

**MID-IOWA COMMUNITY ACTION, INC.**

**Marshalltown, Iowa**

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

**September 30, 2010**

**(With Independent Auditor's Reports Thereon)**

MID-IOWA COMMUNITY ACTION, INC.

Marshalltown, Iowa

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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, 2010, 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 2009 financial statements and in our report dated January 21, 2010, 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, 2010, 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 December 28, 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, PLLC*  
MERIWETHER, WILSON AND COMPANY, PLLC  
Certified Public Accountants

December 28, 2010  
West Des Moines, Iowa

MEMBERS AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

## MID-IOWA COMMUNITY ACTION, INC.

## Statement of Financial Position

September 30, 2010  
(With Comparative Totals for 2009)

<b>Assets</b>	<u>2010</u>	<u>2009</u>
<b>Current Assets</b>		
Cash	\$ 123,566	131,895
Receivables		
Grant or Contract Revenue	1,011,914	927,088
Other	13,440	38,289
Prepaid Expenses	23,809	20,057
Inventory - Weatherization	47,400	36,112
Work-In-Process - Weatherization	174,915	88,173
Total Current Assets	<u>1,395,044</u>	<u>1,241,614</u>
<b>Other Noncurrent Assets</b>		
USDA Savings Reserves - Hardin and Tama Counties	28,769	27,026
Mortgage Receivable - Worsfold	6,517	6,517
Total Other Noncurrent Assets	<u>35,286</u>	<u>33,543</u>
<b>Property and Equipment</b>		
Buildings and Land	2,813,944	2,813,944
Equipment	352,670	620,294
Vehicles	693,522	523,079
	<u>3,860,136</u>	<u>3,957,317</u>
Accumulated Depreciation	(2,040,004)	(2,145,521)
Net Property and Equipment	<u>1,820,132</u>	<u>1,811,796</u>
Total Assets	<u>\$ 3,250,462</u>	<u>3,086,953</u>
<b>Liabilities and Net Assets</b>		
<b>Current Liabilities</b>		
Checks Written in Excess of Bank Balance	\$ 185,558	--
Current Maturities of Long-Term Debt	36,501	11,564
Line of Credit	--	250,000
Accounts Payable and Accrued Taxes	219,783	258,167
Accrued Interest	886	893
Accrued Leave	45,674	37,084
State Advance	56,125	56,125
Grant Funds Received in Advance	147,183	1,242
Total Current Liabilities	<u>691,710</u>	<u>615,075</u>
<b>Long-Term Debt</b>		
Notes and Mortgages Payable, Excluding Current Classification	530,480	567,011
Total Liabilities	<u>1,222,190</u>	<u>1,182,086</u>
<b>Net Assets</b>		
Unrestricted		
Designated for Property and Equipment	1,253,151	1,233,221
Designated for Program Purposes	495,888	416,831
Undesignated	272,792	248,374
Temporarily Restricted	6,441	6,441
Total Net Assets	<u>2,028,272</u>	<u>1,904,867</u>
Total Liabilities and Net Assets	<u>\$ 3,250,462</u>	<u>3,086,953</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, 2010  
(With Comparative Totals for 2009)

	2010			2009
	Unrestricted	Temporarily Restricted	Total	Total All Funds
<b>Support and Revenue</b>				
Federal Grant Revenue	\$ 13,941,145	--	13,941,145	11,540,791
State Grant Revenue	1,629,172	--	1,629,172	1,744,967
Other Grant Revenue	72,877	--	72,877	53,311
Program Income	636,640	--	636,640	595,867
Sales to Public	2	--	2	18,325
Interest Income	200	--	200	1,449
Contributions and Public Support	336,665	--	336,665	391,924
United Way Support	74,257	--	74,257	72,639
Rental Income	9,678	--	9,678	7,245
Other Revenue	39,850	--	39,850	187,034
In Kind Donations	15,730	--	15,730	19,715
Temporarily Restricted Funds Released from Restrictions	--	--	--	--
<b>Total Support and Revenue</b>	<u>16,756,216</u>	<u>--</u>	<u>16,756,216</u>	<u>14,633,267</u>
<b>Expenses</b>				
Personnel	6,567,406	--	6,567,406	5,972,721
Fringe	1,988,849	--	1,988,849	1,826,014
Travel	279,140	--	279,140	280,475
Supplies and Materials	282,075	--	282,075	313,666
Printing and Publication	73,503	--	73,503	81,024
Postage and Shipping	49,349	--	49,349	37,298
Contractual	1,115,783	--	1,115,783	325,586
Insurance	102,752	--	102,752	101,662
Telephone and Fax	112,399	--	112,399	120,496
Space	343,803	--	343,803	356,818
Advertising and Promotion	123,225	--	123,225	77,849
Equipment Maintenance and Rental	268	--	268	--
Licenses and Permits	5,756	--	5,756	7,204
Dues and Subscriptions	19,402	--	19,402	14,260
Client Assistance	4,947,562	--	4,947,562	4,572,952
Equipment	176,819	--	176,819	185,975
Conferences and Meetings	184,811	--	184,811	187,200
Interest Expense	40,498	--	40,498	28,977
Other	22,768	--	22,768	10,319
Depreciation	180,913	--	180,913	157,959
In Kind Expense	15,730	--	15,730	19,715
<b>Total Expenses</b>	<u>16,632,811</u>	<u>--</u>	<u>16,632,811</u>	<u>14,678,170</u>
<b>Change in Net Assets</b>	123,405	--	123,405	(44,903)
<b>Net Assets - Beginning of Year</b>	<u>1,898,426</u>	<u>6,441</u>	<u>1,904,867</u>	<u>1,949,770</u>
<b>Net Assets - End of Year</b>	<u>\$ 2,021,831</u>	<u>6,441</u>	<u>2,028,272</u>	<u>1,904,867</u>

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

## MID-IOWA COMMUNITY ACTION, INC.

## Statement of Cash Flows

Year Ended September 30, 2010  
(With Comparative Totals for 2009)

	<u>2010</u>	<u>2009</u>
<b>Cash Flows from Operating Activities</b>		
Change in Net Assets	\$ 123,405	(44,903)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operations		
Depreciation	180,913	157,959
Gain on Disposal of Property and Equipment	(503)	(1,700)
(Increase) Decrease in		
Receivables	(59,977)	(245,147)
Prepaid Expenses	(3,752)	68,819
Inventory	(11,288)	312
Work-In Process	(86,742)	(56,096)
Increase (Decrease) in		
Accounts Payable and Accrued Expenses	(29,801)	28,760
Grant Funds Received In Advance	145,941	(37,304)
Net Cash Flow from Operating Activities	<u>258,196</u>	<u>(129,300)</u>
<b>Cash Flows from Investing Activities</b>		
Change in USDA Savings Reserves	(1,743)	(1,792)
Purchase of Property and Equipment	(189,249)	(76,426)
Proceeds from Disposal of Property and Equipment	503	1,700
Net Cash Flow from Investing Activities	<u>(190,489)</u>	<u>(76,518)</u>
<b>Cash Flows from Financing Activities</b>		
Change in Checks Written in Excess of Bank Balance	185,558	--
Change in Line of Credit	(250,000)	250,000
Repayments on Notes and Mortgages	(11,594)	(10,662)
Net Cash Flow from Financing Activities	<u>(76,036)</u>	<u>239,338</u>
<b>Net Increase in Cash</b>	(8,329)	33,520
<b>Cash - Beginning of Year</b>	<u>131,895</u>	<u>98,375</u>
<b>Cash - End of Year</b>	<u>\$ 123,566</u>	<u>131,895</u>
<b>Supplemental Cash Flow Disclosures</b>		
Interest Paid	<u>\$ 40,506</u>	<u>28,994</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, 2010

**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 93% 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 \$767,342 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.

