

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

**Marshalltown, Iowa**

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

**September 30, 2012**

**(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, 2012, 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 2011 financial statements and in our report dated December 15, 2011, 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, 2012, 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 20, 2012, 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 financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. The additional supporting schedules are presented for purposes of additional analysis and are also not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

  
MERIWETHER, WILSON AND COMPANY, PLLC  
Certified Public Accountants

December 20, 2012  
West Des Moines, Iowa

## MID-IOWA COMMUNITY ACTION, INC.

## Statement of Financial Position

September 30, 2012  
(With Comparative Totals for 2011)

<b>Assets</b>	2012	2011
<b>Current Assets</b>		
Cash	\$ 60,966	85,270
Receivables		
Grant or Contract Revenue	1,280,688	1,318,957
Other	44,643	7,135
Prepaid Expenses	95,118	107,395
Inventory - Weatherization	71,215	46,995
Work-In-Process - Weatherization	163,674	167,660
Total Current Assets	1,716,304	1,733,412
<b>Other Noncurrent Assets</b>		
USDA Savings Reserves - Hardin and Tama Counties	30,541	30,505
<b>Property and Equipment</b>		
Buildings and Land	3,374,169	3,276,026
Equipment	416,897	416,897
Vehicles	656,757	729,461
	4,447,823	4,422,384
Accumulated Depreciation	(2,390,670)	(2,241,977)
Net Property and Equipment	2,057,153	2,180,407
Total Assets	\$ 3,803,998	3,944,324
<b>Liabilities and Net Assets</b>		
<b>Current Liabilities</b>		
Checks Written in Excess of Bank Balance	\$ 236,760	249,591
Current Maturities of Long-Term Debt	25,895	239,194
Line of Credit	--	--
Accounts Payable and Accrued Taxes	522,923	396,785
Accrued Interest	1,757	1,749
Accrued Leave	62,470	37,133
State Advance	56,125	56,125
Grant Funds Received in Advance	126,793	62,026
Total Current Liabilities	1,032,723	1,042,603
<b>Long-Term Debt</b>		
Notes and Mortgages Payable, Excluding Current Classification	805,368	548,710
Total Liabilities	1,838,091	1,591,313
<b>Net Assets</b>		
Unrestricted		
Designated for Property and Equipment	1,225,890	1,392,503
Designated for Program Purposes	516,235	694,252
Undesignated	137,136	167,417
Temporarily Restricted	86,646	98,839
Total Net Assets	1,965,907	2,353,011
Total Liabilities and Net Assets	\$ 3,803,998	3,944,324

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, 2012  
(With Comparative Totals for 2011)

	2012			2011
	Unrestricted	Temporarily Restricted	Total	Total All Funds
<b>Support and Revenue</b>				
Federal Grant Revenue	\$ 11,627,587	--	11,627,587	13,770,557
State Grant Revenue	1,480,686	--	1,480,686	1,893,920
Other Grant Revenue	53,860	--	53,860	55,485
Program Income	789,855	1,034	790,889	749,400
Sales to Public	5,342	--	5,342	3,177
Interest Income	47	86	133	476
Contributions and Public Support	313,575	135,095	448,670	556,759
United Way Support	55,562	--	55,562	71,930
Rental Income	6,266	--	6,266	14,098
Other Revenue	68,243	1,226	69,469	61,741
In Kind Donations	20,485	--	20,485	24,727
Temporarily Restricted Funds				
Released from Restrictions	149,634	(149,634)	--	--
<b>Total Support and Revenue</b>	<b>14,571,142</b>	<b>(12,193)</b>	<b>14,558,949</b>	<b>17,202,270</b>
<b>Expenses</b>				
Personnel	6,214,611	--	6,214,611	6,380,349
Fringe	1,888,885	--	1,888,885	1,906,152
Travel	247,822	--	247,822	248,472
Supplies and Materials	367,825	--	367,825	274,938
Printing and Publication	74,450	--	74,450	76,936
Postage and Shipping	36,497	--	36,497	34,973
Contractual	855,990	--	855,990	1,604,091
Insurance	119,635	--	119,635	118,234
Telephone and Fax	107,004	--	107,004	92,445
Space	401,814	--	401,814	430,067
Advertising and Promotion	51,392	--	51,392	59,108
Equipment Maintenance and Rental	756	--	756	1,941
Licenses and Permits	20,242	--	20,242	11,058
Dues and Subscriptions	18,051	--	18,051	23,681
Client Assistance	3,765,978	--	3,765,978	5,210,843
Equipment	214,043	--	214,043	5,238
Conferences and Meetings	152,192	--	152,192	116,537
Interest Expense	37,441	--	37,441	33,144
Other	129,544	--	129,544	12,924
Depreciation	221,396	--	221,396	211,673
In Kind Expense	20,485	--	20,485	24,727
<b>Total Expenses</b>	<b>14,946,053</b>	<b>--</b>	<b>14,946,053</b>	<b>16,877,531</b>
<b>Change in Net Assets</b>	<b>(374,911)</b>	<b>(12,193)</b>	<b>(387,104)</b>	<b>324,739</b>
<b>Net Assets - Beginning of Year</b>	<b>2,254,172</b>	<b>98,839</b>	<b>2,353,011</b>	<b>2,028,272</b>
<b>Net Assets - End of Year</b>	<b>\$ 1,879,261</b>	<b>86,646</b>	<b>1,965,907</b>	<b>2,353,011</b>

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

## MID-IOWA COMMUNITY ACTION, INC.

**Statement of Cash Flows**

Year Ended September 30, 2012  
(With Comparative Totals for 2011)

	<u>2012</u>	<u>2011</u>
<b>Cash Flows from Operating Activities</b>		
Change in Net Assets	\$(387,104)	324,739
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operations		
Depreciation	221,396	211,673
(Increase) Decrease in		
Receivables	761	(294,221)
Prepaid Expenses	12,277	(83,586)
Inventory	(24,220)	405
Work-In Process	3,986	7,255
Increase (Decrease) in		
Accounts Payable and Accrued Expenses	151,483	169,324
Grant Funds Received In Advance	64,767	(85,157)
Net Cash Flow from Operating Activities	<u>43,346</u>	<u>250,432</u>
<b>Cash Flows from Investing Activities</b>		
Change in USDA Savings Reserves	(36)	(1,736)
Purchase of Property and Equipment	(98,142)	(571,948)
Net Cash Flow from Investing Activities	<u>(98,178)</u>	<u>(573,684)</u>
<b>Cash Flows from Financing Activities</b>		
Change in Checks Written in Excess of Bank Balance	(12,831)	64,033
Change in Line of Credit	--	--
Borrowings on Notes and Mortgages	372,000	276,264
Repayments on Notes and Mortgages	(328,641)	(55,341)
Net Cash Flow from Financing Activities	<u>30,528</u>	<u>284,956</u>
<b>Net Increase in Cash</b>	(24,304)	(38,296)
<b>Cash - Beginning of Year</b>	<u>85,270</u>	<u>123,566</u>
<b>Cash - End of Year</b>	<u>\$ 60,966</u>	<u>85,270</u>
<b>Supplemental Cash Flow Disclosures</b>		
Interest Paid	<u>\$ 43,443</u>	<u>40,255</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, 2012

**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 90% 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 \$903,101 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 fund and distributes these costs to programs on the basis of a provisional 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 fund. Under a provisional rate, the fund is annually reviewed and an actual rate is subsequently determined based upon the fiscal year expenditures, at which time the indirect costs charged to programs is adjusted.

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 fund. The programs then reimburse the fund based on the predetermined percentage referred to above.

The Organization also utilizes a supply and series of construction cost funds to distribute costs to its various programs. The Organization projects its total costs for these funds and charges the projected costs to programs monthly on a consistent basis as described in its cost allocation plan. The cost funds are charged for the related expenses when incurred.

The Organization maintains family development outreach centers in the five counties in which program services are provided. Through June 30, 2012 all costs, excluding general administration, direct program costs, and recipient assistance, associated with the delivery of intake and outreach services for various grants were charged to the Family Development Services program cost fund. The Organization would then charge various grants a pre-approved per-hour rate, derived under a break-even concept, for services under the family development program. Effective on July 1, 2012 all costs are now billed directly to the benefitted programs.

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.

