

MID-IOWA COMMUNITY ACTION, INC.

Marshalltown, Iowa

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

September 30, 2014

(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

Report on the Financial Statements

We have audited the accompanying financial statements of Mid-Iowa Community Action, Inc. (a nonprofit organization), which comprise the Statement of Financial Position as of September 30, 2014, and the related Statements of Activities and Changes in Net Assets, and Cash Flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Mid-Iowa Community Action, Inc. as of September 30, 2014, 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.

Other Matters

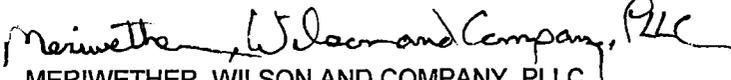
Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. The additional supporting schedules on pages 20-43 are presented for purposes of additional analysis and are also not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Report on Summarized Comparative Information

We have previously audited Mid-Iowa Community Action, Inc.'s 2013 financial statements, and our report dated December 30, 2013, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2013, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 2014, 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.


MERIWETHER, WILSON AND COMPANY, PLLC
Certified Public Accountants

December 23, 2014
West Des Moines, Iowa

MID-IOWA COMMUNITY ACTION, INC.

Statement of Activities and Changes in Net Assets

Year Ended September 30, 2014
(With Comparative Totals for 2013)

| | 2014 | | | 2013 |
|---------------------------------------|---------------------|------------------------|-------------------|-------------------|
| | Unrestricted | Temporarily Restricted | Total | Total All Funds |
| Support and Revenue | | | | |
| Federal Grant Revenue | \$ 11,367,817 | -- | 11,367,817 | 11,091,982 |
| State Grant Revenue | 1,885,987 | -- | 1,885,987 | 1,921,765 |
| Other Grant Revenue | 48,619 | -- | 48,619 | 80,380 |
| Program Income | 884,490 | -- | 884,490 | 898,552 |
| Interest Income | 1,943 | -- | 1,943 | 114 |
| Contributions and Public Support | 257,520 | 652,025 | 909,545 | 580,441 |
| United Way Support | 69,079 | -- | 69,079 | 59,349 |
| Rental Income | 16,041 | -- | 16,041 | 17,478 |
| Other Revenue | 52,503 | -- | 52,503 | 90,925 |
| In-Kind Donations | 7,712 | -- | 7,712 | 9,585 |
| Temporarily Restricted Funds | | | | |
| Released from Restrictions | 627,305 | (627,305) | -- | -- |
| Total Support and Revenue | <u>15,219,016</u> | <u>24,720</u> | <u>15,243,736</u> | <u>14,750,571</u> |
| Expenses | | | | |
| Personnel | 6,508,999 | -- | 6,508,999 | 6,096,797 |
| Fringe | 1,985,487 | -- | 1,985,487 | 1,892,585 |
| Travel | 275,507 | -- | 275,507 | 269,117 |
| Supplies and Materials | 387,941 | -- | 387,941 | 392,423 |
| Printing and Publication | 87,709 | -- | 87,709 | 84,408 |
| Postage and Shipping | 29,872 | -- | 29,872 | 31,819 |
| Contractual | 867,013 | -- | 867,013 | 741,873 |
| Insurance | 121,322 | -- | 121,322 | 118,121 |
| Telephone and Fax | 121,586 | -- | 121,586 | 117,183 |
| Space | 414,694 | -- | 414,694 | 414,269 |
| Advertising and Promotion | 93,019 | -- | 93,019 | 72,589 |
| Equipment Maintenance and Rental | 8,255 | -- | 8,255 | 5,727 |
| Licenses and Permits | 11,580 | -- | 11,580 | 5,926 |
| Dues and Subscriptions | 37,110 | -- | 37,110 | 42,054 |
| Client Assistance | 4,012,942 | -- | 4,012,942 | 3,968,033 |
| Equipment | 69,158 | -- | 69,158 | 198,548 |
| Conferences and Meetings | 133,661 | -- | 133,661 | 100,971 |
| Interest Expense | 39,374 | -- | 39,374 | 40,765 |
| Other | 3,375 | -- | 3,375 | 3,353 |
| Depreciation | 182,867 | -- | 182,867 | 233,802 |
| In-Kind Expense | 7,712 | -- | 7,712 | 9,585 |
| Total Expenses | <u>15,399,183</u> | <u>--</u> | <u>15,399,183</u> | <u>14,839,948</u> |
| Change in Net Assets | (180,167) | 24,720 | (155,447) | (89,377) |
| Net Assets - Beginning of Year | <u>1,837,073</u> | <u>39,457</u> | <u>1,876,530</u> | <u>1,965,907</u> |
| Net Assets - End of Year | <u>\$ 1,656,906</u> | <u>64,177</u> | <u>1,721,083</u> | <u>1,876,530</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, 2014
(With Comparative Totals for 2013)

| | <u>2014</u> | <u>2013</u> |
|---|-------------------|------------------|
| Cash Flows from Operating Activities | | |
| Change in Net Assets | \$(155,447) | (89,377) |
| Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operations | | |
| Gain on Disposal of Property and Equipment | (10,725) | (24,174) |
| Depreciation | 182,867 | 233,802 |
| (Increase) Decrease in | | |
| Receivables | (43,998) | 366,336 |
| Prepaid Expenses | (32,697) | (7,073) |
| Inventory | 1,783 | 28,829 |
| Work-In Process | (179,021) | 80,627 |
| Increase (Decrease) in | | |
| Accounts Payable and Accrued Expenses | (116,700) | 209,174 |
| Grant Funds Received In Advance | (81,369) | 229,360 |
| Net Cash Flow from Operating Activities | <u>(435,307)</u> | <u>1,027,504</u> |
| Cash Flows from Investing Activities | | |
| Change in USDA Savings Reserves | (1,821) | (1,747) |
| Proceeds from Sale of Property and Equipment | 11,240 | 24,174 |
| Purchase of Property and Equipment | (44,902) | (132,039) |
| Net Cash Flow from Investing Activities | <u>(35,483)</u> | <u>(109,612)</u> |
| Cash Flows from Financing Activities | | |
| Change in Checks Written in Excess of Bank Balance | -- | (236,760) |
| Change in Line of Credit | -- | -- |
| Repayments on Notes and Mortgages | (20,724) | (26,504) |
| Net Cash Flow from Financing Activities | <u>(20,724)</u> | <u>(263,264)</u> |
| Net Increase (Decrease) in Cash | (491,514) | 654,628 |
| Cash - Beginning of Year | <u>715,594</u> | <u>60,966</u> |
| Cash - End of Year | <u>\$ 224,080</u> | <u>715,594</u> |
| Supplemental Cash Flow Disclosures | | |
| Interest Paid | <u>\$ 39,412</u> | <u>40,651</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, 2014

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 87% of the total revenue.