On October 1, 2009, the Organization adopted FASB ASC 740-10 regarding Uncertain Tax Positions, which requires evaluation of the impact of uncertain tax positions taken or expected to be taken in a tax return and may require recognition of a liability related to those tax positions. At September 30, 2010, the Organization had no uncertain tax positions requiring recognition in the financial statements.

The Organization is no longer subject to federal and state income tax examinations by tax authorities for years ending before September 30, 2007.

**2. Reclassifications and Prior Year Summarized Financial Information**

Certain reclassifications to the 2009 financial statements have been made to conform to the 2010 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, 2009, from which the summarized information was derived.

### 3. Concentration of Credit Risk

**Bank Balances** - The Organization maintains cash balances in one local bank. Occasionally, these balances exceed the maximum amount insured by the Federal Deposit Insurance Corporation of \$250,000. 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
Great Western Bank	8-17-11	\$495 Monthly	28,194	7.50%	Secured by a real estate mortgage covering a building
United States Department of Agriculture	12-17-38	\$1,375 Monthly	253,946	4.75%	Secured by a real estate mortgage covering a building
United States Department of Agriculture	12-22-43	\$1,425 Monthly	284,841	4.75%	Secured by a real estate mortgage covering a building
Total			566,981		
Less Current Maturities			36,501		
Long-Term Debt			<u>\$ 530,480</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, 2011	\$ 36,501
September 30, 2012	8,677
September 30, 2013	9,131
September 30, 2014	9,573
September 30, 2015	10,376
Thereafter	492,723
	<u>\$ 566,981</u>

### 5. Line of Credit

Mid-Iowa Community Action, Inc. has an operating line of credit with Great Western Bank in the amount of \$600,000. This note, which had an outstanding balance at September 30, 2010 in the amount of \$-0-, is payable on demand and carries a variable interest rate at 1.5% above prime with a floor of 6.0% (Actual Rate of 6.0% at September 30, 2010). The line is collateralized by a general business security agreement and real estate.

6. **Restricted Net Assets**

At September 30, 2010, 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 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 4.5% (4.3% through June 2010) of their annual covered salary and Mid-Iowa Community Action, Inc. is required to contribute 6.95% (6.65% through June 2010) 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, 2010, were \$204,834 to the 401(k) plan and \$229,525 to the 401(a) plan, for a total of \$434,359. Employee contributions to the two plans totaled \$236,799 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, 2010, was \$47,027.

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

<u>Year Ended</u>	<u>Amount</u>
September 30, 2011	\$ 45,961
September 30, 2012	36,309
September 30, 2013	23,557
September 30, 2014	4,674
September 30, 2015	229
	<u>\$ 110,730</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	\$ 742,682
Child Development	5,312,635
Weatherization and Energy	6,525,943
Health and Nutrition	2,638,107
Homeless Shelter Services	389,709
Total Program Activities	<u>15,609,076</u>
Management and General, and Corporate Activities	1,023,735
Total Expenses	<u>\$ 16,632,811</u>

10. **Subsequent Events**

The Organization has evaluated events and transactions occurring after September 30, 2010 for potential items required to be recognized or disclosed in the financial statements. Subsequent events were evaluated through December 28, 2010, the date the financial statements were issued.

**MERIWETHER, WILSON AND COMPANY, PLLC**  
**CERTIFIED PUBLIC ACCOUNTANTS**

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

Board of Directors  
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, 2010, and have issued our report thereon dated December 28, 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 deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies 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.

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, PLLC  
Certified Public Accountants

December 28, 2010  
West Des Moines, Iowa

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REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND  
MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

INDEPENDENT AUDITOR'S REPORT

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

Compliance

We have audited Mid-Iowa Community Action, Inc.'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 Mid-Iowa Community Action, Inc.'s major federal programs for the year ended September 30, 2010. 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. 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 of 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 compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2010.

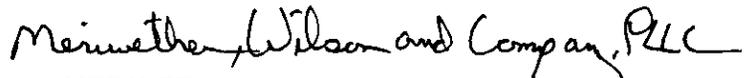
Internal Control over Compliance

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 the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Mid-Iowa Community Action, Inc.'s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies 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, PLLC  
Certified Public Accountants

December 28, 2010  
West Des Moines, Iowa

## MID-IOWA COMMUNITY ACTION, INC.

**Schedule of Findings and Questioned Costs**

Year Ended September 30, 2010

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. 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 Mid-Iowa Community Action, Inc. 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 Mid-Iowa Community Action, Inc. expresses an unqualified opinion on all major federal programs.
6. The results of our audit disclosed no audit findings, which we are required to report in accordance with Section 510(a) of OMB Circular A-133.
7. Mid-Iowa Community Action, Inc. received major federal awards as defined by OMB A-133 during the year ended September 30, 2010. The following programs were audited as major programs:

Name of Program	CFDA No.	Expenses	
Head Start	93.600	\$ 3,221,868	
ARRA - Head Start	93.708	171,709	
Total Head Start Cluster			\$ 3,393,577
Weatherization Assistance for Low-Income Persons	81.042	12,625	
ARRA - Weatherization Assistance for Low-Income Persons	81.042	2,312,142	2,324,767
Community Services Block Grant	93.569	411,329	
ARRA - Community Services Block Grant	93.710	640,182	
Total CSBG Cluster			1,051,511
Special Supplemental Food Program for Women, Infants, and Children	10.557		5,261,062
Homeless Prevention and Rapid Re-Housing Program	14.257		377,244
			<u>\$ 12,408,161</u>

8. The dollar threshold used to distinguish between Type A and Type B programs was \$536,797.
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, 2010