The Organization evaluates the impact of uncertain tax positions taken or expected to be taken in a tax return and when necessary recognizes a liability related to those tax positions. At September 30, 2012, 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, 2009.

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

Certain reclassifications to the 2011 financial statements have been made to conform to the 2012 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, 2011, 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 for interest bearing accounts. The Organization's Bank, however, participates in the State of Iowa's Sinking Fund Program which provides further security for excess public funds on deposit. The Organization had no excess deposits subject to credit risk at September 30, 2012.

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. **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, 2012 in the amount of \$-0-, is payable on demand and carries a variable interest rate at 1.5% above prime with a floor of 5.0% (Actual Rate of 5.0% at September 30, 2012). The line, which matures on March 18, 2013, is collateralized by a general business security agreement and real estate.

5. **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	8-17-16	\$475 Monthly	\$ 20,107	5.25%	Secured by a real estate mortgage covering a building
Great Western Bank	12-3-12	\$2,276 Monthly	6,767	6.00%	Security agreement covering computer software
Great Western Bank	2-3-17	\$1,727 Monthly	282,624	5.25%	Secured by a real estate mortgage covering a building
United States Department of Agriculture	12-17-38	\$1,375 Monthly	244,401	4.75%	Secured by a real estate mortgage covering a building
United States Department of Agriculture	12-22-43	\$1,425 Monthly	277,364	4.75%	Secured by a real estate mortgage covering a building
	Total		831,263		
	Less Current Maturities		25,895		
	Long-Term Debt		<u>\$ 805,368</u>		

During the year ended September 30, 2012, the Organization incurred interest expense in the amount of \$43,452, of which \$6,011 was capitalized to the cost of an ongoing construction project.

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:

<u>Year Ended</u>	<u>Total</u>
September 30, 2013	\$ 25,895
September 30, 2014	20,685
September 30, 2015	21,756
September 30, 2016	22,339
September 30, 2017	268,597
Thereafter	471,991
	<u>\$ 831,263</u>

**6. Restricted Net Assets**

At September 30, 2012, temporarily restricted net assets consisted of the following:

	<u>Amount</u>
Story County Foundation - For the Benefit of Individuals in Need	\$ 6,441
Interstate Power and Light Company - Grinnell Energy Efficiency Services	36,143
Project Utilities - Low Income Utility Assistance	27,645
Start Sooner - Early Childhood Language and Literacy Development	3,039
Reach Out and Read Funds	13,378
	<u>\$ 86,646</u>

**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 5.78% (5.38% through June 2012) of their annual covered salary and Mid-Iowa Community Action, Inc. is required to contribute 8.67% (8.07% through June 2012) 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 seven years of service (four years of service through 6/30/12). Employer contributions for the fiscal year ended September 30, 2012, were \$231,959 to the 401(k) plan and \$259,215 to the 401(a) plan, for a total of \$491,174. Employee contributions to the two plans totaled \$260,685 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, 2012, totaled \$50,518.

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

<u>Year Ended</u>	<u>Amount</u>
September 30, 2013	\$ 44,211
September 30, 2014	35,920
September 30, 2015	6,670
September 30, 2016	--
September 30, 2017	--
	<u>\$ 86,801</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	\$ 1,268,451
Child Development	5,289,115
Weatherization and Energy	4,822,256
Health and Nutrition	2,818,429
Homeless Shelter Services	<u>64,872</u>
Total Program Activities	14,263,123
Management and General, and Corporate Activities	<u>682,930</u>
Total Expenses	<u><u>\$ 14,946,053</u></u>

10. **Subsequent Events**

The Organization has evaluated events and transactions occurring after September 30, 2012 for potential items required to be recognized or disclosed in the financial statements. Subsequent events were evaluated through December 20, 2012, the date the financial statements were available for issuance.

**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, 2012, and have issued our report thereon dated December 20, 2012. 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**

Management of Mid-Iowa Community Action, Inc. is responsible for establishing and maintaining effective 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 Mid-Iowa Community Action, Inc.'s internal control over financial reporting.

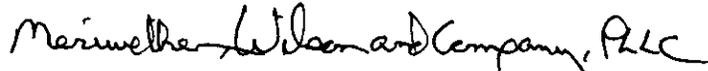
A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination 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, 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 previously.

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 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 20, 2012  
West Des Moines, Iowa

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

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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, 2012. 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 Non-Profit 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 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, 2012.

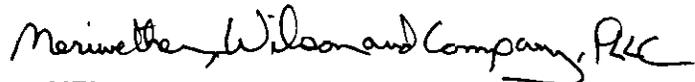
Internal Control over Compliance

Management of Mid-Iowa Community Action, Inc. is responsible for establishing and maintaining effective internal control over compliance with the 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, 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.

The purpose of this report is solely to describe the scope of our testing of compliance with the types of compliance requirements applicable to each of Mid-Iowa Community Action, Inc.'s major programs and our testing of internal control over compliance and the results of our testing, and to provide an opinion on Mid-Iowa Community Action, Inc.'s compliance but not to provide an opinion on the effectiveness of Mid-Iowa Community Action, Inc.'s internal control over compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Mid-Iowa Community Action, Inc.'s compliance with requirements applicable to each major program and its internal control over compliance. Accordingly, this report is not suitable for any other purpose.



MERIWETHER, WILSON AND COMPANY, PLLC  
Certified Public Accountants

December 20, 2012  
West Des Moines, Iowa

## MID-IOWA COMMUNITY ACTION, INC.

**Schedule of Findings and Questioned Costs**

Year Ended September 30, 2012

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, 2012. The following programs were audited as major programs:

Name of Program	CFDA No.	Expenses
Head Start	93.600	\$ 3,208,703
Community Services Block Grant	93.569	415,256
ARRA - Weatherization Assistance for Low-Income Persons	81.042	\$ 1,020,208
Weatherization Assistance for Low-Income Persons	81.042	<u>575,007</u>
Total CFDA #81.042		1,595,215
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	4,912,863
Child Care and Development Block Grant	93.575	294,592
Healthy Marriage Promotion and Responsible Fatherhood Grant	93.086	<u>509,696</u>
		<u><u>\$ 10,936,325</u></u>

8. The dollar threshold used to distinguish between Type A and Type B programs was \$463,179.
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, 2012

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	07CH6236/46	\$ 2,533,243
Head Start/Early Head Start	93.600	07CH6236/45	675,460
Total CFDA #93.600			<u>3,208,703</u>
Healthy Marriage Promotion and Responsible Fatherhood Grant	93.086	90FK0022-01-11	<u>509,696</u>
Passed Through Iowa Department of Public Health			
Sealant Grant	93.994	5882DH04	12,000
Alliance Maternal, Child, and Dental Health	93.994	5882MH17	177,150
Total CFDA #93.994			<u>189,150</u>
HIV Consortia	93.917	5882HC03	56,609
HIV Consortia	93.917	5883HC03	61,021
Total CFDA #93.917			<u>117,630</u>
Access To Recovery	93.275	5881AC36	<u>172</u>
Maternal, Infant, and Early Childhood Home Visiting	93.505	5883CH07	<u>10,829</u>
Passed Through Iowa Department of Human Services			
Wraparound Child Care - '12-'13	93.575	DCFS 09-089-17	26,466
Wraparound Child Care - '11-'12	93.575	DCFS 09-089-17	255,760
Passed Through Iowa Department of Education			
BooSt Together for Children ECI - QRS - '12-'13	93.575	BST-13-031	4,230
Story County Empowerment ECI - QRS - '11-'12	93.575	StoryECI-12-008	8,136
Total CFDA #93.575			<u>294,592</u>
Passed Through Iowa Department of Human Rights			
Community Services Block Grant	93.569	CSBG-12-05	261,174
Community Services Block Grant	93.569	CSBG-11-05	154,082
Total CFDA #93.569			<u>415,256</u>
Low Income Home Energy Assistance Program	93.568	LIHEAP-12-05	2,326,060
Home Energy Assistance Program	93.568	HEAP-11-05	174,546
Home Energy Assistance Program	93.568	HEAP-12-05	180,239
Total CFDA #93.568			<u>2,680,845</u>
FaDSS	93.558	FaDSS-12-05	187,760
FaDSS	93.558	FaDSS-13-05	58,748
Passed Through Iowa Department of Education			
Tama County Early Childhood Iowa - QRS - '11-'12	93.558	FY12-06	2,675
Iowa River Valley ECI - QRS - '12-'13	93.558	IRVECA.13.1	3,723
Iowa River Valley ECI - Transportation - '12-'13	93.558	IRVECA.13.2	2,962
Iowa River Valley ECI - HS Wrap Around - '12-'13	93.558	IRVECA.13.6	7,515
Hardin County Empowerment - '11-'12	93.558	HCE-12-01	20,824
Poweshiek County Empowerment Area - '12-'13	93.558	N/A	1,145
Marshall County Empowerment - '11-'12	93.558	MCE-12-04	54,117
Marshall County Early Childhood Iowa Area - '11-'12	93.558	MCE-12-05	25,752
Total CFDA #93.558			<u>365,221</u>
Total U.S. Department of Health and Human Services			<u>7,792,094</u>

