

COMMUNITY ACTION OF EASTERN IOWA

Davenport, Iowa

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

October 31, 2014

(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

Report on the Financial Statements

We have audited the accompanying financial statements of Community Action of Eastern Iowa (a nonprofit organization), which comprise the Statement of Financial Position as of October 31, 2014, and the related Statements of Activities and Changes in Net Assets, and Cash Flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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, 2014, 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.

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Other Matters

Our audit was conducted 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 Nonprofit Organizations, and is not a required part of the financial statements. The additional supporting schedules on pages 22-44 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 taken as a whole.

Report on Summarized Comparative Information

We have previously audited Community Action of Eastern Iowa's 2013 financial statements, and our report dated February 7, 2014, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended October 31, 2013, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated January 30, 2015, 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Organization's internal control over financial reporting and compliance.

Meriwether, Wilson and Company, PLLC

MERIWETHER, WILSON AND COMPANY, PLLC
Certified Public Accountants

January 30, 2015
West Des Moines, Iowa

COMMUNITY ACTION OF EASTERN IOWA

Statement of Financial Position

October 31, 2014
(With Comparative Totals for 2013)

	<u>2014</u>	<u>2013</u>
Assets		
Current Assets		
Cash	\$ 1,491,538	1,765,256
Receivables		
Grant Awards and Contracts	1,133,522	756,624
Other	4,808	903
Weatherization Projects in Progress	130,228	140,502
Weatherization Materials Inventory	26,781	33,035
Prepaid Expenses	13,342	2,712
Total Current Assets	<u>2,800,219</u>	<u>2,699,032</u>
Property and Equipment		
Land, Buildings, and Leasehold Improvements	1,446,055	1,430,513
Vehicles and Equipment	1,117,161	1,161,592
	<u>2,563,216</u>	<u>2,592,105</u>
Accumulated Depreciation	(1,938,410)	(1,759,358)
Net Property and Equipment	<u>624,806</u>	<u>832,747</u>
Beneficial Interest in Assets of Another		
	<u>13,699</u>	<u>12,833</u>
Total Assets	<u>\$ 3,438,724</u>	<u>3,544,612</u>
Liabilities and Net Assets		
Current Liabilities		
Accounts Payable	\$ 363,503	353,960
Accrued Payroll and Related Taxes and Benefits	624,399	537,319
Deferred Revenue	338,922	308,920
Total Current Liabilities	<u>1,326,824</u>	<u>1,200,199</u>
Net Assets		
Unrestricted		
Invested in Property and Equipment	624,806	832,747
Undesignated	1,005,955	1,029,279
Temporarily Restricted	467,440	469,554
Permanently Restricted - Endowment Fund	13,699	12,833
Total Net Assets	<u>2,111,900</u>	<u>2,344,413</u>
Total Liabilities and Net Assets	<u>\$ 3,438,724</u>	<u>3,544,612</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, 2014
(With Comparative Totals for 2013)

	2014			2013	
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	Total All Funds
Revenue					
Grant Revenue					
Federal Awards	\$ 15,098,594	--	--	15,098,594	14,751,554
State and Local Awards	1,293,706	5,000	--	1,298,706	787,457
Total Grant Revenue	16,392,300	5,000	--	16,397,300	15,539,011
In-Kind Contributions	707,331	--	--	707,331	757,741
Program Income and Support	147,825	342,135	--	489,960	398,626
Net Investment Income	--	--	679	679	3,700
Interest Income	183	--	--	183	248
Other Income	51	--	787	838	248
Total Revenue	17,247,690	347,135	1,466	17,596,291	16,699,574
Net Assets Released from Restrictions and Transfers	349,849	(349,249)	(600)	--	--
Total Revenue and Transfers	17,597,539	(2,114)	866	17,596,291	16,699,574
Expenses					
Personnel	6,356,910	--	--	6,356,910	5,942,038
Management and Administration	837,971	--	--	837,971	788,656
Direct Client Assistance	5,671,360	--	--	5,671,360	5,781,359
Consultants/Contractual	935,970	--	--	935,970	945,626
Supplies	797,346	--	--	797,346	563,724
Space Costs	511,330	--	--	511,330	477,427
Weatherization					
Materials	344,770	--	--	344,770	260,410
Labor	236,505	--	--	236,505	155,909
Support	173,366	--	--	173,366	101,686
Health and Safety	274,083	--	--	274,083	325,742
Travel/Transportation	108,235	--	--	108,235	129,260
Staff Training/Physicals	53,497	--	--	53,497	86,150
Equipment	(7,368)	--	--	(7,368)	--
Other Costs	565,683	--	--	565,683	526,048
Depreciation	261,815	--	--	261,815	294,472
In-Kind Expenses	707,331	--	--	707,331	757,741
Total Expenses	17,828,804	--	--	17,828,804	17,136,248
Change in Net Assets	(231,265)	(2,114)	866	(232,513)	(436,674)
Net Assets at Beginning of Year	1,862,026	469,554	12,833	2,344,413	2,781,087
Net Assets at End of Year	\$ 1,630,761	467,440	13,699	2,111,900	2,344,413

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

COMMUNITY ACTION OF EASTERN IOWA

Statement of Cash Flows

Year Ended October 31, 2014
(With Comparative Totals for 2013)

	<u>2014</u>	<u>2013</u>
Cash Flows from Operating Activities		
Change in Net Assets	\$ (232,513)	(436,674)
Adjustments to Reconcile Increase (Decrease) in Net Assets to Net Cash Provided by Operating Activities		
Depreciation	261,815	294,472
(Gain) Loss on Disposal of Property and Equipment	20,230	(25,338)
Net Increase in Beneficial Interest	(866)	(3,552)
(Increase) Decrease in		
Receivables	(380,803)	224,075
Weatherization Projects in Progress	10,274	(21,345)
Weatherization Materials Inventory	6,254	8,189
Prepaid Expenses	(10,630)	(1,919)
Increase (Decrease) in		
Accounts Payable	9,543	52,712
Accrued Payroll and Related Taxes and Benefits	87,080	6,397
Deferred Revenue	30,002	(24,681)
Net Cash Flows from Operating Activities	<u>(199,614)</u>	<u>72,336</u>
Cash Flows from Investing Activities		
Proceeds from Sale of Property and Equipment	--	42,200
Cash Paid for Property and Equipment	(74,104)	(96,807)
Net Cash Flows from Investing Activities	<u>(74,104)</u>	<u>(54,607)</u>
Change in Cash	(273,718)	17,729
Cash Balance - Beginning of Year	<u>1,765,256</u>	<u>1,747,527</u>
Cash Balance - End of Year	<u>\$ 1,491,538</u>	<u>1,765,256</u>

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

COMMUNITY ACTION OF EASTERN IOWA

Notes to Financial Statements

October 31, 2014

1. Nature of Business and Organization

Community Action of Eastern Iowa (CAEI or the Organization) is a private nonprofit corporation under Section 501(c)(3) of the Internal Revenue Code. The Organization was organized in 1968 and incorporated under the laws of the state of Iowa. It is a community action agency as described in Iowa House File 2437, 69th General Assembly.