Standards of Accounting and Financial Reporting

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

Basis of Presentation

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

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

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

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

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

Revenue Recognition

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

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

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

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

In-Kind Donations

In-kind donations for space and professional services have been recorded on the Statement of Activities and Changes in Net Assets in accordance with accounting principles generally accepted in the United States of America. In accordance with this, only contributions of services received that create or enhance a non-financial asset or require specialized skill by an individual possessing those skills and would typically need to be purchased, if not provided by donation, be recorded. These requirements differ from the in-kind requirements of several of the Organization's grant awards. Mid-Iowa Community Action, Inc. received other in-kind donations during the year valued at \$1,020,735 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.

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, 2014, 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, 2011.

2. Reclassifications and Prior Year Summarized Financial Information

Certain reclassifications to the 2013 financial statements have been made to conform to the 2014 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, 2013, 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. 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, 2014.

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, 2014 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, 2014). The line, which matures on March 18, 2015, 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 | \$ 10,363 | 5.25% | Secured by a real estate mortgage covering a building |
| Great Western Bank | 2-3-17 | \$1,727 Monthly | 270,630 | 5.25% | Secured by a real estate mortgage covering a building |
| United States Department of Agriculture | 12-17-38 | \$1,375 Monthly | 233,463 | 4.75% | Secured by a real estate mortgage covering a building |
| United States Department of Agriculture | 12-22-43 | \$1,425 Monthly | <u>269,578</u> | 4.75% | Secured by a real estate mortgage covering a building |
| | Total | | 784,034 | | |
| | Less Current Maturities | | <u>21,756</u> | | |
| | Long-Term Debt | | <u>\$ 762,278</u> | | |

During the year ended September 30, 2014, the Organization incurred interest expense in the amount of \$39,374.

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, 2015 | \$ 21,756 |
| September 30, 2016 | 22,339 |
| September 30, 2017 | 268,411 |
| September 30, 2018 | 11,551 |
| September 30, 2019 | 12,112 |
| Thereafter | 447,865 |
| | <u>\$ 784,034</u> |

6. Restricted Net Assets

At September 30, 2014, temporarily restricted net assets consisted of the following:

| | <u>Amount</u> |
|--|------------------|
| Story County Foundation - For the Benefit of Individuals in Need | \$ 6,441 |
| Project Utilities - Low Income Utility Assistance | 48,219 |
| Reach Out and Read Funds | <u>9,517</u> |
| | <u>\$ 64,177</u> |

7. Pension Plans

All Mid-Iowa Community Action, Inc.'s 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 5.95% of their annual covered salary and Mid-Iowa Community Action, Inc. is required to contribute 8.93% 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 under the 401(a) plan and after three years of service under the 401(k) plan. Employer contributions for the fiscal year ended September 30, 2014, were \$251,230 to the 401(k) plan and \$300,782 to the 401(a) plan, for a total of \$552,012. Employee contributions to the two plans totaled \$288,615 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, 2014, totaled \$66,138.

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

| <u>Year Ended</u> | <u>Amount</u> |
|--------------------|-------------------|
| September 30, 2015 | \$ 73,433 |
| September 30, 2016 | 70,433 |
| September 30, 2017 | 70,433 |
| September 30, 2018 | 70,433 |
| September 30, 2019 | 46,580 |
| Thereafter | -- |
| | <u>\$ 331,312</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 | \$ 1,955,369 |
| Child Development | 5,296,627 |
| Weatherization and Energy | 4,599,307 |
| Health and Nutrition | <u>2,937,812</u> |
| Total Program Activities | 14,789,115 |
| Management and General, and Corporate Activities | <u>610,068</u> |
| Total Expenses | <u>\$ 15,399,183</u> |

10. Subsequent Events

The Organization has evaluated events and transactions occurring after September 30, 2014 for potential items required to be recognized or disclosed in the financial statements. Subsequent events were evaluated through December 23, 2014, the date the financial statements were available for issuance.

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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**

INDEPENDENT AUDITOR'S REPORT

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Mid-Iowa Community Action, Inc. (a nonprofit organization), which comprise the Statement of Financial Position as of September 30, 2014, and the related Statements of Activities and Changes in Net Assets, and Cash Flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 23, 2014.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Mid-Iowa Community Action, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Mid-Iowa Community Action, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Mid-Iowa Community Action, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that were not identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether 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*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


MERIWETHER, WILSON AND COMPANY, PLLC
Certified Public Accountants

December 23, 2014
West Des Moines, Iowa

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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND
REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY OMB CIRCULAR A-133

INDEPENDENT AUDITOR'S REPORT

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

Report on Compliance for Each Major Federal Program

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, 2014. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Mid-Iowa Community Action, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and 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 on compliance for each major federal program. However, our audit does not provide a legal determination of Mid-Iowa Community Action, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Mid-Iowa Community Action, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2014.

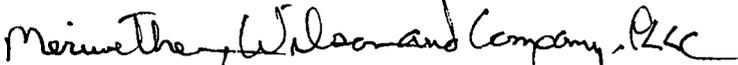
Report on Internal Control Over Compliance

Management of Mid-Iowa Community Action, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Mid-Iowa Community Action, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the 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. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.


MERIWETHER, WILSON AND COMPANY, PLLC
Certified Public Accountants

December 23, 2014
West Des Moines, Iowa

MID-IOWA COMMUNITY ACTION, INC.

Schedule of Findings and Questioned Costs

Year Ended September 30, 2014

Summary of Auditor's Results

1. The auditor's report expresses an unmodified 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 unmodified opinion on all major federal programs.
6. The results of our audit disclosed no audit findings, which we are required to report in accordance with Section 510(a) of OMB Circular A-133.
7. Mid-Iowa Community Action, Inc. received major federal awards as defined by OMB A-133 during the year ended September 30, 2014. The following programs were audited as major programs:

| Name of Program | CFDA No. | Expenses |
|---|----------|---------------------|
| Head Start | 93.600 | \$ 3,231,468 |
| Maternal and Child Health Services Block Grant | 93.994 | 165,964 |
| Child Care and Development Block Grant | 93.575 | 279,006 |
| Healthy Marriage Promotion and Responsible Fatherhood | 93.086 | 765,433 |
| Special Supplemental Nutrition Program for Women, Infants, and Children | 10.557 | 4,480,423 |
| | | <u>\$ 8,922,294</u> |

8. The dollar threshold used to distinguish between Type A and Type B programs was \$443,630.
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

Summary Schedule of Prior Audit Findings

None

MID-IOWA COMMUNITY ACTION, INC.

