

COMMUNITY ACTION OF EASTERN IOWA

Davenport, Iowa

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

October 31, 2015

(With Independent Auditor's Reports Thereon)

COMMUNITY ACTION OF EASTERN IOWA

Davenport, Iowa

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MERIWETHER, WILSON AND COMPANY, PLLC
CERTIFIED PUBLIC ACCOUNTANTS

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

OFFICES AT

REGENCY WEST 5
4500 WESTOWN PARKWAY, SUITE 140
WEST DES MOINES, IOWA 50266-6717

1307 2ND STREET, PERRY, IOWA 50220

TELEPHONE

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

FAX

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

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Community Action of Eastern Iowa
Davenport, Iowa

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, 2015, 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, 2015, 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 22-42 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 2014 financial statements, and our report dated January 30, 2015, 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, 2014, 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 22, 2016, 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 22, 2016
West Des Moines, Iowa

COMMUNITY ACTION OF EASTERN IOWA

Statement of Financial Position

October 31, 2015
(With Comparative Totals for 2014)

	<u>2015</u>	<u>2014</u>
Assets		
Current Assets		
Cash	\$ 1,549,056	1,491,538
Receivables		
Grant Awards and Contracts	845,456	1,133,522
Other	3,659	4,808
Weatherization Projects in Progress	135,022	130,228
Weatherization Materials Inventory	26,487	26,781
Prepaid Expenses	13,482	13,342
Total Current Assets	<u>2,573,162</u>	<u>2,800,219</u>
Property and Equipment		
Land, Buildings, and Leasehold Improvements	1,446,055	1,446,055
Vehicles and Equipment	1,034,153	1,117,161
	<u>2,480,208</u>	<u>2,563,216</u>
Accumulated Depreciation	(2,001,199)	(1,938,410)
Net Property and Equipment	<u>479,009</u>	<u>624,806</u>
Beneficial Interest in Assets of Another		
	<u>12,162</u>	<u>13,699</u>
Total Assets	<u>\$ 3,064,333</u>	<u>3,438,724</u>
Liabilities and Net Assets		
Current Liabilities		
Accounts Payable	\$ 242,102	363,503
Accrued Payroll and Related Taxes and Benefits	586,665	624,399
Deferred Revenue	246,105	338,922
Total Current Liabilities	<u>1,074,872</u>	<u>1,326,824</u>
Net Assets		
Unrestricted		
Invested in Property and Equipment	479,009	624,806
Undesignated	1,045,533	1,005,955
Temporarily Restricted	452,757	467,440
Permanently Restricted - Endowment Fund	12,162	13,699
Total Net Assets	<u>1,989,461</u>	<u>2,111,900</u>
Total Liabilities and Net Assets	<u>\$ 3,064,333</u>	<u>3,438,724</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, 2015
(With Comparative Totals for 2014)

	2015			2014	
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	Total All Funds
Revenue					
Grant Revenue					
Federal Awards	\$ 14,564,019	--	--	14,564,019	15,098,594
State and Local Awards	1,535,246	--	--	1,535,246	1,298,706
Total Grant Revenue	16,099,265	--	--	16,099,265	16,397,300
In-Kind Contributions	863,017	--	--	863,017	707,331
Program Income and Support	61,263	201,867	120	263,250	489,960
Net Investment Income	--	--	(1,057)	(1,057)	679
Interest Income	182	--	--	182	183
Other Income	1,257	--	--	1,257	838
Total Revenue	17,024,984	201,867	(937)	17,225,914	17,596,291
Net Assets Released from Restrictions and Transfers	217,150	(216,550)	(600)	--	--
Total Revenue and Transfers	17,242,134	(14,683)	(1,537)	17,225,914	17,596,291
Expenses					
Personnel	6,352,974	--	--	6,352,974	6,356,910
Management and Administration	833,575	--	--	833,575	837,971
Direct Client Assistance	5,271,979	--	--	5,271,979	5,671,360
Consultants/Contractual	963,197	--	--	963,197	935,970
Supplies	576,058	--	--	576,058	797,346
Space Costs	551,176	--	--	551,176	511,330
Weatherization					--
Materials	379,178	--	--	379,178	344,770
Labor	190,824	--	--	190,824	236,505
Support	168,096	--	--	168,096	173,366
Health and Safety	358,887	--	--	358,887	274,083
Travel/Transportation	115,646	--	--	115,646	108,235
Staff Training/Physicals	53,903	--	--	53,903	53,497
Equipment	(8,549)	--	--	(8,549)	(7,368)
Other Costs	488,129	--	--	488,129	565,683
Depreciation	190,263	--	--	190,263	261,815
In-Kind Expenses	863,017	--	--	863,017	707,331
Total Expenses	17,348,353	--	--	17,348,353	17,828,804
Change in Net Assets	(106,219)	(14,683)	(1,537)	(122,439)	(232,513)
Net Assets at Beginning of Year	1,630,761	467,440	13,699	2,111,900	2,344,413
Net Assets at End of Year	\$ 1,524,542	452,757	12,162	1,989,461	2,111,900

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

COMMUNITY ACTION OF EASTERN IOWA

Statement of Cash Flows

Year Ended October 31, 2015
(With Comparative Totals for 2014)