CAEI provides assistance to over 25,000 individuals each year. Its mission is to eliminate the causes and conditions of poverty. The Organization assists low-income individuals through a variety of programs in its primary service area of Scott, Clinton, Muscatine, and Cedar counties in Iowa, and it also provides other contracts and services in twenty additional Iowa counties and seven counties in Illinois. The Organization is primarily supported through federal and state governmental 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 donor restrictions. When a donor restriction is fulfilled or removed, 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 because 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 summarizes significant accounting policies.

Revenue Recognition

Grant revenue is recognized when reimbursable expenses are incurred in conducting program activities. Program income is 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

Head Start requires recognition of in-kind contributions benefiting their programs. These contributions and equal offsetting in-kind expense are recognized at fair value in the period received. These contributions consist primarily of donated materials and space (occupancy).

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the use of management's estimates. Actual results could differ from those estimates.

Financial Instruments

The carrying amounts of current assets and liabilities approximate their fair values due to the short-term maturities of these financial instruments.

Cash

For purposes of the Statement of Cash Flows, cash consists of checking and money market accounts.

Receivables

Receivables consist primarily of grant awards and contract reimbursements. Receivables are recorded when allowable 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 in progress consist of homes in the process of being weatherized, but not yet completed at year end. Materials and labor on these projects are recorded at cost and will be charged to the appropriate program upon completion.

Inventories

Weatherization materials 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 capitalizing equipment costing \$5,000 or more, with an estimated useful life exceeding one year.

Long-Lived Assets

CAEI follows generally accepted accounting principles in evaluating impairment of long-lived assets. No impairment losses were recognized in 2014.

Advertising and Promotion Activities

Advertising and promotion costs are expensed as incurred.

Income Taxes

Community Action of Eastern Iowa is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Chapter 504A of the Code of Iowa. The Organization has been determined not to be a "private foundation" within the meaning of Section 509A of the Internal Revenue Code. The Organization would, however, be liable for tax on unrelated business income, net of related expenses.

The Organization follows generally accepted accounting principles in evaluating its uncertain tax positions. At October 31, 2014, 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, 2011.

Concentrations

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

The Organization maintains checking and money market accounts at a local bank. Accounts are insured by FDIC up to \$250,000 per depositor, per bank. At October 31, 2014, CAEI had \$1,542,667 of cash deposited in excess of insured limits. However, the bank maintains eligible collateral and securities to pledge for excess deposits, and the bank also participates in the State of Iowa sinking fund for losses exceeding insured limits, if those losses are incurred due to a closure of the bank by its regulator agency.

Cost Allocation Pools

Direct costs are costs that can be specifically identified with a program, and such costs are charged directly to the programs benefited. Indirect and joint costs are incurred for common or joint objectives, and such costs are grouped into common pools and distributed to programs benefited by reasonable and consistent cost allocation methods.

Indirect Costs

Indirect costs primarily include salaries and wages of certain administrative personnel, related fringe benefits, and certain other non-labor administrative expenses. Indirect costs are allocated to programs based on an approved rate of 13.20% of direct personnel costs.

Joint Costs

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

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, 2013, from which the summarized information was derived. Certain reclassifications to the 2013 comparative totals have been made to conform to the 2014 presentation.

4. Receivables - Grant Awards

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

<u>Funding Source</u>	<u>Program</u>	<u>Amount</u>
U.S. Department of Health and Human Services	Head Start and Early Head Start	\$ 343,275
Iowa Department of Human Rights	Weatherization Assistance	256,167
Iowa Department of Human Services	Child Care R&R/Wraparound	231,865
Iowa Department of Human Rights	FaDSS	40,458
Iowa Department of Education	CACFP	97,126
Iowa Community Action Association	Iowa Disaster Assistance	94,907
Local Empowerment Boards	Early Childhood/School Ready	45,954
Other		<u>23,770</u>
		<u>\$ 1,133,522</u>

5. Property and Equipment

Property and equipment is summarized as follows:

Land, Buildings and Leasehold Improvements	
Grant-Acquired	\$ 1,108,105
Agency-Acquired	337,950
Vehicles and Equipment	
Grant-Acquired	1,088,331
Agency-Acquired	<u>28,830</u>
	2,563,216
Accumulated Depreciation	<u>(1,938,410)</u>
Net Property and Equipment	<u>\$ 624,806</u>

Grant acquired property and equipment was primarily funded under federal, state, or local governmental grants. The funders retain a reversionary interest in such property, and it may revert back to these funding sources should the programs terminate or the use of the property change. In addition, any proceeds from disposal of such property must be expended with grantor approval.

Depreciation expense for the year totaled \$261,815.

6. Beneficial Interest in Assets of Another and Endowment Fund

On March 1, 2013, the Organization established The Community Action of Eastern Iowa Endowment to provide a permanent source of support for the Organization. This endowment was initially funded by the absolute transfer of property valued at \$11,845 to the Community Foundation of the Great River Bend (the Foundation). Under the terms of the endowment fund agreement, the Foundation controls the investment of the funds, while CAEI retains the privilege of naming the recipients to whom distributions from the fund are made.

The Foundation will make distributions in accordance with policies regarding Endow Iowa eligible endowment distributions and the Foundation's spending policy, as established and updated by the Foundation. Distributions will usually be made annually.

The Board of Directors of Community Action of Eastern Iowa may, after five years, request that some or all of the assets of this fund be distributed to Community Action of Eastern Iowa. Any decisions on such requests, however, are at the sole discretion of the Foundation's Board of Directors. Only funds contributed by the Organization and earnings thereon are eligible for such distribution. The Foundation has full right and authority to exercise its "power of variance" in redirecting the use of the assets of this fund, in keeping with the original intent of the donor, insofar as possible.

The beneficial interest totals \$13,699 at October 31, 2014. It is recorded at its estimated fair value, based on information received from the Foundation.