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2014

| 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 | 07CH6236/48 | \$ 2,620,311 |
| Head Start/Early Head Start | 93.600 | 07CH6236/47 | 611,157 |
| Total CFDA #93.600 | | | <u>3,231,468</u> |
| Healthy Marriage Promotion and Responsible Fatherhood Grant | 93.086 | 90FK0022-03-00 | <u>765,433</u> |
| Passed Through Iowa Department of Public Health | | | |
| Sealant Grant | 93.994 | 5884DH04 | 17,000 |
| Alliance Maternal, Child, and Dental Health | 93.994 | 5884MH17 | 148,964 |
| Total CFDA #93.994 | | | <u>165,964</u> |
| HIV Consortia | 93.917 | 5884HC03 | 33,702 |
| HIV Consortia | 93.917 | 5885HC03 | 39,621 |
| Total CFDA #93.917 | | | <u>73,323</u> |
| Access To Recovery | 93.275 | 5881AC36 | <u>1,858</u> |
| Maternal, Infant, and Early Childhood Home Visiting | 93.505 | 5885CH07 | 33,346 |
| Maternal, Infant, and Early Childhood Home Visiting | 93.505 | 5884CH07 | 37,769 |
| Total CFDA #93.505 | | | <u>71,115</u> |
| Marshalltown Community School District Teen Outreach - Abstinence Education | 93.235 | 5884CH19A | <u>34,485</u> |
| Passed Through Iowa Department of Human Rights | | | |
| Community Services Block Grant | 93.569 | CSBG-14-05 | 174,709 |
| Community Services Block Grant | 93.569 | CSBG-13-05 | 260,752 |
| Total CFDA #93.569 | | | <u>435,461</u> |
| Low Income Home Energy Assistance Program | 93.568 | LIHEAP-14-05 | 2,332,242 |
| Home Energy Assistance Program | 93.568 | HEAP-13-05 | 306,885 |
| Home Energy Assistance Program | 93.568 | HEAP-14-05 | 559,089 |
| Total CFDA #93.568 | | | <u>3,198,216</u> |
| FaDSS | 93.558 | FaDSS-14-05 | 182,433 |
| FaDSS | 93.558 | FaDSS-15-05 | 56,611 |
| Passed Through Iowa Department of Education | | | |
| BooSt Together for Children ECI - QRS - '13-'14 | 93.558 | BST-14-031 | 25,130 |
| BooSt Together for Children ECI - QRS - '14-'15 | 93.558 | BST-15-031 | 7,927 |
| Iowa River Valley ECI - QRS - '14-'15 | 93.558 | IRVECA.13.1 | 2,922 |
| Iowa River Valley ECI - QRS - '13-'14 | 93.558 | IRVECA.13.1 | 11,693 |
| Iowa River Valley ECI - HS Wrap Around - '14-'15 | 93.558 | IRVECA.13.6 | 7,689 |
| Iowa River Valley ECI - HS Wrap Around - '13-'14 | 93.558 | IRVECA.13.6 | 36,364 |
| Total CFDA #93.558 | | | <u>330,769</u> |

MID-IOWA COMMUNITY ACTION, INC.

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2014

| Federal Grantor/ Pass-Through Grantor/ Program Title | CFDA* Number | Contract Number | Federal Expenditures |
|---|-----------------|--------------------|-------------------------|
| U.S. Department of Health and Human Services - Continued | | | |
| Passed Through Iowa Department of Human Services | | | |
| Wraparound Child Care - '14-'15 | 93.575 | ACFS-15-109 | 22,436 |
| Wraparound Child Care - '13-'14 | 93.575 | DCFS 09-089-17 | 256,570 |
| Total CFDA #93.575 | | | <u>279,006</u> |
| Passed Through Iowa Community Action Association | | | |
| Affordable Care Act Exchange | 93.525 | N/A | 18,245 |
| Total U.S. Department of Health and Human Services | | | <u>8,605,343</u> |
| U.S. Department of Energy | | | |
| Passed Through Iowa Department of Human Rights | | | |
| Weatherization Assistance | 81.042 | DOE-13-05 | 60,214 |
| Weatherization Assistance | 81.042 | DOE-14-05 | 208,572 |
| Total U.S. Department of Energy and CFDA #81.042 | | | <u>268,786</u> |
| U.S. Department of Agriculture | | | |
| Passed Through Iowa Department of Public Health | | | |
| Special Supplemental Food Program for Women, Infants, and Children (WIC) | | | |
| Cash | 10.557 | 5884A038 | 1,018,442 |
| Noncash - Food Vouchers | 10.557 | 5884A038 | 3,423,313 |
| Breast Feeding Peer Counseling | 10.557 | 5884A098 | 37,487 |
| Passed Through Iowa Department of Agriculture | | | |
| Farmers Market | 10.557 | N/A | 1,181 |
| Total CFDA #10.557 | | | <u>4,480,423</u> |
| Passed Through Iowa Department of Education | | | |
| Child and Adult Care Food Program - Centers | 10.558 | 85-8013 | 177,296 |
| Child and Adult Care Food Program - Homes | 10.558 | 85-8029 | 817,479 |
| Total CFDA #10.558 | | | <u>994,775</u> |
| Passed Through Iowa Department of Public Health | | | |
| Nutrition BASICS | 10.561 | 5884NU28 | 25,126 |
| Total U.S. Department of Agriculture | | | <u>5,500,324</u> |
| U.S. Department of Education | | | |
| Direct Awards | | | |
| Promise Neighborhoods - Improvement of Education | 84.215 | U215P120062 | 242,540 |
| Passed Through Iowa Department of Education | | | |
| 21st Century Community Learning Centers - '13-'14 | 84.287 | C6-MICA | 32,058 |
| 21st Century Community Learning Centers - '14-'15 | 84.287 | C6-MICA | 59,092 |
| Passed Through Marshalltown Community School District | | | |
| 21st Century Community Learning Centers - '13-'14 | 84.287 | N/A | 15,667 |
| Total CFDA #84.287 | | | <u>106,817</u> |

MID-IOWA COMMUNITY ACTION, INC.

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2014

| Federal Grantor/ Pass-Through Grantor/ Program Title | CFDA* Number | Contract Number | Federal Expenditures |
|---|-----------------|--------------------|-------------------------|
| U.S. Department of Education - Continued Passed Through Marshalltown Community School District Positive Behavior Intervention and Support - '13-'14 | 84.184 | Q184L090433 | <u>54,086</u> |
| Total U.S. Department of Education | | | <u>403,443</u> |
| U.S. Department of Housing and Urban Development Passed Through City of Marshalltown Healthy Homes and Lead Poisoning Prevention | 14.900 | IALHB0518-12 | 1,271 |
| Passed Through Iowa Community Action Association Tenant Based Rental Assistance | 14.239 | 13P-763 | <u>7,541</u> |
| Total U.S. Department of Housing and Urban Development | | | <u>8,812</u> |
| U.S. Department of the Treasury Passed Through ISED Ventures Volunteer Income Tax Assistance | 21.009 | EITC 13-14 VITA | <u>974</u> |
| Total Federal Awards | | | <u>\$ 14,787,682</u> |

*Catalog of Federal Domestic Assistance Number

Note1: 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.