Federal Grantor/ Pass-Through Grantor/ Program Title	CFDA* Number	Contract Number	Federal Expenditures
<b>U.S. Department of Health and Human Services</b>			
Direct Awards			
Head Start/Early Head Start	93.600	07CH6236/44	\$ 2,535,680
Head Start/Early Head Start	93.600	07CH6236/43	686,188
ARRA - Head Start/Early Head Start	93.708	07SE6236/01	171,709
Total CFDA Cluster #93.600 and #93.708			<u>3,393,577</u>
Passed Through Iowa Department of Public Health			
Alliance Maternal, Child, and Dental Health	93.994	5880MH17	<u>195,920</u>
HIV Consortia	93.917	5880HC03	46,634
HIV Consortia	93.917	5881HC03	47,459
Total CFDA #93.917			<u>94,093</u>
Passed Through Iowa Department of Human Services			
Wraparound Child Care - '10-'11	93.575	DCFS 09-089-17	25,319
Wraparound Child Care - '09-'10	93.575	DCFS 09-089-17	258,019
Orchard Place - CCR&R - '10-'11	93.575	CCRR Region 4	6,343
Orchard Place - CCR&R - '09-'10	93.575	CCRR Region 4	29,186
Total CFDA #93.575			<u>318,867</u>
Passed Through Iowa Department of Human Rights			
Community Services Block Grant	93.569	CSBG-10-05	411,329
ARRA - Community Services Block Grant	93.710	CSBG-R9-05	640,182
Total CFDA Cluster #93.569 and #93.710			<u>1,051,511</u>
Low Income Home Energy Assistance Program	93.568	LIHEAP-10-05-F	3,218,623
Home Energy Assistance Program	93.568	HEAP-09-05F	95,830
Home Energy Assistance Program	93.568	HEAP-10-05F	239,772
Total CFDA #93.568			<u>3,554,225</u>
FaDSS	93.558	FaDSS-10-05-FF	147,968
FaDSS	93.558	FaDSS-11-05	56,046
Passed Through Iowa Department of Education			
Tama County Empowerment Area - QRS - '09-'10	93.558	FY10-06	1,886
Tama County Empowerment Area - QRS - '10-'11	93.558	FY11-06	1,227
Story County Empowerment - QRS - '09-'10	93.558	EB-10-011	6,850
Marshall County Empowerment - '10-'11	93.558	MCE-09-004	22,127
Marshall County Empowerment - '09-'10	93.558	MCE-09-004	65,176
Marshall County Empowerment - '10-'11	93.558	MCE-09-003	1,894
Marshall County Empowerment - '09-'10	93.558	MCE-09-003	10,644
Total CFDA #93.558			<u>313,818</u>
Total U.S. Department of Health and Human Services			<u>8,922,011</u>
<b>U.S. Department of Energy</b>			
Passed Through Iowa Department of Human Rights			
Weatherization Assistance	81.042	DOE-09-05F	12,625
ARRA - Weatherization Assistance	81.042	DOE-ARRA-09-05F	2,299,517
Total U.S. Department of Energy and CFDA #81.042			<u>2,312,142</u>

## MID-IOWA COMMUNITY ACTION, INC.

## Schedule of Expenditures of Federal Awards

Year Ended September 30, 2010

Federal Grantor/ Pass-Through Grantor/ Program Title	CFDA* Number	Contract Number	Federal Expenditures
<b>U.S. Department of Agriculture</b>			
Passed Through Iowa Department of Public Health			
Special Supplemental Food Program for Women, Infants, and Children (WIC)			
Alliance WIC	10.557	5880A038	1,254,370
Breast Pumps	10.557	5880A038	23,173
Noncash - Food Vouchers	10.557	5880A038	3,952,101
Breast Feeding Peer Counseling	10.557	5880A098	29,153
Passed Through Iowa Department of Agriculture			
Farmers Market	10.557	N/A	2,265
Total CFDA #10.557			<u>5,261,062</u>
Passed Through Iowa Department of Education			
Child and Adult Care Food Program - Centers	10.558	85-8013	174,647
Child and Adult Care Food Program - Homes	10.558	85-8029	783,543
Total CFDA #10.558			<u>958,190</u>
Passed Through Iowa Department of Public Health			
Nutrition BASICS	10.561	5880NU28	8,232
Total U.S. Department of Agriculture			<u>6,227,484</u>
<b>U.S. Department of Education</b>			
Passed Through Iowa Department of Public Health			
Safe and Drug Free Schools and Communities	84.186	5880DV08	9,711
<b>U.S. Department of Homeland Security</b>			
Passed Through the Emergency Food and Shelter Program			
FEMA - Hardin County	97.024	28-2932-00	5,947
ARRA - FEMA - Hardin County	97.114	AR-2932-00	4,172
FEMA - Poweshiek County	97.024	28-3014-00	6,138
ARRA - FEMA - Poweshiek County	97.114	AR-3014-00	5,174
FEMA - Tama County	97.024	28-3030-00	6,443
ARRA - FEMA - Tama County	97.114	AR-3030-00	4,683
Total U.S. Department of Homeland Security and CFDA #97.024			<u>32,557</u>
<b>U.S. Department of Housing and Urban Development</b>			
Passed Through Iowa Finance Authority			
Iowa Institute for Community Alliances - ESGP	14.231	10-II-64002	1,689
Iowa Institute for Community Alliances - ESGP	14.231	09-II-64002	10,408
Total CFDA #14.231			<u>12,097</u>
Homeless Prevention & Rapid Re-Housing Program	14.257	S09-DY-19-0001	316,304
Hawkeye Area Community Action Program - HPRP	14.257	N/A	60,940
Total CFDA #14.257			<u>377,244</u>
Total U.S. Department of Housing and Urban Development			<u>389,341</u>
Total Federal Awards			<u>\$ 17,893,246</u>

\*Catalog of Federal Domestic Assistance Number

## MID-IOWA COMMUNITY ACTION, INC.

**Schedule of Expenditures of Federal Awards**

Year Ended September 30, 2010

**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>\$ 48,594</u>

These amounts were passed through to various other organizations.

SEE INDEPENDENT AUDITOR'S REPORT

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2010

	Women, Infants & Children (WIC) 9/30/2010	Peer Counselor Program 9/30/2010	Child Health (CH) 9/30/2010	Maternal Health (MH) 9/30/2010	Nutrition BASICS 9/30/2010
<b>Support and Revenue</b>					
Federal Grant Revenue	\$1,277,543	29,153	103,006	92,914	8,232
State Grant Revenue	--	--	156,934	8,083	--
Other Grant Revenue	--	--	7,994	--	--
Program Income	--	--	201,528	81,938	--
Sales to Public	--	--	--	--	--
Interest Income	--	--	--	--	--
Contributions and Public Support	--	--	--	--	--
United Way Support	--	--	5,245	--	--
Rental Income	--	--	--	--	--
Other Revenue	--	--	--	--	--
Pool Revenue	--	--	--	--	--
Transfers in from Interagency Programs	--	--	--	--	--
In Kind Donations	--	--	--	--	--
<b>Total Support and Revenue</b>	<b>1,277,543</b>	<b>29,153</b>	<b>474,707</b>	<b>182,935</b>	<b>8,232</b>
<b>Expenses</b>					
Personnel	612,206	7,989	195,734	77,431	3,343
Fringe	186,379	2,417	59,984	23,614	1,003
Indirect Cost	155,725	2,029	49,874	19,703	848
Travel	18,297	326	4,452	1,487	263
Supplies and Materials	68,192	956	10,982	1,806	1,721
Printing and Publication	2,533	54	3,222	2,194	1,054
Postage and Shipping	4,499	504	6,169	228	--
Contractual	39,575	12,362	27,589	34,681	--
Insurance	5,470	62	2,777	888	--
Telephone and Fax	11,675	1,803	2,874	1,151	--
Space	40,119	418	11,223	7,222	--
Advertising and Promotional Activities	92,264	--	6,986	848	--
Equipment Maintenance and Rental	--	--	--	--	--
Licenses and Permits	--	--	--	--	--
Dues and Subscriptions	--	--	--	--	--
Client Assistance	1,587	--	--	--	--
Equipment	26,642	--	3,341	781	--
Conferences and Meetings	12,380	233	358	200	--
Interest Expense	--	--	--	--	--
Other	--	--	--	--	--
Depreciation	--	--	--	--	--
Transfers to Interagency Programs	--	--	--	--	--
In Kind Expense	--	--	--	--	--
<b>Total Expenses</b>	<b>1,277,543</b>	<b>29,153</b>	<b>385,565</b>	<b>172,234</b>	<b>8,232</b>
<b>Change in Net Assets</b>	--	--	89,142	10,701	--
<b>Net Assets (Deficit) - Beginning of Year</b>	--	--	45,100	--	--
<b>Inter Fund Transfers</b>	--	--	--	--	--
<b>Net Assets (Deficit) - End of Year</b>	<b>\$ --</b>	<b>--</b>	<b>134,242</b>	<b>10,701</b>	<b>--</b>



## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2010

	Family Development Self-Sufficiency (FADSS) 9/30/2010	Family Development Self-Sufficiency (FADSS) 6/30/2011	United States Department of Agriculture (USDA) 9/30/2010	Child & Adult Care Food Program (CACFP) 9/30/2010
<b>Support and Revenue</b>				
Federal Grant Revenue	\$ 147,968	56,046	174,647	783,543
State Grant Revenue	131,217	47,744	--	--
Other Grant Revenue	--	--	--	--
Program Income	--	--	--	--
Sales to Public	--	--	--	--
Interest Income	--	--	--	--
Contributions and Public Support	--	--	--	--
United Way Support	625	--	--	--
Rental Income	--	--	--	--
Other Revenue	--	--	--	--
Pool Revenue	--	--	--	--
Transfers in from Interagency Programs	99,156	--	--	--
In Kind Donations	5,280	2,258	--	--
<b>Total Support and Revenue</b>	<b>384,246</b>	<b>106,048</b>	<b>174,647</b>	<b>783,543</b>
<b>Expenses</b>				
Personnel	88,147	24,324	19,845	76,294
Fringe	26,733	7,525	5,995	23,208
Indirect Cost	22,398	6,214	5,039	19,403
Travel	7,987	2,740	--	7,082
Supplies and Materials	565	--	10,844	2,921
Printing and Publication	548	186	--	2,807
Postage and Shipping	84	134	--	3,724
Contractual	--	--	--	3,200
Insurance	1,423	411	--	2,528
Telephone and Fax	3,717	1,170	--	412
Space	4,635	1,526	--	4,886
Advertising and Promotional Activities	240	176	--	--
Equipment Maintenance and Rental	--	--	--	--
Licenses and Permits	--	--	--	--
Dues and Subscriptions	50	--	--	75
Client Assistance	--	--	132,924	635,738
Equipment	--	--	--	594
Conferences and Meetings	2,458	453	--	671
Interest Expense	--	--	--	--
Other	12	24	--	--
Depreciation	--	--	--	--
Transfers to Interagency Programs	219,969	58,907	--	--
In Kind Expense	5,280	2,258	--	--
<b>Total Expenses</b>	<b>384,246</b>	<b>106,048</b>	<b>174,647</b>	<b>783,543</b>
<b>Change in Net Assets</b>	--	--	--	--
<b>Net Assets (Deficit) - Beginning of Year</b>	--	--	--	--
<b>Inter Fund Transfers</b>	--	--	--	--
<b>Net Assets (Deficit) - End of Year</b>	<b>\$ --</b>	<b>--</b>	<b>--</b>	<b>--</b>



## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2010

	Home Energy Assistance (HEAP) 12/31/2009	Home Energy Assistance (HEAP) 12/31/2010	Homeless 6/30/2010	Homeless 6/30/2011	Homeless Prevention & Rapid Rehousing 9/30/2010
<b>Support and Revenue</b>					
Federal Grant Revenue	\$ 95,830	239,772	10,408	1,689	377,244
State Grant Revenue	--	--	--	--	--
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>94,830</u>	<u>239,772</u>	<u>10,408</u>	<u>1,689</u>	<u>377,244</u>
<b>Expenses</b>					
Personnel	--	--	--	--	72,373
Fringe	--	--	--	--	22,101
Indirect Cost	--	--	--	--	18,422
Travel	--	--	--	--	6,734
Supplies and Materials	--	--	--	--	728
Printing and Publication	--	--	--	--	2,575
Postage and Shipping	--	--	--	--	396
Contractual	--	--	--	--	--
Insurance	--	7,489	--	--	--
Telephone and Fax	--	--	--	--	1,469
Space	--	--	--	--	3,742
Advertising and Promotional Activities	--	--	--	--	480
Equipment Maintenance and Rental	--	--	--	--	--
Licenses and Permits	--	--	--	--	--
Dues and Subscriptions	--	--	--	--	--
Client Assistance	94,080	223,706	10,408	1,689	245,925
Equipment	750	8,577	--	--	2,299
Conferences and Meetings	--	--	--	--	--
Interest Expense	--	--	--	--	--
Other	--	--	--	--	--
Depreciation	--	--	--	--	--
Transfers to Interagency Programs	--	--	--	--	--
In Kind Expense	--	--	--	--	--
Total Expenses	<u>94,830</u>	<u>239,772</u>	<u>10,408</u>	<u>1,689</u>	<u>377,244</u>
<b>Change in Net Assets</b>	--	--	--	--	--
<b>Net Assets (Deficit) - Beginning of Year</b>	--	--	--	--	--
<b>Inter Fund Transfers</b>	--	--	--	--	--
<b>Net Assets (Deficit) - End of Year</b>	<u>\$ --</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2010

Health Empowerment Fund 6/30/2010	Health Empowerment Fund 6/30/2011	Health Emergency Funds 9/30/2010	HIV Consortia 3/31/2010	HIV Consortia 3/31/2011	Health Contracts 9/30/2010	First Five 6/30/2010	I - Smile 9/30/2010
13,400	1,227	--	46,634	47,459	2,265	--	--
8,544	733	--	--	--	971	52,488	82,009
--	--	--	--	--	--	--	--
567	46	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	805	--	--	--	--	--
--	--	200	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	(1,757)	2,108	--	20,872	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
<u>22,511</u>	<u>2,006</u>	<u>(752)</u>	<u>48,742</u>	<u>47,459</u>	<u>24,108</u>	<u>52,488</u>	<u>82,009</u>
5,613	379	468	11,737	11,401	13,154	31,339	49,078
1,388	165	133	3,498	3,502	2,565	9,470	15,123
1,365	106	117	2,971	2,906	3,065	7,958	12,519
728	26	75	1,361	2,354	1,268	353	473
1,001	103	103	--	--	103	1,207	1,818
4	--	136	--	--	307	102	107
21	--	574	--	--	79	37	54
12,010	1,166	558	27,270	24,638	350	--	--
--	--	--	1,905	2,658	557	69	--
330	6	343	--	--	544	316	315
51	55	--	--	--	1,207	1,166	1,830
--	--	--	--	--	--	--	448
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	60	--	--	--	--	--
--	--	--	--	--	8	46	186
--	--	--	--	--	728	425	58
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
<u>22,511</u>	<u>2,006</u>	<u>2,567</u>	<u>48,742</u>	<u>47,459</u>	<u>23,935</u>	<u>52,488</u>	<u>82,009</u>
--	--	(3,319)	--	--	173	--	--
--	--	6,470	--	--	17,037	--	--
--	--	--	--	--	--	--	--
<u>--</u>	<u>--</u>	<u>3,151</u>	<u>--</u>	<u>--</u>	<u>17,210</u>	<u>--</u>	<u>--</u>