	<u>2015</u>	<u>2014</u>
Cash Flows from Operating Activities		
Change in Net Assets	\$ (122,439)	(232,513)
Adjustments to Reconcile Change in Net Assets to Net Cash Flows from Operating Activities		
Depreciation	190,263	261,815
Loss on Disposal of Property and Equipment	--	20,230
(Increase) Decrease in Beneficial Interest	1,537	(866)
(Increase) Decrease in		
Receivables	289,215	(380,803)
Weatherization Projects in Progress	(4,794)	10,274
Weatherization Materials Inventory	294	6,254
Prepaid Expenses	(140)	(10,630)
Increase (Decrease) in		
Accounts Payable	(121,401)	9,543
Accrued Payroll and Related Taxes and Benefits	(37,734)	87,080
Deferred Revenue	(92,817)	30,002
Net Cash Flows from Operating Activities	<u>101,984</u>	<u>(199,614)</u>
Cash Flows from Investing Activities		
Cash Paid for Property and Equipment	<u>(44,466)</u>	<u>(74,104)</u>
Change in Cash	57,518	(273,718)
Cash Balance - Beginning of Year	<u>1,491,538</u>	<u>1,765,256</u>
Cash Balance - End of Year	<u><u>\$ 1,549,056</u></u>	<u><u>1,491,538</u></u>

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

COMMUNITY ACTION OF EASTERN IOWA

Notes to Financial Statements

October 31, 2015

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. 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 2015.

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.

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.

By mutual agreement with the Illinois Department of Human Services, Community Action of Eastern Iowa ceased providing the Child Care Resource and Referral program to Illinois residents, effective October 30, 2015. This event had no significant financial effect on the Organization.

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, 2015, CAEI had \$1,516,795 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, 2014, from which the summarized information was derived. Certain reclassifications to the 2014 comparative totals have been made to conform to the 2015 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	\$ 346,881
Iowa Department of Human Services	Child Care R&R/Wraparound	297,217
Iowa Department of Education	CACFP	85,367
Iowa Department of Human Rights	Weatherization Assistance	31,288
Iowa Department of Human Rights	FaDSS	27,871
Local Empowerment Boards	Early Childhood/School Ready	16,236
Other		40,596
		<u>\$ 845,456</u>

5. Property and Equipment

Property and equipment is summarized as follows:

Land, Buildings and Leasehold Improvements	
Grant Acquired	\$ 1,108,027
Agency Acquired	338,028
Vehicles and Equipment	
Grant Acquired	790,231
Agency Acquired	243,922
	<u>2,480,208</u>
Accumulated Depreciation	<u>(2,001,199)</u>
Net Property and Equipment	<u>\$ 479,009</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 \$190,263.

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 \$12,162 at October 31, 2015. It is recorded at its estimated fair value, based on information received from the Foundation.

As of October 31, 2015, and for the year then ended, the endowment fund is summarized as follows:

	Permanently Restricted Endowment Fund
Endowment Net Assets - November 1, 2014	\$ 13,699
Contributions	120
Net Investment Income:	
Interest and Dividends	538
Unrealized Losses	(1,383)
Administrative Fees	(212)
Total Net Investment Income	(1,057)
Appropriation of Endowment Assets for Expenditure	(600)
Endowment Net Assets - October 31, 2015	<u>\$ 12,162</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:

Funding Source	Program	Amount
Iowa Department of Education	Early Head Start	\$ 118,925
Iowa Department of Education	Shared Visions	53,635
Volunteer Preschool	Various Local Schools	37,668
Iowa Department of Human Rights	Weatherization	20,398
Other	Other	15,479
		<u>\$ 246,105</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	\$ 325,934
Customer Contributions - Heating Assistance	68,177
Resource and Referral Fees	39,503
Aid to the Elderly	6,339
Other	<u>12,804</u>
	<u>\$ 452,757</u>

9. Lease Commitments

The Organization leases administrative office space, classroom space, and equipment under noncancelable operating leases with terms in excess of one year. The Organization also has other leases which run annually or from month-to-month. The Organization expects to renew or replace most leases with similar leases as they expire.

The Organization's main administrative office space is leased through 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, 2015, amounted to \$374,701.

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, 2016	\$ 348,911
October 31, 2017	344,661
October 31, 2018	273,854
October 31, 2019	88,056
October 31, 2020	18,809
Thereafter	<u>9,892</u>
Total	<u>\$ 1,084,183</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, 2015, the Organization contributed \$167,826 to the plan, while employees contributed \$181,791.

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, 2015, the Organization contributed \$186,285 to the plan, equal to the required contribution for the year, while employees contributed \$124,120.

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/Early Head Start	\$ 5,765,937
Low Income Home Energy Assistance	4,102,716
Child Care Resource and Referral	2,143,660
Weatherization Programs	1,892,693
Child and Adult Care Food Programs	1,348,793
Community Services Block Grant	729,152
Family Development and Self Sufficiency	362,679
Empowerment Fund Child Care Development Programs	421,296
Other Child Care Related Programs	273,263
Direct Client and Emergency Assistance	176,290
Federal Emergency Management Administration	37,384
Corporate Activity Expenses	94,490
	<u>\$ 17,348,353</u>

12. Subsequent Events

The Organization has evaluated transactions and events occurring after October 31, 2015 for recognition and disclosure in the financial statements. Subsequent events were evaluated through January 22, 2016, the date the financial statements were available to be issued.

MERIWETHER, WILSON AND COMPANY, PLLC
CERTIFIED PUBLIC ACCOUNTANTS

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

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

TELEPHONE
WEST DES MOINES 515/223-0002
PERRY 515/465-3591
FAX
WEST DES MOINES 515/223-0430
PERRY 515/465-3593

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

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, 2015, 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 22, 2016.

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.

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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 22, 2016
West Des Moines, Iowa

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

OFFICES AT

REGENCY WEST 5
4500 WESTOWN PARKWAY, SUITE 140
WEST DES MOINES, IOWA 50266-6717

1307 2ND STREET, PERRY, IOWA 50220

TELEPHONE

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

FAX

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

REPORT ON COMPLIANCE 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, 2015. 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.

Page Two

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, 2015.

