
Materials	110,224	102,298
Total	\$ 259,350	259,350

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

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/11 - 12/30/11</u>	<u>01/01/11 - 10/31/11</u>
Administration	\$ 47,190	44,824	8,571	36,253
Support	94,219	78,236	15,322	62,914
Labor	400,431	460,193	85,049	375,144
Materials	400,431	358,937	71,058	287,879
Total	\$ 942,271	942,190	180,000	762,190

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA
Iowa Department of Human Rights

Schedule of Expenses Compared to Budget

Weatherization Assistance Programs

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

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 01/01/12 - 10/31/12</u>
Administration	\$ 12,678	10,723
Support	25,356	17,441
Labor	107,759	115,031
Materials	107,759	81,848
Total	\$ 253,552	225,043

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

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/11 - 12/30/11</u>	<u>01/01/11 - 10/31/11</u>
Administration	\$ 28,928	27,540	4,761	22,779
Support	57,856	48,891	8,658	40,233
Labor	245,884	280,858	48,356	232,502
Materials	245,884	221,263	38,225	183,038
Total	\$ 578,552	578,552	100,000	478,552

COMMUNITY ACTION OF EASTERN IOWA
Iowa Department of Human Rights

Schedule of Expenses Compared to Budget

LIHEAP Programs

Contract No. LIHEAP-13-03
(Contract Period 10/01/12 - 09/30/13)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 10/01/12 - 10/31/12</u>
Administration Costs	\$ 99,298	50,993
Regular Assistance	39,719	--
Emergency Crisis Intervention Payments	49,649	9,123
Client Services A&R	9,930	--
Total	\$ 198,596	60,116

Contract No. LIHEAP-12-03
(Contract Period 10/01/11 - 09/30/12)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/11 - 09/30/12</u>	<u>10/01/11 - 10/31/11</u>
Administration Costs	\$ 418,607	418,607	378,297	40,310
Regular Assistance	3,681,054	3,657,777	3,657,777	--
Emergency Crisis Intervention Payments	229,237	229,237	217,990	11,247
Client Services A&R	64,785	64,785	64,785	--
Summer Deliverable Fuel	181,135	181,135	181,135	--
Total	\$ 4,574,818	4,551,541	4,499,984	51,557

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA
Iowa Department of Human Rights

Schedule of Expenses Compared to Budget

Community Services Block Grants

Contract No. CSBG-13-03
(Contract Period 10/01/12 - 12/31/13)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 10/01/12 - 10/31/12</u>
Contract Value	<u>\$ 676,417</u>	<u> --</u>

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

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Total</u>	<u>Actual Expenses</u>	
			<u>11/01/11 - 10/31/12</u>	<u>10/01/11 - 10/31/11</u>
Personnel	\$ 450,120	158,344	158,344	--
Travel	7,500	1,769	1,769	--
Space Costs	44,300	20,130	20,130	--
Consultants	3,000	230	230	--
Co-Funded Programs	63,477	27,186	27,186	--
Other	57,098	11,853	11,853	--
Indirect Costs	<u>59,416</u>	<u>20,902</u>	<u>20,902</u>	<u> --</u>
Total	<u>\$ 684,911</u>	<u>240,414</u>	<u>240,414</u>	<u> --</u>

Contract No. CSBG-11-03
(Contract Period 10/01/10 - 09/30/12)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Total</u>	<u>Actual Expenses</u>	
			<u>11/01/11 - 09/30/12</u>	<u>10/01/10 - 10/31/11</u>
Personnel	\$ 457,918	484,618	246,573	238,045
Travel	8,000	4,980	3,197	1,783
Space Costs	47,500	44,245	23,694	20,551
Consultants	4,000	3,284	421	2,863
Co-Funded Programs	53,930	45,423	16,944	28,479
Other	55,640	40,914	21,971	18,943
Indirect Costs	<u>60,446</u>	<u>63,970</u>	<u>32,548</u>	<u>31,422</u>
Total	<u>\$ 687,434</u>	<u>687,434</u>	<u>345,348</u>	<u>342,086</u>

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-13-03
(Contract Period 07/01/12 - 06/30/13)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 07/01/12 - 10/31/12</u>
Administrative	\$ 33,199	7,012
Personnel		
Wages	182,055	42,338
Benefits	69,454	10,783
Travel	14,000	3,783
Space/Utilities	15,000	4,549
Other	15,734	3,583
	<u> </u>	<u> </u>
Total	<u>\$ 329,442</u>	<u>72,048</u>

Contract No. FaDSS-12-03
(Contract Period 07/01/11 - 09/30/12)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/11 - 09/30/12</u>	<u>07/01/11 - 10/31/11</u>
Administrative	\$ 32,181	32,094	22,694	9,400
Personnel				
Wages	190,464	189,175	133,302	55,873
Benefits	53,330	53,959	38,620	15,339
Travel	13,703	14,797	11,746	3,051
Space/Utilities	15,202	15,002	10,210	4,792
Other	13,025	12,878	8,907	3,971
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	<u>\$ 317,905</u>	<u>317,905</u>	<u>225,479</u>	<u>92,426</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. 07CH6198/46
(Contract Period 11/01/11 - 10/31/12)