## MID-IOWA COMMUNITY ACTION, INC.

**Schedule of Expenditures of Federal Awards**

Year Ended September 30, 2012

Federal Grantor/ Pass-Through Grantor/ Program Title	CFDA* Number	Contract Number	Federal Expenditures
U.S. Department of Energy			
Passed Through Iowa Department of Human Rights			
ARRA - Weatherization Assistance	81.042	DOE-ARRA-09-05F	1,020,208
Weatherization Assistance	81.042	DOE-11-05F	166,172
Weatherization Assistance	81.042	DOE-12-05	408,835
Total U.S. Department of Energy and CFDA #81.042			<u>1,595,215</u>
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	5882A038	1,047,755
Breast Pumps	10.557	5882A038	21,728
Noncash - Food Vouchers	10.557	5882A038	3,811,529
Breast Feeding Peer Counseling	10.557	5882A038	30,000
Passed Through Iowa Department of Agriculture			
Farmers Market	10.557	N/A	1,851
Total CFDA #10.557			<u>4,912,863</u>
Passed Through Iowa Department of Education			
Child and Adult Care Food Program - Centers	10.558	85-8013	184,028
Child and Adult Care Food Program - Homes	10.558	85-8029	765,737
Total CFDA #10.558			<u>949,765</u>
Passed Through Iowa Department of Public Health			
Nutrition BASICS	10.561	5882NU28	8,868
Passed Through The Housing Assistance Council			
Rural Community Development Initiative	10.446	RCDI 9	9,922
Total U.S. Department of Agriculture			<u>5,881,418</u>
U.S. Department of Education			
Passed Through Iowa Department of Education			
21st Century Community Learning Centers - '11-'12	84.287	11CL-06	15,798
21st Century Community Learning Centers - '12-'13	84.287	11CL-06	98,621
Total U.S. Department of Education and CFDA #84.287			<u>114,419</u>
U.S. Department of Housing and Urban Development			
Passed Through Iowa Finance Authority			
ARRA - Homeless Prevention & Rapid Re-Housing Program	14.262	S09-DY-19-0001	54,950
U.S. Department of the Treasury			
Passed Through ISED Ventures			
Volunteer Income Tax Assistance	21.009	ACFS 11-063	1,198
Total Federal Awards			<u>\$ 15,439,294</u>

\*Catalog of Federal Domestic Assistance Number

## MID-IOWA COMMUNITY ACTION, INC.

**Schedule of Expenditures of Federal Awards**

Year Ended September 30, 2012

**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>\$ 46,711</u>

These amounts were passed through to various other organizations.

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2012

	Women, Infants & Children (WIC) 9/30/2012	Peer Counselor Program 9/30/2012	Child Health (CH) 9/30/2012	Maternal Health (MH) 9/30/2012	Teen Outreach Program 9/30/2012
<b>Support and Revenue</b>					
Federal Grant Revenue	\$1,069,483	30,000	89,918	77,157	--
State Grant Revenue	--	--	195,530	30,629	--
Other Grant Revenue	--	--	5,501	--	--
Program Income	--	--	156,231	66,627	--
Sales to Public	--	--	--	--	--
Interest Income	--	--	--	--	--
Contributions and Public Support	--	--	--	--	--
United Way Support	--	725	5,051	--	--
Rental Income	--	--	--	--	--
Other Revenue	--	--	762	120	--
Pool Revenue	--	--	--	--	--
Transfers in from Interagency Programs In Kind Donations	--	--	--	--	12,626
<b>Total Support and Revenue</b>	<b>1,069,483</b>	<b>30,725</b>	<b>452,993</b>	<b>174,533</b>	<b>12,626</b>
<b>Expenses</b>					
Personnel	563,516	5,667	254,133	85,887	6,083
Fringe	174,626	1,765	78,511	26,712	1,895
Indirect Cost	143,907	1,449	64,859	21,947	1,556
Travel	17,540	704	4,715	1,851	369
Supplies and Materials	28,502	906	11,668	1,926	668
Printing and Publication	3,376	110	4,946	2,490	67
Postage and Shipping	5,728	623	3,995	350	147
Contractual	36,399	15,277	25,995	27,929	--
Insurance	4,333	63	1,955	673	46
Telephone and Fax	9,754	2,084	2,778	1,093	10
Space	38,970	683	16,681	6,035	126
Advertising and Promotional Activities	4,446	3	1,591	286	--
Equipment Maintenance and Rental	--	--	--	--	--
Licenses and Permits	1,182	--	15	45	--
Dues and Subscriptions	415	--	--	--	--
Client Assistance	2,065	--	--	--	--
Equipment	30,008	--	2,785	794	159
Conferences and Meetings	4,672	1,391	746	133	1,500
Interest Expense	--	--	--	--	--
Other	--	--	--	--	--
Depreciation	--	--	--	--	--
In Kind Expenses	--	--	--	--	--
Transfers to Interagency Programs	44	--	--	--	--
<b>Total Expenses</b>	<b>1,069,483</b>	<b>30,725</b>	<b>475,373</b>	<b>178,151</b>	<b>12,626</b>
<b>Change in Net Assets</b>	--	--	(22,380)	(3,618)	--
<b>Net Assets (Deficit) - Beginning of Year</b>	--	--	69,025	10,075	--
<b>Inter Fund Transfers</b>	--	--	--	--	--
<b>Net Assets (Deficit) - End of Year</b>	<b>\$ --</b>	<b>--</b>	<b>46,645</b>	<b>6,457</b>	<b>--</b>

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2012

Nutrition BASICS 9/30/2012	Early Head Start (EHS) 11/30/2011	Early Head Start (EHS) 11/30/2012	Maternal, Infant, Early Childhood Home Visiting 3/31/2013	Head Start (HS) 11/30/2011	Head Start (HS) 11/30/2012	Family Development Self-Sufficiency (FADSS) 6/30/2012
8,868	244,389	950,168	10,829	431,071	1,583,075	187,760
--	--	--	--	--	--	159,944
--	--	--	--	--	--	--
--	--	--	--	--	2,503	--
--	--	--	--	--	--	--
--	--	--	--	--	1,000	550
--	561	2,979	--	--	--	375
--	1,324	--	--	264	396	1,200
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	16,363	52,186	--	72,358	567,276	--
<u>8,868</u>	<u>262,637</u>	<u>1,005,333</u>	<u>10,829</u>	<u>503,693</u>	<u>2,154,250</u>	<u>349,829</u>
4,406	88,800	459,073	4,497	151,701	685,774	190,287
1,372	27,241	140,019	1,384	45,580	207,080	58,574
1,127	22,961	116,740	1,139	39,023	173,938	48,513
203	5,495	32,186	872	8,421	21,507	18,135
1,390	17,733	15,466	25	21,777	32,153	1,008
356	636	5,181	1	1,292	12,686	1,186
--	86	567	1	173	1,378	401
--	1,786	5,399	--	8,845	21,972	--
14	677	3,425	--	1,708	8,232	494
--	3,932	13,189	48	2,332	17,888	5,480
--	12,266	46,747	218	36,476	126,953	12,629
--	229	1,731	--	3,145	7,407	613
--	--	--	--	--	--	--
--	173	1,140	14	926	1,280	--
--	294	1,596	--	(43)	1,839	56
--	3,278	13,479	4	6,448	28,554	111
--	29,185	7,754	2,574	29,435	25,262	10,064
--	5,074	19,276	52	4,274	17,020	2,278
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	16,363	52,186	--	72,358	567,276	--
--	26,428	70,179	--	69,822	196,051	--
<u>8,868</u>	<u>262,637</u>	<u>1,005,333</u>	<u>10,829</u>	<u>503,693</u>	<u>2,154,250</u>	<u>349,829</u>
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2012