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 22, 2016
West Des Moines, Iowa

COMMUNITY ACTION OF EASTERN IOWA
Schedule of Findings and Questioned Costs

Year Ended October 31, 2015

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. The following were audited as major programs:

Federal Grant	CFDA No.	Expenditures
Child Care and Development Block Grant	93.575	\$ 1,332,213
Child Care and Development Fund	93.596	1,664,860
Total Child Care and Development Cluster		\$ 2,997,073
Temporary Assistance for Needy Families	93.558	2,032,489
Head Start	93.600	4,731,032
Child and Adult Care Food Program	10.558	1,348,793
		\$ 11,109,387

8. The dollar threshold used to distinguish between Type A and Type B programs was \$515,094.
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, 2014 Through October 31, 2015

Grantor/Pass-Through Agency	Grant Number
U.S. Department of Health and Human Services Head Start and Early Head Start	07CH7086/01
Passed Through Iowa Department of Human Rights Weatherization Assistance	HEAP-14-03D
Weatherization Assistance	HEAP-15-03D
Low Income Home Energy Assistance Programs	LIHEAP-15-03
Low Income Home Energy Assistance Programs	LIHEAP-16-03
Total CFDA #93.568	
Community Services Block Grant	CSBG-14-03
Community Services Block Grant	CSBG-15-03
Total CFDA #93.569	
Family Development and Self-Sufficiency Program	FaDSS-15-03
Family Development and Self-Sufficiency Program	FaDSS-16-03
Passed Through State of Illinois Department of Human Services Child Care Subsidy Program - Non-Cash Vouchers	FCSTI00085
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	FCSTI00085
Child Care Resource and Referral	FCSUI00085
Child Care Subsidy Program - Non-Cash Vouchers	FCSTI00085
Child Care Subsidy Program - Non-Cash Vouchers	FCSTI00085
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 Cluster #93.575 and #93.596	
Passed Through State of Illinois Department of Human Services Child Care Subsidy Program - Non-Cash Vouchers	FCSTI00085
Total U.S. Department of Health and Human Services	

COMMUNITY ACTION OF EASTERN IOWA

Schedule of Expenditures of Federal Awards

November 1, 2014 Through October 31, 2015

<u>Grant Period</u>	<u>CFDA* Number</u>	<u>Award Amount</u>	<u>Federal Expenditures</u>
11/01/14 - 10/31/15	93.600	\$ 4,844,590	<u>\$ 4,731,032</u>
01/01/14 - 12/31/14	93.568	1,181,830	275,130
01/01/15 - 12/31/15	93.568	1,643,098	560,858
10/01/14 - 09/30/15	93.568	4,134,829	4,040,608
10/01/15 - 09/30/16	93.568	4,041,500	62,108
			<u>4,938,704</u>
10/01/13 - 09/30/15	93.569	658,369	333,051
10/01/14 - 03/31/16	93.569	656,019	396,101
			<u>729,152</u>
07/01/14 - 09/30/15	93.558	374,591 46% Federal	154,011
07/01/15 - 06/30/16	93.558	374,591 46% Federal	12,821
07/01/14 - 06/30/15	93.558	N/A	1,822,468
07/01/14 - 06/30/15	93.558	49,832	31,012
07/01/15 - 06/30/16	93.558	49,832	12,177
			<u>2,032,489</u>
07/01/14 - 06/30/15	93.596	1,131,341	690,237
07/01/15 - 06/30/16	93.596	1,117,016	237,436
07/01/14 - 06/30/15	93.575	N/A	402,701
07/01/14 - 06/30/15	93.596	N/A	737,187
07/01/14 - 06/30/15	93.575	943,903	599,932
07/01/15 - 06/30/16	93.575	943,903	329,580
			<u>2,997,073</u>
07/01/14 - 06/30/15	93.667	N/A	<u>16,333</u>
			<u>15,444,783</u>

COMMUNITY ACTION OF EASTERN IOWA

Schedule of Expenditures of Federal Awards

November 1, 2014 Through October 31, 2015

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	32-2892-00
Emergency Food and Shelter National Board Program	32-3020-00
Total CFDA #97.024 and Department of Homeland Security	
U.S. Department of Energy	
Passed Through Iowa Department of Human Rights	
Weatherization Assistance	DOE-15-03D
U.S. Department of Education	
Passed Through State of Illinois Department of Human Services	
Child Care Resource and Referral - Race to the Top	FCSTI00085
Child Care Resource and Referral - Race to the Top	FCSUI00085
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, 2014 Through October 31, 2015

<u>Grant Period</u>	<u>CFDA* Number</u>	<u>Award Amount</u>	<u>Federal Expenses</u>
10/01/14 - 09/30/15	10.558	N/A	\$ 227,069
10/01/15 - 09/30/16	10.558	N/A	20,234
10/01/14 - 09/30/15	10.558	N/A	1,015,557
10/01/15 - 09/30/16	10.558	N/A	85,933
			<u>1,348,793</u>
11/01/14 - 10/31/15	97.024	18,342	18,341
11/01/14 - 10/31/15	97.024	19,043	19,043
			<u>37,384</u>
04/01/15 - 03/31/16	81.042	320,056	<u>320,056</u>
07/01/14 - 06/30/15	84.412	34,941	11,778
07/01/15 - 06/30/16	84.412	34,941	6,993
			<u>18,771</u>
			<u>\$ 17,169,787</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA

Notes to Schedule of Expenditures of Federal Awards

Year Ended October 31, 2015

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, 2014 through June 30, 2015. 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, 2015 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, 2015