As of October 31, 2014, and for the year then ended, the endowment fund is summarized as follows:

	Permanently Restricted Endowment Fund
Endowment Net Assets - November 1, 2013	\$ 12,833
Contributions	787
Net Investment Income:	
Interest and Dividends	420
Unrealized Gain	475
Administrative Fees	(216)
Total Net Investment Income	679
Appropriation of Endowment Assets for Expenditure	(600)
Endowment Net Assets - October 31, 2014	<u>\$ 13,699</u>

7. Deferred Revenue

Deferred revenue represents grant and contract revenue which was received, but not yet expended or earned, as of the year end. Deferred revenue is summarized as follows:

<u>Funding Source</u>	<u>Program</u>	<u>Amount</u>
Iowa Department of Human Rights	Weatherization	\$ 163,539
Illinois Department of Human Services	Child Care Resource and Referral	76,863
Iowa Department of Education	Shared Visions	63,511
Iowa Department of Education	CACFP	8,901
Iowa Department of Human Rights	Community Services Block Grant	14,681
Volunteer Preschool	Various Local Schools	11,427
		<u>\$ 338,922</u>

8. Temporarily Restricted Net Assets

Contributions received from the public and program income or other revenue to be used for specific purposes are classified as temporarily restricted net assets. Temporarily restricted net assets are summarized as follows:

Weatherization Inventory Grant	\$ 303,782
Customer Contributions - Heating Assistance	76,266
Resource and Referral Fees	75,160
Aid to the Elderly	9,148
Other	3,084
	<u>\$ 467,440</u>

9. Lease Commitments

The Organization leases administrative office space, classroom space, and equipment under noncancelable leases with terms in excess of one year, and it has other leases which run from month to month. Leases are typically written over periods of one to ten years. The Organization expects to renew or replace most leases with similar leases at their expiration.

The Organization leases its main administrative office space under an operating lease expiring July 31, 2018, at a monthly rental of \$15,600. The lease contains a renewal option for one additional five-year period, at a monthly rental of \$17,000.

Total rent and lease expense for the year ended October 31, 2014, amounted to \$247,617.

Future minimum lease payments on noncancelable leases with terms in excess of one year are as follows:

<u>Fiscal Year Ending</u>	<u>Amount</u>
October 31, 2015	\$ 269,286
October 31, 2016	229,011
October 31, 2017	226,463
October 31, 2018	163,373
October 31, 2019	2,473
Thereafter	12,365
Total	<u>\$ 902,971</u>

10. Retirement Plan

The Organization sponsors a tax deferred annuity plan on behalf of its employees. This plan was closed to new enrollments effective August 29, 2014. The plan is a defined contribution plan qualifying under Section 403(b) of the Internal Revenue Code. All employees who completed three months of service and agreed to contribute at least 3% of their salary were 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, 2014, the Organization contributed \$142,254 to the plan, while employees contributed \$164,393.

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 5.95% of their annual covered salary, and the Organization is required to contribute 8.93% of annual covered payroll. Contribution requirements are established by state law and may change. During the year ended October 31, 2014, the Organization contributed \$156,241 to the plan, equal to the required contribution for the year, while employees contributed \$113,334.

11. Principal Programs

The costs of providing programs and activities are summarized below on a functional basis. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Program	Expenses
Head Start	\$ 5,609,164
Low Income Home Energy Assistance	4,402,951
Child Care Resource and Referral	2,292,117
Weatherization Programs	1,712,999
Child and Adult Care Food Programs	1,419,898
Community Services Block Grant	640,759
Family Development and Self Sufficiency	353,332
Empowerment Fund Child Care Development Programs	325,676
Wraparound Child Care	285,733
Miscellaneous Child Care Related Programs	252,850
Direct Client and Emergency Assistance	247,076
Federal Emergency Management Administration	33,408
Corporate Activity Expenses	252,841
	<u>\$ 17,828,804</u>

12. Subsequent Events

The Organization has evaluated transactions and events occurring after October 31, 2014 for recognition and disclosure in the financial statements. Subsequent events were evaluated through January 30, 2015, the date the financial statements were available to be issued.

MERIWETHER, WILSON AND COMPANY, PLLC
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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**

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Community Action of Eastern Iowa
Davenport, Iowa

We have audited, 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, the financial statements of Community Action of Eastern Iowa (a nonprofit organization), which comprise the Statement of Financial Position as of October 31, 2014, and the related Statement of Activities and Changes in Net Assets, and Cash Flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 30, 2015.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Community Action of Eastern Iowa's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the Community Action of Eastern Iowa's internal control.

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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that were not identified.

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.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Meriwether, Wilson and Company, PLLC

MERIWETHER, WILSON AND COMPANY, PLLC
Certified Public Accountants

January 30, 2015
West Des Moines, Iowa

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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND
REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY OMB CIRCULAR A-133

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Community Action of Eastern Iowa
Davenport, Iowa

Report on Compliance for Each Major Federal Program

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, 2014. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Community Action of Eastern Iowa's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Community Action of 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 reasonableness basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Community Action of Eastern Iowa's compliance.

Opinion on Each Major Federal Program

In our opinion, Community Action of Eastern Iowa complied, in all material respects, with the types of 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, 2014.

Report on Internal Control over Compliance

Management of Community Action of Eastern Iowa is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Community Action of Eastern Iowa's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of 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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Meriwether, Wilson and Company, PLLC

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

January 30, 2015
West Des Moines, Iowa

COMMUNITY ACTION OF EASTERN IOWA
Schedule of Findings and Questioned Costs
 Year Ended October 31, 2014

Summary of Auditor's Results

1. The auditor's report expresses an unmodified 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 unmodified 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, 2014. The following were audited as major programs:

Federal Grant	CFDA No.	Expenditures
Weatherization Assistance for Low-Income Persons	81.042	\$ 481,915
Low-Income Home Energy Assistance Program	93.568	4,874,540
Community Services Block Grant	93.569	640,759
		<u>\$ 5,997,214</u>

8. The dollar threshold used to distinguish between Type A and Type B programs was \$530,142.
9. Community Action of Eastern Iowa did qualify as 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, 2013 Through October 31, 2014

Grantor/Pass-Through Agency	Grant Number
U.S. Department of Health and Human Services Head Start and Early Head Start	07CH6198/48
Passed Through Iowa Department of Human Rights Weatherization Assistance	HEAP-13-03
Weatherization Assistance	HEAP-14-03
Low Income Home Energy Assistance Programs	LIHEAP-14-03
Low Income Home Energy Assistance Programs	LIHEAP-15-03
Total CFDA #93.568	
Community Services Block Grant	CSBG-13-03
Community Services Block Grant	CSBG-14-03
Total CFDA #93.569	
Family Development and Self-Sufficiency Program	FaDSS-14-03
Family Development and Self-Sufficiency Program	FaDSS-15-03
Passed Through State of Illinois Department of Human Services Child Care Subsidy Program - Non-Cash Vouchers	FCSSI00085
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
Total CFDA #93.558	
Passed Through State of Illinois Department of Human Services Child Care Resource and Referral	FCSSI00085
Child Care Resource and Referral	FCSSI00085
Child Care Resource and Referral	FCSTI00085
Child Care Subsidy Program - Non-Cash Vouchers	FCSSI00085
Child Care Subsidy Program - Non-Cash Vouchers	FCSSI00085
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
Total CFDA Cluster #93.575, #93.596, and #93.713	
Passed Through State of Illinois Department of Human Services Child Care Subsidy Program - Non-Cash Vouchers	FCSSI00085
Total U.S. Department of Health and Human Services	