	Family Development Self-Sufficiency (FADSS) 6/30/2013	United States Department of Agriculture (USDA) 9/30/2012	Child & Adult Care Food Program (CACFP) 9/30/2012	Department of Energy (DOE) 3/31/2012
<b>Support and Revenue</b>				
Federal Grant Revenue	\$ 58,748	184,028	765,737	166,173
State Grant Revenue	50,045	--	--	--
Other Grant Revenue	--	--	--	--
Program Income	--	--	--	--
Sales to Public	--	--	--	--
Interest Income	--	--	--	--
Contributions and Public Support	100	--	--	--
United Way Support	--	--	--	--
Rental Income	--	--	--	--
Other Revenue	--	89	264	--
Pool Revenue	--	--	--	--
Transfers in from Interagency Programs	--	--	--	--
In Kind Donations	--	--	--	--
Total Support and Revenue	108,893	184,117	766,001	166,173
<b>Expenses</b>				
Personnel	59,100	22,179	68,420	--
Fringe	18,393	6,908	20,560	--
Indirect Cost	15,105	5,672	17,348	--
Travel	5,701	--	7,468	--
Supplies and Materials	456	9,210	2,095	--
Printing and Publication	398	--	1,904	--
Postage and Shipping	104	--	3,753	--
Contractual	--	--	3,993	--
Insurance	165	--	945	--
Telephone and Fax	2,244	--	1,587	--
Space	5,066	--	6,669	--
Advertising and Promotional Activities	352	--	--	--
Equipment Maintenance and Rental	--	--	--	--
Licenses and Permits	47	--	--	--
Dues and Subscriptions	--	--	95	--
Client Assistance	100	140,148	628,202	166,173
Equipment	833	--	1,797	--
Conferences and Meetings	829	--	1,165	--
Interest Expense	--	--	--	--
Other	--	--	--	--
Depreciation	--	--	--	--
In Kind Expenses	--	--	--	--
Transfers to Interagency Programs	--	--	--	--
Total Expenses	108,893	184,117	766,001	166,173
<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>	\$ --	--	--	--



## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2012

	Housing Development 9/31/12	Homeless Assistance 12/31/2012	Homeless Prevention & Rapid Rehousing 9/30/2012	Health Empowerment Fund 6/30/2012
<b>Support and Revenue</b>				
Federal Grant Revenue	\$ --	--	54,950	5,094
State Grant Revenue	--	--	--	7,978
Other Grant Revenue	--	--	--	--
Program Income	--	--	--	1,762
Sales to Public	--	--	--	--
Interest Income	--	--	--	--
Contributions and Public Support	--	--	--	--
United Way Support	--	--	--	--
Rental Income	--	--	--	--
Other Revenue	--	--	--	--
Pool Revenue	--	--	--	--
Transfers in from Interagency Programs	59	372	5,825	--
In Kind Donations	--	--	--	--
<b>Total Support and Revenue</b>	<b>59</b>	<b>372</b>	<b>60,775</b>	<b>14,834</b>
<b>Expenses</b>				
Personnel	37	197	21,710	5,770
Fringe	12	61	6,763	1,168
Indirect Cost	10	50	5,552	1,353
Travel	--	39	323	644
Supplies and Materials	--	--	16	273
Printing and Publication	--	10	196	--
Postage and Shipping	--	15	61	--
Contractual	--	--	--	4,941
Insurance	--	--	16	25
Telephone and Fax	--	--	279	436
Space	--	--	774	165
Advertising and Promotional Activities	--	--	--	59
Equipment Maintenance and Rental	--	--	--	--
Licenses and Permits	--	--	--	--
Dues and Subscriptions	--	--	--	--
Client Assistance	--	--	25,085	--
Equipment	--	--	--	--
Conferences and Meetings	--	--	--	--
Interest Expense	--	--	--	--
Other	--	--	--	--
Depreciation	--	--	--	--
In Kind Expenses	--	--	--	--
Transfers to Interagency Programs	--	--	--	--
<b>Total Expenses</b>	<b>59</b>	<b>372</b>	<b>60,775</b>	<b>14,834</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, 2012

Health Empowerment Fund 6/30/2013	Health Emergency Funds 9/30/2012	HIV Consortia 3/31/2012	HIV Consortia 3/31/2013	Health Contracts 9/30/2012	First Five 6/30/2012	First Five 6/30/2013	I - Smile 9/30/2012	Sealant Grant 9/30/2012
4,663	--	56,609	61,021	2,645	--	--	--	12,000
3,289	--	--	--	--	38,450	9,864	78,336	--
--	--	--	--	--	--	--	--	--
525	--	--	--	--	--	--	--	59,651
--	--	--	--	--	--	--	--	--
--	5,096	--	--	3,000	--	--	--	--
--	--	--	--	--	--	--	--	--
--	103	3,209	--	368	--	--	--	264
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
8,477	5,199	59,818	61,021	6,013	38,450	9,864	78,336	71,915
5,447	868	15,384	16,144	171	20,799	5,583	44,806	28,342
1,399	260	4,792	5,028	53	6,474	1,739	13,956	8,327
1,335	213	3,934	4,129	44	5,318	1,428	11,458	7,150
170	357	4,129	4,038	375	655	276	818	766
--	542	--	--	2,998	742	119	3,833	7,322
--	338	--	187	13	269	73	54	731
5	357	--	312	3	16	--	73	748
--	--	25,077	23,604	--	--	57	--	--
8	631	6,502	7,579	19	64	21	257	109
131	349	--	--	--	262	87	198	350
(18)	1,784	--	--	--	1,278	481	1,960	493
--	176	--	--	--	1,524	--	804	7,121
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	90	--	--	--	--
--	620	--	--	--	--	--	--	--
--	36	--	--	--	36	--	19	1,171
--	203	--	--	--	1,013	--	100	--
--	--	--	--	--	--	--	--	--
--	19	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
8,477	6,753	59,818	61,021	3,766	38,450	9,864	78,336	62,630
--	(1,554)	--	--	2,247	--	--	--	9,285
--	2,099	--	--	14,685	--	--	--	--
--	--	--	--	--	--	--	--	--
--	545	--	--	16,932	--	--	--	9,285

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2012

	HAWK-I 9/30/2012	CHIPRA 9/30/2012	School Based Activities 6/30/2012	School Based Activities 6/30/2013	Story County Empowerment (SCE) 6/30/2012
<b>Support and Revenue</b>					
Federal Grant Revenue	\$ --	10,074	8,000	35	--
State Grant Revenue	14,022	--	--	--	31,968
Other Grant Revenue	--	--	--	--	--
Program Income	1,738	--	--	--	--
Sales to Public	--	--	--	--	--
Interest Income	--	--	--	--	--
Contributions and Public Support	--	--	1,500	--	--
United Way Support	--	--	--	--	--
Rental Income	--	--	--	--	--
Other Revenue	--	--	--	--	--
Pool Revenue	--	--	--	--	--
Transfers in from Interagency Programs	--	--	1	--	2,949
In Kind Donations	--	--	--	--	--
<b>Total Support and Revenue</b>	<b>15,760</b>	<b>10,074</b>	<b>9,501</b>	<b>35</b>	<b>34,917</b>
<b>Expenses</b>					
Personnel	6,797	3,034	4,818	--	14,245
Fringe	2,117	945	1,498	--	4,360
Indirect Cost	1,738	776	1,230	--	3,625
Travel	106	175	168	--	1,560
Supplies and Materials	553	2,515	303	29	474
Printing and Publication	226	9	1	--	--
Postage and Shipping	931	--	6	--	--
Contractual	--	--	--	--	599
Insurance	23	4	8	3	336
Telephone and Fax	25	12	69	3	112
Space	332	68	697	--	648
Advertising and Promotional Activities	2,912	2,536	88	--	88
Equipment Maintenance and Rental	--	--	--	--	--
Licenses and Permits	--	--	--	--	--
Dues and Subscriptions	--	--	--	--	--
Client Assistance	--	--	30	--	660
Equipment	--	--	400	--	--
Conferences and Meetings	--	--	185	--	747
Interest Expense	--	--	--	--	--
Other	--	--	--	--	--
Depreciation	--	--	--	--	--
In Kind Expenses	--	--	--	--	--
Transfers to Interagency Programs	--	--	--	--	7,463
<b>Total Expenses</b>	<b>15,760</b>	<b>10,074</b>	<b>9,501</b>	<b>35</b>	<b>34,917</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>	<b>--</b>