	<u>Total</u>	<u>Corporate Activity</u>	<u>Grant Funded Property & Equipment</u>	<u>Total Program Activity</u>
Revenue				
Grant Revenue				
Prior Year Unearned	\$ 7,526,148	--	--	7,526,148
Current Year Awards	17,648,352	--	--	17,648,352
Unearned Revenue	(7,392,592)	--	--	(7,392,592)
Repaid/Deobligated	(1,682,643)	--	--	(1,682,643)
Net Grant Revenue	16,099,265	--	--	16,099,265
Program Income and Support	263,130	105,785	--	157,345
Interest Income	182	182	--	--
Net Investment Income	(1,057)	(1,057)	--	--
In-Kind Contributions/Local Match	863,017	--	--	863,017
Other Income	1,377	1,377	--	--
Total Revenue	<u>17,225,914</u>	<u>106,287</u>	<u>--</u>	<u>17,119,627</u>
Expenses				
Personnel	6,352,974	(6,894)	--	6,359,868
Management and Administration	833,575	678	--	832,897
Direct Client Assistance	5,271,979	--	--	5,271,979
Consultants/Contractual	963,197	--	--	963,197
Travel/Transportation	115,646	--	--	115,646
Space Costs	551,176	--	--	551,176
Supplies	576,058	--	--	576,058
Staff Training/Physicals	53,903	--	--	53,903
Weatherization Materials	379,178	--	--	379,178
Weatherization Labor	190,874	--	--	190,874
Weatherization Support	168,096	--	--	168,096
Weatherization Health and Safety	358,837	--	--	358,837
Equipment	(8,549)	--	(44,467)	35,918
Other	488,129	64,743	--	423,386
Depreciation	190,263	11,767	178,496	--
In-Kind Expenses	863,017	--	--	863,017
Total Expenses	<u>17,348,353</u>	<u>70,294</u>	<u>134,029</u>	<u>17,144,030</u>
Change in Net Assets	(122,439)	35,993	(134,029)	(24,403)
Net Assets at Beginning of Year	<u>2,111,900</u>	<u>1,070,149</u>	<u>577,395</u>	<u>464,356</u>
Net Assets at End of Year	<u>\$ 1,989,461</u>	<u>1,106,142</u>	<u>443,366</u>	<u>439,953</u>

COMMUNITY ACTION OF EASTERN IOWA

Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2015

	2014 Weatheri- zation HEAP	2015 Weatheri- zation HEAP	2015 Low Income Home Energy Assistance	2016 Low Income Home Energy Assistance
Revenue				
Grant Revenue				
Prior Year Unearned	\$742,362	--	3,824,639	--
Current Year Awards	--	1,643,098	227,273	4,041,500
Unearned Revenue	--	(1,082,240)	--	(3,979,392)
Repaid/Deobligated	(467,232)	--	(11,304)	--
Net Grant Revenue	275,130	560,858	4,040,608	62,108
Program Income and Support	--	--	--	--
Interest Income	--	--	--	--
Investment Income	--	--	--	--
In-Kind Contributions/Local Match	--	--	--	--
Other Income	--	--	--	--
Total Revenue	275,130	560,858	4,040,608	62,108
Expenses				
Personnel	--	--	286,717	34,710
Management and Administration	7,083	24,444	37,847	4,582
Direct Client Assistance	--	--	3,656,453	11,600
Consultants/Contractual	--	--	--	--
Travel/Transportation	--	--	1,519	--
Space Costs	--	--	27,750	3,839
Supplies	--	--	11,643	5,284
Staff Training/Physicals	--	--	--	--
Weatherization Materials	38,853	59,180	--	--
Weatherization Labor	53,470	105,394	--	--
Weatherization Support	78,668	170,794	--	--
Weatherization Health and Safety	82,184	185,951	--	--
Equipment	14,872	10,000	--	--
Other	--	5,095	18,679	2,093
Depreciation	--	--	--	--
In-Kind Expenses	--	--	--	--
Total Expenses	275,130	560,858	4,040,608	62,108
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, 2015

	Department of Health and Human Services			
	2015 Illinois R & R	2016 Illinois R & R	2015 Iowa R & R	2016 Iowa R & R
Revenue				
Grant Revenue				
Prior Year Unearned	\$796,770	--	779,736	--
Current Year Awards	--	1,151,957	--	1,174,624
Unearned Revenue	--	--	--	(804,585)
Repaid/Deobligated	(94,755)	(907,528)	--	--
Net Grant Revenue	702,015	244,429	779,736	370,039
Program Income and Support	--	--	--	--
Interest Income	--	--	--	--
Investment Income	--	--	--	--
In-Kind Contributions/Local Match	--	--	--	--
Other Income	--	--	--	--
Total Revenue	702,015	244,429	779,736	370,039
Expenses				
Personnel	418,890	180,108	506,031	246,180
Management and Administration	55,292	23,774	66,796	32,496
Direct Client Assistance	106,664	--	82,268	25,239
Consultants/Contractual	20,220	--	--	--
Travel/Transportation	6,389	2,863	31,082	16,894
Space Costs	42,282	21,611	37,204	19,580
Supplies	22,801	5,224	9,551	4,960
Staff Training/Physicals	--	--	2,100	2,634
Weatherization Materials	--	--	--	--
Weatherization Labor	--	--	--	--
Weatherization Support	--	--	--	--
Weatherization Health and Safety	--	--	--	--
Equipment	--	--	--	--
Other	29,477	10,849	44,704	22,056
Depreciation	--	--	--	--
In-Kind Expenses	--	--	--	--
Total Expenses	702,015	244,429	779,736	370,039
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, 2015