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2010

	Sealant Grant 12/31/2010	HAWK-I 9/30/2010	School- Based Activities 9/30/2010	Story County Empowerment (SCE) 6/30/2010
<b>Support and Revenue</b>				
Federal Grant Revenue	\$ --	--	9,711	--
State Grant Revenue	12,000	18,952	--	93,850
Other Grant Revenue	--	--	--	--
Program Income	18,068	3,008	--	--
Sales to Public	--	--	--	--
Interest Income	--	--	--	--
Contributions and Public Support	--	--	--	--
United Way Support	--	--	--	--
Rental Income	--	--	--	--
Other Revenue	--	--	--	4,448
Pool Revenue	--	--	--	--
Transfers in from Interagency Programs In Kind Donations	--	--	1,624	3,030
	--	--	--	--
<b>Total Support and Revenue</b>	<u>30,068</u>	<u>21,960</u>	<u>11,335</u>	<u>101,328</u>
<b>Expenses</b>				
Personnel	13,404	11,777	5,668	43,757
Fringe	4,092	3,649	1,732	13,068
Indirect Cost	3,412	3,008	1,443	11,081
Travel	368	108	953	10,659
Supplies and Materials	6,568	156	768	456
Printing and Publication	592	209	57	--
Postage and Shipping	417	617	50	--
Contractual	--	--	--	--
Insurance	133	68	40	343
Telephone and Fax	164	269	179	1,580
Space	737	578	438	7,177
Advertising and Promotional Activities	176	1,506	--	551
Equipment Maintenance and Rental	--	--	--	--
Licenses and Permits	--	--	--	--
Dues and Subscriptions	--	--	--	--
Client Assistance	--	--	--	1,740
Equipment	--	--	--	--
Conferences and Meetings	5	15	--	--
Interest Expense	--	--	--	--
Other	--	--	7	--
Depreciation	--	--	--	--
Transfers to Interagency Programs In Kind Expense	--	--	--	10,916
	--	--	--	--
<b>Total Expenses</b>	<u>30,068</u>	<u>21,960</u>	<u>11,335</u>	<u>101,328</u>
<b>Change in Net Assets</b>	--	--	--	--
<b>Net Assets (Deficit) - Beginning of Year</b>	--	--	--	--
<b>Inter Fund Transfers</b>	--	--	--	--
<b>Net Assets (Deficit) - End of Year</b>	<u>\$ --</u>	<u>--</u>	<u>--</u>	<u>--</u>



## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2010

	Marshall County Empowerment Head Start 6/30/2010	Marshall County Empowerment Head Start 6/30/2011	Poweshiek County Empowerment (Family Connections) 6/30/2010
<b>Support and Revenue</b>			
Federal Grant Revenue	\$ 10,644	1,894	--
State Grant Revenue	19,355	9,049	76,874
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	1,113 --	785 --	-- --
<b>Total Support and Revenue</b>	<b>31,112</b>	<b>11,728</b>	<b>76,874</b>
<b>Expenses</b>			
Personnel	10,437	4,472	43,833
Fringe	3,002	1,231	13,234
Indirect Cost	2,621	1,112	11,128
Travel	--	--	2,120
Supplies and Materials	308	111	1,593
Printing and Publication	--	--	428
Postage and Shipping	--	--	136
Contractual	--	--	--
Insurance	90	26	426
Telephone and Fax	344	122	1,618
Space	3,842	825	1,060
Advertising and Promotional Activities	46	200	372
Equipment Maintenance and Rental	--	--	--
Licenses and Permits	--	--	--
Dues and Subscriptions	--	--	--
Client Assistance	--	--	--
Equipment	--	--	681
Conferences and Meetings	--	--	245
Interest Expense	--	--	--
Other	--	--	--
Depreciation	--	--	--
Transfers to Interagency Programs In Kind Expense	10,422 --	3,629 --	-- --
<b>Total Expenses</b>	<b>31,112</b>	<b>11,728</b>	<b>76,874</b>
<b>Change in Net Assets</b>	--	--	--
<b>Net Assets (Deficit) - Beginning of Year</b>	--	--	--
<b>Inter Fund Transfers</b>	--	--	--
<b>Net Assets (Deficit) - End of Year</b>	<b>\$ --</b>	<b>--</b>	<b>--</b>



## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2010

	Shared Visions Child Development Preschool (CDP) 6/30/2010	Shared Visions Child Development Preschool (CDP) 6/30/2011	Story County Community Dental Clinic 9/30/2010	EITC Project 9/30/2010
<b>Support and Revenue</b>				
Federal Grant Revenue	\$ --	--	--	--
State Grant Revenue	137,478	46,767	53,161	--
Other Grant Revenue	--	--	12,628	--
Program Income	--	--	331,485	--
Sales to Public	--	--	--	--
Interest Income	--	--	--	--
Contributions and Public Support	--	--	99,932	600
United Way Support	--	--	11,061	--
Rental Income	--	--	--	--
Other Revenue	--	--	--	1,270
Pool Revenue	--	--	--	--
Transfers in from Interagency Programs	--	--	26,960	--
In Kind Donations	35,886	--	--	--
<b>Total Support and Revenue</b>	<b>173,364</b>	<b>46,767</b>	<b>535,227</b>	<b>1,870</b>
<b>Expenses</b>				
Personnel	47,743	16,388	185,492	4,777
Fringe	14,468	4,989	55,545	865
Indirect Cost	12,131	4,168	47,002	1,100
Travel	--	--	1,002	694
Supplies and Materials	--	--	56,746	430
Printing and Publication	--	--	1,257	218
Postage and Shipping	--	--	839	100
Contractual	--	--	92,089	600
Insurance	--	--	3,882	--
Telephone and Fax	--	--	458	461
Space	17,840	5,849	11,363	25
Advertising and Promotional Activities	--	--	11	274
Equipment Maintenance and Rental	--	--	--	--
Licenses and Permits	--	--	--	21
Dues and Subscriptions	--	--	--	--
Client Assistance	2,096	973	--	528
Equipment	--	--	2,682	--
Conferences and Meetings	--	--	15	--
Interest Expense	--	--	--	--
Other	--	--	212	108
Depreciation	--	--	--	--
Transfers to Interagency Programs	43,200	14,400	--	--
In Kind Expense	35,886	--	--	--
<b>Total Expenses</b>	<b>173,364</b>	<b>46,767</b>	<b>458,595</b>	<b>10,201</b>
<b>Change in Net Assets</b>	--	--	76,632	(8,331)
<b>Net Assets (Deficit) - Beginning of Year</b>	--	--	14,278	12,385
<b>Inter Fund Transfers</b>	--	--	--	--
<b>Net Assets (Deficit) - End of Year</b>	<b>\$ --</b>	<b>--</b>	<b>90,910</b>	<b>4,054</b>

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2010

MidAmerican Energy Company (MEC) 12/31/2010	Black Hills Energy (BHE) 12/31/2010	Energy Rated Homes of Iowa (ERH) 9/30/2010	IP&L Utilities, Inc. (IPL) 12/31/2009	IP&L Utilities, Inc. (IPL) 12/31/2010	IPL Grinnell 12/31/2010	Project Utilities 9/30/2010	Start Sooner 9/30/2010
--	--	--	--	--	--	--	--
11,972	23,329	--	79,380	339,348	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	26	94,708	1,500
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
<u>11,972</u>	<u>23,329</u>	<u>--</u>	<u>79,380</u>	<u>339,348</u>	<u>26</u>	<u>94,708</u>	<u>1,500</u>
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	26	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
11,972	23,329	--	79,380	339,348	--	91,492	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
<u>11,972</u>	<u>23,329</u>	<u>--</u>	<u>79,380</u>	<u>339,348</u>	<u>26</u>	<u>91,492</u>	<u>--</u>
--	--	--	--	--	--	3,216	1,500
--	--	(21,338)	--	--	--	14,304	--
--	--	--	--	--	--	--	--
<u>--</u>	<u>--</u>	<u>(21,338)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>17,520</u>	<u>1,500</u>