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2012

BooSt (ECI) 6/30/2013	Hardin County Empowerment (HCE) 6/30/2012	IRVECA EHS 6/30/2013	Hardin County Empowerment Transportation (HCET) 6/30/2012	IRVECA Transportation 6/30/2013	Hardin County Empowerment Child Care Services 6/30/2012	Marshall County Empowerment CCR&R (MCE-CCR&R) 6/30/2012
--	--	--	--	2,962	20,824	54,117
7,086	31,229	10,900	15,685	1,195	--	8,448
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	8
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	3,582	1,335	1,692	240	1,782	6,114
--	--	--	--	--	--	--
<u>7,086</u>	<u>34,811</u>	<u>12,235</u>	<u>17,377</u>	<u>4,397</u>	<u>22,606</u>	<u>68,687</u>
4,224	17,674	7,044	8,378	1,786	8,285	30,232
1,296	5,505	2,180	2,539	504	2,576	9,407
1,076	4,520	1,790	2,128	444	2,115	7,724
114	2,734	536	3,214	1,165	1,526	529
--	1,890	28	11	--	2,773	5,557
--	105	63	--	--	146	439
--	12	5	--	--	171	707
106	302	109	--	--	--	3,591
5	47	16	826	310	5	106
75	35	25	100	10	1,053	513
37	828	295	--	--	1,152	5,240
5	--	--	--	63	--	817
--	--	--	--	--	--	--
--	--	14	--	--	--	--
--	--	--	--	--	--	--
148	62	130	--	--	--	558
--	--	--	--	--	--	--
--	1,097	--	181	115	2,393	3,267
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	411	--
<u>7,086</u>	<u>34,811</u>	<u>12,235</u>	<u>17,377</u>	<u>4,397</u>	<u>22,606</u>	<u>68,687</u>
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2012

	Marshall County Empowerment Head Start 6/30/2012	IRVECA HS Wrap Around 6/30/2013	Poweshiek County Empowerment (Family Connections) 6/30/2012
<b>Support and Revenue</b>			
Federal Grant Revenue	\$ 25,752	7,515	--
State Grant Revenue	15,028	--	52,795
Other Grant Revenue	--	--	--
Program Income	--	--	--
Sales to Public	--	--	--
Interest Income	--	--	--
Contributions and Public Support	--	--	--
United Way Support	--	--	--
Rental Income	--	--	--
Other Revenue	--	--	400
Pool Revenue	--	--	--
Transfers in from Interagency Programs	3,470	333	9,133
In Kind Donations	--	--	--
<b>Total Support and Revenue</b>	<u>44,250</u>	<u>7,848</u>	<u>62,328</u>
<b>Expenses</b>			
Personnel	18,608	4,121	33,779
Fringe	5,222	1,279	10,408
Indirect Cost	4,647	1,050	8,616
Travel	--	--	2,494
Supplies and Materials	313	94	292
Printing and Publication	--	--	194
Postage and Shipping	--	--	23
Contractual	--	84	--
Insurance	77	33	68
Telephone and Fax	315	224	389
Space	4,805	865	3,699
Advertising and Promotional Activities	822	5	243
Equipment Maintenance and Rental	--	--	--
Licenses and Permits	--	--	--
Dues and Subscriptions	--	--	--
Client Assistance	146	93	--
Equipment	--	--	250
Conferences and Meetings	--	--	1,873
Interest Expense	--	--	--
Other	--	--	--
Depreciation	--	--	--
In Kind Expenses	--	--	--
Transfers to Interagency Programs	9,295	--	--
<b>Total Expenses</b>	<u>44,250</u>	<u>7,848</u>	<u>62,328</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>

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2012

Poweshiek County Empowerment (Family Connections) 6/30/2013	Poweshiek County Empowerment Transportation 6/30/2012	Poweshiek County Empowerment Transportation 6/30/2013	Tama County Empowerment (TCE) 6/30/2012	Better Tomorrows (THF) 6/30/2013	Wraparound Child Care (WCC) 8/31/2012	Wraparound Child Care (WCC) 8/31/2013
--	--	1,145	--	--	255,760	26,466
22,460	11,466	231	85,717	23,554	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
162	--	48	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
22,622	11,466	1,424	85,717	23,554	255,760	26,466
12,864	5,799	540	43,397	13,210	158,842	15,976
3,869	1,742	164	13,408	4,110	49,450	4,976
3,263	1,471	136	11,074	3,377	40,617	4,085
697	1,910	82	5,109	635	--	--
411	--	--	3,053	139	--	--
206	--	--	965	184	--	--
8	--	--	77	8	--	--
--	--	--	1,397	266	--	--
23	365	219	87	29	--	--
75	154	7	546	71	--	--
1,159	--	--	1,726	553	--	--
--	--	226	723	--	--	--
--	--	--	--	--	--	--
47	--	--	--	54	--	--
--	--	--	--	--	--	--
--	--	--	231	718	6,851	1,429
--	--	--	--	--	--	--
--	25	50	2,062	200	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	1,862	--	--	--
22,622	11,466	1,424	85,717	23,554	255,760	26,466
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2012

	Shared Visions Child Development Preschool (CDP) 6/30/2012	Shared Visions Child Development Preschool (CDP) 6/30/2013	Story County Community Dental Clinic 9/30/2012	EITC Project 9/30/2012
<b>Support and Revenue</b>				
Federal Grant Revenue	\$ --	--	172	1,198
State Grant Revenue	133,132	34,697	--	3,802
Other Grant Revenue	--	--	10,260	--
Program Income	--	--	503,321	--
Sales to Public	--	--	--	--
Interest Income	--	--	--	--
Contributions and Public Support	--	--	77,291	--
United Way Support	--	--	6,393	--
Rental Income	--	--	--	--
Other Revenue	--	--	837	15
Pool Revenue	--	--	--	--
Transfers in from Interagency Programs	--	--	--	3,511
In Kind Donations	54,520	20,525	--	--
Total Support and Revenue	187,652	55,222	598,274	8,526
<b>Expenses</b>				
Personnel	43,699	17,306	279,767	5,098
Fringe	13,611	5,391	84,052	1,503
Indirect Cost	11,175	4,426	70,914	1,234
Travel	--	--	1,292	349
Supplies and Materials	--	--	112,908	96
Printing and Publication	--	--	1,691	115
Postage and Shipping	--	--	941	111
Contractual	--	--	54,501	238
Insurance	--	--	2,432	6
Telephone and Fax	--	--	3,103	257
Space	18,862	6,046	24,292	24
Advertising and Promotional Activities	--	--	570	--
Equipment Maintenance and Rental	--	--	--	--
Licenses and Permits	--	--	195	--
Dues and Subscriptions	--	--	--	--
Client Assistance	2,585	1,528	--	134
Equipment	--	--	23,798	--
Conferences and Meetings	--	--	634	2
Interest Expense	--	--	--	--
Other	--	--	--	--
Depreciation	--	--	14,127	--
In Kind Expenses	54,520	20,525	--	--
Transfers to Interagency Programs	43,200	--	--	--
Total Expenses	187,652	55,222	675,217	9,167
<b>Change in Net Assets</b>	--	--	(76,943)	(641)
<b>Net Assets (Deficit) - Beginning of Year</b>	--	--	157,996	641
<b>Inter Fund Transfers</b>	--	--	--	--
<b>Net Assets (Deficit) - End of Year</b>	\$ --	--	81,053	--