Federal Subtotal	State and Local Programs					
	2014 IPL Weatheri- zation	2015 IPL Weatheri- zation	2015 Mid American Energy	2015 Home Energy Savers	Customer Contribution Continuous	Iowa Disaster Assistance Contract
6,825,175	57,133	--	--	--	--	--
15,830,629	--	371,605	335,598	87,513	--	--
(6,483,598)	--	(18,712)	--	(73,725)	--	--
(1,608,187)	--	--	--	--	--	--
<u>14,564,019</u>	<u>57,133</u>	<u>352,893</u>	<u>335,598</u>	<u>13,788</u>	--	--
--	--	--	--	6,260	134,183	10,961
--	--	--	--	--	--	--
--	--	--	--	--	--	--
863,017	--	--	--	--	--	--
--	--	--	--	--	--	--
<u>15,427,036</u>	<u>57,133</u>	<u>352,893</u>	<u>335,598</u>	<u>20,048</u>	<u>134,183</u>	<u>10,961</u>
5,855,977	--	--	--	--	--	316
729,116	2,787	17,044	15,964	2,148	--	42
4,961,581	--	--	--	17,900	142,272	10,603
946,692	--	--	--	--	--	--
107,239	--	--	--	--	--	--
546,240	--	--	--	--	--	--
551,140	--	--	--	--	--	--
53,903	--	--	--	--	--	--
96,769	21,481	140,499	120,429	--	--	--
(162,664)	27,042	161,226	165,270	--	--	--
94,214	5,823	34,124	33,935	--	--	--
358,837	--	--	--	--	--	--
35,918	--	--	--	--	--	--
366,905	--	--	--	--	--	--
--	--	--	--	--	--	--
863,017	--	--	--	--	--	--
<u>15,404,884</u>	<u>57,133</u>	<u>352,893</u>	<u>335,598</u>	<u>20,048</u>	<u>142,272</u>	<u>10,961</u>
22,152	--	--	--	--	(8,089)	--
<u>303,782</u>	--	--	--	--	76,266	--
<u>325,934</u>	--	--	--	--	68,177	--

COMMUNITY ACTION OF EASTERN IOWA

Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2015

	2015 Volunteer Preschool	2016 Volunteer Preschool	2015 Child Care Plus/ Scott I	2015 Child Care Plus/ Scott II	2016 Child Care Plus/ Combined
Revenue					
Grant Revenue					
Prior Year Unearned	\$ 125,614	--	72,506	68,470	--
Current Year Awards	--	164,722	--	--	164,492
Unearned Revenue	--	(148,004)	--	--	(135,881)
Repaid/Deobligated	(53,907)	--	(1,843)	--	--
Net Grant Revenue	71,707	16,718	70,663	68,470	28,611
Program Income and Support	--	--	--	--	--
Interest Income	--	--	--	--	--
Investment Income	--	--	--	--	--
In-Kind Contributions/Local Match	--	--	--	--	--
Other Income	--	--	--	--	--
Total Revenue	71,707	16,718	70,663	68,470	28,611
Expenses					
Personnel	62,724	14,442	53,945	54,307	22,560
Management and Administration	7,962	1,906	7,121	6,811	2,978
Direct Client Assistance	--	--	--	--	--
Consultants/Contractual	--	--	--	--	--
Travel/Transportation	--	--	496	--	52
Space Costs	--	--	--	--	--
Supplies	1,021	370	4,727	2,773	1,515
Staff Training/Physicals	--	--	--	--	--
Weatherization Materials	--	--	--	--	--
Weatherization Labor	--	--	--	--	--
Weatherization Support	--	--	--	--	--
Weatherization Health and Safety	--	--	--	--	--
Equipment	--	--	--	--	--
Other	--	--	4,374	4,579	1,506
Depreciation	--	--	--	--	--
In-Kind Expenses	--	--	--	--	--
Total Expenses	71,707	16,718	70,663	68,470	28,611
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, 2015

State and Local Programs			Empowerment Funds			
2015 EHS Home Based Services	2016 EHS Home Based Services	Resource & Referral Fees Continuous	2015 Scott County Head Start Lincoln	2016 Scott County Head Start Lincoln	2015 Scott County Head Start Roosevelt	2016 Scott County Head Start Roosevelt
--	52,851	--	18,518	--	33,658	--
100,000	100,000	--	--	24,022	--	53,736
(52,851)	(118,925)	--	--	(15,693)	--	(37,064)
--	--	--	(3,171)	--	(594)	--
<u>47,149</u>	<u>33,926</u>	<u>--</u>	<u>15,347</u>	<u>8,329</u>	<u>33,064</u>	<u>16,672</u>
--	--	5,941	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
<u>47,149</u>	<u>33,926</u>	<u>5,941</u>	<u>15,347</u>	<u>8,329</u>	<u>33,064</u>	<u>16,672</u>
31,318	24,210	--	13,526	6,845	27,609	13,830
4,134	3,196	--	1,786	904	3,644	1,826
--	--	--	--	--	--	--
--	--	--	--	--	--	--
2,797	3,701	--	--	--	--	--
9	938	--	--	--	--	--
6,473	245	--	35	580	1,811	1,016
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
2,418	1,636	41,598	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
<u>47,149</u>	<u>33,926</u>	<u>41,598</u>	<u>15,347</u>	<u>8,329</u>	<u>33,064</u>	<u>16,672</u>
--	--	(35,657)	--	--	--	--
--	--	75,160	--	--	--	--
<u>--</u>	<u>--</u>	<u>39,503</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>

