

MID-IOWA COMMUNITY ACTION, INC.

Marshalltown, Iowa

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

September 30, 2009

(With Independent Auditor's Reports Thereon)

MID-IOWA COMMUNITY ACTION, INC.

Marshalltown, Iowa

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MERIWETHER, WILSON AND COMPANY, P.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

WILLIAM H. BOORN, CPA
DENNIS L. MUELLER, CPA
STEPHEN L. KOEHN, CPA
SUSAN K. CHANTLAND, CPA
C. MARK LINCOLN, CPA
JOHN E. ORTHAUS, 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

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 MOINES515/223-0002
PERRY515/465-3591
FAX
WEST DES MOINES515/223-0430
PERRY515/465-3593

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Mid-Iowa Community Action, Inc.
Marshalltown, Iowa

We have audited the accompanying Statement of Financial Position of Mid-Iowa Community Action, Inc. (a nonprofit organization) as of September 30, 2009, and the related Statements of Activities and Changes in Net Assets, and Cash Flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from the Organization's 2008 financial statements and in our report dated January 14, 2009 we expressed an unqualified opinion on those financial statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Mid-Iowa Community Action, Inc. as of September 30, 2009, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated January 21, 2010, on our consideration of Mid-Iowa Community Action, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of Mid-Iowa Community Action, Inc. taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for the purpose of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. The additional supporting schedules that follow are presented for purposes of further analysis and are also not a required part of the basic financial statements. Such supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Meriwether Wilson and Company, P.L.C.
MERIWETHER, WILSON AND COMPANY, P.L.C.
Certified Public Accountants

January 21, 2010
West Des Moines, Iowa

MID-IOWA COMMUNITY ACTION, INC.

Statement of Financial Position

September 30, 2009
(With Comparative Totals for 2008)

Assets	<u>2009</u>	<u>2008</u>
Current Assets		
Cash	\$ 131,895	98,375
Receivables		
Grant or Contract Revenue	927,088	696,146
Other	38,289	24,084
Prepaid Expenses	20,057	88,876
Inventory - Weatherization	36,112	36,424
Work-In-Process - Weatherization	88,173	32,077
Total Current Assets	<u>1,241,614</u>	<u>975,982</u>
Other Noncurrent Assets		
USDA Savings Reserves - Hardin and Tama Counties	27,026	25,234
Mortgage Receivable - Worsfold	6,517	6,517
Total Other Noncurrent Assets	<u>33,543</u>	<u>31,751</u>
Property and Equipment		
Buildings and Land	2,813,944	2,813,944
Equipment	620,294	603,054
Vehicles	523,079	484,093
	<u>3,957,317</u>	<u>3,901,091</u>
Accumulated Depreciation	<u>(2,145,521)</u>	<u>(2,007,762)</u>
Net Property and Equipment	<u>1,811,796</u>	<u>1,893,329</u>
Total Assets	<u>\$ 3,086,953</u>	<u>2,901,062</u>
Liabilities and Net Assets		
Current Liabilities		
Current Maturities of Long-Term Debt	\$ 11,564	10,657
Line of Credit	250,000	--
Accounts Payable and Accrued Taxes	258,167	241,617
Accrued Interest	893	911
Accrued Leave	37,084	24,856
State Advance	56,125	56,125
Grant Funds Received in Advance	1,242	38,546
Total Current Liabilities	<u>615,075</u>	<u>372,712</u>
Long-Term Debt		
Notes and Mortgages Payable, Excluding Current Classification	<u>567,011</u>	<u>578,580</u>
Total Liabilities	<u>1,182,086</u>	<u>951,292</u>
Net Assets		
Unrestricted		
Designated for Property and Equipment	1,233,221	1,304,092
Designated for Program Purposes	416,831	423,318
Undesignated	248,374	215,919
Temporarily Restricted	6,441	6,441
Total Net Assets	<u>1,904,867</u>	<u>1,949,770</u>
Total Liabilities and Net Assets	<u>\$ 3,086,953</u>	<u>2,901,062</u>

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

MID-IOWA COMMUNITY ACTION, INC.

Statement of Activities and Changes in Net Assets

Year Ended September 30, 2009
(With Comparative Totals for 2008)

	2009			2008
	Unrestricted	Temporarily Restricted	Total	Total All Funds
Support and Revenue				
Federal Grant Revenue	\$ 11,540,791	--	11,540,791	9,182,078
State Grant Revenue	1,744,967	--	1,744,967	1,660,204
Other Grant Revenue	53,311	--	53,311	68,606
Program Income	595,867	--	595,867	664,182
Sales to Public	18,325	--	18,325	84,368
Interest Income	1,449	--	1,449	13,520
Contributions and Public Support	391,924	--	391,924	261,490
United Way Support	72,639	--	72,639	77,333
Rental Income	7,245	--	7,245	4,125
Other Revenue	187,034	--	187,034	128,811
In Kind Donations	19,715	--	19,715	31,031
Temporarily Restricted Funds Released from Restrictions	--	--	--	--
Total Support and Revenue	14,633,267	--	14,633,267	12,175,748
Expenses				
Personnel	5,972,721	--	5,972,721	5,531,655
Fringe	1,826,014	--	1,826,014	1,593,415
Travel	280,475	--	280,475	232,592
Supplies and Materials	313,666	--	313,666	289,789
Printing and Publication	81,024	--	81,024	77,379
Postage and Shipping	37,298	--	37,298	34,812
Contractual	325,586	--	325,586	337,289
Insurance	101,662	--	101,662	124,648
Telephone and Fax	120,496	--	120,496	115,689
Space	356,818	--	356,818	377,860
Advertising and Promotion	77,849	--	77,849	72,947
Equipment Maintenance and Rental	--	--	--	190
Licenses and Permits	7,204	--	7,204	4,092
Dues and Subscriptions	14,260	--	14,260	14,255
Client Assistance	4,572,952	--	4,572,952	3,147,067
Equipment	185,975	--	185,975	106,652
Conferences and Meetings	187,200	--	187,200	142,746
Interest Expense	28,977	--	28,977	32,521
Other	10,319	--	10,319	16,050
Depreciation	157,959	--	157,959	146,964
In Kind Expense	19,715	--	19,715	31,031
Total Expenses	14,678,170	--	14,678,170	12,429,643
Change in Net Assets	(44,903)	--	(44,903)	(253,895)
Net Assets - Beginning of Year	1,943,329	6,441	1,949,770	2,203,665
Net Assets - End of Year	\$ 1,898,426	6,441	1,904,867	1,949,770

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

MID-IOWA COMMUNITY ACTION, INC.

Statement of Cash Flows

Year Ended September 30, 2009
(With Comparative Totals for 2008)

	<u>2009</u>	<u>2008</u>
Cash Flows from Operating Activities		
Change in Net Assets	\$ (44,903)	(253,895)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operations		
Depreciation	157,959	146,964
Gain on Disposal of Property and Equipment	(1,700)	--
(Increase) Decrease in		
Receivables	(245,147)	486,861
Prepaid Expenses	68,819	16,901
Inventory	312	2,594
Work-In Process	(56,096)	19,564
Increase (Decrease) in		
Accounts Payable and Accrued Expenses	28,760	39,443
Grant Funds Received In Advance	(37,304)	15,814
Net Cash Flow from Operating Activities	<u>(129,300)</u>	<u>474,246</u>
Cash Flows from Investing Activities		
Change in USDA Savings Reserves	(1,792)	(3,388)
Purchase of Property and Equipment	(76,426)	(42,858)
Proceeds from Disposal of Property and Equipment	1,700	--
Net Cash Flow from Investing Activities	<u>(76,518)</u>	<u>(46,246)</u>
Cash Flows from Financing Activities		
Change in Checks Written in Excess of Bank Balance	--	(288,631)
Change in Line of Credit	250,000	--
Repayments on Notes and Mortgages	(10,662)	(126,685)
Net Cash Flow from Financing Activities	<u>239,338</u>	<u>(415,316)</u>
Net Increase in Cash	33,520	12,684
Cash - Beginning of Year	<u>98,375</u>	<u>85,691</u>
Cash - End of Year	<u>\$ 131,895</u>	<u>98,375</u>
Supplemental Cash Flow Disclosures		
Interest Paid	<u>\$ 28,994</u>	<u>32,578</u>
Loans Receivable and Payable Forgiven During the Current Year	<u>\$ --</u>	<u>1,806</u>

The Organization is exempt from income taxes and, accordingly, no cash payments for income taxes were made.

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

MID-IOWA COMMUNITY ACTION, INC.

Notes to Financial Statements

September 30, 2009

1. Nature of Activities and Significant Accounting Policies**Reporting Entity**

Mid-Iowa Community Action, Inc. was organized as a nonprofit organization in 1974. The organization was formed to develop and provide resources for the purpose of assisting low-income individuals through a variety of programs carried on primarily in the Iowa counties of Hardin, Marshall, Poweshiek, Story, and Tama. The Organization is primarily supported through federal and state government grants, which account for approximately 91% of the total revenue.

Standards of Accounting and Financial Reporting

The accompanying financial statements have been prepared in accordance with guidelines established for nonprofit organizations by the American Institute of Certified Public Accountants. The following describes the significant accounting policies.

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting.

The Organization reports information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted net assets. The Organization records contributions received as unrestricted, temporarily restricted, or permanently restricted revenue depending on the existence or nature of any donor restrictions.

Temporarily restricted net assets are those whose use by the Organization has been limited by donors to a specific time period or purpose. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are transferred to unrestricted net assets, and reported in the Statement of Activities and Changes in Net Assets as net assets released from restrictions. Donor restricted contributions whose restrictions are met within the same fiscal year as received are reported as additions to unrestricted net assets.