SEE INDEPENDENT AUDITOR'S REPORT

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2014

| | GAAP Agency Totals | Elimination Entries | Regulatory Agency Totals |
|---|--------------------------|------------------------|--------------------------------|
| Support and Revenue | | | |
| Federal Grant Revenue | \$ 11,367,817 | -- | 11,367,817 |
| State Grant Revenue | 1,885,987 | -- | 1,885,987 |
| Other Grant Revenue | 48,619 | -- | 48,619 |
| Program Income | 884,490 | -- | 884,490 |
| Sales to Public | -- | (1,982,516) | 1,982,516 |
| Interest Income | 1,943 | -- | 1,943 |
| Contributions and Public Support | 909,545 | -- | 909,545 |
| United Way Support | 69,079 | -- | 69,079 |
| Rental Income | 16,041 | (373,075) | 389,116 |
| Other Revenue | 52,503 | -- | 52,503 |
| In-Kind Donations | 7,712 | (1,020,735) | 1,028,447 |
| Pool Revenue | -- | (3,583,482) | 3,583,482 |
| Transfers in from Interagency Programs | -- | (410,034) | 410,034 |
| Total Support and Revenue | <u>15,243,736</u> | <u>(7,369,842)</u> | <u>22,613,578</u> |
| Expenses | | | |
| Personnel | 6,508,999 | -- | 6,508,999 |
| Fringe | 1,985,487 | (1,977,997) | 3,963,484 |
| Indirect Cost | -- | (1,421,411) | 1,421,411 |
| Travel | 275,507 | -- | 275,507 |
| Supplies and Materials | 387,941 | -- | 387,941 |
| Printing and Publication | 87,709 | (82,065) | 169,774 |
| Postage and Shipping | 29,872 | (22,532) | 52,404 |
| Contractual | 867,013 | -- | 867,013 |
| Insurance | 121,322 | (79,477) | 200,799 |
| Telephone and Fax | 121,586 | -- | 121,586 |
| Space | 414,694 | (373,075) | 787,769 |
| Advertising and Promotional Activities | 93,019 | -- | 93,019 |
| Equipment Maintenance and Rental | 8,255 | -- | 8,255 |
| Licenses and Permits | 11,580 | -- | 11,580 |
| Dues and Subscriptions | 37,110 | -- | 37,110 |
| Client Assistance | 4,012,942 | (1,982,516) | 5,995,458 |
| Equipment | 69,158 | -- | 69,158 |
| Conferences and Meetings | 133,661 | -- | 133,661 |
| Interest Expense | 39,374 | -- | 39,374 |
| Other | 3,375 | -- | 3,375 |
| Depreciation | 182,867 | -- | 182,867 |
| In-Kind Expenses | 7,712 | (1,020,735) | 1,028,447 |
| Transfers to Interagency Programs | -- | (410,034) | 410,034 |
| Total Expenses | <u>15,399,183</u> | <u>(7,369,842)</u> | <u>22,769,025</u> |
| Change in Net Assets | (155,447) | -- | (155,447) |
| Net Assets (Deficit) - Beginning of Year | 1,876,530 | -- | 1,876,530 |
| Inter Fund Transfers | -- | -- | -- |
| Net Assets (Deficit) - End of Year | <u>\$ 1,721,083</u> | <u>--</u> | <u>1,721,083</u> |

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2014

| Women, Infants, & Children (WIC) 9/30/14 | Peer Counselor Program 9/30/14 | Child Health (CH) 9/30/14 | Healthy Homes & Lead Poisoning Prevention 6/30/14 | Healthy Homes & Lead Poisoning Prevention 6/30/15 | Maternal Health (MH) 9/30/14 | Teen Outreach Program 9/30/14 | Nutrition BASICS 9/30/14 |
|--|---|------------------------------------|---|---|---------------------------------------|--|--------------------------------|
| 1,018,442 | 37,487 | 82,303 | -- | 1,271 | 68,359 | 34,485 | 25,126 |
| -- | 2,513 | 203,316 | 27,656 | 2,983 | 29,625 | -- | -- |
| -- | -- | 3,012 | -- | -- | -- | -- | -- |
| -- | -- | 43,322 | -- | -- | 86,144 | -- | -- |
| -- | -- | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | -- | 2,000 | -- |
| -- | -- | 4,065 | -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | 27,656 | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | -- | -- | -- |
| <u>1,018,442</u> | <u>40,000</u> | <u>336,018</u> | <u>55,312</u> | <u>4,254</u> | <u>184,128</u> | <u>36,485</u> | <u>25,126</u> |
| 490,191 | 8,036 | 182,146 | 15,917 | 2,255 | 104,040 | 16,868 | 9,370 |
| 148,377 | 1,699 | 57,402 | 5,167 | 551 | 32,712 | 4,589 | 2,866 |
| 124,479 | 1,898 | 46,711 | 4,112 | 547 | 26,662 | 4,181 | 2,386 |
| 17,715 | 649 | 2,503 | 61 | 133 | 3,101 | 260 | 344 |
| 38,142 | 2,455 | 2,441 | 888 | 323 | 569 | 3,664 | 8,400 |
| 5,880 | 469 | 4,865 | 128 | 7 | 1,191 | 244 | 795 |
| 5,037 | 323 | 3,123 | 501 | 88 | 10 | -- | -- |
| 15,008 | 19,016 | 20,181 | 134 | -- | 11,538 | -- | -- |
| 3,127 | 39 | 969 | 135 | 26 | 580 | 24 | 41 |
| 10,119 | 1,488 | 3,416 | 309 | 123 | 1,706 | 115 | 125 |
| 36,891 | 1,060 | 13,685 | 779 | 201 | 6,465 | 362 | 675 |
| 26,835 | 74 | 2,782 | 114 | -- | 931 | 176 | -- |
| -- | -- | -- | -- | -- | -- | 81 | -- |
| 279 | -- | 6 | -- | -- | -- | -- | -- |
| 170 | -- | -- | -- | -- | 9 | -- | -- |
| 69,681 | -- | -- | -- | -- | -- | 2,753 | -- |
| 25,183 | 181 | 424 | 80 | -- | 957 | 2,031 | 124 |
| 1,328 | 2,613 | 791 | 1 | -- | 651 | 1,137 | -- |
| -- | -- | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | 27,656 | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | -- | -- | -- |
| <u>1,018,442</u> | <u>40,000</u> | <u>341,445</u> | <u>55,982</u> | <u>4,254</u> | <u>191,122</u> | <u>36,485</u> | <u>25,126</u> |
| -- | -- | (5,427) | (670) | -- | (6,994) | -- | -- |
| -- | -- | 30,503 | 44,425 | -- | 59,927 | -- | -- |
| -- | -- | -- | -- | -- | -- | -- | -- |
| -- | -- | <u>25,076</u> | <u>43,755</u> | -- | <u>52,933</u> | -- | -- |