COMMUNITY ACTION OF EASTERN IOWA

Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2015

	Empowerment				
	2015 Scott County EHS	2016 Scott County EHS	2015 Head Start Clinton/ Jackson	2016 Head Start Clinton/ Jackson	2015 EHS Clinton/ Jackson
Revenue					
Grant Revenue					
Prior Year Unearned	\$ 78,257	--	19,890	--	3,533
Current Year Awards	--	124,869	--	22,920	--
Unearned Revenue	--	(81,506)	--	(16,850)	--
Repaid/Deobligated	--	--	(416)	--	--
Net Grant Revenue	78,257	43,363	19,474	6,070	3,533
Program Income and Support	--	--	--	--	--
Interest Income	--	--	--	--	--
Investment Income	--	--	--	--	--
In-Kind Contributions/Local Match	--	--	--	--	--
Other Income	--	--	--	--	--
Total Revenue	78,257	43,363	19,474	6,070	3,533
Expenses					
Personnel	69,132	36,535	15,895	5,362	3,121
Management and Administration	9,125	4,822	2,098	708	412
Direct Client Assistance	--	--	--	--	--
Consultants/Contractual	--	--	--	--	--
Travel/Transportation	--	--	--	--	--
Space Costs	--	--	--	--	--
Supplies	--	2,006	1,481	--	--
Staff Training/Physicals	--	--	--	--	--
Weatherization Materials	--	--	--	--	--
Weatherization Labor	--	--	--	--	--
Weatherization Support	--	--	--	--	--
Weatherization Health and Safety	--	--	--	--	--
Equipment	--	--	--	--	--
Other	--	--	--	--	--
Depreciation	--	--	--	--	--
In-Kind Expenses	--	--	--	--	--
Total Expenses	78,257	43,363	19,474	6,070	3,533
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, 2015

State and Local Programs							
Funds							
2015 Clinton/ Jackson R&R	2016 Clinton/ Jackson R&R	2015 ECI Confer- ences	2016 ECI Confer- ences	2015 U. Way Wrap- around	2015 U. Way R&R Con- ferences	Aid to the Elderly Continuous	State and Local Programs Subtotal
58,887	--	95,765	--	15,859	32	--	700,973
--	84,040	34,700	148,103	1,203	--	200	1,817,723
--	(69,535)	--	(140,248)	--	--	--	(908,994)
--	--	(14,525)	--	--	--	--	(74,456)
<u>58,887</u>	<u>14,505</u>	<u>115,940</u>	<u>7,855</u>	<u>17,062</u>	<u>32</u>	<u>200</u>	<u>1,535,246</u>
--	--	--	--	--	--	--	157,345
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
<u>58,887</u>	<u>14,505</u>	<u>115,940</u>	<u>7,855</u>	<u>17,062</u>	<u>32</u>	<u>200</u>	<u>1,692,591</u>
23,187	10,638	9,431	4,466	492	--	--	503,891
3,060	1,404	1,245	589	65	--	--	103,781
27,919	969	104,894	2,800	--	32	3,009	310,398
--	--	--	--	16,505	--	--	16,505
1,361	--	--	--	--	--	--	8,407
2,562	1,427	--	--	--	--	--	4,936
798	67	--	--	--	--	--	24,918
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	282,409
--	--	--	--	--	--	--	353,538
--	--	--	--	--	--	--	73,882
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	370	--	--	--	--	56,481
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
<u>58,887</u>	<u>14,505</u>	<u>115,940</u>	<u>7,855</u>	<u>17,062</u>	<u>32</u>	<u>3,009</u>	<u>1,739,146</u>
--	--	--	--	--	--	(2,809)	(46,555)
--	--	--	--	--	--	9,148	160,574
--	--	--	--	--	--	6,339	114,019

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-15-03D
(Contract Period 04/01/15 - 03/31/16)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 04/01/15 - 10/31/15</u>
Administration	\$ 33,707	12,746
Health and Safety	56,832	90,752
Support	74,217	161,807
Labor	77,650	38,682
Materials	<u>77,650</u>	<u>16,069</u>
Total	<u>\$ 320,056</u>	<u>320,056</u>

Contract No. DOE-14-03D
(Contract Period 04/01/14 - 03/31/15)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/14 - 3/31/15</u>	<u>04/01/14 - 10/31/14</u>
Administration	\$ 31,586	12,868	--	12,868
Health and Safety	48,888	67,995	(50)	68,045
Support	62,905	119,759	--	119,759
Labor	65,450	47,539	50	47,489
Materials	<u>65,450</u>	<u>26,118</u>	<u>--</u>	<u>26,118</u>
Total	<u>\$ 274,279</u>	<u>274,279</u>	<u>--</u>	<u>274,279</u>

COMMUNITY ACTION OF EASTERN IOWA
Iowa Department of Human Rights

Schedule of Expenses Compared to Budget

HEAP Weatherization Programs

Contract No. HEAP-15-03D
(Contract Period 01/01/15 - 12/31/15)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 01/01/15 - 10/31/15</u>
Administration	\$ 82,578	24,444
Health and Safety	334,793	185,951
Support	449,154	170,794
Labor	370,739	105,394
Materials	370,739	59,180
Equipment/Training	30,000	10,000
Insurance	5,095	5,095
Total	<u>\$ 1,643,098</u>	<u>560,858</u>

Contract No. HEAP-14-03D
(Contract Period 01/01/14 - 12/31/14)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/14 - 12/31/14</u>	<u>01/01/14 - 10/31/14</u>
Administration	\$ 58,681	26,345	7,083	19,262
Health and Safety	217,379	289,165	82,184	206,981
Support	281,400	198,707	78,668	120,039
Labor	292,137	108,003	53,470	54,533
Materials	292,138	73,547	38,853	34,694
Equipment/Training	35,000	13,736	14,872	(1,136)
Insurance	5,095	5,095	--	5,095
Total	<u>\$ 1,181,830</u>	<u>714,598</u>	<u>275,130</u>	<u>439,468</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-15-03D
(Contract Period 01/01/15 - 12/30/15)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 01/01/15 - 10/31/15</u>
Administration	\$ 16,780	15,964
Support	33,560	33,935
Labor	142,629	165,270
Materials	<u>142,629</u>	<u>120,429</u>
Total	<u>\$ 335,598</u>	<u>335,598</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-15-03D
(Contract Period 01/01/15 - 12/30/15)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 01/01/15 - 10/31/15</u>
Administration	\$ 18,581	17,044
Support	37,160	34,124
Labor	157,932	161,226
Materials	<u>157,932</u>	<u>140,499</u>
Total	<u>\$371,605</u>	<u>352,893</u>