Permanently restricted net assets are those that have been restricted by donors to be maintained by the Organization in perpetuity. Generally, the donors of these assets permit the Organization to use all or part of the income earned on any related investments for general or specific purposes.

Revenues from grant awards or contract reimbursements are considered unrestricted since the revenue is earned as allowable program expenses are incurred.

Revenue Recognition

Revenue from awards or grants is recognized when reimbursable expenses are incurred in conducting program activities. Amounts received in advance that are in excess of expenses incurred are reflected as grant funds received in advance on the Statement of Financial Position.

Program service revenues are generally recorded when the related service is performed and the earnings process is complete.

Donations and public support are generally recognized as revenue when an unconditional pledge is received, except for small donations, which are recorded when received.

Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional.

In Kind Donations

In kind donations for space and professional services have been recorded on the Statement of Activities and Changes in Net Assets in accordance with accounting principles generally accepted in the United States of America. In accordance with this, only contributions of services received that create or enhance a non-financial asset or require specialized skill by an individual possessing those skills and would typically need to be purchased, if not provided by donation, be recorded. These requirements differ from the in kind requirements of several of the Organization's grant awards. Mid-Iowa Community Action, Inc. received other in kind donations during the year valued at \$1,036,214 primarily for the Head Start and Early Head Start programs, which have not been recorded on the Statement of Activities and Changes in Net Assets.

Cost Allocations

The Organization charges certain indirect program costs to an indirect cost pool and distributes these costs to programs on the basis of a predetermined indirect cost rate of 19.5% approved by the U.S. Department of Health and Human Services. The indirect cost rate is applied to each program's salaries, wages and fringe benefits to determine the amount of indirect cost charged to such programs from the indirect cost pool.

The Organization charges its fringe benefits to programs based on a predetermined percentage of wages. The payment of the fringe benefits is charged initially to the fringe cost pool. The programs then reimburse the pool based on the predetermined percentage referred to above.

The Organization also utilizes a supply and series of construction cost pools to distribute costs to its various programs. The Organization projects its total costs for these pools and charges the projected costs to programs monthly on a consistent basis as described in its cost allocation plan. The cost pools are charged for the related expenses when incurred. At the end of the Organization's fiscal year, any remaining balances in these pools are factored into calculating the next year's projected costs to be allocated.

The Organization maintains family development outreach centers in the five counties in which program services are provided. All costs, excluding general administration, direct program costs, and recipient assistance, associated with the delivery of intake and outreach services for various grants are charged to the Family Development Services program cost pool. The Organization charges various grants a pre-approved per-hour rate for services under the family development program. The per-hour rate is derived under a break-even concept, however, the rate could be more or less than actual costs in any given year. Charges over or under actual cost are carried over to future years in the cost pool and used to reduce future charges.

Other common costs are allocated to programs on the basis of usage or occupancy records or other methods that represent the estimation of benefits received.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Fair Value of Financial Instruments

The carrying amounts of cash, receivables, prepaid expenses, accounts payable, accrued expenses, and other liabilities approximate their fair values due to the short-term maturities of these financial instruments. The fair values of the line of credit, mortgages and notes payable are estimated using current interest rates available for debt with similar terms and remaining maturities. The carrying values of these obligations approximate their fair value.

Cash Equivalents

For purposes of the Statement of Cash Flows, the Organization considers all highly liquid debt instruments purchased with maturity of three months or less to be cash equivalents. The Organization did not hold any such investments at the year-end date.

Receivables

Grant or contract receivables are comprised primarily of grant awards or contract reimbursements. Receivables are recorded when program expenses exceed contract reimbursements to date.

Other receivables consist primarily of fiscal agent and other contractual fees. Finance charges are not charged on past due amounts. These receivables are periodically evaluated for collectability based on past credit history with customers and their current financial condition. The Organization considers all amounts collectible and, accordingly, no provision for bad debts has been recorded.

Inventories

Weatherization inventories are valued at cost. Cost is determined primarily on the first-in, first-out basis or on the average cost basis.

Work-In-Process

Work-in-process consists of the material and labor associated with weatherization projects in process at year-end. Work-in-process is expensed in the accounting period when the project is completed, the final inspection has been performed, and the owner sign-off has been obtained.

Property and Equipment

Property and equipment is recorded at cost. Property donated to the Organization is recorded at estimated fair market value. Depreciation is recorded on a straight-line basis over the estimated useful lives of the assets. The Organization capitalizes equipment purchased with a cost greater than \$5,000 and a useful life of more than one year.

Property and equipment purchased with grant funds is owned by the Organization while used in the program for which it was purchased or in other future authorized programs. However, the various funding sources have a reversionary interest in the property and equipment purchased with grant funds. Disposition of such property and equipment, as well as the ownership of any proceeds there from, is subject to funding source regulations.

Long-Lived Assets

Long-lived assets to be held and used are tested for recoverability whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. When required, impairment losses on assets are recognized based upon the fair value of the asset.

Advertising and Promotional Activities

Advertising and promotion costs are expensed as incurred on the Statement of Activities and Changes in Net Assets.

Income Taxes

Mid-Iowa Community Action, Inc. is a private nonprofit corporation, incorporated under the statutes of the State of Iowa. The Organization is exempt from state and federal income taxes as a nonprofit corporation under Section 501(c)(3) of the Internal Revenue Code, although, it would be liable for income taxes on unrelated business income that exceeded related expenses and deductions. The Organization is not considered a private foundation for income tax reporting purposes.

2. Reclassifications and Prior Year Summarized Financial Information

Certain reclassifications to the 2008 financial statements have been made to conform to the 2009 presentation. 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 September 30, 2008, from which the summarized information was derived.

3. Concentration of Credit Risk

Bank Balances - The Organization maintains cash balances in one local bank. Frequently these balances exceed the maximum amount insured by the Federal Deposit Insurance Corporation of \$250,000 (\$100,000 in 2008). To secure the excess funds, the Organization has entered into a financial management account agreement whereby the bank, on a daily basis, sells and repurchases ownership interests in government securities. To collaterally secure these funds, the bank grants to the Organization a security interest in the underlying government securities.

Support from Government Agencies - The Organization receives a substantial portion of its revenue from federal and state grants. A significant reduction in the level of government funding would have a major effect on the Organization's programs and activities.

4. Notes and Mortgages Payable

Notes and mortgages payable are summarized as follows:

Lender	Date Due	Payments (Principal & Interest)	Balance	Interest Rate	Collateral
F & M Bank	8-17-11	\$495 Monthly	\$ 31,864	7.50%	Secured by a real estate mortgage covering a building
United States Department of Agriculture	12-17-38	\$1,375 Monthly	258,389	4.75%	Secured by a real estate mortgage covering a building
United States Department of Agriculture	12-22-43	\$1,425 Monthly	288,322	4.75%	Secured by a real estate mortgage covering a building
Total			578,575		
Less Current Maturities			11,564		
Long-Term Debt			<u>\$ 567,011</u>		

The mortgage loans payable contain various affirmative and negative covenants as determined by the financing institutions.

Maturities of Long-Term Debt

The scheduled maturities on the above notes for the following five years are summarized as follows:

Year Ended	Total
September 30, 2010	\$ 11,564
September 30, 2011	36,529
September 30, 2012	8,677
September 30, 2013	9,130
September 30, 2014	9,573
Thereafter	503,102
	<u>\$ 578,575</u>

5. Line of Credit

Mid-Iowa Community Action, Inc. has an operating line of credit with F&M Bank – Iowa in the amount of \$250,000. This note, which had an outstanding balance at September 30, 2009 in the amount of \$250,000, is payable on January 31, 2010 and carries a variable interest rate at 1.5% above prime with a floor of 5.5% (Actual Rate of 5.5% at September 30, 2009). The line is collateralized by a general business security agreement and real estate.

6. Restricted Net Assets

At September 31, 2009, temporarily restricted net assets in the amount of \$6,441 consisted of funds donated by the Story County Foundation specifically to benefit individuals in need.

7. Pension Plans

All Mid-Iowa Community Action, Inc. employees who are at least 18 years of age are eligible to participate in one of two voluntary self-directed retirement plans. One plan is authorized under Section 401(k) of the Internal Revenue Code. The other plan (Iowa Public Employees' Retirement System) is authorized under Section 401(a) of the Internal Revenue Code.

Under the Section 401(a) plan, members are required to contribute 4.30% (4.1% through June 2009) of their annual covered salary and Mid-Iowa Community Action, Inc. is required to contribute 6.65% (6.35% through June 2009) of annual covered payroll. Contribution requirements are established by state statute. The Organization has adopted the same contribution percentages for the 401(k) plan.

The employer contributions vest with the employee after four years of service. Employer contributions for the fiscal year ended September 30, 2009, were \$189,030 to the 401(k) plan and \$191,259 to the 401(a) plan, for a total of \$380,289. Employee contributions to the two plans totaled \$214,137 for the fiscal year.

8. Lease and Rental Agreements

Mid-Iowa Community Action, Inc. leases various facilities and equipment for the operation of its programs. These leases generally are written over one to five-year periods and the Organization expects to renew or replace most leases at their expiration.

Rent expense for the year ended September 30, 2009, was \$41,704.

