

Note __ - Early Childhood Iowa Area Board

Sample County (CSD, AEA, etc.) is the fiscal agent for the Early Childhood Iowa Area Board, an organization formed pursuant to the provisions of Chapter 256I of the Code of Iowa. The Area Board receives state grants to administer early childhood and school ready programs. Financial transactions of the Area Board are included in the County's (CSD, AEA, etc.) financial statements as part of the Other Agency Funds because of the County's (CSD, AEA, etc.) fiduciary relationship with the organization. The Area Board's financial data for the year ended June 30, 20XX is as follows:

	Early Childhood	School Ready	Total
Revenues:			
State grants:			
Early childhood	\$ -	-	-
Quality improvement	-	-	-
Allocation for administration	-	-	-
SR - General Use	-	-	-
Total state grants	-	-	-
Interest	-	-	-
Total revenues	-	-	-
Expenditures:			
Program services:			
Early childhood	-	-	-
Quality improvement	-	-	-
SR - General Use	-	-	-
Total program services	-	-	-
Administration	-	-	-
Total expenditures	-	-	-
Net change in fund balance	-	-	-
Fund balance beginning of year	-	-	-
Fund balance end of year	\$ -	-	-

Findings related to the operations of the Early Childhood Iowa Area Board are included as items II-E-12 and IV-M-12 in the Schedule of Findings and Questioned Costs.