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

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/14 - 12/30/14</u>	<u>01/01/14 - 10/31/14</u>
Administration	\$ 17,683	16,907	2,787	14,120
Support	35,366	35,814	5,823	29,991
Labor	150,306	175,434	27,042	148,392
Materials	<u>150,306</u>	<u>125,506</u>	<u>21,481</u>	<u>104,025</u>
Total	<u>\$ 353,661</u>	<u>353,661</u>	<u>57,133</u>	<u>296,528</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-16-03
(Contract Period 10/01/15 - 09/30/16)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 10/01/15 - 10/31/15</u>
Administration Costs	\$ 355,514	50,508
Regular Assistance	3,456,383	--
Emergency Crisis Intervention Payments	180,720	11,600
Client Services A&R	48,883	--
Total	<u>\$ 4,041,500</u>	<u>62,108</u>

Contract No. LIHEAP-15-03
(Contract Period 10/01/14 - 09/30/15)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/14 - 09/30/15</u>	<u>10/01/14 - 10/31/14</u>
Administration Costs	\$ 393,213	393,213	330,090	63,123
Regular Assistance	3,314,011	3,302,707	3,302,707	--
Emergency Crisis Intervention Payments	216,267	216,267	196,473	19,794
Client Services A&R	54,065	54,065	54,065	--
Summer Deliverable Fuel	157,273	157,273	157,273	--
Total	<u>\$ 4,134,829</u>	<u>4,123,525</u>	<u>4,040,608</u>	<u>82,917</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-16-03
(Contract Period 10/01/15 - 12/31/16)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 10/01/15 - 10/31/15</u>
Contract Value	<u>\$656,019</u>	<u>--</u>

Contract No. CSBG-15-03
(Contract Period 10/01/14 - 03/31/16)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/14 - 10/31/15</u>	<u>10/01/14 - 10/31/14</u>
Personnel	\$379,899	278,205	278,205	--
Travel	4,500	2,765	2,765	--
Space Costs	47,300	24,974	24,974	--
Co-Funded Programs	76,810	20,063	20,063	--
Other	97,363	33,371	33,371	--
Indirect Costs	50,147	36,723	36,723	--
Total	<u>\$656,019</u>	<u>396,101</u>	<u>396,101</u>	<u>--</u>

Contract No. CSBG-14-03
(Contract Period 10/01/13 - 09/30/15)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/14 - 09/30/15</u>	<u>10/01/13 - 10/31/14</u>
Personnel	\$372,400	380,803	176,489	204,314
Travel	7,450	6,576	3,096	3,480
Space Costs	47,300	52,030	28,327	23,703
Co-Funded Programs	116,050	109,363	68,102	41,261
Other	66,012	59,331	33,740	25,591
Indirect Costs	49,157	50,266	23,297	26,969
Total	<u>\$658,369</u>	<u>658,369</u>	<u>333,051</u>	<u>325,318</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-16-03
(Contract Period 07/01/15 - 06/30/16)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 07/01/15 - 10/31/15</u>
Administrative	\$ 36,972	2,722
Personnel		
Wages	202,745	17,053
Benefits	77,347	3,566
Travel	14,000	--
Space/Utilities	16,200	1,632
Other	19,380	1,635
3rd Party Payments	<u>7,947</u>	<u>1,264</u>
 Total	 <u><u>\$374,591</u></u>	 <u><u>27,872</u></u>

Contract No. FaDSS-15-03
(Contract Period 07/01/14 - 09/30/15)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/14 - 09/30/15</u>	<u>07/01/14 - 10/31/14</u>
Administrative	\$ 36,068	36,069	32,549	3,520
Personnel				
Wages	197,788	204,198	183,102	21,096
Benefits	75,456	69,051	63,474	5,577
Travel	16,378	16,698	15,766	932
Space/Utilities	15,877	16,053	14,384	1,669
Other	20,745	20,406	17,028	3,378
3rd Party Payments	<u>12,279</u>	<u>12,116</u>	<u>8,504</u>	<u>3,612</u>
 Total	 <u><u>\$374,591</u></u>	 <u><u>374,591</u></u>	 <u><u>334,807</u></u>	 <u><u>39,784</u></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. 07CH7086/01
(Contract Period 11/01/14 - 10/31/15)

<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	\$ 1,499,699	6,787	1,548,832	5,476
Fringe Benefits	593,431	2,686	412,998	1,041
Travel	2,400	4,465	3,475	10,163
Equipment	3,000	--	5,523	--
Supplies	395,192	--	349,207	--
Contractual	650,980	--	650,316	--
Other	358,160	32,549	436,284	30,197
Indirect	276,293	1,250	258,962	860
Subtotal	3,779,155	47,737	3,665,597	47,737
In-Kind	652,254	8,239	709,621	--
Total	<u>\$ 4,431,409</u>	<u>55,976</u>	<u>4,375,218</u>	<u>47,737</u>