The future annual minimum lease obligation on these leases is summarized as follows:

<u>Year Ended</u>	<u>Amount</u>
September 30, 2010	\$ 35,440
September 30, 2011	19,941
September 30, 2012	10,626
September 30, 2013	6,286
September 30, 2014	2,519
	<u>\$ 74,812</u>

9. Functional Classification of Expenses and Principal Programs

The following is a summary of the principal programs and supporting services administered by the Organization and reflected in the Statement of Activities and Changes in Net Assets:

Family Development	\$ 852,692
Child Development	5,203,231
Weatherization and Energy	5,170,692
Health and Nutrition	2,671,420
Homeless Shelter Services	6,070
Corporate Activities	598,003
Total Program Activities	14,502,108
Management and General	176,062
Total Expenses	<u>\$ 14,678,170</u>

10. Subsequent Events

The Company has evaluated events and transactions occurring after September 30, 2009 for potential items required to be recognized or disclosed in the financial statements. Subsequent events were evaluated through January 21, 2010, the date the financial statements were issued.

WILLIAM H. BOORN, CPA
DENNIS L. MUELLER, CPA
STEPHEN L. KOEHN, CPA
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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 MOINES515/223-0002
PERRY515/465-3591

FAX
WEST DES MOINES515/223-0430
PERRY515/465-3593

**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**

Board of Directors
Mid-Iowa Community Action, Inc.
Marshalltown, Iowa

We have audited the financial statements of Mid-Iowa Community Action, Inc. (a nonprofit organization) as of and for the year ended September 30, 2009, and have issued our report thereon dated January 21, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit we considered Mid-Iowa Community Action, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Mid-Iowa Community Action, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the organization's financial statements that is more than inconsequential will not be prevented or detected by the organization's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the organization's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

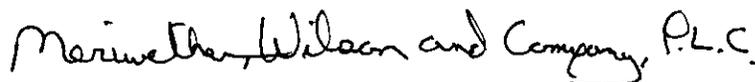
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Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on
an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Mid-Iowa Community Action, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of the Board of Directors, management, federal awarding agencies, and pass-through entities and is not intended to be, and should not be, used by anyone other than these specified parties.



MERIWETHER, WILSON AND COMPANY, P.L.C.
Certified Public Accountants

January 21, 2010
West Des Moines, Iowa

WILLIAM H. BOORN, CPA
DENNIS L. MUELLER, CPA
STEPHEN L. KOEHN, CPA
SUSAN K. CHANTLAND, CPA
C. MARK LINCOLN, CPA
JOHN E. ORTHAUS, 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

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 WITH REQUIREMENTS APPLICABLE TO EACH
MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133

Board of Directors
Mid-Iowa Community Action, Inc.
Marshalltown, Iowa

Compliance

We have audited the compliance of Mid-Iowa Community Action, Inc. (a nonprofit organization) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended September 30, 2009. Mid-Iowa Community Action, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Mid-Iowa Community Action, Inc.'s management. Our responsibility is to express an opinion on Mid-Iowa Community Action, Inc.'s compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and 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 Mid-Iowa Community Action, Inc.'s compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Mid-Iowa Community Action, Inc.'s compliance with those requirements.

In our opinion, Mid-Iowa Community Action, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended September 30, 2009.

Internal Control over Compliance

The management of Mid-Iowa Community Action, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Mid-Iowa Community Action, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 Mid-Iowa Community Action, Inc.'s internal control over compliance.

Page Two

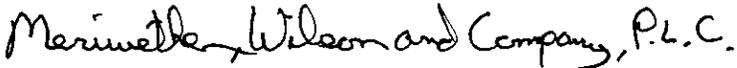
Report on Compliance with Requirements Applicable to Each Major Program
and Internal Control over Compliance in Accordance with OMB Circular A-133

A control deficiency in an organization's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the organization's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the organization's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the organization's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above.

This report is intended solely for the information and use of the Board of Directors, management, federal awarding agencies, and pass-through entities and is not intended to be, and should not be, used by anyone other than these specified parties.


MERIWETHER, WILSON AND COMPANY, P.L.C.
Certified Public Accountants

January 21, 2010
West Des Moines, Iowa

MID-IOWA COMMUNITY ACTION, INC.

Schedule of Findings and Questioned Costs

Year Ended September 30, 2009

Summary of Auditor's Results

1. The auditor's report expresses an unqualified opinion on the financial statements of Mid-Iowa Community Action, Inc.
2. No significant deficiencies relating to the audit of the financial statements are reported in the auditor's report on internal control over financial reporting and on compliance and other matters.
3. No instances of noncompliance material to the financial statements of Mid-Iowa Community Action, Inc. were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs are reported in the auditor's report on compliance with requirements applicable to each major program and internal control over compliance in accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major federal award programs for Mid-Iowa Community Action, Inc. expresses an unqualified opinion on all major federal programs.
6. No audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 are disclosed in this Schedule.
7. The dollar threshold used to distinguish between Type A and Type B programs was \$483,023.
8. Mid-Iowa Community Action, Inc. received the following federal awards that were audited as major programs during the year ended September 30, 2009:

Name of Program	CFDA No.	Expenses	
Head Start	93.600	\$ 3,061,622	
ARRA - Head Start	93.708	23,507	
Total Head Start Cluster			\$ 3,085,129
Weatherization Assistance for Low-Income Persons	81.042	540,139	
ARRA - Weatherization Assistance for Low-Income Persons	81.042	95,758	635,897
Community Services Block Grant	93.569	495,601	
ARRA - Community Services Block Grant	93.710	102,402	
Total CSBG Cluster			598,003
Low-Income Home Energy Assistance	93.568		4,108,534
Child Care and Development Block Grant	93.575		308,626
			<u>\$ 8,736,189</u>

9. Mid-Iowa Community Action, Inc. qualified as a low-risk auditee.

Findings Related to the Financial Statements

None

Findings and Questioned Costs Related to Federal Awards

None

MID-IOWA COMMUNITY ACTION, INC.

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2009

Federal Grantor/ Pass-Through Grantor/ Program Title	CFDA* Number	Contract Number	Federal Expenditures
U.S. Department of Health and Human Services			
Direct Awards			
Head Start/Early Head Start	93.600	07CH6236/43	\$ 2,462,101
Head Start/Early Head Start	93.600	07CH6236/42	599,521
ARRA - Head Start/Early Head Start	93.708	07SE6236/01	23,507
Total CFDA Cluster #93.600 and #93.708			<u>3,085,129</u>
Passed Through Iowa Department of Public Health			
Alliance Maternal, Child, and Dental Health	93.994	5889MH17	156,791
Sealant Grant	93.994	5889DH07	12,000
Total CFDA #93.994			<u>168,791</u>
HIV Consortia	93.917	5888HC03	28,706
HIV Consortia	93.917	5880HC03	39,478
Total CFDA #93.917			<u>68,184</u>
Passed Through Iowa Department of Human Services			
Wraparound Child Care - '09-'10	93.575	DCFS 09-089-17	23,981
Wraparound Child Care - '08-'09	93.575	DCFS 09-089-17	261,090
Child Care Resource & Referral - Marshall '09-'10	93.575	CCRR Region 4	1,776
Child Care Resource & Referral - Marshall '08-'09	93.575	CCRR Region 4	21,779
Total CFDA #93.575			<u>308,626</u>
Passed Through Iowa Department of Human Rights			
Community Services Block Grant	93.569	CSBG-09-05-CF	495,601
ARRA - Community Services Block Grant	93.710	CSBG-R9-05	102,402
Total CFDA Cluster #93.569 and #93.710			<u>598,003</u>
Low Income Home Energy Assistance Program	93.568	LIHEAP-09-05-F	3,561,961
Home Energy Assistance Program	93.568	HEAP-09-05F	381,422
Home Energy Assistance Program	93.568	HEAP-08-05F	165,151
Total CFDA #93.568			<u>4,108,534</u>
FaDSS	93.558	FaDSS-09-05-FF	177,017
FaDSS	93.558	FaDSS-10-05-FF	78,791
Passed Through Iowa Department of Education			
Tama County Empowerment Area - QRS - '09-'10	93.558	FY10-06	1,494
Tama County Empowerment Area - QRS - '08-'09	93.558	FY09-06	6,186
Story County Empowerment - QRS - '08-'09	93.558	EB-09-011	8,721
Story County Empowerment - QRS - '09-'10	93.558	EB-10-011	4,260
Marshall County Empowerment - '09-'10	93.558	MCE-09-004	17,477
Marshall County Empowerment - '09-'10	93.558	MCE-09-003	4,138
Marshall County Empowerment - '08-'09	93.558	MCE-08-004	74,524
Total CFDA #93.558			<u>372,608</u>
Total U.S. Department of Health and Human Services			<u>8,709,875</u>

MID-IOWA COMMUNITY ACTION, INC.

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2009

Federal Grantor/ Pass-Through Grantor/ Program Title	CFDA* Number	Contract Number	Federal Expenditures
U.S. Department of Agriculture			
Passed Through Iowa Department of Public Health Special Supplemental Food Program for Women, Infants, and Children (WIC)			
Alliance WIC	10.557	5889A038	1,132,714
Alliance WIC - Bonus	10.557	5889A038	6,000
Breast Pumps	10.557	5889A038	26,452
Noncash - Food Vouchers	10.557	5889A038	4,559,979
Breast Feeding Peer Counseling	10.557	5889A098	19,365
Passed Through Iowa Department of Agriculture Farmers Market			
	10.557	38	2,041
Total CFDA #10.557			<u>5,746,551</u>
Passed Through Iowa Department of Education Child and Adult Care Food Program - Centers			
	10.558	85-8013	178,249
Child and Adult Care Food Program - Homes	10.558	85-8029	789,662
Total CFDA #10.558			<u>967,911</u>
Passed Through Iowa Department of Public Health Nutrition BASICS			
	10.561	5889NU28	6,094
Total U.S. Department of Agriculture			<u>6,720,556</u>
U.S. Department of Energy			
Passed Through Iowa Department of Human Rights Weatherization Assistance			
	81.042	DOE-09-05F	503,802
Weatherization Assistance	81.042	DOE-08-05F	36,337
ARRA - Weatherization Assistance	81.042	DOE-ARRA-09-05F	95,758
Total U.S. Department of Energy and CFDA #81.042			<u>635,897</u>
U.S. Department of Education			
Passed Through Iowa Department of Public Health Safe and Drug Free Schools and Communities			
	84.186	5888DV08	10,085
U.S. Department of Homeland Security			
Passed Through the Emergency Food and Shelter Program			
FEMA - Hardin County	97.024	27-2932-00	6,510
FEMA - Poweshiek County	97.024	27-3014-00	6,844
FEMA - Tama County	97.024	27-3030-00	6,412
Total U.S. Department of Homeland Security and CFDA #97.024			<u>19,766</u>
U.S. Department of Housing and Urban Development			
Passed Through Iowa Finance Authority Emergency Shelter Grants Program			
	14.231	09-II-64002	4,592
Total U.S. Department of Housing and Urban Development CFDA #14.231			<u>4,592</u>
Total Federal Awards			<u>\$ 16,100,771</u>

*Catalog of Federal Domestic Assistance Number

MID-IOWA COMMUNITY ACTION, INC.