COMMUNITY ACTION OF EASTERN IOWA

Schedule of Expenditures of Federal Awards

November 1, 2013 Through October 31, 2014

<u>Grant Period</u>	<u>CFDA* Number</u>	<u>Award Amount</u>	<u>Federal Expenditures</u>
11/01/13 - 10/31/14	93.600	\$ 4,819,591	\$ 4,819,591
01/01/13 - 12/31/13	93.568	1,359,925	32,121
01/01/14 - 12/31/14	93.568	1,181,830	439,468
10/01/13 - 09/30/14	93.568	4,459,681	4,320,034
10/01/14 - 09/30/15	93.568	3,907,556	82,917
			<u>4,874,540</u>
10/01/12 - 09/30/14	93.569	632,708	315,441
10/01/13 - 03/31/15	93.569	658,369	325,318
			<u>640,759</u>
07/01/13 - 09/30/14	93.558	367,573 48% Federal	150,503
07/01/14 - 06/30/15	93.558	374,591 46% Federal	18,301
07/01/13 - 06/30/14	93.558	N/A	1,793,116
07/01/13 - 06/30/14	93.558	49,832	38,166
07/01/14 - 06/30/15	93.558	49,832	18,820
			<u>2,018,906</u>
07/01/13 - 06/30/14	93.596	472,058	154,446
07/01/13 - 06/30/14	93.575	644,958	589,996
07/01/14 - 06/30/15	93.596	1,117,016	344,030
07/01/13 - 06/30/14	93.575	N/A	378,677
07/01/13 - 06/30/14	93.596	N/A	758,807
07/01/13 - 06/30/14	93.575	178,450	147,543
07/01/13 - 06/30/14	93.596	748,154	401,900
07/01/14 - 06/30/15	93.575	178,450	41,173
07/01/14 - 06/30/15	93.596	765,453	302,798
09/01/13 - 08/31/14	93.575	249,000	218,854
			<u>3,338,224</u>
07/01/13 - 06/30/14	93.667	N/A	16,336
			<u>15,708,356</u>

COMMUNITY ACTION OF EASTERN IOWA
Schedule of Expenditures of Federal Awards
 November 1, 2013 Through October 31, 2014

Grantor/Pass-Through Agency	Grant Number
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	31-2892-00
Emergency Food and Shelter National Board Program	31-3020-00
Total CFDA #97.024 and Department of Homeland Security	
U.S. Department of Energy	
Passed Through Iowa Department of Human Rights	
Weatherization Assistance	DOE-13-03
Weatherization Assistance	DOE-14-03
Total CFDA #81.042 and U.S. Department of Energy	
U.S. Department of Education	
Passed Through State of Illinois Department of Human Services	
Child Care Resource and Referral - Race to the Top	FCSSI00085
Child Care Resource and Referral - Race to the Top	FCSTI00085
Total CFDA #84.412 and U.S. Department of Education	
 Total Federal Expenditures	

*Catalog of Federal Domestic Assistance

COMMUNITY ACTION OF EASTERN IOWA

Schedule of Expenditures of Federal Awards

November 1, 2013 Through October 31, 2014

<u>Grant Period</u>	<u>CFDA* Number</u>	<u>Award Amount</u>	<u>Federal Expenses</u>
10/01/13 - 09/30/14	10.558	N/A	\$ 216,390
10/01/14 - 09/30/15	10.558	N/A	26,798
10/01/13 - 09/30/14	10.558	N/A	1,078,223
10/01/14 - 09/30/15	10.558	N/A	94,828
			<u>1,416,239</u>
06/01/13 - 10/31/14	97.024	17,048	17,408
06/01/13 - 08/31/14	97.024	16,000	16,000
			<u>33,408</u>
08/01/13 - 03/31/14	81.042	294,704	207,636
04/01/14 - 03/31/15	81.042	274,279	274,279
			<u>481,915</u>
07/01/13 - 06/30/14	84.412	34,392	20,319
07/01/14 - 06/30/15	84.412	34,941	11,157
			<u>31,476</u>
			<u>\$ 17,671,394</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA

Notes to Schedule of Expenditures of Federal Awards

Year Ended October 31, 2014

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, 2013 through June 30, 2014. 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, 2014 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, 2014

	Total	Corporate Activity	Grant Funded Property & Equipment	Total Program Activity
Revenue				
Grant Revenue				
Prior Year Unearned	\$ 4,250,385	--	--	4,250,385
Current Year Awards	20,851,458	--	--	20,851,458
Unearned Revenue	(7,495,653)	--	--	(7,495,653)
Repaid/Deobligated	(1,208,890)	--	--	(1,208,890)
Net Grant Revenue	16,397,300	--	--	16,397,300
Program Income and Support	489,960	170,289	--	319,671
Interest Income	183	178	--	5
Investment Income	679	679	--	--
In-Kind Contributions/Local Match	707,331	--	--	707,331
Other Income	838	838	--	--
Total Revenue	<u>17,596,291</u>	<u>171,984</u>	<u>--</u>	<u>17,424,307</u>
Expenses				
Personnel	6,356,910	7,234	--	6,349,676
Management and Administration	837,971	594	--	837,377
Direct Client Assistance	5,671,360	--	--	5,671,360
Consultants/Contractual	935,970	--	--	935,970
Travel/Transportation	108,235	--	--	108,235
Space Costs	511,330	--	--	511,330
Supplies	797,346	--	--	797,346
Staff Training/Physicals	53,497	--	--	53,497
Weatherization Materials	344,770	--	--	344,770
Weatherization Labor	236,505	--	--	236,505
Weatherization Support	173,366	--	(776)	174,142
Weatherization Health and Safety	274,083	--	--	274,083
Equipment	(7,368)	--	(37,555)	30,187
Other	565,683	179,065	--	386,618
Depreciation	261,815	35,830	225,985	--
In-Kind Expenses	707,331	--	--	707,331
Total Expenses	<u>17,828,804</u>	<u>222,723</u>	<u>187,654</u>	<u>17,418,427</u>
Change in Net Assets	(232,513)	(50,739)	(187,654)	5,880
Net Assets at Beginning of Year	<u>2,344,413</u>	<u>1,120,888</u>	<u>765,049</u>	<u>458,476</u>
Net Assets at End of Year	<u>\$ 2,111,900</u>	<u>1,070,149</u>	<u>577,395</u>	<u>464,356</u>