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2012

MidAmerican Energy Company (MEC) 12/30/2012	Black Hills Energy (BHE) 12/30/2012	Energy Rated Homes of Iowa (ERH) 9/30/2012	IP&L Utilities, Inc. (IPL) 12/30/2012	IPL Grinnell 9/30/2012	Project Utilities 9/30/2012	Start Sooner 1/14/2012	Start Sooner 9/30/2012
--	--	--	--	--	--	--	--
841	24,511	--	339,348	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	1,034	--	--	--
--	--	--	--	65	--	--	--
--	--	--	--	30,000	55,457	21,897	22,672
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	66
--	--	--	--	50	--	4,206	57,604
--	--	--	--	--	--	--	--
<u>841</u>	<u>24,511</u>	<u>--</u>	<u>339,348</u>	<u>31,149</u>	<u>55,457</u>	<u>26,103</u>	<u>80,342</u>
--	--	--	--	32	--	15,951	43,047
--	--	--	--	10	--	4,936	11,590
--	--	--	--	8	--	4,073	10,645
--	--	--	--	--	--	70	5,264
--	--	--	--	--	--	57	379
--	--	--	--	--	--	48	595
--	--	--	--	--	--	3	17
--	--	--	--	--	--	--	--
--	--	--	--	--	--	27	54
--	--	--	--	--	--	208	783
--	--	--	--	--	--	535	1,156
--	--	--	--	--	--	19	--
--	--	--	--	641	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	150	50
841	24,511	--	339,348	35,284	59,994	26	583
--	--	--	--	--	--	--	813
--	--	--	--	--	--	--	2,327
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	960	--	--
<u>841</u>	<u>24,511</u>	<u>--</u>	<u>339,348</u>	<u>35,975</u>	<u>60,954</u>	<u>26,103</u>	<u>77,303</u>
--	--	--	--	(4,826)	(5,497)	--	3,039
--	--	(21,338)	--	40,969	33,142	--	--
--	--	--	--	--	--	--	--
--	--	(21,338)	--	36,143	27,645	--	3,039

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2012

	21st Century Learning Center <u>4/30/2012</u>	21st Century Learning Center <u>4/30/2013</u>	Positive Behavior Intervention & Support <u>11/7/2012</u>	Strong Parents Strong Children Project <u>9/29/2012</u>
<b>Support and Revenue</b>				
Federal Grant Revenue	\$ 15,798	98,621	--	509,696
State Grant Revenue	--	--	2,000	--
Other Grant Revenue	--	--	--	--
Program Income	--	--	--	--
Sales to Public	--	--	--	--
Interest Income	--	--	--	--
Contributions and Public Support	--	--	55,986	--
United Way Support	--	--	--	--
Rental Income	--	--	--	--
Other Revenue	--	36	--	--
Pool Revenue	--	--	--	--
Transfers in from Interagency Programs	802	67	421	--
In Kind Donations	--	--	--	--
Total Support and Revenue	<u>16,600</u>	<u>98,724</u>	<u>58,407</u>	<u>509,696</u>
<b>Expenses</b>				
Personnel	3,198	57,649	30,502	242,343
Fringe	977	9,578	9,495	75,445
Indirect Cost	802	13,103	7,796	61,944
Travel	4,221	453	2,928	19,580
Supplies and Materials	545	1,688	1,174	23,920
Printing and Publication	80	313	452	1,778
Postage and Shipping	9	19	13	190
Contractual	2,385	10,235	--	2,305
Insurance	69	49	--	825
Telephone and Fax	48	143	128	3,283
Space	--	358	2,363	11,595
Advertising and Promotional Activities	--	176	905	7,328
Equipment Maintenance and Rental	--	--	--	--
Licenses and Permits	--	--	35	--
Dues and Subscriptions	--	--	--	--
Client Assistance	2,000	4,544	609	8,076
Equipment	--	--	688	18,182
Conferences and Meetings	2,266	416	1,319	32,902
Interest Expense	--	--	--	--
Other	--	--	--	--
Depreciation	--	--	--	--
In Kind Expenses	--	--	--	--
Transfers to Interagency Programs	--	--	--	--
Total Expenses	<u>16,600</u>	<u>98,724</u>	<u>58,407</u>	<u>509,696</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, 2012

Hardin County Family Development (HCFD) 9/30/2012	Marshall County Family Development (MCFD) 9/30/2012	Poweshiek County Family Development (PCFD) 9/30/2012	Story County Family Development (SCFD) 9/30/2012	Tama County Family Development (TCFD) 9/30/2012	Family Development Administration (FDA) 9/30/2012
--	--	--	--	--	--
--	23,468	--	--	13,038	--
4,400	2,350	2,825	28,124	400	--
--	--	--	--	--	--
--	2,833	--	--	--	--
--	--	--	--	--	--
32,277	4,168	51,721	70,989	3,513	--
2,000	--	30,000	10,824	--	--
2,438	--	--	--	--	--
--	2,040	--	48	--	6,921
--	--	--	--	--	--
119,829	219,054	82,942	110,553	87,556	33,248
12,207	--	42,024	86,127	--	--
<u>173,151</u>	<u>253,913</u>	<u>209,512</u>	<u>306,665</u>	<u>104,507</u>	<u>40,169</u>
84,171	128,135	60,644	91,711	46,636	21,873
25,780	39,782	18,762	26,919	14,473	6,806
21,437	32,710	15,413	23,079	11,907	5,588
5,502	2,315	3,995	5,384	1,722	691
1,417	2,428	1,593	596	40	155
1,841	910	2,441	2,211	1,069	97
71	116	368	394	43	1,745
--	--	327	--	--	--
56	22	140	659	14	46
1,499	2,212	2,964	1,811	2,255	296
6,364	33,898	26,044	40,013	19,533	2,378
--	88	258	264	--	--
--	--	--	--	--	--
--	30	--	15	--	--
--	--	356	--	--	--
5,726	1,232	17,616	18,710	--	--
403	3,274	501	2,035	376	--
237	321	349	225	--	494
--	--	--	--	--	--
--	--	--	--	--	--
12,207	--	42,024	86,127	--	--
6,440	6,440	15,717	6,512	6,439	--
<u>173,151</u>	<u>253,913</u>	<u>209,512</u>	<u>306,665</u>	<u>104,507</u>	<u>40,169</u>
--	--	--	--	--	--
54,009	15,764	90,196	46,639	27,064	--
--	--	--	--	--	--
<u>54,009</u>	<u>15,764</u>	<u>90,196</u>	<u>46,639</u>	<u>27,064</u>	<u>--</u>

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2012

	Weatherization Material 9/30/2012	Weatherization Labor 9/30/2012	Weatherization Support 9/30/2012
<b>Support and Revenue</b>			
Federal Grant Revenue	\$ --	--	--
State Grant Revenue	--	--	--
Other Grant Revenue	--	--	--
Program Income	--	--	--
Sales to Public	701,937	995,511	480,834
Interest Income	--	--	--
Contributions and Public Support	--	--	--
United Way Support	--	--	--
Rental Income	--	--	3,505
Other Revenue	--	--	--
Pool Revenue	--	--	--
Transfers in from Interagency Programs In Kind Donations	2,136	4,554	1,077
	--	--	--
<b>Total Support and Revenue</b>	<u>704,073</u>	<u>1,000,065</u>	<u>485,416</u>
<b>Expenses</b>			
Personnel	--	380,031	329,090
Fringe	--	145,165	117,604
Indirect Cost	--	12	--
Travel	--	--	5,825
Supplies and Materials	--	--	11,763
Printing and Publication	--	--	4,097
Postage and Shipping	--	--	2,661
Contractual	--	477,451	31,950
Insurance	--	--	35,248
Telephone and Fax	--	--	7,137
Space	--	--	58,699
Advertising and Promotional Activities	--	--	30
Equipment Maintenance and Rental	--	--	115
Licenses and Permits	--	--	3,933
Dues and Subscriptions	--	--	60
Client Assistance	672,977	3,774	9,810
Equipment	72	1,067	3,457
Conferences and Meetings	4,185	--	32
Interest Expense	--	--	--
Other	--	--	--
Depreciation	--	--	--
In Kind Expenses	--	--	--
Transfers to Interagency Programs	--	--	--
<b>Total Expenses</b>	<u>677,234</u>	<u>1,007,500</u>	<u>621,511</u>
<b>Change in Net Assets</b>	26,839	(7,435)	(136,095)
<b>Net Assets (Deficit) - Beginning of Year</b>	69,039	26,757	142,541
<b>Inter Fund Transfers</b>	--	--	--
<b>Net Assets (Deficit) - End of Year</b>	<u>\$ 95,878</u>	<u>19,322</u>	<u>6,446</u>