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2009

Note 1: Basis of Presentation

The Schedule of Expenditures of Federal Awards includes the federal grant activity of Mid-Iowa Community Action, Inc. 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 Organization. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in, the preparation of the basic financial statements.

Note 2: Sub Recipients

Of the federal expenditures presented in the Schedule, the Organization provided federal awards to sub recipients as follows:

<u>Program Title/Funding Source</u>	<u>CFDA Number</u>	<u>Provided to Sub Recipients</u>
HIV Consortia - Iowa Department of Public Health	93.917	<u>\$ 39,532</u>

These amounts were passed through to various other organizations.

SEE INDEPENDENT AUDITOR'S REPORT

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities

Year Ended September 30, 2009

	Women, Infants & Children (WIC) 9/30/2009	Peer Counselor Program 9/30/2009	Child Health (CH) 9/30/2009	Maternal Health (MH) 9/30/2009	Nutrition BASICS 9/30/2009
Support and Revenue					
Federal Grant Revenue	\$1,159,166	19,365	94,080	62,511	6,094
State Grant Revenue	--	--	150,594	37,761	--
Other Grant Revenue	--	--	2,780	--	--
Program Income	--	--	191,019	82,816	--
Sales to Public	--	--	--	--	--
Interest Income	--	--	--	--	--
Contributions and Public Support	--	--	--	--	--
United Way Support	--	--	5,905	--	--
Rental Income	--	--	--	--	--
Other Revenue	--	--	--	--	--
Pool Revenue	--	--	--	--	--
Transfers in from Interagency Programs In Kind Donations	--	--	--	2,908	--
	--	--	--	--	--
Total Support and Revenue	<u>1,159,166</u>	<u>19,365</u>	<u>444,378</u>	<u>185,996</u>	<u>6,094</u>
Expenses					
Personnel	554,001	6,799	247,753	116,061	3,312
Fringe	160,510	1,983	72,723	34,037	981
Indirect Cost	139,330	1,712	62,493	29,269	837
Travel	18,260	275	4,815	2,487	183
Supplies and Materials	62,003	552	3,632	1,048	121
Printing and Publication	3,658	88	4,137	2,044	626
Postage and Shipping	3,899	82	7,242	1,283	16
Contractual	48,718	6,240	27,600	25,547	--
Insurance	5,118	--	3,771	1,113	18
Telephone and Fax	11,403	747	3,347	1,384	--
Space	35,905	287	19,994	8,091	--
Advertising and Promotional Activities	45,184	--	1,574	1,616	--
Equipment Maintenance and Rental	--	--	--	--	--
Licenses and Permits	--	--	--	--	--
Dues and Subscriptions	--	--	--	--	--
Client Assistance	--	--	--	--	--
Equipment	55,269	--	2,855	727	--
Conferences and Meetings	15,908	600	210	304	--
Interest Expense	--	--	--	--	--
Other	--	--	--	--	--
Depreciation	--	--	--	--	--
Transfers to Interagency Programs In Kind Expense	--	--	--	--	--
	--	--	--	--	--
Total Expenses	<u>1,159,166</u>	<u>19,365</u>	<u>462,146</u>	<u>225,011</u>	<u>6,094</u>
Change in Net Assets	--	--	(17,768)	(39,015)	--
Net Assets (Deficit) - Beginning of Year	--	--	62,868	39,015	--
Inter Fund Transfers	--	--	--	--	--
Net Assets (Deficit) - End of Year	<u>\$ --</u>	<u>--</u>	<u>45,100</u>	<u>--</u>	<u>--</u>

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities

Year Ended September 30, 2009

	HS ARRA Quality Improvement 9/30/2010	Family Development Self-Sufficiency (FADSS) 6/30/2009	Family Development Self-Sufficiency (FADSS) 6/30/2010	United States Department of Agriculture (USDA) 9/30/2009
Support and Revenue				
Federal Grant Revenue	\$ 7,844	177,017	78,791	178,249
State Grant Revenue	--	156,977	69,872	--
Other Grant Revenue	--	--	--	--
Program Income	--	--	--	--
Sales to Public	--	--	--	--
Interest Income	--	--	--	--
Contributions and Public Support	--	--	--	--
United Way Support	--	2,125	500	--
Rental Income	--	--	--	--
Other Revenue	--	--	--	--
Pool Revenue	--	--	--	--
Transfers in from Interagency Programs	--	83,311	688	--
In Kind Donations	--	2,735	935	--
Total Support and Revenue	<u>7,844</u>	<u>422,165</u>	<u>150,786</u>	<u>178,249</u>
Expenses				
Personnel	3,887	86,194	29,906	19,005
Fringe	1,151	25,513	8,852	5,626
Indirect Cost	982	21,783	7,558	4,803
Travel	--	6,556	3,502	--
Supplies and Materials	6	819	333	10,953
Printing and Publication	--	624	357	--
Postage and Shipping	--	123	133	--
Contractual	1,685	--	--	--
Insurance	--	1,546	528	--
Telephone and Fax	--	4,186	1,399	--
Space	--	2,653	911	--
Advertising and Promotional Activities	133	265	--	--
Equipment Maintenance and Rental	--	--	--	--
Licenses and Permits	--	--	--	--
Dues and Subscriptions	--	50	--	--
Client Assistance	--	96	--	137,862
Equipment	--	(69)	--	--
Conferences and Meetings	--	1,249	995	--
Interest Expense	--	--	--	--
Other	--	26	12	--
Depreciation	--	--	--	--
Transfers to Interagency Programs	--	267,816	95,365	--
In Kind Expense	--	2,735	935	--
Total Expenses	<u>7,844</u>	<u>422,165</u>	<u>150,786</u>	<u>178,249</u>
Change in Net Assets	--	--	--	--
Net Assets (Deficit) - Beginning of Year	--	--	--	--
Inter Fund Transfers	--	--	--	--
Net Assets (Deficit) - End of Year	<u>\$ --</u>	<u>--</u>	<u>--</u>	<u>--</u>

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities

Year Ended September 30, 2009

Child & Adult Care Food Program (CACFP) 9/30/2009	Department of Energy (DOE) 3/31/2009	Department of Energy (DOE) 3/31/2010	DOE ARRA 3/31/2010	Community Services Block Grant (CSBG) 9/30/2009	CSBG ARRA 9/30/2009	DARP 9/30/2009	Low-Income Home Energy Assistance Program (LIHEAP) 9/30/2009
789,662	36,337	503,802	95,758	495,601	102,402	--	3,561,961
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
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--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
<u>789,662</u>	<u>36,337</u>	<u>503,802</u>	<u>95,758</u>	<u>495,601</u>	<u>102,402</u>	<u>--</u>	<u>3,561,961</u>
72,110	--	--	--	--	56,158	--	62,545
21,345	--	--	--	--	16,623	--	18,513
18,224	--	--	--	--	14,192	--	15,806
10,605	--	--	--	3,025	3,793	--	994
6,826	--	--	--	153	1,051	--	23,148
5,790	--	--	--	51	317	--	3,087
3,132	--	--	--	94	--	--	3,268
2,206	--	--	--	250	--	--	--
2,820	--	--	--	1,898	--	--	8,171
572	--	--	--	--	773	--	447
5,518	--	--	--	--	2,004	--	6,888
300	--	--	88	--	1,060	--	3,405
--	--	--	--	--	--	--	--
59	--	--	--	--	--	--	--
65	--	--	--	6,251	--	--	--
634,206	36,337	503,802	7,745	1,579	--	1,700	3,317,701
4,208	--	--	35,652	--	3,835	--	650
1,676	--	--	52,273	19,940	2,596	--	174
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	462,360	--	--	97,164
--	--	--	--	--	--	--	--
<u>789,662</u>	<u>36,337</u>	<u>503,802</u>	<u>95,758</u>	<u>495,601</u>	<u>102,402</u>	<u>1,700</u>	<u>3,561,961</u>
--	--	--	--	--	--	(1,700)	--
--	--	--	--	--	--	8,869	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	7,169	--