<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	\$ 1,472,166	13,064	1,590,975	9,046
Fringe Benefits	539,890	4,788	416,703	1,983
Travel	8,818	1,877	--	3,521
Supplies	434,072	--	492,208	--
Contractual	604,000	--	585,271	--
Other	406,119	25,652	315,900	31,698
Indirect	265,592	2,356	264,976	1,456
Subtotal	3,730,657	47,737	3,666,033	47,704
In Kind	810,195	10,367	942,385	--
Total	<u>\$ 4,540,852</u>	<u>58,104</u>	<u>4,608,418</u>	<u>47,704</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</u>	<u>Program/ Administrative</u>	<u>Training</u>
Personnel	\$ 594,139	5,697	513,816	3,100
Fringe Benefits	218,386	2,097	116,426	657
Travel	1,310	310	1,471	3,793
Supplies	40,279	700	144,623	--
Contractual	7,700	--	27,927	--
Other	11,197	16,986	46,836	6,963
Indirect	107,253	1,027	83,192	496
Subtotal	980,264	26,817	934,291	15,009
In Kind	212,886	5,824	70,433	--
Total	<u>\$ 1,193,150</u>	<u>32,641</u>	<u>1,004,724</u>	<u>15,009</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. FCSRI00085
(Contract Period 07/01/12 - 06/30/13)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 07/01/12 - 10/31/12</u>
CCAP - Subsidy	\$ 458,309	156,017
CORE - Quality Services	586,173	134,805
Quality Rating System	40,000	12,154
Expenditures of Interest Earned	--	--
Total	<u>\$ 1,084,482</u>	<u>302,976</u>

Contract No. 81XQ407000
(Contract Period 07/01/11 - 06/30/12)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/11 - 06/30/12</u>	<u>07/01/11 - 10/31/11</u>
CCAP - Subsidy	\$ 458,309	451,897	301,659	150,238
CORE - Quality Services	501,173	419,169	328,338	90,831
Quality Rating System	40,000	38,914	25,514	13,400
ARRA - Child Care Stimulus	85,000	80,919	55,202	25,717
Expenditures of Interest Earned	--	256	256	--
Total	<u>\$ 1,084,482</u>	<u>991,155</u>	<u>710,969</u>	<u>280,186</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA
Indirect Costs and Cost Allocation Pools

Statements of Activities

November 1, 2011 Through October 31, 2012

	Cost Pools				Total
	Indirect	Space	Telephone	Equipment and Supplies	
Revenue					
Indirect Cost and Cost Pool Reimbursements	\$ 878,990	365,998	40,572	72,346	1,357,906
Expenses					
Wages	525,606	--	--	--	525,606
Fringes	129,853	--	--	--	129,853
Audit	27,250	--	--	--	27,250
Legal	3,498	--	--	--	3,498
Professional Fees	50,450	--	--	--	50,450
Travel	4,806	--	--	--	4,806
Supplies and Copying	31,419	7,429	--	7,878	46,726
Publications and Dues	2,018	--	--	--	2,018
Space Costs	31,640	254,973	--	--	286,613
Registration Fees	4,270	--	--	--	4,270
Equipment and Maintenance	402	66,604	--	12,034	79,040
Depreciation	--	33,354	--	--	33,354
Telephone	4,957	--	40,572	--	45,529
Postage	1,287	--	--	49,743	51,030
General and Property Insurance	32,862	3,638	--	--	36,500
Miscellaneous	--	--	--	--	--
Total Expenses	850,318	365,998	40,572	69,655	1,326,543
Excess (Deficiency) of Revenue Over (Under) Expenses	\$ 28,672	--	--	2,691	31,363

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA
Corporate Activities Fund

Statements of Activities

November 1, 2011 Through October 31, 2012

	General Fund	General Fund Counties	Head Start Miscellaneous	Total
Revenue				
Interest	\$ 678	--	--	678
Unrealized Gain (Loss) on Marketable Securities	593	--	--	593
Program Income and Support				
Revenue Over Expenditures - Cost Pools	31,363	--	--	31,363
Equipment Use Charges	33,354	--	--	33,354
UW - Wish	4,172	--	--	4,172
Clinton Board of Supervisors	4,200	--	--	4,200
Embrace Iowa (Iowa Cares)	9,889	--	--	9,889
SCHC - SHTF Proceeds	31,082	--	--	31,082
ALCOA - Energy Assistance	3,000	--	--	3,000
County Support	--	15,224	--	15,224
RDA - MESS Science Curriculum	--	--	8,000	8,000
SCRA - School Readiness Home Activities	--	--	3,493	3,493
Quality Improvement Bonuses	--	--	9,100	9,100
Other Revenue	1,300	10,586	--	11,886
Total Revenue	119,631	25,810	20,593	166,034
Expenses				
Personnel	(3,954)	--	--	(3,954)
Management and Administration	917	--	--	917
Other Expenses				
UW - Wish	4,172	--	--	4,172
Embrace Iowa (Iowa Cares)	9,889	--	--	9,889
Scott County Housing Council	31,082	--	--	31,082
Head Start Program Support	33,036	--	--	33,036
County Expenses	--	21,769	--	21,769
FADSS	--	1,063	--	1,063
Tipton Head Start Program Supplies	--	12,732	--	12,732
RDA - MESS Science Curriculum	--	--	8,000	8,000
SCRA - School Readiness Home Activities	--	--	3,493	3,493
Quality Improvement Bonuses	--	--	11,939	11,939
Miscellaneous	4,597	--	--	4,597
Depreciation	33,354	--	--	33,354
Total Expenses	113,093	35,564	23,432	172,089
Revenue Over (Under) Expenses	6,538	(9,754)	(2,839)	(6,055)
Net Assets - Beginning of Year	1,011,122	185,614	3,439	1,200,175
Transfers	41,705	(41,705)	--	--
Net Assets - End of Year	\$ 1,059,365	134,155	600	1,194,120

SEE INDEPENDENT AUDITOR'S REPORT