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2014

| | ACA Marketplace Campaign 4/30/14 | Early Head Start (EHS) 11/30/13 | Early Head Start (EHS) 11/30/14 | State Early Head Start 11/30/14 | MIECHV 3/31/14 |
|---|---|---|---|---|-------------------|
| Support and Revenue | | | | | |
| Federal Grant Revenue | \$ 18,245 | 216,726 | 994,522 | -- | 37,769 |
| State Grant Revenue | -- | -- | -- | 49,222 | -- |
| Other Grant Revenue | -- | -- | -- | -- | -- |
| Program Income | -- | -- | -- | -- | -- |
| Sales to Public | -- | -- | -- | -- | -- |
| Interest Income | -- | -- | -- | -- | -- |
| Contributions and Public Support | -- | -- | -- | -- | -- |
| United Way Support | -- | -- | -- | -- | -- |
| Rental Income | -- | 546 | 3,146 | -- | -- |
| Other Revenue | -- | 750 | -- | -- | -- |
| In-Kind Donations | -- | 4,604 | 53,959 | -- | -- |
| Pool Revenue | -- | -- | -- | -- | -- |
| Transfers in from Interagency Programs | -- | -- | -- | -- | -- |
| Total Support and Revenue | 18,245 | 222,626 | 1,051,627 | 49,222 | 37,769 |
| Expenses | | | | | |
| Personnel | 8,318 | 104,620 | 512,515 | 24,419 | 18,878 |
| Fringe | 2,700 | 33,584 | 151,838 | 7,023 | 5,972 |
| Indirect Cost | 2,149 | 26,948 | 129,484 | 6,125 | 4,846 |
| Travel | 1,108 | 4,421 | 45,730 | 4,497 | 1,775 |
| Supplies and Materials | 451 | 12,001 | 15,426 | 146 | 1,291 |
| Printing and Publication | 1,342 | 834 | 6,338 | 106 | 88 |
| Postage and Shipping | 1,020 | 115 | 307 | -- | 3 |
| Contractual | -- | 4,964 | 12,078 | 583 | 871 |
| Insurance | 44 | 87 | 3,613 | 126 | 63 |
| Telephone and Fax | 46 | 1,367 | 10,325 | 739 | 861 |
| Space | 497 | 11,569 | 49,882 | 1,045 | 1,322 |
| Advertising and Promotional Activities | 570 | 811 | 2,986 | 490 | 176 |
| Equipment Maintenance and Rental | -- | -- | -- | -- | -- |
| Licenses and Permits | -- | 515 | 261 | 41 | -- |
| Dues and Subscriptions | -- | 1,950 | 2,609 | -- | 240 |
| Client Assistance | -- | 1,590 | 26,647 | -- | (1) |
| Equipment | -- | 8,641 | 9,800 | 2,203 | 770 |
| Conferences and Meetings | -- | 4,005 | 17,741 | 1,678 | 614 |
| Interest Expense | -- | -- | -- | -- | -- |
| Other | -- | -- | -- | -- | -- |
| Depreciation | -- | -- | -- | -- | -- |
| In-Kind Expenses | -- | 4,604 | 53,959 | -- | -- |
| Transfers to Interagency Programs | -- | -- | 88 | 1 | -- |
| Total Expenses | 18,245 | 222,626 | 1,051,627 | 49,222 | 37,769 |
| Change in Net Assets | -- | -- | -- | -- | -- |
| Net Assets (Deficit) - Beginning of Year | -- | -- | -- | -- | -- |
| Inter Fund Transfers | -- | -- | -- | -- | -- |
| Net Assets (Deficit) - End of Year | \$ -- | -- | -- | -- | -- |

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2014

| | Child & Adult Care Food Program (CACFP) 9/30/13 | Department of Energy (DOE) 3/31/14 | Department of Energy (DOE) 3/31/15 | Community Services Block Grant 6/30/14 |
|---|---|---|---|--|
| Support and Revenue | | | | |
| Federal Grant Revenue | \$ 817,479 | 60,214 | 208,572 | 260,752 |
| State Grant Revenue | -- | -- | -- | -- |
| Other Grant Revenue | -- | -- | -- | -- |
| Program Income | -- | -- | -- | -- |
| Sales to Public | -- | -- | -- | -- |
| Interest Income | -- | -- | -- | -- |
| Contributions and Public Support | -- | -- | -- | -- |
| United Way Support | -- | -- | -- | -- |
| Rental Income | -- | -- | -- | -- |
| Other Revenue | 200 | -- | -- | -- |
| In-Kind Donations | -- | -- | -- | -- |
| Pool Revenue | -- | -- | -- | -- |
| Transfers in from Interagency Programs | 1,050 | -- | -- | -- |
| Total Support and Revenue | <u>818,729</u> | <u>60,214</u> | <u>208,572</u> | <u>260,752</u> |
| Expenses | | | | |
| Personnel | 68,387 | -- | -- | 15 |
| Fringe | 21,003 | -- | -- | -- |
| Indirect Cost | 17,431 | -- | -- | -- |
| Travel | 6,826 | -- | -- | 2,377 |
| Supplies and Materials | 1,115 | -- | -- | 4,950 |
| Printing and Publication | 2,972 | -- | -- | -- |
| Postage and Shipping | 2,190 | -- | -- | 92 |
| Contractual | 4,738 | -- | -- | -- |
| Insurance | 1,123 | -- | -- | 412 |
| Telephone and Fax | 743 | -- | -- | 43 |
| Space | 8,534 | -- | -- | -- |
| Advertising and Promotional Activities | 176 | -- | -- | -- |
| Equipment Maintenance and Rental | -- | -- | -- | -- |
| Licenses and Permits | -- | -- | -- | -- |
| Dues and Subscriptions | 85 | -- | -- | 9,509 |
| Client Assistance | 682,507 | 60,214 | 208,572 | 1,565 |
| Equipment | 10 | -- | -- | -- |
| Conferences and Meetings | 889 | -- | -- | 6,802 |
| Interest Expense | -- | -- | -- | -- |
| Other | -- | -- | -- | -- |
| Depreciation | -- | -- | -- | -- |
| In-Kind Expenses | -- | -- | -- | -- |
| Transfers to Interagency Programs | -- | -- | -- | 234,987 |
| Total Expenses | <u>818,729</u> | <u>60,214</u> | <u>208,572</u> | <u>260,752</u> |
| Change in Net Assets | -- | -- | -- | -- |
| Net Assets (Deficit) - Beginning of Year | -- | -- | -- | -- |
| Inter Fund Transfers | -- | -- | -- | -- |
| Net Assets (Deficit) - End of Year | <u>\$ --</u> | <u>--</u> | <u>--</u> | <u>--</u> |