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities

Year Ended September 30, 2009

	Home Energy Assistance Program (HEAP) 12/31/2008	Home Energy Assistance Program (HEAP) 12/31/2009	Homeless 6/30/2009	Homeless 6/30/2010
Support and Revenue				
Federal Grant Revenue	\$ 165,151	381,422	--	4,592
State Grant Revenue	--	--	1,478	--
Other Grant Revenue	--	--	--	--
Program Income	--	--	--	--
Sales to Public	--	--	--	--
Interest Income	--	--	--	--
Contributions and Public Support	--	--	--	--
United Way Support	--	--	--	--
Rental Income	--	--	--	--
Other Revenue	--	1,000	--	--
Pool Revenue	--	--	--	--
Transfers in from Interagency Programs	--	--	--	--
In Kind Donations	--	--	--	--
Total Support and Revenue	<u>165,151</u>	<u>382,422</u>	<u>1,478</u>	<u>4,592</u>
Expenses				
Personnel	--	--	--	--
Fringe	--	--	--	--
Indirect Cost	--	--	--	--
Travel	--	--	--	--
Supplies and Materials	--	--	--	--
Printing and Publication	--	--	--	--
Postage and Shipping	--	--	--	--
Contractual	--	--	--	--
Insurance	--	5,096	--	--
Telephone and Fax	--	--	--	--
Space	--	--	--	--
Advertising and Promotional Activities	--	--	--	--
Equipment Maintenance and Rental	--	--	--	--
Licenses and Permits	--	--	--	--
Dues and Subscriptions	--	--	--	--
Client Assistance	165,151	368,731	1,478	4,592
Equipment	--	8,595	--	--
Conferences and Meetings	--	--	--	--
Interest Expense	--	--	--	--
Other	--	--	--	--
Depreciation	--	--	--	--
Transfers to Interagency Programs	--	--	--	--
In Kind Expense	--	--	--	--
Total Expenses	<u>165,151</u>	<u>382,422</u>	<u>1,478</u>	<u>4,592</u>
Change in Net Assets	--	--	--	--
Net Assets (Deficit) - Beginning of Year	--	--	--	--
Inter Fund Transfers	--	--	--	--
Net Assets (Deficit) - End of Year	<u>\$ --</u>	<u>--</u>	<u>--</u>	<u>--</u>

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities

Year Ended September 30, 2009

Health Empowerment Fund 6/30/2009	Health Empowerment Fund 6/30/2010	Health Emergency Funds 9/30/2009	HIV Consortia 3/31/2009	HIV Consortia 3/31/2010	Health Contracts 9/30/2009	First Five 6/30/2009	First Five 6/30/2010
24,970	7,399	--	28,706	39,478	8,041	--	--
26,320	2,374	--	--	--	875	13,340	10,750
--	--	--	--	--	--	--	--
13,249	1,257	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	13,688	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	124	1,658	--	19,399	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
<u>64,539</u>	<u>11,030</u>	<u>13,812</u>	<u>30,364</u>	<u>39,478</u>	<u>28,315</u>	<u>13,340</u>	<u>10,750</u>
28,951	3,933	355	7,867	10,251	12,844	7,866	6,610
8,202	1,040	105	2,329	3,034	2,931	2,328	1,957
7,245	970	90	1,988	2,591	3,076	1,988	1,671
2,080	249	114	1,333	1,493	1,401	94	89
1,977	264	761	--	--	6,452	51	42
--	12	207	--	--	838	19	16
--	11	88	--	--	147	350	6
12,717	4,170	1	15,994	21,298	923	--	--
--	--	320	853	805	212	60	32
874	285	382	--	--	85	--	--
790	96	958	--	--	38	536	327
--	--	372	--	--	104	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	10	--	--
--	--	7,871	--	--	59	--	--
211	--	36	--	--	--	44	--
1,492	--	59	--	6	573	4	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	611	--	--	2,908	--	--
--	--	--	--	--	--	--	--
<u>64,539</u>	<u>11,030</u>	<u>12,330</u>	<u>30,364</u>	<u>39,478</u>	<u>32,601</u>	<u>13,340</u>	<u>10,750</u>
--	--	1,482	--	--	(4,286)	--	--
--	--	4,988	--	--	21,323	--	--
--	--	--	--	--	--	--	--
<u>--</u>	<u>--</u>	<u>6,470</u>	<u>--</u>	<u>--</u>	<u>17,037</u>	<u>--</u>	<u>--</u>

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities

Year Ended September 30, 2009

	I - Smile 9/30/2009	Sealant Grant 9/30/2009	HAWK-I 9/30/2009	School- Based Activities 9/30/2009	Story County Empowerment (SCE) 6/30/2009
Support and Revenue					
Federal Grant Revenue	\$ 200	12,000	--	10,085	--
State Grant Revenue	82,401	--	18,748	--	89,916
Other Grant Revenue	--	--	--	--	--
Program Income	--	25,805	2,374	--	--
Sales to Public	--	--	--	--	--
Interest Income	--	--	--	--	--
Contributions and Public Support	--	--	--	100	--
United Way Support	--	--	--	--	--
Rental Income	--	--	--	--	--
Other Revenue	--	--	--	--	--
Pool Revenue	--	--	--	--	--
Transfers in from Interagency Programs In Kind Donations	--	--	--	2,305	214
	--	--	--	--	--
Total Support and Revenue	82,601	37,805	21,122	12,490	90,130
Expenses					
Personnel	45,792	19,575	9,394	5,607	40,074
Fringe	13,554	5,794	2,781	1,660	11,537
Indirect Cost	11,573	4,947	2,374	1,417	10,064
Travel	364	897	323	691	437
Supplies and Materials	9,198	3,717	445	981	361
Printing and Publication	164	826	330	48	--
Postage and Shipping	280	930	1,421	24	--
Contractual	--	--	--	--	269
Insurance	237	--	77	165	387
Telephone and Fax	160	231	240	307	1,309
Space	932	881	812	1,590	8,116
Advertising and Promotional Activities	191	--	2,919	--	477
Equipment Maintenance and Rental	--	--	--	--	--
Licenses and Permits	--	--	--	--	--
Dues and Subscriptions	--	--	--	--	--
Client Assistance	--	--	--	--	1,692
Equipment	--	--	--	--	--
Conferences and Meetings	156	7	6	--	--
Interest Expense	--	--	--	--	--
Other	--	--	--	--	--
Depreciation	--	--	--	--	--
Transfers to Interagency Programs In Kind Expense	--	--	--	--	15,407
	--	--	--	--	--
Total Expenses	82,601	37,805	21,122	12,490	90,130
Change in Net Assets	--	--	--	--	--
Net Assets (Deficit) - Beginning of Year	--	--	--	--	--
Inter Fund Transfers	--	--	--	--	--
Net Assets (Deficit) - End of Year	\$ --	--	--	--	--

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities

Year Ended September 30, 2009

	Marshall County Empowerment CCR&R (MCE-CCR&R) 6/30/2010	Marshall County Empowerment CCR&R (MCE-CCR&R) 6/30/2009	Marshall County Empowerment Head Start 6/30/2009
Support and Revenue			
Federal Grant Revenue	\$ 17,608	86,239	--
State Grant Revenue	416	5,109	33,939
Other Grant Revenue	--	--	--
Program Income	--	--	--
Sales to Public	--	--	--
Interest Income	--	--	--
Contributions and Public Support	--	--	--
United Way Support	--	--	--
Rental Income	--	--	--
Other Revenue	--	--	--
Pool Revenue	--	--	--
Transfers in from Interagency Programs In Kind Donations	1,265 --	4,430 --	511 --
Total Support and Revenue	<u>19,289</u>	<u>95,778</u>	<u>34,450</u>
Expenses			
Personnel	8,932	48,629	12,223
Fringe	2,644	14,394	3,465
Indirect Cost	2,257	12,289	3,059
Travel	109	1,343	--
Supplies and Materials	776	2,501	422
Printing and Publication	220	859	--
Postage and Shipping	249	750	--
Contractual	--	--	--
Insurance	162	391	90
Telephone and Fax	98	299	414
Space	2,360	7,080	3,775
Advertising and Promotional Activities	1,629	966	395
Equipment Maintenance and Rental	--	--	--
Licenses and Permits	--	--	--
Dues and Subscriptions	--	--	--
Client Assistance	--	(210)	--
Equipment	--	--	--
Conferences and Meetings	(147)	6,487	5
Interest Expense	--	--	--
Other	--	--	--
Depreciation	--	--	--
Transfers to Interagency Programs In Kind Expense	-- --	-- --	10,602 --
Total Expenses	<u>19,289</u>	<u>95,778</u>	<u>34,450</u>
Change in Net Assets	--	--	--
Net Assets (Deficit) - Beginning of Year	--	--	--
Inter Fund Transfers	--	--	--
Net Assets (Deficit) - End of Year	<u>\$ --</u>	<u>--</u>	<u>--</u>

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities

Year Ended September 30, 2009

Marshall County Empowerment Head Start 6/30/2010	Poweshiek County Empowerment (Family Connections) 6/30/2009	Poweshiek County Empowerment (Family Connections) 6/30/2010	Poweshiek County Empowerment Transportation 6/30/2009	Poweshiek County Empowerment Transportation 6/30/2009	Tama County Empowerment (TCE) 6/30/2009
4,138	--	--	--	--	--
7,357	65,252	21,159	26,105	2,977	106,175
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	804	464	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
468	--	--	--	--	--
--	--	--	--	--	--
<u>11,963</u>	<u>65,252</u>	<u>21,159</u>	<u>26,909</u>	<u>3,441</u>	<u>106,175</u>
4,205	33,414	11,169	12,285	1,125	--
1,100	9,890	3,306	3,591	309	--
1,034	8,444	2,823	3,096	280	--
--	2,771	800	7,577	1,639	--
246	1,877	210	--	--	--
--	592	127	--	--	--
--	206	3	--	--	--
--	--	--	--	--	--
30	349	127	--	--	--
176	2,692	704	271	37	--
1,295	1,201	372	4	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	107	78	--	--	--
--	1,872	--	--	--	--
--	1,830	1,440	85	51	256
--	--	--	--	--	--
--	7	--	--	--	--
--	--	--	--	--	--
3,877	--	--	--	--	105,919
--	--	--	--	--	--
<u>11,963</u>	<u>65,252</u>	<u>21,159</u>	<u>26,909</u>	<u>3,441</u>	<u>106,175</u>
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities