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2012

Weatherization Administration 9/30/2012	Reach Out & Read Fiscal Agent 9/30/2012	Fiscal Agent 9/30/2012	Wellness Connection 9/30/2012	Resource Development 9/30/2012	Grant- Funded Property & Equipment 9/30/2012	Property 9/30/2012	Wells Fargo Property Sub-Lease 9/30/2012
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
113,941	--	--	--	--	--	--	--
--	21	--	--	--	--	36	--
--	5,069	--	--	3,500	--	1,000	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	378,989	3,828
--	1,160	--	250	--	--	3,836	--
--	--	--	--	--	--	--	--
115,176	--	--	24,983	50,254	--	236	--
--	--	--	--	--	--	--	--
<u>229,117</u>	<u>6,250</u>	<u>--</u>	<u>25,233</u>	<u>53,754</u>	<u>--</u>	<u>384,097</u>	<u>3,828</u>
2,976	--	--	10,539	21,805	--	85,156	--
927	--	--	3,282	6,792	--	27,230	--
190,267	--	--	2,695	5,577	--	21,911	--
--	--	--	901	173	--	2,223	--
--	6,159	--	5,772	167	--	5,656	--
--	--	--	2	147	--	994	--
--	--	--	6	413	--	89	--
140	--	--	--	13,241	--	820	--
--	--	--	50	122	--	14,678	--
3	--	--	66	607	--	1,468	--
100	--	--	430	1,831	--	121,913	3,828
--	--	--	--	528	--	144	--
--	--	--	--	--	--	--	--
50	--	--	--	--	--	675	--
--	--	--	1,490	1,334	--	160	--
--	--	--	--	--	--	8,006	--
--	--	--	--	218	--	3,118	--
--	--	--	--	799	--	50	--
--	--	--	--	--	--	10,966	--
--	5,000	--	--	--	--	--	--
--	--	--	--	--	127,169	80,100	--
--	--	--	--	--	--	--	--
2,376	--	--	--	--	--	3,241	--
<u>196,839</u>	<u>11,159</u>	<u>--</u>	<u>25,233</u>	<u>53,754</u>	<u>127,169</u>	<u>388,598</u>	<u>3,828</u>
32,278	(4,909)	--	--	--	(127,169)	(4,501)	--
(32,278)	18,287	(4,793)	--	--	923,236	71,729	--
--	--	--	--	--	--	--	--
<u>--</u>	<u>13,378</u>	<u>(4,793)</u>	<u>--</u>	<u>--</u>	<u>796,067</u>	<u>67,228</u>	<u>--</u>

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2012

	Community Fund 9/30/2012	Story County Foundation 9/30/2012	Direct Cost Pool 9/30/2012
<b>Support and Revenue</b>			
Federal Grant Revenue	\$ --	--	--
State Grant Revenue	--	--	--
Other Grant Revenue	--	--	--
Program Income	--	--	--
Sales to Public	--	--	--
Interest Income	--	--	--
Contributions and Public Support	1,103	--	--
United Way Support	--	--	--
Rental Income	--	--	--
Other Revenue	--	--	84,060
Pool Revenue	--	--	106,686
Transfers in from Interagency Programs	28,296	--	--
In Kind Donations	--	--	--
<b>Total Support and Revenue</b>	<u>29,399</u>	<u>--</u>	<u>190,746</u>
<b>Expenses</b>			
Personnel	16,959	--	--
Fringe	5,277	--	--
Indirect Cost	4,333	--	--
Travel	211	--	--
Supplies and Materials	15	--	4,344
Printing and Publication	347	--	74,242
Postage and Shipping	46	--	31,297
Contractual	--	--	--
Insurance	45	--	80,863
Telephone and Fax	221	--	--
Space	1,556	--	--
Advertising and Promotional Activities	88	--	--
Equipment Maintenance and Rental	--	--	--
Licenses and Permits	--	--	--
Dues and Subscriptions	--	--	--
Client Assistance	118	--	--
Equipment	160	--	--
Conferences and Meetings	23	--	--
Interest Expense	--	--	--
Other	--	--	--
Depreciation	--	--	--
In Kind Expenses	--	--	--
Transfers to Interagency Programs	--	--	--
<b>Total Expenses</b>	<u>29,399</u>	<u>--</u>	<u>190,746</u>
<b>Change in Net Assets</b>	--	--	--
<b>Net Assets (Deficit) - Beginning of Year</b>	--	6,441	--
<b>Inter Fund Transfers</b>	--	--	--
<b>Net Assets (Deficit) - End of Year</b>	<u>\$ --</u>	<u>6,441</u>	<u>--</u>

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2012

Fringe Benefits Pool 9/30/2012	Indirect Cost Pool (ICP) 9/30/2012	General Fund 9/30/2012	Regulatory Agency Totals	Elimination Entries	GAAP Agency Totals
--	--	--	11,627,587	--	11,627,587
--	--	--	1,480,686	--	1,480,686
--	--	--	53,860	--	53,860
--	--	--	790,889	--	790,889
--	--	--	2,297,565	(2,292,223)	5,342
--	11	--	133	--	133
--	--	781	448,670	--	448,670
--	--	186	55,562	--	55,562
--	--	--	392,300	(386,034)	6,266
36,593	6,469	2,028	153,529	(84,060)	69,469
1,939,545	1,374,892	--	3,421,123	(3,421,123)	--
--	--	--	998,241	(998,241)	--
--	--	--	923,586	(903,101)	20,485
<u>1,976,138</u>	<u>1,381,372</u>	<u>2,995</u>	<u>22,643,731</u>	<u>(8,084,782)</u>	<u>14,558,949</u>
46,562	828,602	--	6,214,611	--	6,214,611
1,898,879	255,538	--	3,828,430	(1,939,545)	1,888,885
--	--	--	1,367,837	(1,367,837)	--
--	6,929	--	247,822	--	247,822
--	6,873	1,190	372,169	(4,344)	367,825
--	13,014	--	148,692	(74,242)	74,450
--	5,001	--	67,794	(31,297)	36,497
5,714	34,008	14,947	855,990	--	855,990
--	12,849	--	200,498	(80,863)	119,635
--	9,684	--	107,004	--	107,004
--	63,957	--	787,858	(386,044)	401,814
--	1,010	--	51,392	--	51,392
--	--	--	756	--	756
--	10,372	--	20,242	--	20,242
--	2,135	997	18,051	--	18,051
--	--	--	6,058,201	(2,292,223)	3,765,978
--	18,670	--	221,088	(7,045)	214,043
--	12,011	150	152,192	--	152,192
--	--	26,475	37,441	--	37,441
--	121,023	3,502	129,544	--	129,544
--	--	--	221,396	--	221,396
--	--	--	923,586	(903,101)	20,485
24,983	--	654	998,241	(998,241)	--
<u>1,976,138</u>	<u>1,401,676</u>	<u>47,915</u>	<u>23,030,835</u>	<u>(8,084,782)</u>	<u>14,946,053</u>
--	(20,304)	(44,920)	(387,104)	--	(387,104)
--	19,949	571,137	2,353,011	--	2,353,011
--	--	--	--	--	--
--	<u>(355)</u>	<u>526,217</u>	<u>1,965,907</u>	<u>--</u>	<u>1,965,907</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-12-05**  
(Contract Period 10/1/11 - 9/30/12)

	<u>Approved Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Revenue			
Iowa Department of Human Rights	<u>\$ 2,337,583</u>	<u>2,326,060</u>	<u>11,523</u>
Expenses			
Regular Assistance	\$ 1,799,029	1,787,507	11,522
Emergency Crisis Intervention Payments	113,065	113,065	--
Client Services A&R	31,954	31,954	--
Summer Deliverable Fuel	187,067	187,067	--
Administration Costs	<u>206,468</u>	<u>206,467</u>	<u>1</u>
Total Program Expenses	<u>\$ 2,337,583</u>	<u>2,326,060</u>	<u>11,523</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-12-05**  
(Contract Period 4/1/12 - 3/31/13)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 495,950	408,835	87,115
Expenses			
Administration	\$ 24,797	20,428	4,369
Health and Safety	94,231	97,777	(3,546)
Support	119,028	152,716	(33,688)
Labor	128,947	84,562	44,385
Materials	128,947	53,352	75,595
Total Program Expenses	\$ 495,950	408,835	87,115