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2014

| Community Services Block Grant 12/31/14 | Low-Income Home Energy Assistance (LIHEAP) 9/30/14 | Home Energy Assistance (HEAP) 12/31/13 | Home Energy Assistance (HEAP) 12/31/14 | Housing Development 9/30/14 | Health Empowerment (ECI) 6/30/14 | Health Empowerment (ECI) 6/30/15 |
|---|--|--|--|-----------------------------|----------------------------------|----------------------------------|
| 174,709 | 2,332,242 | 306,885 | 559,089 | -- | 36,823 | 10,849 |
| -- | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | 2,059 | 543 |
| -- | -- | -- | 14 | -- | -- | -- |
| -- | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | -- | -- |
| -- | -- | 779 | 3,745 | 9,657 | -- | -- |
| 174,709 | 2,332,242 | 307,664 | 562,848 | 9,657 | 38,882 | 11,392 |
| -- | 123,591 | 2,954 | 14,069 | 3,644 | 23,052 | 7,270 |
| -- | 37,821 | 1,037 | 5,047 | 1,153 | 5,929 | 1,652 |
| -- | 31,475 | 779 | 3,745 | 935 | 5,651 | 1,740 |
| 561 | 1,868 | 609 | 1,792 | 1,919 | 1,296 | 245 |
| -- | 2,808 | -- | -- | -- | 1,934 | 124 |
| -- | 4,910 | -- | -- | -- | -- | -- |
| 3 | 3,295 | -- | -- | -- | -- | -- |
| -- | 46 | -- | 4,070 | -- | -- | -- |
| 133 | 2,980 | -- | 6,312 | 11 | 42 | 14 |
| -- | 2,372 | -- | -- | -- | 561 | 209 |
| -- | 9,645 | -- | -- | -- | 370 | 138 |
| -- | 1,095 | -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | 800 | 1,395 | -- | -- |
| 1,690 | 5 | -- | -- | -- | -- | -- |
| 953 | 2,109,473 | 302,390 | 517,064 | -- | -- | -- |
| -- | 728 | (1,458) | 9,480 | -- | -- | -- |
| 1,276 | 101 | 1,353 | 469 | 600 | 47 | -- |
| -- | -- | -- | -- | -- | -- | -- |
| 88 | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | -- | -- |
| 170,005 | 29 | -- | -- | -- | -- | -- |
| 174,709 | 2,332,242 | 307,664 | 562,848 | 9,657 | 38,882 | 11,392 |
| -- | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | -- | -- |

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2014

| | HIV Project Funds 9/30/14 | HIV Consortia 3/31/14 | HIV Consortia 5/31/15 | Health Contracts 9/30/14 | First Five 9/30/14 |
|---|------------------------------------|-----------------------------|-----------------------------|--------------------------------|--------------------------|
| Support and Revenue | | | | | |
| Federal Grant Revenue | \$ 369 | 33,702 | 39,252 | 1,181 | -- |
| State Grant Revenue | -- | -- | 125 | -- | 137,628 |
| Other Grant Revenue | -- | -- | -- | -- | -- |
| Program Income | -- | -- | -- | -- | -- |
| Sales to Public | -- | -- | -- | -- | -- |
| Interest Income | -- | -- | -- | -- | -- |
| Contributions and Public Support | 409 | -- | -- | -- | -- |
| United Way Support | -- | -- | -- | -- | -- |
| Rental Income | -- | -- | -- | -- | -- |
| Other Revenue | 275 | -- | -- | -- | -- |
| In-Kind Donations | -- | -- | -- | -- | -- |
| Pool Revenue | -- | -- | -- | -- | -- |
| Transfers in from Interagency Programs | 3,391 | 2,728 | -- | -- | -- |
| Total Support and Revenue | 4,444 | 36,430 | 39,377 | 1,181 | 137,628 |
| Expenses | | | | | |
| Personnel | 103 | 15,939 | 17,681 | -- | 67,410 |
| Fringe | 29 | 5,174 | 5,103 | -- | 20,675 |
| Indirect Cost | 23 | 4,117 | 4,443 | -- | 17,174 |
| Travel | 9 | 1,811 | 1,651 | -- | 3,720 |
| Supplies and Materials | 60 | 71 | 100 | 111 | 4,367 |
| Printing and Publication | -- | 169 | 371 | -- | 729 |
| Postage and Shipping | -- | 178 | 159 | -- | 2,496 |
| Contractual | -- | 2,018 | 763 | -- | 93 |
| Insurance | 220 | 6,931 | 8,670 | 7 | 93 |
| Telephone and Fax | 533 | -- | -- | -- | 1,150 |
| Space | 3,260 | -- | -- | -- | 4,475 |
| Advertising and Promotional Activities | 176 | -- | -- | -- | 10,582 |
| Equipment Maintenance and Rental | -- | -- | -- | -- | -- |
| Licenses and Permits | -- | -- | -- | -- | -- |
| Dues and Subscriptions | -- | -- | -- | -- | -- |
| Client Assistance | -- | -- | -- | -- | -- |
| Equipment | 4 | -- | -- | -- | 961 |
| Conferences and Meetings | 27 | 22 | 436 | -- | 3,703 |
| Interest Expense | -- | -- | -- | -- | -- |
| Other | -- | -- | -- | -- | -- |
| Depreciation | -- | -- | -- | -- | -- |
| In-Kind Expenses | -- | -- | -- | -- | -- |
| Transfers to Interagency Programs | -- | -- | -- | -- | -- |
| Total Expenses | 4,444 | 36,430 | 39,377 | 118 | 137,628 |
| Change in Net Assets | -- | -- | -- | 1,063 | -- |
| Net Assets (Deficit) - Beginning of Year | 545 | -- | -- | 14,379 | -- |
| Inter Fund Transfers | -- | -- | -- | -- | -- |
| Net Assets (Deficit) - End of Year | \$ 545 | -- | -- | 15,442 | -- |