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2010

	Hardin County Family Development (HCFD) 9/30/2010	Marshall County Family Development (MCFD) 9/30/2010	Poweshiek County Family Development (PCFD) 9/30/2010	Story County Family Development (SCFD) 9/30/2010
<b>Support and Revenue</b>				
Federal Grant Revenue	\$ 10,119	--	11,312	--
State Grant Revenue	--	150	--	--
Other Grant Revenue	5,050	1,475	2,955	42,275
Program Income	--	--	--	--
Sales to Public	--	--	--	--
Interest Income	--	--	--	--
Contributions and Public Support	20,514	11,814	37,994	71,978
United Way Support	1,900	--	28,750	17,732
Rental Income	--	--	--	--
Other Revenue	--	--	--	--
Pool Revenue	--	--	--	--
Transfers in from Interagency Programs	288,722	363,046	224,331	282,042
In Kind Donations	5,461	--	--	29,720
Total Support and Revenue	<u>331,766</u>	<u>376,485</u>	<u>305,342</u>	<u>443,747</u>
<b>Expenses</b>				
Personnel	169,493	216,146	148,279	189,182
Fringe	50,624	65,885	44,705	56,718
Indirect Cost	42,923	54,996	37,632	47,950
Travel	15,176	4,375	8,705	17,413
Supplies and Materials	3,226	494	1,934	1,472
Printing and Publication	1,147	961	1,299	2,241
Postage and Shipping	507	229	229	778
Contractual	--	1,565	19,659	3,536
Insurance	1,024	1,346	733	1,492
Telephone and Fax	3,678	5,962	4,288	5,276
Space	10,025	12,171	8,107	41,527
Advertising and Promotional Activities	794	565	219	352
Equipment Maintenance and Rental	--	--	--	--
Licenses and Permits	--	37	150	--
Dues and Subscriptions	--	158	225	146
Client Assistance	11,932	89	12,152	25,407
Equipment	--	555	109	1,768
Conferences and Meetings	415	788	444	578
Interest Expense	--	--	--	--
Other	105	78	187	206
Depreciation	--	--	--	--
Transfers to Interagency Programs	8,859	8,859	8,859	8,859
In Kind Expense	5,461	--	--	29,720
Total Expenses	<u>325,389</u>	<u>375,259</u>	<u>297,915</u>	<u>434,621</u>
<b>Change in Net Assets</b>	6,377	1,226	7,427	9,126
<b>Net Assets (Deficit) - Beginning of Year</b>	38,073	--	58,735	(4,609)
<b>Inter Fund Transfers</b>	--	--	--	--
<b>Net Assets (Deficit) - End of Year</b>	<u>\$ 44,450</u>	<u>1,226</u>	<u>66,162</u>	<u>4,517</u>

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2010

Tama County Family Development (TCFD) 9/30/2010	Family Development Administration (FDA) 9/30/2010	Construction Material 9/30/2010	Construction Labor 9/30/2010	Construction Labor ARRA 9/30/2010	Construction Support 9/30/2010	Construction Support ARRA 9/30/2010
11,126	--	--	--	--	--	--
--	--	--	--	--	--	--
500	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	758,679	1,211,519	(4,694)	840,750	(89,550)
--	--	--	--	--	--	--
2,640	--	--	--	--	--	--
8,744	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	1,000	--
--	--	--	--	--	--	--
283,897	73,506	--	--	--	73	--
--	--	--	--	--	--	--
<u>306,907</u>	<u>73,506</u>	<u>758,679</u>	<u>1,211,519</u>	<u>(4,694)</u>	<u>841,823</u>	<u>(89,550)</u>
155,268	43,209	--	522,667	(14,424)	445,164	(24,998)
46,901	13,363	--	222,646	(4,270)	158,139	(7,400)
39,423	11,032	--	--	--	182	--
10,670	2,276	7,133	--	--	30,362	(10,161)
1,719	167	44	--	--	5,282	--
1,606	56	--	--	--	4,399	--
753	29	--	--	--	3,270	--
3,074	--	--	661,665	--	952	--
1,213	284	--	--	--	1,198	--
4,149	795	--	--	--	4,138	(2)
12,933	2,253	219	--	--	76,958	--
205	--	--	--	--	2,113	--
--	--	--	--	--	268	--
--	--	--	--	--	2,489	--
--	--	--	--	--	958	--
13,356	--	730,025	1,178	--	2,955	--
151	--	--	--	--	39,521	(36,674)
214	30	1,263	122	(25)	12,239	(7,875)
--	--	--	--	--	--	--
30	12	--	--	--	84	--
--	--	--	--	--	--	--
8,859	--	--	--	--	--	--
--	--	--	--	--	--	--
<u>300,524</u>	<u>73,506</u>	<u>738,684</u>	<u>1,408,278</u>	<u>(18,719)</u>	<u>790,671</u>	<u>(87,110)</u>
6,383	--	19,995	(196,759)	14,025	51,152	(2,440)
20,682	--	4,151	190,173	(14,025)	53,585	2,440
--	--	--	--	--	--	--
<u>27,065</u>	<u>--</u>	<u>24,146</u>	<u>(6,586)</u>	<u>--</u>	<u>104,737</u>	<u>--</u>

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2010

	Construction Administration 9/30/2010	Fiscal Agent 9/30/2010	Wellness Connection 9/30/2010	Resource Development 9/30/2010
<b>Support and Revenue</b>				
Federal Grant Revenue	\$ --	--	--	--
State Grant Revenue	--	--	--	--
Other Grant Revenue	--	--	--	--
Program Income	--	--	--	--
Sales to Public	180,469	--	--	--
Interest Income	--	--	--	--
Contributions and Public Support	--	--	--	--
United Way Support	--	--	--	--
Rental Income	--	--	--	--
Other Revenue	--	--	340	--
Pool Revenue	--	--	--	--
Transfers in from Interagency Programs	95,838	--	11,665	65,600
In Kind Donations	--	--	--	--
<b>Total Support and Revenue</b>	<u>276,307</u>	<u>--</u>	<u>12,005</u>	<u>65,600</u>
<b>Expenses</b>				
Personnel	2,369	--	5,658	30,709
Fringe	945	--	1,719	10,091
Indirect Cost	258,837	--	1,439	7,956
Travel	--	--	359	669
Supplies and Materials	--	--	2,571	751
Printing and Publication	--	--	153	2,872
Postage and Shipping	--	--	3	756
Contractual	13,771	--	--	4,535
Insurance	--	--	8	501
Telephone and Fax	--	--	--	894
Space	--	--	--	4,572
Advertising and Promotional Activities	--	--	--	44
Equipment Maintenance and Rental	--	--	--	--
Licenses and Permits	310	--	--	--
Dues and Subscriptions	--	--	95	1,250
Client Assistance	--	--	--	--
Equipment	--	--	--	--
Conferences and Meetings	--	--	--	--
Interest Expense	--	--	--	--
Other	75	--	--	--
Depreciation	--	--	--	--
Transfers to Interagency Programs	--	--	--	--
In Kind Expense	--	--	--	--
<b>Total Expenses</b>	<u>276,307</u>	<u>--</u>	<u>12,005</u>	<u>65,600</u>
<b>Change in Net Assets</b>	--	--	--	--
<b>Net Assets (Deficit) - Beginning of Year</b>	(27,779)	(4,793)	--	--
<b>Inter Fund Transfers</b>	--	--	--	--
<b>Net Assets (Deficit) - End of Year</b>	<u>\$ (27,779)</u>	<u>(4,793)</u>	<u>--</u>	<u>--</u>