Year Ended September 30, 2009

	Tama County Empowerment (TCE) 6/30/2010	Wraparound Child Care (WCC) 8/31/2009	Wraparound Child Care (WCC) 8/31/2010	Shared Visions Child Development Preschool (CDP) 6/30/2009
Support and Revenue				
Federal Grant Revenue	\$ --	261,090	23,981	--
State Grant Revenue	27,280	--	--	149,590
Other Grant Revenue	--	--	--	--
Program Income	--	--	--	--
Sales to Public	--	--	--	--
Interest Income	--	--	--	--
Contributions and Public Support	--	--	--	--
United Way Support	--	--	--	--
Rental Income	--	--	--	--
Other Revenue	--	--	--	--
Pool Revenue	--	--	--	--
Transfers in from Interagency Programs	--	--	--	--
In Kind Donations	--	--	--	35,682
Total Support and Revenue	<u>27,280</u>	<u>261,090</u>	<u>23,981</u>	<u>185,272</u>
Expenses				
Personnel	--	162,443	14,557	55,255
Fringe	--	48,083	4,309	16,355
Indirect Cost	--	41,053	3,679	13,964
Travel	1,051	--	--	--
Supplies and Materials	--	--	--	--
Printing and Publication	--	--	--	--
Postage and Shipping	--	--	--	--
Contractual	--	--	--	--
Insurance	--	--	--	--
Telephone and Fax	--	--	--	--
Space	--	--	--	18,934
Advertising and Promotional Activities	--	--	--	--
Equipment Maintenance and Rental	--	--	--	--
Licenses and Permits	--	--	--	--
Dues and Subscriptions	--	--	--	--
Client Assistance	--	9,511	1,436	1,882
Equipment	--	--	--	--
Conferences and Meetings	110	--	--	--
Interest Expense	--	--	--	--
Other	--	--	--	--
Depreciation	--	--	--	--
Transfers to Interagency Programs	26,119	--	--	43,200
In Kind Expense	--	--	--	35,682
Total Expenses	<u>27,280</u>	<u>261,090</u>	<u>23,981</u>	<u>185,272</u>
Change in Net Assets	--	--	--	--
Net Assets (Deficit) - Beginning of Year	--	--	--	--
Inter Fund Transfers	--	--	--	--
Net Assets (Deficit) - End of Year	<u>\$ --</u>	<u>--</u>	<u>--</u>	<u>--</u>

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities

Year Ended September 30, 2009

Shared Visions Child Development Preschool (CDP) 6/30/2010	Story County Community Dental Clinic 9/30/2009	EITC Project 9/30/2009	Energy Rated Homes of Iowa (ERH) 9/30/2009	IP&L Utilities, Inc. (IPL) 12/31/2008	IP&L Utilities, Inc. (IPL) 12/31/2009	Utilities Assist 9/30/2009
--	--	--	--	--	--	--
47,688	2,598	--	--	104,475	259,591	--
--	5,365	--	--	--	--	--
--	279,347	--	--	--	--	--
--	--	--	17,121	--	--	--
--	--	--	--	--	--	--
--	123,111	3,000	--	--	--	108,472
--	7,585	--	--	--	--	--
--	--	--	--	--	--	--
--	--	21,994	21	--	--	--
--	--	--	--	--	--	--
--	10,000	--	--	--	--	--
1,146	--	--	--	--	--	--
<u>48,834</u>	<u>428,006</u>	<u>24,994</u>	<u>17,142</u>	<u>104,475</u>	<u>259,591</u>	<u>108,472</u>
17,305	253,072	7,885	9,207	--	--	--
5,122	74,278	2,334	2,725	--	--	--
4,373	63,833	1,993	2,327	--	--	--
--	1,165	862	1,807	--	--	--
--	40,643	1,499	10	--	--	--
--	1,131	154	6	--	--	--
--	734	60	130	--	--	1
--	2,200	--	--	--	--	--
--	3,549	154	--	--	--	--
--	446	298	--	--	--	--
5,439	12,744	--	1,073	--	--	--
--	638	--	--	--	--	--
--	--	--	--	--	--	--
--	349	--	--	--	--	--
--	--	--	--	--	--	--
1,049	--	420	2,460	104,475	259,591	107,751
--	1,005	--	--	--	--	--
--	799	20	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
14,400	--	--	--	--	--	--
1,146	--	--	--	--	--	--
<u>48,834</u>	<u>456,586</u>	<u>15,679</u>	<u>19,745</u>	<u>104,475</u>	<u>259,591</u>	<u>107,752</u>
--	(28,580)	9,315	(2,603)	--	--	720
--	42,858	3,070	(18,735)	--	--	13,584
--	--	--	--	--	--	--
--	<u>14,278</u>	<u>12,385</u>	<u>(21,338)</u>	<u>--</u>	<u>--</u>	<u>14,304</u>

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities

Year Ended September 30, 2009

	Hardin County Family Development (HCFD) 9/30/2009	Marshall County Family Development (MCFD) 9/30/2009	Poweshiek County Family Development (PCFD) 9/30/2009	Story County Family Development (SCFD) 9/30/2009
Support and Revenue				
Federal Grant Revenue	\$ 6,510	--	6,844	--
State Grant Revenue	--	942	--	--
Other Grant Revenue	700	2,000	2,900	39,066
Program Income	--	--	--	--
Sales to Public	--	--	800	--
Interest Income	--	--	--	--
Contributions and Public Support	17,883	2,750	35,496	81,326
United Way Support	1,900	--	24,864	20,053
Rental Income	--	--	--	--
Other Revenue	125	--	--	12,943
Pool Revenue	--	--	--	--
Transfers in from Interagency Programs In Kind Donations	282,418 10,378	414,686 --	234,375 --	299,030 13,216
Total Support and Revenue	319,914	420,378	305,279	465,634
Expenses				
Personnel	162,553	243,354	163,054	196,300
Fringe	46,725	70,636	47,708	57,327
Indirect Cost	40,809	61,228	41,099	49,457
Travel	12,551	5,538	9,607	17,596
Supplies and Materials	3,553	1,497	1,659	2,415
Printing and Publication	1,047	1,234	1,424	3,985
Postage and Shipping	284	120	95	625
Contractual	--	988	978	1,002
Insurance	1,006	1,486	860	2,000
Telephone and Fax	3,624	8,757	5,211	6,559
Space	12,251	12,658	3,519	38,998
Advertising and Promotional Activities	25	886	493	1,402
Equipment Maintenance and Rental	--	--	--	--
Licenses and Permits	--	--	143	--
Dues and Subscriptions	72	156	225	146
Client Assistance	12,184	9	8,624	57,131
Equipment	145	66	1,309	--
Conferences and Meetings	1,274	265	1,045	1,462
Interest Expense	--	--	--	--
Other	62	129	229	427
Depreciation	--	--	--	--
Transfers to Interagency Programs In Kind Expense	11,371 10,378	11,371 --	11,371 --	15,586 13,216
Total Expenses	319,914	420,378	298,653	465,634
Change in Net Assets	--	--	6,626	--
Net Assets (Deficit) - Beginning of Year	38,073	--	52,109	(4,609)
Inter Fund Transfers	--	--	--	--
Net Assets (Deficit) - End of Year	\$ 38,073	--	58,735	(4,609)

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities

Year Ended September 30, 2009

Tama County Family Development (TCFD) 9/30/2009	Family Development Administration (FDA) 9/30/2009	Construction Material 9/30/2009	Construction Labor 9/30/2009	Construction Labor ARRA 9/30/2009	Construction Support 9/30/2009	Construction Support ARRA 9/30/2009
6,412	--	--	--	--	--	--
83	--	--	--	--	--	--
500	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	312,654	685,952	4,694	370,991	89,550
--	--	--	--	--	--	--
--	--	--	--	--	--	--
9,169	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
328,836	88,781	--	--	--	--	--
--	--	--	--	--	--	--
<u>345,000</u>	<u>88,781</u>	<u>312,654</u>	<u>685,952</u>	<u>4,694</u>	<u>370,991</u>	<u>89,550</u>
184,255	52,630	--	399,658	14,424	236,221	24,999
52,909	15,578	--	129,074	4,270	69,922	7,399
46,247	13,301	--	--	--	--	--
10,953	2,732	7,906	--	--	11,160	10,161
1,594	154	--	--	--	3,968	--
1,778	177	--	--	--	3,443	--
464	22	--	--	--	1,616	--
--	--	186	12,570	--	--	--
1,891	320	--	--	--	11,069	--
5,580	850	--	6	--	4,215	2
16,583	2,573	69	--	--	60,374	--
1,221	--	--	--	--	183	--
--	--	--	--	--	--	--
--	--	--	--	--	2,410	--
--	--	--	--	--	575	--
5,182	24	303,907	160	--	1,976	--
2,633	--	--	--	--	14,972	36,674
900	420	--	60	25	63	7,875
--	--	--	--	--	--	--
119	--	--	84	--	108	--
--	--	--	--	--	--	--
11,371	--	--	--	--	--	--
--	--	--	--	--	--	--
<u>343,680</u>	<u>88,781</u>	<u>312,068</u>	<u>541,612</u>	<u>18,719</u>	<u>422,275</u>	<u>87,110</u>
1,320	--	586	144,340	(14,025)	(51,284)	2,440
19,362	--	3,565	45,833	--	104,869	--
--	--	--	--	--	--	--
<u>20,682</u>	<u>--</u>	<u>4,151</u>	<u>190,173</u>	<u>(14,025)</u>	<u>53,585</u>	<u>2,440</u>