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2014

| | IRVECA Head Start Wrap Around 6/30/14 | IRVECA Head Start Wrap Around 6/30/15 | Poweshiek Family Connections 6/30/14 | Poweshiek Family Connections 6/30/15 |
|---|---|---|---|---|
| Support and Revenue | | | | |
| Federal Grant Revenue | \$ 36,364 | 7,689 | -- | -- |
| State Grant Revenue | -- | -- | 71,553 | 16,978 |
| Other Grant Revenue | -- | -- | -- | -- |
| Program Income | -- | -- | -- | -- |
| Sales to Public | -- | -- | -- | -- |
| Interest Income | -- | -- | -- | -- |
| Contributions and Public Support | -- | -- | -- | -- |
| United Way Support | -- | -- | -- | -- |
| Rental Income | -- | -- | -- | -- |
| Other Revenue | -- | -- | -- | -- |
| In-Kind Donations | -- | -- | -- | -- |
| Pool Revenue | -- | -- | -- | -- |
| Transfers in from Interagency Programs | 7,991 | 856 | 3,270 | -- |
| Total Support and Revenue | <u>44,355</u> | <u>8,545</u> | <u>74,823</u> | <u>16,978</u> |
| Expenses | | | | |
| Personnel | 23,631 | 4,988 | 37,153 | 9,781 |
| Fringe | 7,324 | 1,185 | 12,055 | 2,498 |
| Indirect Cost | 6,036 | 1,204 | 9,592 | 2,394 |
| Travel | 202 | -- | 2,233 | 752 |
| Supplies and Materials | 1,212 | 4 | 2,592 | 148 |
| Printing and Publication | -- | -- | 343 | 120 |
| Postage and Shipping | -- | -- | 127 | 35 |
| Contractual | 555 | 125 | -- | -- |
| Insurance | 141 | 46 | 75 | 24 |
| Telephone and Fax | 590 | 202 | 1,225 | 377 |
| Space | 4,244 | 789 | 5,125 | 674 |
| Advertising and Promotional Activities | 435 | -- | -- | -- |
| Equipment Maintenance and Rental | -- | -- | -- | -- |
| Licenses and Permits | -- | -- | -- | -- |
| Dues and Subscriptions | -- | -- | 1,650 | 27 |
| Client Assistance | (84) | -- | -- | -- |
| Equipment | -- | -- | 447 | 142 |
| Conferences and Meetings | 69 | -- | 2,206 | 6 |
| Interest Expense | -- | -- | -- | -- |
| Other | -- | -- | -- | -- |
| Depreciation | -- | -- | -- | -- |
| In-Kind Expenses | -- | -- | -- | -- |
| Transfers to Interagency Programs | -- | 2 | -- | -- |
| Total Expenses | <u>44,355</u> | <u>8,545</u> | <u>74,823</u> | <u>16,978</u> |
| Change in Net Assets | -- | -- | -- | -- |
| Net Assets (Deficit) - Beginning of Year | -- | -- | -- | -- |
| Inter Fund Transfers | -- | -- | -- | -- |
| Net Assets (Deficit) - End of Year | <u>\$ --</u> | <u>--</u> | <u>--</u> | <u>--</u> |

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2014

| | Earned Income Tax Credit (EITC) 9/30/14 | MidAmerican Energy Company Utilities 12/30/14 | Black Hills Energy Group Utilities 12/30/14 | Interstate Power & Lights Utilities 12/30/13 | Interstate Power & Lights Utilities 12/30/14 |
|---|---|---|---|--|--|
| Support and Revenue | | | | | |
| Federal Grant Revenue | \$ 974 | -- | -- | -- | -- |
| State Grant Revenue | 3,017 | 6,790 | 26,604 | 40,000 | 364,093 |
| Other Grant Revenue | -- | -- | -- | -- | -- |
| Program Income | -- | -- | -- | -- | -- |
| Sales to Public | -- | -- | -- | -- | -- |
| Interest Income | -- | -- | -- | -- | -- |
| Contributions and Public Support | -- | -- | -- | -- | -- |
| United Way Support | -- | -- | -- | -- | -- |
| Rental Income | -- | -- | -- | -- | -- |
| Other Revenue | -- | -- | -- | -- | -- |
| In-Kind Donations | -- | -- | -- | -- | -- |
| Pool Revenue | -- | -- | -- | -- | -- |
| Transfers in from Interagency Programs | 3,267 | -- | -- | -- | -- |
| Total Support and Revenue | 7,258 | 6,790 | 26,604 | 40,000 | 364,093 |
| Expenses | | | | | |
| Personnel | 4,202 | -- | -- | -- | -- |
| Fringe | 1,028 | -- | -- | -- | -- |
| Indirect Cost | 1,002 | -- | -- | -- | -- |
| Travel | 366 | -- | -- | -- | -- |
| Supplies and Materials | -- | -- | -- | -- | -- |
| Printing and Publication | 69 | -- | -- | -- | -- |
| Postage and Shipping | 161 | -- | -- | -- | -- |
| Contractual | -- | -- | -- | -- | -- |
| Insurance | 14 | -- | -- | -- | -- |
| Telephone and Fax | 78 | -- | -- | -- | -- |
| Space | 162 | -- | -- | -- | -- |
| Advertising and Promotional Activities | 176 | -- | -- | -- | -- |
| Equipment Maintenance and Rental | -- | -- | -- | -- | -- |
| Licenses and Permits | -- | -- | -- | -- | -- |
| Dues and Subscriptions | -- | -- | -- | -- | -- |
| Client Assistance | -- | 6,790 | 26,604 | 40,000 | 364,093 |
| Equipment | -- | -- | -- | -- | -- |
| Conferences and Meetings | -- | -- | -- | -- | -- |
| Interest Expense | -- | -- | -- | -- | -- |
| Other | -- | -- | -- | -- | -- |
| Depreciation | -- | -- | -- | -- | -- |
| In-Kind Expenses | -- | -- | -- | -- | -- |
| Transfers to Interagency Programs | -- | -- | -- | -- | -- |
| Total Expenses | 7,258 | 6,790 | 26,604 | 40,000 | 364,093 |
| Change in Net Assets | -- | -- | -- | -- | -- |
| Net Assets (Deficit) - Beginning of Year | -- | -- | -- | -- | -- |
| Inter Fund Transfers | -- | -- | -- | -- | -- |
| Net Assets (Deficit) - End of Year | \$ -- | -- | -- | -- | -- |

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2014

| Home Energy Savers 12/31/14 | Project Utility Assist 9/30/14 | Tenant Based Rental Assistance 9/30/14 | Promise Neighborhoods 12/31/14 | Start Sooner Stay Longer Keep Learning 9/30/14 | Spread the Words Read by 3rd 7/31/14 | Spread the Words Read by 3rd 12/31/14 | 21st Century 6/30/14 |
|--------------------------------|-----------------------------------|---|-----------------------------------|---|---|--|-------------------------|
| -- | -- | 7,541 | 242,540 | -- | -- | -- | 47,725 |
| -- | -- | -- | -- | -- | -- | -- | -- |
| 56,959 | -- | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | -- | -- | -- |
| 407,214 | 233,891 | -- | -- | 7,500 | 11,231 | 1,540 | -- |
| -- | -- | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | 286,033 | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | -- | 7,785 | 11,557 | 3,668 | 10,207 |
| <u>464,173</u> | <u>233,891</u> | <u>7,541</u> | <u>528,573</u> | <u>15,285</u> | <u>22,788</u> | <u>5,208</u> | <u>57,932</u> |
| -- | 4,377 | 1,760 | 96,628 | 9,549 | 6,737 | 1,349 | 35,382 |
| -- | 1,163 | 554 | 21,178 | 1,362 | 2,109 | 310 | 6,704 |
| -- | 1,080 | 451 | 22,899 | 2,120 | 1,678 | 324 | 8,136 |
| -- | -- | -- | 17,204 | -- | 422 | 24 | 2,188 |
| -- | -- | -- | 6,022 | 2,204 | 9,964 | 1,775 | 599 |
| (1) | -- | 1 | 2,465 | 1 | 503 | 119 | 422 |
| -- | -- | -- | 148 | 5 | 283 | 2 | 6 |
| -- | -- | 851 | 59,388 | -- | -- | -- | (168) |
| -- | -- | -- | 196 | -- | 59 | 11 | 107 |
| -- | -- | -- | 3,077 | 15 | 59 | 5 | 84 |
| -- | -- | -- | 7,936 | 18 | 249 | 27 | 205 |
| -- | -- | -- | -- | -- | 33 | 634 | -- |
| 8,174 | -- | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | 72 | -- | -- | -- | -- |
| -- | -- | -- | 16 | -- | -- | -- | -- |
| 456,000 | 202,152 | 3,924 | 540 | 11 | 471 | 30 | 4,146 |
| -- | -- | -- | 1,834 | -- | -- | -- | 8 |
| -- | -- | -- | 2,937 | -- | 221 | 598 | 113 |
| -- | -- | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | 286,033 | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | -- | -- | -- |
| <u>464,173</u> | <u>208,772</u> | <u>7,541</u> | <u>528,573</u> | <u>15,285</u> | <u>22,788</u> | <u>5,208</u> | <u>57,932</u> |
| -- | 25,119 | -- | -- | -- | -- | -- | -- |
| -- | 23,099 | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | -- | -- | -- |
| -- | <u>48,218</u> | -- | -- | -- | -- | -- | -- |