COMMUNITY ACTION OF EASTERN IOWA

Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2014

	2013 Weatheri- zation HEAP	2014 Weatheri- zation HEAP	2014 Low Income Home Energy Assistance	2015 Low Income Home Energy Assistance
Revenue				
Grant Revenue				
Prior Year Unearned	\$867,129	--	126,387	--
Current Year Awards	--	1,181,830	4,271,509	3,907,556
Unearned Revenue	--	(742,362)	--	(3,824,639)
Repaid/Deobligated	(835,008)	--	(77,862)	--
Net Grant Revenue	32,121	439,468	4,320,034	82,917
Program Income and Support	--	--	--	--
Interest Income	--	--	--	--
Investment Income	--	--	--	--
In-Kind Contributions/Local Match	--	--	--	--
Other Income	--	--	--	--
Total Revenue	32,121	439,468	4,320,034	82,917
Expenses				
Personnel	--	--	292,685	47,206
Management and Administration	827	19,262	38,634	6,231
Direct Client Assistance	--	--	3,917,370	19,794
Consultants/Contractual	--	--	--	--
Travel/Transportation	--	--	1,962	--
Space Costs	--	--	30,803	5,220
Supplies	--	--	7,333	993
Staff Training/Physicals	5,100	--	--	--
Weatherization Materials	4,186	34,694	--	--
Weatherization Labor	950	54,533	--	--
Weatherization Support	4,918	120,039	--	--
Weatherization Health and Safety	28,857	206,981	--	--
Equipment	(12,717)	(1,136)	--	--
Other	--	5,095	31,247	3,473
Depreciation	--	--	--	--
In-Kind Expenses	--	--	--	--
Total Expenses	32,121	439,468	4,320,034	82,917
Change in Net Assets	--	--	--	--
Net Assets at Beginning of Year	--	--	--	--
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, 2014

	2014 Illinois R & R	2015 Illinois R & R	2014 Iowa R & R
Revenue			
Grant Revenue			
Prior Year Unearned	\$842,139	--	778,321
Current Year Awards	--	1,151,957	--
Unearned Revenue	--	(796,775)	--
Repaid/Deobligated	(77,378)	--	(33,196)
Net Grant Revenue	764,761	355,182	745,125
Program Income and Support	--	--	--
Interest Income	--	5	--
Investment Income	--	--	--
In-Kind Contributions/Local Match	--	--	--
Other Income	--	--	--
Total Revenue	764,761	355,187	745,125
Expenses			
Personnel	427,067	240,035	420,792
Management and Administration	56,373	31,685	55,551
Direct Client Assistance	142,139	966	114,731
Consultants/Contractual	7,422	11,186	--
Travel/Transportation	9,274	2,607	34,209
Space Costs	50,545	25,352	42,202
Supplies	45,796	24,277	22,305
Staff Training/Physicals	625	--	3,685
Weatherization Materials	--	--	--
Weatherization Labor	--	--	--
Weatherization Support	--	--	--
Weatherization Health and Safety	--	--	--
Equipment	--	--	--
Other	25,520	19,079	51,650
Depreciation	--	--	--
In-Kind Expenses	--	--	--
Total Expenses	764,761	355,187	745,125
Change in Net Assets	--	--	--
Net Assets at Beginning of Year	--	--	--
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, 2014

	2013 IPL Weatheri- zation	2014 IPL Weatheri- zation	2013 Mid American Energy	2014 Mid American Energy	Customer Contribution Continuous
Revenue					
Grant Revenue					
Prior Year Unearned	\$ 135,042	--	24,893	--	--
Current Year Awards	--	353,661	--	278,871	--
Unearned Revenue	--	(57,133)	--	--	--
Repaid/Deobligated	(91,989)	--	--	--	--
Net Grant Revenue	43,053	296,528	24,893	278,871	--
Program Income and Support	--	--	--	--	203,772
Interest Income	--	--	--	--	--
Investment Income	--	--	--	--	--
In-Kind Contributions/Local Match	--	--	--	--	--
Other Income	--	--	--	--	--
Total Revenue	43,053	296,528	24,893	278,871	203,772
Expenses					
Personnel	--	--	--	--	--
Management and Administration	1,979	14,120	1,185	13,281	--
Direct Client Assistance	--	--	--	--	151,549
Consultants/Contractual	--	--	--	--	--
Travel/Transportation	--	--	--	--	--
Space Costs	--	--	--	--	--
Supplies	--	--	--	--	--
Staff Training/Physicals	--	--	--	--	--
Weatherization Materials	16,913	104,025	8,843	100,968	--
Weatherization Labor	19,990	148,392	12,458	136,223	--
Weatherization Support	4,171	29,991	2,407	28,399	--
Weatherization Health and Safety	--	--	--	--	--
Equipment	--	--	--	--	--
Other	--	--	--	--	--
Depreciation	--	--	--	--	--
In-Kind Expenses	--	--	--	--	--
Total Expenses	43,053	296,528	24,893	278,871	151,549
Change in Net Assets	--	--	--	--	52,223
Net Assets at Beginning of Year	--	--	--	--	24,043
Net Assets at End of Year	\$ --	--	--	--	76,266

COMMUNITY ACTION OF EASTERN IOWA

Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2014

State and Local Programs

Iowa Disaster Assistance Contract	2014 Voluntary Preschool	2015 Voluntary Preschool	2014 Child Care Plus/ Scott I	2015 Child Care Plus/ Scott I	2014 Child Care Plus/ Scott II	2015 Child Care Plus/ Scott II
--	--	--	61,963	--	66,433	--
--	118,161	187,228	--	77,028	--	77,902
--	--	(161,775)	--	(72,506)	--	(68,470)
--	(33,114)	--	--	--	--	--
--	85,047	25,453	61,963	4,522	66,433	9,432
94,907	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
94,907	85,047	25,453	61,963	4,522	66,433	9,432
6,882	71,864	21,095	48,574	3,995	53,700	7,420
908	8,705	2,785	6,412	527	7,088	979
87,071	--	--	--	--	--	--
--	--	--	--	--	--	--
46	--	--	--	--	--	--
--	--	--	--	--	--	--
--	4,478	1,573	6,977	--	5,645	1,033
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
94,907	85,047	25,453	61,963	4,522	66,433	9,432
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--

COMMUNITY ACTION OF EASTERN IOWA

Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2014

	Resource & Referral Fees Continuous	2014 Scott County Head Start Lincoln	2015 Scott County Head Start Lincoln	2014 Scott County Head Start Grace
Revenue				
Grant Revenue				
Prior Year Unearned	\$ --	20,810	--	34,405
Current Year Awards	5,000	--	27,007	--
Unearned Revenue	--	--	(18,518)	--
Repaid/Deobligated	--	--	--	--
Net Grant Revenue	5,000	20,810	8,489	34,405
Program Income and Support	20,992	--	--	--
Interest Income	--	--	--	--
Investment Income	--	--	--	--
In-Kind Contributions/Local Match	--	--	--	--
Other Income	--	--	--	--
Total Revenue	25,992	20,810	8,489	34,405
Expenses				
Personnel	--	16,295	7,499	30,210
Management and Administration	--	2,151	990	3,988
Direct Client Assistance	--	--	--	--
Consultants/Contractual	--	--	--	--
Travel/Transportation	--	--	--	--
Space Costs	--	--	--	--
Supplies	--	2,364	--	207
Staff Training/Physicals	--	--	--	--
Weatherization Materials	--	--	--	--
Weatherization Labor	--	--	--	--
Weatherization Support	--	--	--	--
Weatherization Health and Safety	--	--	--	--
Equipment	--	--	--	--
Other	10,100	--	--	--
Depreciation	--	--	--	--
In-Kind Expenses	--	--	--	--
Total Expenses	10,100	20,810	8,489	34,405
Change in Net Assets	15,892	--	--	--
Net Assets at Beginning of Year	59,268	--	--	--
Net Assets at End of Year	\$ 75,160	--	--	--