**Contract Number DOE-11-05F**  
(Contract Period 6/1/11 - 3/31/12)

	Approved Budget	Actual Expenses			(Over) Under Budget
		Prior	10/1/11 - 3/31/12	Total	
Revenue					
Iowa Department of Human Rights	\$ 407,986	--	166,173	166,173	241,813
Expenses					
Administration	\$ 23,907	--	9,729	9,729	14,178
Health and Safety	74,928	--	39,423	39,423	35,505
Support	100,275	--	54,940	54,940	45,335
Labor	104,438	--	41,409	41,409	63,029
Materials	104,438	--	20,672	20,672	83,766
Total Program Expenses	\$ 407,986	--	166,173	166,173	241,813

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 - 4/30/12)

	Approved Budget	Actual Expenses			(Over) Under Budget
		Prior	10/1/11 - 4/30/12	Total	
Revenue					
Iowa Department of Human Rights	<u>\$ 6,246,381</u>	<u>5,225,939</u>	<u>1,020,208</u>	<u>6,246,147</u>	<u>234</u>
Expenses					
T & TA	\$ 274,166	241,878	32,055	273,933	233
Administration	328,383	278,797	49,582	328,379	4
Administration - Equipment	225,153	225,152	--	225,152	1
Health and Safety	1,079,736	950,992	203,125	1,154,117	(74,381)
Support	1,400,549	1,125,102	81,451	1,206,553	193,996
Labor	1,469,197	1,571,818	397,720	1,969,538	(500,341)
Materials	1,469,197	832,200	256,275	1,088,475	380,722
Total Program Expenses	<u>\$ 6,246,381</u>	<u>5,225,939</u>	<u>1,020,208</u>	<u>6,246,147</u>	<u>234</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-12-05**  
(Contract Period 1/1/12 - 12/31/12)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 920,400	180,239	740,161
Expenses			
Administration	\$ 46,627	8,278	38,349
Health and Safety	167,384	36,501	130,883
Support	212,944	88,708	124,236
Labor	228,294	19,066	209,228
Materials	228,294	4,302	223,992
Equipment/Training	29,182	15,709	13,473
Pollution Occurrence Insurance	7,675	7,675	--
Total Program Expenses	\$ 920,400	180,239	740,161

**Contract Number HEAP-11-05**  
(Contract Period 1/1/11 - 12/31/11)

	Approved Budget	Actual Expenses			(Over) Under Budget
		Prior	10/1/11 - 12/31/11	Total	
Revenue					
Iowa Department of Human Rights	\$ 783,762	525,957	174,546	700,503	83,259
Expenses					
Administration	\$ 38,384	26,609	8,452	35,061	3,323
Health and Safety	142,334	272,025	87,967	359,992	(217,658)
Support	184,508	213,210	65,672	278,882	(94,374)
Labor	192,415	3,705	953	4,658	187,757
Materials	192,415	4,784	2,602	7,386	185,029
Equipment/Training	26,031	(2,051)	8,900	6,849	19,182
Pollution Occurrence Insurance	7,675	7,675	--	7,675	--
Total Program Expenses	\$ 783,762	525,957	174,546	700,503	83,259

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-12-05**  
(Contract Period 1/1/12 - 12/30/12)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 12,372	841	11,531
Expenses			
Administration	\$ 619	36	583
Support	1,237	73	1,164
Labor	5,258	602	4,656
Materials	5,258	130	5,128
Total Program Expenses	\$ 12,372	841	11,531

**Contract Number MEC-11-05**  
(Contract Period 1/1/11 - 12/30/11)

	Approved Budget	Actual Expenses		(Over) Under Budget	
		Prior	10/1/11 - 12/30/11		Total
Revenue					
Iowa Department of Human Rights	\$ 24,744	24,744	--	24,744	--
Expenses					
Administration	\$ 1,238	1,069	--	1,069	169
Support	2,474	2,149	--	2,149	325
Labor	10,516	14,591	--	14,591	(4,075)
Materials	10,516	6,935	--	6,935	3,581
Total Program Expenses	\$ 24,744	24,744	--	24,744	--

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-12-05**  
(Contract Period 1/1/12 - 12/30/12)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 24,511	24,511	--
Expenses			
Administration	\$ 1,226	1,064	162
Support	2,451	2,132	319
Labor	10,417	15,371	(4,954)
Materials	10,417	5,944	4,473
Total Program Expenses	\$ 24,511	24,511	--

**Contract Number BHE-11-05**  
(Contract Period 1/1/11 - 12/30/11)

	Approved Budget	Actual Expenses		(Over) Under Budget	
		Prior	10/1/11 - 12/30/11		Total
Revenue					
Iowa Department of Human Rights	\$ 23,912	23,912	--	23,912	--
Expenses					
Administration	\$ 1,195	1,037	--	1,037	158
Support	2,391	2,057	--	2,057	334
Labor	10,163	14,621	--	14,621	(4,458)
Materials	10,163	6,197	--	6,197	3,966
Total Program Expenses	\$ 23,912	23,912	--	23,912	--

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

**Schedule of Revenue and Expenses Compared with Budget**

**Weatherization Assistance Programs**

**Contract Number IPL-12-05**  
(Contract Period 1/1/12 - 12/30/12)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 339,348	339,348	--
Expenses			
Administration	\$ 16,967	14,739	2,228
Support	33,935	29,510	4,425
Labor	144,223	193,435	(49,212)
Materials	144,223	101,664	42,559
Total Program Expenses	\$ 339,348	339,348	--

**Contract Number IPL-11-05**  
(Contract Period 1/1/11 - 12/30/11)

	Approved Budget	Actual Expenses		(Over) Under Budget	
		Prior	10/1/11 - 12/30/11		Total
Revenue					
Iowa Department of Human Rights	\$ 614,348	614,348	--	614,348	--
Expenses					
Administration	\$ 30,717	26,463	--	26,463	4,254
Support	61,435	53,684	(61)	53,623	7,812
Labor	261,098	345,846	43	345,889	(84,791)
Materials	261,098	188,355	18	188,373	72,725
Total Program Expenses	\$ 614,348	614,348	--	614,348	--

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-12-05**

(Contract Period 10/1/11 - 12/31/12)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 478,087	261,174	216,913
Expenses			
Travel	\$ 800	367	433
Space	473	278	195
Co-Funded Programs	455,717	248,991	206,726
Other	21,097	11,538	9,559
Total Program Expenses	\$ 478,087	261,174	216,913

**Contract Number CSBG-11-05**

(Contract Period 10/1/10 - 12/31/11)

	Approved Budget	Actual Expenses		(Over) Under Budget	
		Prior	10/1/11 - 12/31/11		Total
Revenue					
Iowa Department of Human Rights	\$ 479,986	325,904	154,082	479,986	--
Expenses					
Travel	\$ 1,200	639	63	702	498
Space	1,800	355	198	553	1,247
Co-Funded Programs	452,899	309,412	144,589	454,001	(1,102)
Other	24,087	15,498	9,232	24,730	(643)
Total Program Expenses	\$ 479,986	325,904	154,082	479,986	--

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-13-05**  
(Contract Period 7/1/12 - 6/30/13)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	<u>\$ 456,700</u>	<u>108,793</u>	<u>347,907</u>
Expenses			
Administrative	\$ 63,612	15,105	48,507
Salaries	248,734	59,100	189,634
Benefits	77,481	18,393	59,088
Travel	23,800	5,701	18,099
Space/Utilities	18,701	5,066	13,635
Other	24,372	5,428	18,944
Total Program Expenses	<u>\$ 456,700</u>	<u>108,793</u>	<u>347,907</u>

**Contract Number FaDSS-12-05**  
(Contract Period 7/1/11 - 6/30/12)

	Approved Budget	Actual Expenses			(Over) Under Budget
		Prior	10/1/11 - 6/30/12	Total	
Revenue					
Iowa Department of Human Rights	<u>\$ 452,610</u>	<u>104,822</u>	<u>347,704</u>	<u>452,526</u>	<u>84</u>
Expenses					
Administrative	\$ 63,976	15,441	48,182	63,623	353
Salaries	246,194	61,452	188,918	250,370	(4,176)
Benefits	76,775	16,531	58,172	74,703	2,072
Travel	23,566	5,727	18,135	23,862	(296)
Space/Utilities	17,160	3,195	12,630	15,825	1,335
Other	24,939	2,476	21,667	24,143	796
Total Program Expenses	<u>\$ 452,610</u>	<u>104,822</u>	<u>347,704</u>	<u>452,526</u>	<u>84</u>

SEE INDEPENDENT AUDITOR'S REPORT