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities

Year Ended September 30, 2009

	Construction Administration 9/30/2009	Fiscal Agent 9/30/2009	Resource Development 9/30/2009	Grant- Funded Property & Equipment 9/30/2009
Support and Revenue				
Federal Grant Revenue	\$ --	--	--	--
State Grant Revenue	--	--	--	--
Other Grant Revenue	--	--	--	--
Program Income	--	--	--	--
Sales to Public	76,415	100	--	--
Interest Income	--	--	--	--
Contributions and Public Support	--	--	4,110	--
United Way Support	--	--	--	--
Rental Income	--	--	--	--
Other Revenue	--	27,805	30	--
Pool Revenue	--	--	--	--
Transfers in from Interagency Programs In Kind Donations	96,717	--	152,336	60,973
	--	--	--	--
Total Support and Revenue	<u>173,132</u>	<u>27,905</u>	<u>156,476</u>	<u>60,973</u>
Expenses				
Personnel	2,394	12,500	79,296	--
Fringe	709	3,700	23,472	--
Indirect Cost	180,468	3,159	20,040	--
Travel	--	1,538	1,568	--
Supplies and Materials	(9)	374	6,970	--
Printing and Publication	--	28	2,147	--
Postage and Shipping	--	6	1,020	--
Contractual	1,069	3,832	3,373	--
Insurance	--	--	760	--
Telephone and Fax	--	--	1,181	--
Space	40	--	12,346	--
Advertising and Promotional Activities	--	--	80	--
Equipment Maintenance and Rental	--	--	--	--
Licenses and Permits	1,760	--	--	--
Dues and Subscriptions	--	--	957	--
Client Assistance	--	--	--	--
Equipment	--	--	2,955	--
Conferences and Meetings	675	2,702	311	--
Interest Expense	--	--	--	--
Other	81	66	--	--
Depreciation	--	--	--	89,406
Transfers to Interagency Programs In Kind Expense	--	--	--	--
	--	--	--	--
Total Expenses	<u>187,187</u>	<u>27,905</u>	<u>156,476</u>	<u>89,406</u>
Change in Net Assets	(14,055)	--	--	(28,433)
Net Assets (Deficit) - Beginning of Year	(13,724)	(4,793)	--	851,080
Inter Fund Transfers	--	--	--	12
Net Assets (Deficit) - End of Year	<u>\$ (27,779)</u>	<u>(4,793)</u>	<u>--</u>	<u>822,659</u>

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities

Year Ended September 30, 2009

Property 9/30/2009	Wells Fargo Property Sub-Lease 9/30/2009	Community Fund 9/30/2009	Story County Foundation 9/30/2009	Direct Cost Pool 9/30/2009	Fringe Benefits Pool 9/30/2009	Indirect Cost Pool (ICP) 9/30/2009	General Fund 9/30/2009
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	5
62	--	--	--	--	--	--	1,387
--	--	25	--	--	--	--	695
--	--	--	--	--	--	--	--
356,677	3,537	--	--	--	--	--	--
1,700	--	--	--	78,485	118,612	4,324	--
--	--	--	--	106,744	1,749,679	1,311,778	--
3,333	--	33,664	--	--	9	--	103,225
--	--	--	--	--	--	--	--
<u>361,772</u>	<u>3,537</u>	<u>33,689</u>	<u>--</u>	<u>185,229</u>	<u>1,868,300</u>	<u>1,316,102</u>	<u>105,312</u>
53,649	--	17,307	--	--	25,947	807,367	7,201
15,795	--	5,123	--	--	1,829,705	238,757	2,131
13,542	--	4,374	--	--	5,060	--	1,820
4,303	--	599	--	--	611	16,783	--
3,336	--	477	--	7	6,034	17,197	--
694	--	1,076	--	76,378	38	16,730	395
33	--	1,808	--	30,359	1	3,962	--
--	--	144	--	--	1	85,047	111
4,997	--	12	--	78,485	60	17,025	--
3,354	--	90	--	--	1	13,660	--
130,624	3,537	1,486	--	--	258	76,664	--
183	--	484	--	--	--	505	--
--	--	--	--	--	--	--	--
985	--	--	--	--	--	1,175	--
--	--	--	--	--	495	1,924	988
10,216	--	--	--	--	80	1,385	--
2,945	--	704	--	--	--	12,538	--
67	--	5	--	--	--	3,970	856
--	--	--	--	--	--	--	28,977
--	--	--	--	--	--	1,413	7,622
68,553	--	--	--	--	--	--	--
103,225	--	--	--	--	--	--	10,474
--	--	--	--	--	--	--	--
<u>416,501</u>	<u>3,537</u>	<u>33,689</u>	<u>--</u>	<u>185,229</u>	<u>1,868,291</u>	<u>1,316,102</u>	<u>60,575</u>
(54,729)	--	--	--	--	9	--	44,737
54,729	--	(1,463)	6,441	10,723	(9)	--	609,744
--	--	--	--	--	--	--	(12)
<u>--</u>	<u>--</u>	<u>(1,463)</u>	<u>6,441</u>	<u>10,723</u>	<u>--</u>	<u>--</u>	<u>654,469</u>

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities

Year Ended September 30, 2009

	Regulatory Agency Totals	Elimination Entries	GAAP Agency Totals
Support and Revenue			
Federal Grant Revenue	\$ 11,540,791	--	11,540,791
State Grant Revenue	1,744,967	--	1,744,967
Other Grant Revenue	53,311	--	53,311
Program Income	595,867	--	595,867
Sales to Public	1,558,581	(1,540,256)	18,325
Interest Income	1,449	--	1,449
Contributions and Public Support	391,924	--	391,924
United Way Support	72,639	--	72,639
Rental Income	363,922	(356,677)	7,245
Other Revenue	290,265	(103,231)	187,034
Pool Revenue	3,168,201	(3,168,201)	--
Transfers in from Interagency Programs	2,258,240	(2,258,240)	--
In Kind Donations	1,055,929	(1,036,214)	19,715
Total Support and Revenue	<u>23,096,086</u>	<u>(8,462,819)</u>	<u>14,633,267</u>
Expenses			
Personnel	5,985,221	(12,500)	5,972,721
Fringe	3,579,393	(1,753,379)	1,826,014
Indirect Cost	1,311,413	(1,311,413)	--
Travel	282,013	(1,538)	280,475
Supplies and Materials	314,047	(381)	313,666
Printing and Publication	157,430	(76,406)	81,024
Postage and Shipping	67,663	(30,365)	37,298
Contractual	329,418	(3,832)	325,586
Insurance	180,147	(78,485)	101,662
Telephone and Fax	120,496	--	120,496
Space	713,495	(356,677)	356,818
Advertising and Promotional Activities	77,849	--	77,849
Equipment Maintenance and Rental	--	--	--
Licenses and Permits	7,204	--	7,204
Dues and Subscriptions	14,260	--	14,260
Client Assistance	6,113,573	(1,540,621)	4,572,952
Equipment	246,948	(60,973)	185,975
Conferences and Meetings	189,902	(2,702)	187,200
Interest Expense	28,977	--	28,977
Other	10,385	(66)	10,319
Depreciation	157,959	--	157,959
Transfers to Interagency Programs	2,197,267	(2,197,267)	--
In Kind Expense	1,055,929	(1,036,214)	19,715
Total Expenses	<u>23,140,989</u>	<u>(8,462,819)</u>	<u>14,678,170</u>
Change in Net Assets	(44,903)	--	(44,903)
Net Assets (Deficit) - Beginning of Year	1,949,770	--	1,949,770
Inter Fund Transfers	--	--	--
Net Assets (Deficit) - End of Year	<u>\$ 1,904,867</u>	<u>--</u>	<u>1,904,867</u>

SEE INDEPENDENT AUDITOR'S REPORT

MID-IOWA COMMUNITY ACTION, INC.
Iowa Department of Human Rights

Schedule of Revenue and Expenses Compared with Budget

Low Income Home Energy Assistance Program

Contract Number LIHEAP-09-05-F
(Contract Period 10/1/08 - 9/30/09)

	<u>Approved Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Revenue			
Iowa Department of Human Rights	<u>\$ 3,581,854</u>	<u>3,561,961</u>	<u>19,893</u>
Expenses			
Regular Assistance	\$ 2,839,665	2,833,801	5,864
Emergency Crisis Intervention Payments	157,357	154,434	2,923
Client Services A&R	36,403	36,403	--
Enhanced A&R	40,000	25,006	14,994
Summer Deliverable Fuel	324,426	324,426	--
Administration Costs	<u>184,003</u>	<u>187,891</u>	<u>(3,888)</u>
Total Program Expenses	<u>\$ 3,581,854</u>	<u>3,561,961</u>	<u>19,893</u>

SEE INDEPENDENT AUDITOR'S REPORT

MID-IOWA COMMUNITY ACTION, INC.
Iowa Department of Human Rights

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Contract Number DOE-08-05F
(Contract Period 4/1/08 - 3/31/09)

	<u>Approved Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Revenue			
Iowa Department of Human Rights	<u>\$ 335,860</u>	<u>335,860</u>	<u>--</u>
Expenses			
Administration	\$ 22,298	20,046	2,252
Health and Safety	59,832	62,727	(2,895)
Support	77,560	97,229	(19,669)
Labor	80,883	97,259	(16,376)
Materials	80,883	44,195	36,688
Insurance	<u>14,404</u>	<u>14,404</u>	<u>--</u>
Total Program Expenses	<u>\$ 335,860</u>	<u>335,860</u>	<u>--</u>

Contract Number DOE-09-05F
(Contract Period 4/1/09 - 3/31/10)