COMMUNITY ACTION OF EASTERN IOWA

Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2014

State and Local Programs

Empowerment Funds

2015 Scott County Head Start Roosevelt	2014 Scott County EHS	2015 Scott County EHS	2014 R&R Tr. Clinton/ Jackson	2015 R&R SR Clinton/ Jackson	2014 Head Start Clinton/ Jackson	2015 Head Start Clinton/ Jackson
--	73,904	--	63,868	--	16,037	--
51,981	--	118,373	3,956	24,330	--	22,920
(33,658)	--	(78,257)	--	(20,564)	--	(19,890)
--	--	--	--	--	--	--
<u>18,323</u>	<u>73,904</u>	<u>40,116</u>	<u>67,824</u>	<u>3,766</u>	<u>16,037</u>	<u>3,030</u>
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
<u>18,323</u>	<u>73,904</u>	<u>40,116</u>	<u>67,824</u>	<u>3,766</u>	<u>16,037</u>	<u>3,030</u>
16,186	64,546	34,211	25,402	2,939	13,563	2,571
2,137	8,520	4,516	3,353	388	1,790	339
--	--	--	36,630	--	--	--
--	--	--	--	--	--	--
--	--	--	1,404	84	--	--
--	--	--	442	336	--	--
--	838	1,389	593	19	684	120
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
<u>18,323</u>	<u>73,904</u>	<u>40,116</u>	<u>67,824</u>	<u>3,766</u>	<u>16,037</u>	<u>3,030</u>
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--

COMMUNITY ACTION OF EASTERN IOWA

Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2014

	Empowerment Funds			
	2014 EHS Clinton/ Jackson	2015 EHS Clinton/ Jackson	2015 Early Childhood Clinton/ Jackson	2014 ECI Con- ferences
Revenue				
Grant Revenue				
Prior Year Unearned	\$ 2,780	--	--	--
Current Year Awards	--	4,300	59,710	20,800
Unearned Revenue	--	(3,533)	(38,323)	--
Repaid/Deobligated	--	--	--	(8,147)
Net Grant Revenue	2,780	767	21,387	12,653
Program Income and Support	--	--	--	--
Interest Income	--	--	--	--
Investment Income	--	--	--	--
In-Kind Contributions/Local Match	--	--	--	--
Other Income	--	--	--	--
Total Revenue	2,780	767	21,387	12,653
Expenses				
Personnel	2,456	678	10,417	--
Management and Administration	324	89	1,375	--
Direct Client Assistance	--	--	8,036	12,653
Consultants/Contractual	--	--	--	--
Travel/Transportation	--	--	299	--
Space Costs	--	--	1,190	--
Supplies	--	--	70	--
Staff Training/Physicals	--	--	--	--
Weatherization Materials	--	--	--	--
Weatherization Labor	--	--	--	--
Weatherization Support	--	--	--	--
Weatherization Health and Safety	--	--	--	--
Equipment	--	--	--	--
Other	--	--	--	--
Depreciation	--	--	--	--
In-Kind Expenses	--	--	--	--
Total Expenses	2,780	767	21,387	12,653
Change in Net Assets	--	--	--	--
Net Assets at Beginning of Year	--	--	--	--
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, 2014

State and Local Programs

<u>2015</u> <u>ECI</u> <u>Con-</u> <u>ferences</u>	<u>2014</u> <u>United Way</u> <u>Wrap-</u> <u>around</u>	<u>2015</u> <u>United Way</u> <u>Wrap-</u> <u>around</u>	<u>2014</u> <u>United Way</u> <u>R&R Con-</u> <u>ferences</u>	<u>2015</u> <u>United Way</u> <u>R&R Con-</u> <u>ferences</u>	<u>Aid to the</u> <u>Elderly</u> <u>Continuous</u>	<u>State and</u> <u>Local</u> <u>Programs</u> <u>Subtotal</u>
--	41,154	--	--	--	--	541,289
97,150	1,405	40,179	4,640	2,200	234	1,577,036
(95,765)	--	(15,859)	--	(32)	--	(684,283)
--	--	--	(2,086)	--	--	(135,336)
<u>1,385</u>	<u>42,559</u>	<u>24,320</u>	<u>2,554</u>	<u>2,168</u>	<u>234</u>	<u>1,298,706</u>
--	--	--	--	--	--	319,671
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
<u>1,385</u>	<u>42,559</u>	<u>24,320</u>	<u>2,554</u>	<u>2,168</u>	<u>234</u>	<u>1,618,377</u>
1,224	4,872	--	--	--	--	446,599
161	643	--	--	--	--	88,733
--	--	--	2,554	2,168	620	301,281
--	37,044	24,320	--	--	--	61,364
--	--	--	--	--	--	1,833
--	--	--	--	--	--	1,968
--	--	--	--	--	--	25,990
--	--	--	--	--	--	--
--	--	--	--	--	--	230,749
--	--	--	--	--	--	317,063
--	--	--	--	--	--	64,968
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	10,100
--	--	--	--	--	--	--
<u>1,385</u>	<u>42,559</u>	<u>24,320</u>	<u>2,554</u>	<u>2,168</u>	<u>620</u>	<u>1,550,648</u>
--	--	--	--	--	(386)	67,729
--	--	--	--	--	9,534	92,845
--	--	--	--	--	9,148	160,574

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-14-03
(Contract Period 04/01/14 - 03/31/15)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 04/01/14 - 10/31/14</u>
Administration	\$ 31,586	12,868
Health and Safety	48,888	68,045
Support	62,905	119,759
Labor	65,450	47,489
Materials	65,450	26,118
Total	<u>\$ 274,279</u>	<u>274,279</u>