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2010

Grant-Funded Property & Equipment 9/30/2010	Property 9/30/2010	Wells Fargo Property Sub-Lease 9/30/2010	Community Fund 9/30/2010	Story County Foundation 9/30/2010	Direct Cost Pool 9/30/2010	Fringe Benefits Pool 9/30/2010	Indirect Cost Pool (ICP) 9/30/2010
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	50	--	--	--	--	--	--
--	--	--	25	--	--	--	--
--	--	--	--	--	--	--	--
--	352,830	3,688	--	--	--	--	--
--	--	--	--	--	76,795	1,190	6,158
--	--	--	--	--	101,019	2,050,869	1,453,375
170,037	--	--	23,696	--	--	--	--
--	--	--	--	--	--	--	--
<u>170,037</u>	<u>352,880</u>	<u>3,688</u>	<u>23,721</u>	<u>--</u>	<u>177,814</u>	<u>2,052,059</u>	<u>1,459,533</u>
--	62,016	--	13,683	--	--	36,360	917,705
--	19,059	--	4,171	--	--	1,988,360	275,301
--	15,810	--	3,481	--	--	7,084	--
--	3,750	--	361	--	--	--	9,053
--	5,147	--	418	--	20	--	9,315
--	80	--	318	--	78,879	--	12,114
--	139	--	521	--	32,843	--	5,696
--	3	--	--	--	--	--	74,456
--	4,107	--	--	--	76,795	--	19,524
--	2,005	--	--	--	--	--	12,625
--	113,704	3,688	613	--	--	--	73,126
--	--	--	--	--	--	--	2,743
--	--	--	--	--	--	--	--
--	961	--	--	--	--	--	1,549
--	--	--	--	--	--	--	2,946
--	11,322	--	--	--	--	--	1,187
--	3,447	--	113	--	--	--	26,672
--	627	--	7	--	--	--	9,343
--	--	--	--	--	--	--	--
--	18	--	35	--	--	8,590	6,178
112,913	68,000	--	--	--	--	--	--
--	4,517	--	--	--	--	11,665	--
--	--	--	--	--	--	--	--
<u>112,913</u>	<u>314,712</u>	<u>3,688</u>	<u>23,721</u>	<u>--</u>	<u>188,537</u>	<u>2,052,059</u>	<u>1,459,533</u>
57,124	38,168	--	--	--	(10,723)	--	--
822,659	--	--	(1,463)	6,441	10,723	--	--
--	--	--	--	--	--	--	--
<u>879,783</u>	<u>38,168</u>	<u>--</u>	<u>(1,463)</u>	<u>6,441</u>	<u>--</u>	<u>--</u>	<u>--</u>

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2010

	General Fund 9/30/2010	Regulatory Agency Totals	Elimination Entries	GAAP Agency Totals
<b>Support and Revenue</b>				
Federal Grant Revenue	\$ --	13,941,145	--	13,941,145
State Grant Revenue	--	1,629,172	--	1,629,172
Other Grant Revenue	--	72,877	--	72,877
Program Income	--	636,640	--	636,640
Sales to Public	--	2,897,175	(2,897,173)	2
Interest Income	150	200	--	200
Contributions and Public Support	503	336,665	--	336,665
United Way Support	--	74,257	--	74,257
Rental Income	2,191	362,508	(352,830)	9,678
Other Revenue	2,277	116,645	(76,795)	39,850
Pool Revenue	--	3,605,263	(3,605,263)	--
Transfers in from Interagency Programs In Kind Donations	4,445	2,053,278	(2,053,278)	--
	--	783,072	(767,342)	15,730
<b>Total Support and Revenue</b>	<b>9,566</b>	<b>26,508,897</b>	<b>(9,752,681)</b>	<b>16,756,216</b>
<b>Expenses</b>				
Personnel	--	6,567,406	--	6,567,406
Fringe	--	4,039,718	(2,050,869)	1,988,849
Indirect Cost	--	1,453,375	(1,453,375)	--
Travel	43	279,140	--	279,140
Supplies and Materials	--	282,095	(20)	282,075
Printing and Publication	--	152,382	(78,879)	73,503
Postage and Shipping	--	71,469	(22,120)	49,349
Contractual	300	1,115,783	--	1,115,783
Insurance	--	179,547	(76,795)	102,752
Telephone and Fax	416	112,399	--	112,399
Space	--	696,633	(352,830)	343,803
Advertising and Promotional Activities	--	123,225	--	123,225
Equipment Maintenance and Rental	--	268	--	268
Licenses and Permits	--	5,756	--	5,756
Dues and Subscriptions	988	19,402	--	19,402
Client Assistance	--	7,844,735	(2,897,173)	4,947,562
Equipment	--	346,856	(170,037)	176,819
Conferences and Meetings	1,007	184,811	--	184,811
Interest Expense	40,498	40,498	--	40,498
Other	6,535	22,768	--	22,768
Depreciation	--	180,913	--	180,913
Transfers to Interagency Programs In Kind Expense	--	1,883,241	(1,883,241)	--
	--	783,072	(767,342)	15,730
<b>Total Expenses</b>	<b>49,787</b>	<b>26,385,492</b>	<b>(9,752,681)</b>	<b>16,632,811</b>
<b>Change in Net Assets</b>	<b>(40,221)</b>	<b>123,405</b>	<b>--</b>	<b>123,405</b>
<b>Net Assets (Deficit) - Beginning of Year</b>	<b>654,469</b>	<b>1,904,867</b>	<b>--</b>	<b>1,904,867</b>
<b>Inter Fund Transfers</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Net Assets (Deficit) - End of Year</b>	<b>\$ 614,248</b>	<b>2,028,272</b>	<b>--</b>	<b>2,028,272</b>

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-10-05-F**  
(Contract Period 10/1/09 - 9/30/10)

	<u>Approved Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
<b>Revenue</b>			
Iowa Department of Human Rights	<u>\$ 3,221,028</u>	<u>3,218,623</u>	<u>2,405</u>
<b>Expenses</b>			
Regular Assistance	\$ 2,764,777	2,762,773	2,004
Emergency Crisis Intervention Payments	137,401	137,401	--
Client Services A&R	37,013	37,013	--
Enhanced A&R	4,500	4,099	401
Summer Deliverable Fuel	105,587	105,587	--
Administration Costs	<u>171,750</u>	<u>171,750</u>	<u>--</u>
Total Program Expenses	<u>\$ 3,221,028</u>	<u>3,218,623</u>	<u>2,405</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-09-05F**  
(Contract Period 4/1/09 - 3/31/11)

	Approved Budget	Actual 4/1/09 - 9/30/10	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	<u>\$ 792,809</u>	<u>516,427</u>	<u>276,382</u>
Expenses			
Administration	\$ 47,677	31,847	15,830
Health and Safety	146,502	100,364	46,138
Support	189,909	149,956	39,953
Labor	198,048	170,022	28,026
Materials	198,048	51,613	146,435
General Liability Insurance	<u>12,625</u>	<u>12,625</u>	<u>--</u>
Total Program Expenses	<u>\$ 792,809</u>	<u>516,427</u>	<u>276,382</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- 9/30/10</u>	<u>(Over) Under Budget</u>
<b>Revenue</b>			
Iowa Department of Human Rights	<u>\$ 5,846,381</u>	<u>2,395,275</u>	<u>3,451,106</u>
<b>Expenses</b>			
T & TA	\$ 852,166	138,310	713,856
Administration	308,383	134,657	173,726
Administration - Equipment	225,153	172,750	52,403
Health and Safety	892,136	365,992	526,144
Support	1,150,269	647,895	502,374
Labor	1,209,137	627,549	581,588
Materials	<u>1,209,137</u>	<u>308,122</u>	<u>901,015</u>
<b>Total Program Expenses</b>	<u>\$ 5,846,381</u>	<u>2,395,275</u>	<u>3,451,106</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-09-05F**  
(Contract Period 1/1/09 - 12/31/09)