<u>Cost Category</u>	<u>Early Head Start Approved Budget</u>		<u>Early Head Start Actual Expenses</u>	
	<u>Program/ Administrative</u>	<u>Training</u>	<u>Program/ Administrative</u>	<u>Training</u>
Personnel	\$ 570,415	2,775	542,513	3,757
Fringe Benefits	225,712	1,098	156,160	1,188
Travel	600	1,045	--	10,646
Equipment	3,000	--	5,523	--
Supplies	51,773	--	117,964	--
Contractual	17,500	--	24,772	--
Other	19,100	19,082	54,030	8,267
Indirect	105,087	511	92,225	653
Subtotal	993,187	24,511	993,187	24,511
In-Kind	171,424	4,231	153,396	--
Total	<u>\$ 1,164,611</u>	<u>28,742</u>	<u>1,146,583</u>	<u>24,511</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. FCSUI00085
 (Contract Period 07/01/15 - 06/30/16)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 07/01/15 - 10/31/15</u>
CCAP - Subsidy	\$ 472,058	136,667
CORE - Quality Services	603,758	88,596
Quality Rating System	41,200	12,173
Quality Rating System - Race to the Top	34,941	6,993
Expenditures of Interest Earned	--	--
Total	<u>\$ 1,151,957</u>	<u>244,429</u>

Note: By mutual agreement with the Illinois Department of Human Services, Community Action of Eastern Iowa ceased providing this program, effective October 30, 2015.

Contract No. FCSTI00085
 (Contract Period 07/01/14 - 06/30/15)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/14 - 06/30/15</u>	<u>07/01/14 - 10/31/14</u>
CCAP - Subsidy	\$ 486,383	469,080	295,485	173,595
CORE - Quality Services	603,758	526,776	367,503	159,273
Quality Rating System	41,200	38,411	27,249	11,162
Quality Rating System - Race to the Top	34,941	22,935	11,778	11,157
Expenditures of Interest Earned	--	--	--	--
Total	<u>\$ 1,166,282</u>	<u>1,057,202</u>	<u>702,015</u>	<u>355,187</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA
Indirect Costs and Cost Allocation Pools

Statements of Activities

November 1, 2014 Through October 31, 2015

	Cost Pools				Total
	Indirect	Space	Telephone	Equipment and Supplies	
Revenue					
Indirect Cost and Cost Pool Reimbursements	\$ 833,575	381,863	45,843	71,940	1,333,221
Expenses					
Wages	488,989	--	--	--	488,989
Fringes	108,613	--	--	--	108,613
Space Costs	28,811	273,759	--	--	302,570
Equipment and Maintenance	--	74,612	--	8,523	83,135
Supplies and Copying	20,656	17,442	--	25,958	64,056
Professional Fees	57,952	--	--	--	57,952
Telephone	4,790	--	45,843	--	50,633
Postage	2,642	--	--	44,020	46,662
General and Property Insurance	33,451	4,283	--	--	37,734
Audit	32,850	--	--	--	32,850
Depreciation	--	11,767	--	--	11,767
Travel	4,770	--	--	--	4,770
Publications and Dues	1,932	--	--	--	1,932
Registration Fees	1,500	--	--	--	1,500
Advertising	12,975	--	--	--	12,975
Total Expenses	<u>799,931</u>	<u>381,863</u>	<u>45,843</u>	<u>78,501</u>	<u>1,306,138</u>
Excess (Deficiency) of Revenue Over Expenses	<u>\$ 33,644</u>	<u>--</u>	<u>--</u>	<u>(6,561)</u>	<u>27,083</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA
Corporate Activities Fund

Statements of Activities

November 1, 2014 Through October 31, 2015

	General Fund	General Fund Counties	Head Start Other	Other Grants	Total
Revenue					
Interest	\$ 182	--	--	--	182
Net Investment Income	(1,057)	--	--	--	(1,057)
Program Income and Support					
Revenue Over Expenditures - Cost Pools	27,083	--	--	--	27,083
Equipment Use Charges	11,767	--	--	--	11,767
County Support	--	5,867	--	--	5,867
Headstart RDA - Training Supplies	--	--	13,635	--	13,635
SCRA - Hemoglobin Devices	--	--	3,000	--	3,000
SCHC - SHTF Proceeds	--	--	--	17,497	17,497
Embrace Iowa	--	--	--	11,611	11,611
Care Link - North Scott	--	--	--	7,832	7,832
Clinton Board of Supervisors	--	--	--	4,200	4,200
UW - Wish	--	--	--	2,050	2,050
Friendly Thrift	--	--	--	1,000	1,000
FaDSS Angel Tree Donations	--	--	--	243	243
Other Revenue	702	--	675	--	1,377
Total Revenue	<u>38,677</u>	<u>5,867</u>	<u>17,310</u>	<u>44,433</u>	<u>106,287</u>
Expenses					
Personnel	(12,028)	--	--	5,134	(6,894)
Management and Administration	--	--	--	678	678
Other Expenses					
EHS Nutrition Expense	6,569	--	--	--	6,569
County Expenses	--	3,674	--	--	3,674
SCRA - Hemoglobin Devices	--	--	3,012	--	3,012
SCHC - SHTF Expenses	--	--	--	23,697	23,697
Embrace Iowa	--	--	--	11,611	11,611
Care Link - North Scott	--	--	--	3,881	3,881
UW - Wish	--	--	--	2,050	2,050
SCRA - Baby Pantry	--	--	--	1,293	1,293
FaDSS Angel Tree Expense	--	--	--	243	243
Friendly Thrift	--	--	--	425	425
Miscellaneous	8,288	--	--	--	8,288
Depreciation	11,767	--	--	--	11,767
Total Expenses	<u>14,596</u>	<u>3,674</u>	<u>3,012</u>	<u>49,012</u>	<u>70,294</u>
Excess (Deficiency) of Revenue Over Expenses	24,081	2,193	14,298	(4,579)	35,993
Net Assets - Beginning of Year	<u>933,071</u>	<u>133,993</u>	<u>182</u>	<u>2,903</u>	<u>1,070,149</u>
Net Assets - End of Year	<u>\$957,152</u>	<u>136,186</u>	<u>14,480</u>	<u>(1,676)</u>	<u>1,106,142</u>

SEE INDEPENDENT AUDITOR'S REPORT