Contract No. DOE-13-03
(Contract Period 08/01/13 - 03/31/14)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Total</u>	<u>Actual Expenses</u>	
			<u>11/01/13 - 03/31/14</u>	<u>08/01/13 - 10/31/13</u>
Administration	\$ 20,000	13,803	9,452	4,351
Health & Safety	54,940	21,674	(29,800)	51,474
Support	71,148	134,707	131,511	3,196
Labor	74,308	74,801	57,269	17,532
Materials	74,308	49,719	39,204	10,515
Total	<u>\$ 294,704</u>	<u>294,704</u>	<u>207,636</u>	<u>87,068</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-14-03
(Contract Period 01/01/14 - 12/31/14)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 01/01/14 - 10/31/14</u>
Administration	\$ 58,681	19,262
Health and Safety	217,379	206,981
Support	281,400	120,039
Labor	292,137	54,533
Materials	292,138	34,694
Equipment/Training	35,000	(1,136)
Insurance	5,095	5,095
Total	<u>\$ 1,181,830</u>	<u>439,468</u>

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

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/13 - 12/31/13</u>	<u>01/01/13 - 10/31/13</u>
Administration	\$ 72,244	18,690	827	17,863
Health and Safety	251,233	197,950	28,857	169,093
Support	325,213	166,546	4,918	161,628
Labor	338,123	78,034	950	77,084
Materials	338,123	59,744	4,186	55,558
Equipment/Training	29,894	(1,142)	(7,617)	6,475
Insurance	5,095	5,095	--	5,095
Total	<u>\$ 1,359,925</u>	<u>524,917</u>	<u>32,121</u>	<u>492,796</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-14-03
(Contract Period 01/01/14 - 12/30/14)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 01/01/14 - 10/31/14</u>
Administration	\$ 13,944	13,281
Support	27,887	28,399
Labor	118,520	136,223
Materials	<u>118,520</u>	<u>100,968</u>
Total	<u>\$ 278,871</u>	<u>278,871</u>

Contract No. MEC-13-03
(Contract Period 01/01/13 - 12/30/13)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/13 - 12/30/13</u>	<u>01/01/13 - 10/31/13</u>
Administration	\$ 13,664	13,028	1,185	11,843
Support	27,629	17,527	2,407	15,120
Labor	116,150	141,137	12,458	128,679
Materials	<u>116,150</u>	<u>101,901</u>	<u>8,843</u>	<u>93,058</u>
Total	<u>\$ 273,593</u>	<u>273,593</u>	<u>24,893</u>	<u>248,700</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA
Iowa Department of Human Rights

Schedule of Expenses Compared to Budget

Weatherization Assistance Programs

Contract No. IPL-14-03
(Contract Period 01/01/14 - 12/30/14)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 01/01/14 - 10/31/14</u>
Administration	\$ 17,683	14,120
Support	35,366	29,991
Labor	150,306	148,392
Materials	<u>150,306</u>	<u>104,025</u>
Total	<u>\$353,661</u>	<u>296,528</u>

Contract No. IPL-13-03
(Contract Period 01/01/13 - 12/30/13)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Total</u>	<u>Actual Expenses</u>	
			<u>11/01/13 - 12/30/13</u>	<u>01/01/13 - 10/31/13</u>
Administration	\$ 8,678	7,627	1,979	5,648
Support	17,356	14,084	4,171	9,913
Labor	73,759	79,921	19,990	59,931
Materials	<u>73,759</u>	<u>59,931</u>	<u>16,913</u>	<u>43,018</u>
Total	<u>\$ 173,552</u>	<u>161,563</u>	<u>43,053</u>	<u>118,510</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-15-03
(Contract Period 10/01/14 - 09/30/15)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 10/01/14 - 10/31/14</u>
Administration Costs	\$ 393,213	63,123
Regular Assistance	3,244,011	--
Emergency Crisis Intervention Payments	216,267	19,794
Client Services A&R	54,065	--
Total	<u><u>\$ 3,907,556</u></u>	<u><u>82,917</u></u>

Contract No. LIHEAP-14-03
(Contract Period 10/01/13 - 09/30/14)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Total</u>	<u>Actual Expenses</u>	
			<u>11/01/13 - 09/30/14</u>	<u>10/01/13 - 10/31/13</u>
Administration Costs	\$ 396,150	396,150	348,195	47,955
Regular Assistance	3,530,714	3,452,852	3,452,852	--
Emergency Crisis Intervention Payments	320,683	320,683	306,853	13,830
Client Services A&R	54,469	54,469	54,469	--
Summer Deliverable Fuel	157,665	157,665	157,665	--
Total	<u><u>\$ 4,459,681</u></u>	<u><u>4,381,819</u></u>	<u><u>4,320,034</u></u>	<u><u>61,785</u></u>

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-15-03
(Contract Period 10/01/14 - 12/31/15)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 10/01/14 - 10/31/14</u>
Contract Value	<u>\$650,188</u>	<u>--</u>

Contract No. CSBG-14-03
(Contract Period 10/01/13 - 03/31/15)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/13 - 10/31/14</u>	<u>10/01/13 - 10/31/13</u>
Personnel	\$372,400	204,314	204,314	--
Travel	4,500	3,480	3,480	--
Space Costs	47,300	23,703	23,703	--
Co-Funded Programs	124,000	41,261	41,261	--
Other	61,012	25,591	25,591	--
Indirect Costs	49,157	26,969	26,969	--
Total	<u>\$658,369</u>	<u>325,318</u>	<u>325,318</u>	<u>--</u>

Contract No. CSBG-13-03
(Contract Period 10/01/12 - 09/30/14)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/13 - 09/30/14</u>	<u>11/01/12 - 10/31/13</u>
Personnel	\$337,285	335,953	190,945	145,008
Travel	4,500	4,219	2,270	1,949
Space Costs	44,300	47,609	28,445	19,164
Equipment	11,250	10,110	--	10,110
Consultants	2,542	657	--	657
Co-Funded Programs	112,000	112,955	45,902	67,053
Other	76,309	76,859	22,674	54,185
Indirect Costs	44,522	44,346	25,205	19,141
Total	<u>\$632,708</u>	<u>632,708</u>	<u>315,441</u>	<u>317,267</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-15-03
(Contract Period 07/01/14 - 06/30/15)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 07/01/14 - 10/31/14</u>
Administrative	\$ 36,068	3,520
Personnel		
Wages	197,788	21,096
Benefits	75,456	5,577
Travel	17,500	932
Space/Utilities	17,500	1,669
Other	21,250	3,378
3rd Party Payments	<u>9,029</u>	<u>3,612</u>
Total	<u>\$374,591</u>	<u>39,784</u>

Contract No. FaDSS-14-03
(Contract Period 07/01/13 - 09/30/14)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/13 - 09/30/14</u>	<u>07/01/13 - 10/31/13</u>
Administrative	\$ 34,398	34,311	29,524	4,787
Personnel				
Wages	188,628	198,075	169,149	28,926
Benefits	71,962	61,861	54,518	7,343
Travel	17,500	18,808	14,348	4,460
Space/Utilities	20,700	20,194	15,897	4,297
Other	18,250	19,281	18,826	455
3rd Party Payments	<u>16,135</u>	<u>15,043</u>	<u>11,286</u>	<u>3,757</u>
Total	<u>\$367,573</u>	<u>367,573</u>	<u>313,548</u>	<u>54,025</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. 07CH6198/48
(Contract Period 11/01/13 - 10/31/14)