	<u>Approved Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
<b>Revenue</b>			
Iowa Department of Human Rights	<u>\$ 731,833</u>	<u>477,251</u>	<u>254,582</u>
<b>Expenses</b>			
Administration	\$ 38,800	25,554	13,246
Health and Safety	132,797	99,697	33,100
Support	172,144	148,243	23,901
Labor	179,522	141,654	37,868
Materials	179,522	47,663	131,859
Pollution Occurrence Insurance	5,095	5,095	--
Equipment/Training	<u>23,953</u>	<u>9,345</u>	<u>14,608</u>
<b>Total Program Expenses</b>	<u>\$ 731,833</u>	<u>477,251</u>	<u>254,582</u>

**Contract Number HEAP-10-05F**  
(Contract Period 1/1/10 - 12/31/10)

	<u>Approved Budget</u>	<u>Actual 1/1/10 - 9/30/10</u>	<u>(Over) Under Budget</u>
<b>Revenue</b>			
Iowa Department of Human Rights	<u>\$ 567,368</u>	<u>239,772</u>	<u>327,596</u>
<b>Expenses</b>			
Administration	\$ 29,100	12,164	16,936
Health and Safety	101,234	186,159	(84,925)
Support	132,229	9,302	122,927
Labor	136,854	5,327	131,527
Materials	136,854	10,754	126,100
Pollution Occurrence Insurance	7,489	7,489	--
Equipment/Training	<u>24,608</u>	<u>8,577</u>	<u>16,031</u>
<b>Total Program Expenses</b>	<u>\$ 568,368</u>	<u>239,772</u>	<u>328,596</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-10-05F**  
(Contract Period 1/1/10 - 12/30/10)

	Approved Budget	Actual 1/1/10 - 9/30/10	(Over) Under Budget
<b>Revenue</b>			
Iowa Department of Human Rights	<u>\$ 11,972</u>	<u>11,972</u>	<u>--</u>
<b>Expenses</b>			
Administration	\$ 599	518	81
Support	1,197	1,041	156
Labor	5,088	6,853	(1,765)
Materials	<u>5,088</u>	<u>3,560</u>	<u>1,528</u>
<b>Total Program Expenses</b>	<u>\$ 11,972</u>	<u>11,972</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 BHE-10-05F**  
(Contract Period 1/1/10 - 12/30/10)

	Approved Budget	Actual 1/1/10 - 9/30/10	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	<u>\$ 23,329</u>	<u>23,329</u>	<u>--</u>
Expenses			
Administration	\$ 1,166	827	339
Support	2,333	2,046	287
Labor	9,915	11,250	(1,335)
Materials	<u>9,915</u>	<u>9,206</u>	<u>709</u>
Total Program Expenses	<u>\$ 23,329</u>	<u>23,329</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-09-05F**  
(Contract Period 1/1/09 - 12/31/09)

	<u>Approved Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Revenue			
Iowa Department of Human Rights	<u>\$ 339,346</u>	<u>338,971</u>	<u>375</u>
Expenses			
Administration	\$ 16,967	14,378	2,589
Support	33,935	29,833	4,102
Labor	144,222	208,367	(64,145)
Materials	<u>144,222</u>	<u>86,393</u>	<u>57,829</u>
Total Program Expenses	<u>\$ 339,346</u>	<u>338,971</u>	<u>375</u>

**Contract Number IPL-10-05F**  
(Contract Period 1/1/10 - 12/31/10)

	<u>Approved Budget</u>	<u>Actual 1/1/10 - 9/30/10</u>	<u>(Over) Under Budget</u>
Revenue			
Iowa Department of Human Rights	<u>\$ 339,348</u>	<u>339,348</u>	<u>--</u>
Expenses			
Administration	\$ 16,967	13,856	3,111
Support	33,935	29,611	4,324
Labor	144,223	191,243	(47,020)
Materials	<u>144,223</u>	<u>104,638</u>	<u>39,585</u>
Total Program Expenses	<u>\$ 339,348</u>	<u>339,348</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**

**Community Services Block Grant**

**Contract Number CSBG-09-05-CF**

(Contract Period 10/1/08 - 12/31/09)

	Approved Budget	Actual	(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	--

**Contract Number CSBG-10-05**

(Contract Period 10/1/09 - 12/31/10)

	Approved Budget	Actual 10/1/09 - 9/30/10	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 489,728	411,329	78,399
Expenses			
Travel	\$ 1,200	1,231	(31)
Space Costs	1,800	1,587	213
Co-funded Programs	462,087	385,822	76,265
Other	24,641	22,689	1,952
Total Program Expenses	\$ 489,728	411,329	78,399

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)

	<u>Approved Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Revenue			
Iowa Department of Human Rights	<u>\$ 742,584</u>	<u>742,584</u>	<u>--</u>
Expenses			
Co-funded Programs			
Dental Clinic	27,000	26,960	40
New CSBG ARRA Programs			
Asset Development	409,604	410,093	(489)
Job Coaching	82,263	79,109	3,154
Start Sooner, Stay Longer, Keep Learning	172,619	171,893	726
Headstart Busing	<u>51,098</u>	<u>54,529</u>	<u>(3,431)</u>
Total Program Expenses	<u>\$ 742,584</u>	<u>742,584</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**

**Family Development and Self Sufficiency**

**Contract Number FaDSS-10-05-FF**  
(Contract Period 7/1/09 - 6/30/10)

	Approved Budget	Actual	(Over) Under Budget
<b>Revenue</b>			
Iowa Department of Human Rights	<u>\$ 427,848</u>	<u>427,848</u>	<u>    --</u>
<b>Expenses</b>			
Administrative	\$ 59,580	59,580	--
Salaries	239,785	241,371	(1,586)
Fringe	68,985	68,985	--
Travel	25,585	25,863	(278)
Space/Utilities	18,066	18,112	(46)
Other	<u>15,847</u>	<u>13,937</u>	<u>1,910</u>
<b>Total Program Expenses</b>	<u>\$ 427,848</u>	<u>427,848</u>	<u>    --</u>

**Contract Number FaDSS-11-05**  
(Contract Period 7/1/10 - 6/30/11)

	Approved Budget	Actual 7/1/10 - 9/30/10	(Over) Under Budget
<b>Revenue</b>			
Iowa Department of Human Rights	<u>\$ 457,220</u>	<u>103,790</u>	<u>    353,430</u>
<b>Expenses</b>			
Administrative	\$ 64,185	14,363	49,822
Salaries	253,195	56,467	196,728
Fringe	75,959	17,168	58,791
Travel	28,595	6,716	21,879
Space/Utilities	18,797	4,890	13,907
Other	<u>16,489</u>	<u>4,186</u>	<u>12,303</u>
<b>Total Program Expenses</b>	<u>\$ 457,220</u>	<u>103,790</u>	<u>    353,430</u>

SEE INDEPENDENT AUDITOR'S REPORT