	<u>Approved Budget</u>	<u>Actual 4/1/09- 9/30/09</u>	<u>(Over) Under Budget</u>
Revenue			
Iowa Department of Human Rights	<u>\$ 503,802</u>	<u>503,802</u>	<u>--</u>
Expenses			
Administration	\$ 32,727	31,847	880
Health and Safety	94,215	100,364	(6,149)
Support	122,130	149,956	(27,826)
Labor	127,365	170,022	(42,657)
Materials	<u>127,365</u>	<u>51,613</u>	<u>75,752</u>
Total Program Expenses	<u>\$ 503,802</u>	<u>503,802</u>	<u>--</u>

SEE INDEPENDENT AUDITOR'S REPORT

MID-IOWA COMMUNITY ACTION, INC.
Iowa Department of Human Rights

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Contract Number DOE-ARRA-09-05F
(Contract Period 4/1/09 - 3/31/12)

	<u>Approved Budget</u>	<u>Actual 4/1/09- 9/30/09</u>	<u>(Over) Under Budget</u>
Revenue			
Iowa Department of Human Rights	<u>\$ 2,921,118</u>	<u>95,758</u>	<u>2,825,360</u>
Expenses			
T & TA	\$ 457,800	52,273	405,527
Administration	154,191	621	153,570
Administration - Equipment	225,153	35,652	189,501
Health and Safety	416,795	1,442	415,353
Support	541,833	1,092	540,741
Labor	562,673	3,895	558,778
Materials	<u>562,673</u>	<u>783</u>	<u>561,890</u>
Total Program Expenses	<u>\$ 2,921,118</u>	<u>95,758</u>	<u>2,825,360</u>

SEE INDEPENDENT AUDITOR'S REPORT

MID-IOWA COMMUNITY ACTION, INC.
Iowa Department of Human Rights

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Contract Number HEAP-08-05F
(Contract Period 1/1/08 - 12/31/08)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	<u>\$ 525,445</u>	<u>414,834</u>	<u>110,611</u>
Expenses			
Administration	\$ 26,545	21,363	5,182
Health and Safety	94,053	107,118	(13,065)
Support	121,921	157,880	(35,959)
Labor	127,146	83,237	43,909
Materials	127,146	30,555	96,591
Equipment/Training	28,634	14,681	13,953
Total Program Expenses	<u>\$ 525,445</u>	<u>414,834</u>	<u>110,611</u>

Contract Number HEAP-09-05F
(Contract Period 1/1/09 - 12/31/09)

	Approved Budget	Actual 1/1/09 - 9/30/09	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 731,833	381,422	350,411
Other	--	1,000	(1,000)
Total Revenue	<u>\$ 731,833</u>	<u>382,422</u>	<u>349,411</u>
Expenses			
Administration	\$ 38,800	20,635	18,165
Health and Safety	132,797	77,668	55,129
Support	172,144	116,536	55,608
Labor	179,522	115,245	64,277
Materials	179,522	38,648	140,874
Pollution Occurrence Insurance	5,095	5,095	--
Equipment/Training	23,953	8,595	15,358
Total Program Expenses	<u>\$ 731,833</u>	<u>382,422</u>	<u>349,411</u>

SEE INDEPENDENT AUDITOR'S REPORT

MID-IOWA COMMUNITY ACTION, INC.
Iowa Department of Human Rights

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Contract Number MEC-08-05F
(Contract Period 1/1/08 - 12/31/08)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 9,844	9,844	--
Expenses			
Administration	\$ 492	387	105
Support	984	860	124
Labor	4,184	5,280	(1,096)
Materials	4,184	3,317	867
Total Program Expenses	\$ 9,844	9,844	--

SEE INDEPENDENT AUDITOR'S REPORT

MID-IOWA COMMUNITY ACTION, INC.
Iowa Department of Human Rights

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Contract Number AQU-08-05F
(Contract Period 1/1/08 - 12/31/08)

	<u>Approved Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Revenue			
Iowa Department of Human Rights	<u>\$ 19,636</u>	<u>19,636</u>	<u>--</u>
Expenses			
Administration	\$ 981	712	269
Support	1,963	1,674	289
Labor	8,346	10,706	(2,360)
Materials	<u>8,346</u>	<u>6,544</u>	<u>1,802</u>
Total Program Expenses	<u>\$ 19,636</u>	<u>19,636</u>	<u>--</u>

SEE INDEPENDENT AUDITOR'S REPORT.

MID-IOWA COMMUNITY ACTION, INC.
Iowa Department of Human Rights

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Contract Number IPL-08-05F
(Contract Period 1/1/08 - 12/31/08)

	<u>Approved Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Revenue			
Iowa Department of Human Rights	<u>\$ 331,489</u>	<u>326,419</u>	<u>5,070</u>
Expenses			
Administration	\$ 16,574	13,573	3,001
Support	33,149	28,998	4,151
Labor	140,883	180,255	(39,372)
Materials	<u>140,883</u>	<u>103,593</u>	<u>37,290</u>
Total Program Expenses	<u>\$ 331,489</u>	<u>326,419</u>	<u>5,070</u>

Contract Number IPL-09-05F
(Contract Period 1/1/09 - 12/31/09)

	<u>Approved Budget</u>	<u>Actual 1/1/09 - 9/30/09</u>	<u>(Over) Under Budget</u>
Revenue			
Iowa Department of Human Rights	<u>\$ 339,346</u>	<u>259,591</u>	<u>79,755</u>
Expenses			
Administration	\$ 16,967	10,878	6,089
Support	33,935	22,974	10,961
Labor	144,222	157,752	(13,530)
Materials	<u>144,222</u>	<u>67,987</u>	<u>76,235</u>
Total Program Expenses	<u>\$ 339,346</u>	<u>259,591</u>	<u>79,755</u>

SEE INDEPENDENT AUDITOR'S REPORT

MID-IOWA COMMUNITY ACTION, INC.
Iowa Department of Human Rights

Schedule of Revenue and Expenses Compared with Budget

Community Services Block Grant

Contract Number CSBG-08-05-CF
(Contract Period 10/1/07 - 12/31/08)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 458,666	458,666	--
Expenses			
Board Travel	\$ 1,000	979	21
Staff Travel	8,000	7,847	153
Insurance	3,000	2,744	256
Co-funded Programs	406,460	408,323	(1,863)
Other Costs			
Printing/Postage	800	611	189
Publications/Dues	12,000	11,957	43
Registrations/Fees	8,500	8,482	18
Consumable Supplies	6,406	6,067	339
Annual Meeting	10,500	9,732	768
All Staff Day	2,000	1,924	76
Total Program Expenses	\$ 458,666	458,666	--

Contract Number CSBG-09-05-CF
(Contract Period 10/1/08 - 12/31/09)

	Approved Budget	Actual 10/1/08- 9/30/09	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 495,601	495,601	--
Expenses			
Board Travel	\$ 8,000	999	7,001
Staff Travel	6,000	2,026	3,974
Insurance	2,000	1,898	102
Co-funded Programs	455,770	462,360	(6,590)
Other Costs			
Printing/Postage	1,700	145	1,555
Publications/Dues	1,500	6,501	(5,001)
Registrations/Fees	5,600	1,187	4,413
Consumable Supplies	200	1,732	(1,532)
Miscellaneous	14,831	18,753	(3,922)
Total Program Expenses	\$ 495,601	495,601	--

SEE INDEPENDENT AUDITOR'S REPORT

MID-IOWA COMMUNITY ACTION, INC.
Iowa Department of Human Rights

Schedule of Revenue and Expenses Compared with Budget

Community Services Block Grant

Contract Number CSBG-R9-05
(Contract Period 04/10/09 - 09/30/10)

	Approved Budget	Actual 4/10/09 - 9/30/09	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	<u>\$ 742,584</u>	<u>102,402</u>	<u>640,182</u>
Expenses			
Co-funded Programs	26,000	--	26,000
New CSBG ARRA Programs	<u>716,584</u>	<u>102,402</u>	<u>614,182</u>
Total Program Expenses	<u>\$ 742,584</u>	<u>102,402</u>	<u>640,182</u>

SEE INDEPENDENT AUDITOR'S REPORT

MID-IOWA COMMUNITY ACTION, INC.
Iowa Department of Human Rights

Schedule of Revenue and Expenses Compared with Budget

Family Development and Self Sufficiency

Contract Number FaDSS-09-05-FF

(Contract Period 7/1/08 - 6/30/09)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	<u>\$ 471,264</u>	<u>471,264</u>	<u>--</u>
Expenses			
Administrative	\$ 65,234	65,681	(447)
Salaries	277,055	278,810	(1,755)
Fringe	84,410	84,927	(517)
Travel	26,095	23,376	2,719
Space/Utilities	17,675	17,675	--
Other	<u>795</u>	<u>795</u>	<u>--</u>
Total Program Expenses	<u>\$ 471,264</u>	<u>471,264</u>	<u>--</u>

Contract Number FaDSS-10-05-FF

(Contract Period 7/1/09 - 6/30/10)

	Approved Budget	Actual 7/1/09 - 9/30/09	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	<u>\$ 465,665</u>	<u>148,663</u>	<u>317,002</u>
Expenses			
Administrative	\$ 66,310	20,931	45,379
Salaries	262,388	82,824	179,564
Fringe	77,666	24,516	53,150
Travel	24,410	7,951	16,459
Space/Utilities	19,111	6,958	12,153
Other	<u>15,780</u>	<u>5,483</u>	<u>10,297</u>
Total Program Expenses	<u>\$ 465,665</u>	<u>148,663</u>	<u>317,002</u>

SEE INDEPENDENT AUDITOR'S REPORT