<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	\$ 1,455,463	7,210	1,586,752	5,889
Fringe Benefits	535,578	2,642	450,080	2,038
Travel	2,958	4,465	857	11,472
Equipment	24,000	--	34,715	--
Supplies	488,005	--	483,779	--
Contractual	635,155	--	593,909	--
Other	375,180	32,120	360,201	27,292
Indirect	262,816	1,300	268,862	1,046
Subtotal	3,779,155	47,737	3,779,155	47,737
In-Kind	533,117	6,734	605,757	--
Total	\$ 4,312,272	54,471	4,384,912	47,737

<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	\$ 572,086	2,925	526,423	916
Fringe Benefits	210,771	1,072	144,262	390
Travel	1,100	1,045	284	3,091
Equipment	3,704	--	2,840	--
Supplies	59,400	--	144,688	--
Contractual	12,300	--	20,299	--
Other	30,488	18,941	54,069	6,735
Indirect	103,338	528	88,530	172
Subtotal	993,187	24,511	981,395	11,304
In-Kind	140,106	3,458	101,574	--
Total	\$ 1,133,293	27,969	1,082,969	11,304

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. FCSTI00085
(Contract Period 07/01/14 - 06/30/15)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 07/01/14 - 10/31/14</u>
CCAP - Subsidy	\$ 472,058	173,595
CORE - Quality Services	603,758	159,273
Quality Rating System	41,200	11,162
Quality Rating System - Race to the Top	34,941	11,157
Expenditures of Interest Earned	--	--
Total	<u>\$ 1,151,957</u>	<u>355,187</u>

Contract No. FCSSI00085
(Contract Period 07/01/13 - 06/30/14)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/13 - 06/30/14</u>	<u>07/01/13 - 10/31/13</u>
CCAP - Subsidy	\$ 472,058	456,555	306,801	149,754
CORE - Quality Services	603,758	554,301	415,217	139,084
Quality Rating System	41,200	35,695	22,424	13,271
Quality Rating System - Race to the Top	34,392	27,479	20,319	7,160
Expenditures of Interest Earned	--	--	--	--
Total	<u>\$ 1,151,408</u>	<u>1,074,030</u>	<u>764,761</u>	<u>309,269</u>

SEE INDEPENDENT AUDITOR'S REPORT

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

Statements of Activities

November 1, 2013 Through October 31, 2014

	Cost Pools				Total
	Indirect	Space	Telephone	Equipment and Supplies	
Revenue					
Indirect Cost and Cost Pool Reimbursements	\$ 837,971	408,233	46,924	65,853	1,358,981
Expenses					
Wages	488,059	--	--	--	488,059
Fringes	118,561	--	--	--	118,561
Space Costs	30,698	286,361	--	--	317,059
Equipment and Maintenance	--	71,634	--	11,437	83,071
Professional Fees	70,355	--	--	--	70,355
Postage	3,119	--	--	59,287	62,406
Telephone	5,087	--	46,924	--	52,011
General and Property Insurance	33,747	4,213	--	--	37,960
Supplies and Copying	19,049	10,195	--	6,902	36,146
Depreciation	--	35,830	--	--	35,830
Audit	33,690	--	--	--	33,690
Registration Fees	6,036	--	--	--	6,036
Travel	5,576	--	--	--	5,576
Publications and Dues	3,211	--	--	--	3,211
Legal	130	--	--	--	130
Total Expenses	<u>817,318</u>	<u>408,233</u>	<u>46,924</u>	<u>77,626</u>	<u>1,350,101</u>
Excess (Deficiency) of Revenue Over Expenses	<u>\$ 20,653</u>	<u>--</u>	<u>--</u>	<u>(11,773)</u>	<u>8,880</u>

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COMMUNITY ACTION OF EASTERN IOWA
Corporate Activities Fund

Statements of Activities

November 1, 2013 Through October 31, 2014

	General Fund	General Fund Counties	Head Start Other	Other Grants	Total
Revenue					
Interest	\$ 178	--	--	--	178
Investment Income	679	--	--	--	679
Program Income and Support					
Revenue Over Expenditures - Cost Pools	8,880	--	--	--	8,880
Equipment Use Charges	35,830	--	--	--	35,830
County Support	--	8,208	--	--	8,208
Headstart QRS	--	--	7,500	--	7,500
Headstart RDA	--	--	5,180	--	5,180
SCHC - SHTF Proceeds	--	--	--	55,818	55,818
Muscatine County Housing Council	--	--	--	15,075	15,075
Embrace Iowa	--	--	--	10,877	10,877
Care Link - North Scott	--	--	--	5,771	5,771
Clinton Board of Supervisors	--	--	--	4,200	4,200
SCRA - Baby Pantry	--	--	--	3,900	3,900
UW - Wish	--	--	--	3,600	3,600
City of Davenport - Kids Passes	--	--	--	3,125	3,125
Community Foundation	--	--	--	1,325	1,325
Friendly Thrift	--	--	--	1,000	1,000
Other Revenue	838	--	--	--	838
Total Revenue	46,405	8,208	12,680	104,691	171,984
Expenses					
Personnel	2,762	--	--	4,472	7,234
Management and Administration	--	--	--	594	594
Other Expenses					
Headstart Center Startup Maintenance	35,703	--	--	--	35,703
County Expenses	--	9,656	--	--	9,656
WX Kits - Headstart Families	--	--	8,000	--	8,000
Headstart Childcare Quality Improvement	--	--	7,500	--	7,500
RDA Classroom Technology - Lincoln HS	--	--	5,180	--	5,180
Scott County Housing Council	--	--	--	55,818	55,818
Muscatine County Housing Council	--	--	--	15,075	15,075
Embrace Iowa	--	--	--	10,877	10,877
Care Link - North Scott	--	--	--	6,942	6,942
UW - Wish	--	--	--	3,600	3,600
City of Davenport - Kids Passes	--	--	--	3,125	3,125
SCRA - Baby Pantry	--	--	--	2,607	2,607
Community Foundation	--	--	--	1,325	1,325
Friendly Thrift	--	--	--	229	229
Energy Assistance - Alcoa	--	--	--	20	20
Miscellaneous	13,408	--	--	--	13,408
Depreciation	35,830	--	--	--	35,830
Total Expenses	87,703	9,656	20,680	104,684	222,723
Excess (Deficiency) of					
Revenue Over Expenses	(41,298)	(1,448)	(8,000)	7	(50,739)
Net Assets - Beginning of Year	974,369	135,441	8,182	2,896	1,120,888
Net Assets - End of Year	\$ 933,071	133,993	182	2,903	1,070,149

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