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2014

| | 21st Century 6/30/15 | Positive Behavior & Support 11/7/14 | Strong Parents Strong Children 9/29/14 | Hardin County Family Development 9/30/14 | Marshall County Family Development 9/30/14 |
|---|----------------------------|--|--|--|--|
| Support and Revenue | | | | | |
| Federal Grant Revenue | \$ 59,092 | 54,086 | 765,433 | -- | -- |
| State Grant Revenue | -- | 2,930 | -- | 4,141 | 14,822 |
| Other Grant Revenue | -- | -- | -- | 1,900 | 1,525 |
| Program Income | -- | -- | -- | -- | -- |
| Sales to Public | -- | -- | -- | -- | -- |
| Interest Income | -- | -- | -- | -- | -- |
| Contributions and Public Support | -- | -- | -- | 38,174 | 3,500 |
| United Way Support | -- | -- | -- | 2,000 | -- |
| Rental Income | -- | -- | -- | -- | -- |
| Other Revenue | -- | -- | -- | -- | -- |
| In-Kind Donations | -- | -- | -- | 28,979 | -- |
| Pool Revenue | -- | -- | -- | -- | -- |
| Transfers in from Interagency Programs | -- | 1,158 | 2,766 | 25,461 | 23,952 |
| Total Support and Revenue | 59,092 | 58,174 | 768,199 | 100,655 | 43,799 |
| Expenses | | | | | |
| Personnel | 37,637 | 31,549 | 394,206 | 31,047 | 17,664 |
| Fringe | 5,471 | 10,241 | 121,219 | 9,233 | 4,938 |
| Indirect Cost | 8,406 | 8,149 | 100,483 | 7,849 | 4,387 |
| Travel | 2,901 | 98 | 31,650 | 2,053 | 301 |
| Supplies and Materials | 182 | 979 | 54,384 | 49 | 71 |
| Printing and Publication | 19 | 301 | 3,327 | 706 | 547 |
| Postage and Shipping | -- | 5 | 395 | 32 | 200 |
| Contractual | 4,152 | 750 | -- | 258 | 139 |
| Insurance | 35 | 90 | 972 | 63 | 45 |
| Telephone and Fax | 73 | 262 | 11,352 | 707 | 570 |
| Space | 86 | 1,311 | 21,103 | 3,349 | 2,249 |
| Advertising and Promotional Activities | -- | -- | 8,859 | 218 | 114 |
| Equipment Maintenance and Rental | -- | -- | -- | -- | -- |
| Licenses and Permits | -- | -- | 108 | -- | -- |
| Dues and Subscriptions | -- | -- | 59 | 1 | -- |
| Client Assistance | 108 | 2,850 | 11,210 | 9,081 | 12,367 |
| Equipment | -- | 1 | 968 | 835 | 53 |
| Conferences and Meetings | 22 | 1,588 | 7,903 | 316 | 76 |
| Interest Expense | -- | -- | -- | -- | -- |
| Other | -- | -- | -- | -- | -- |
| Depreciation | -- | -- | -- | -- | -- |
| In-Kind Expenses | -- | -- | -- | 28,979 | -- |
| Transfers to Interagency Programs | -- | -- | 1 | -- | 78 |
| Total Expenses | 59,092 | 58,174 | 768,199 | 94,776 | 43,799 |
| Change in Net Assets | -- | -- | -- | 5,879 | -- |
| Net Assets (Deficit) - Beginning of Year | -- | -- | -- | 54,009 | 15,765 |
| Inter Fund Transfers | -- | -- | -- | (50,000) | (15,000) |
| Net Assets (Deficit) - End of Year | \$ -- | -- | -- | 9,888 | 765 |

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2014

| Poweshiek County Family Development 9/30/14 | Story County Family Development 9/30/14 | Tama County Family Development 9/30/14 | Weatherization Material 9/30/14 | Weatherization Labor 9/30/14 | Weatherization Support 9/30/14 | Weatherization Administration 9/30/14 |
|---|---|--|---------------------------------------|------------------------------------|--------------------------------------|---|
| -- | -- | -- | -- | -- | -- | -- |
| 3,383 | -- | 8,452 | -- | -- | -- | -- |
| 2,575 | 21,969 | 400 | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | 570,203 | 861,620 | 432,044 | 118,635 |
| -- | -- | -- | -- | -- | -- | -- |
| 74,394 | 57,629 | 675 | -- | -- | -- | -- |
| 30,500 | 14,561 | 6,200 | -- | -- | -- | -- |
| 11,870 | -- | -- | -- | -- | 665 | -- |
| -- | -- | -- | -- | -- | 2,950 | -- |
| 167,309 | 154,814 | -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | -- | -- |
| 3,124 | 62,468 | 26,360 | 519 | -- | -- | 26,702 |
| 293,155 | 311,441 | 42,087 | 570,722 | 861,620 | 435,659 | 145,337 |
| 31,495 | 79,134 | 16,760 | -- | 274,084 | 229,117 | 3,805 |
| 9,634 | 23,962 | 4,640 | -- | 104,766 | 80,300 | 1,167 |
| 7,951 | 20,035 | 4,160 | -- | -- | -- | 135,175 |
| 698 | 3,971 | 363 | -- | -- | 733 | -- |
| 362 | 665 | 108 | -- | -- | 613 | -- |
| 2,477 | 1,735 | 279 | -- | -- | 4,093 | -- |
| 451 | 232 | 70 | -- | -- | 1,379 | -- |
| -- | 43 | 194 | -- | 577,009 | -- | 21 |
| 128 | 507 | 34 | -- | -- | 34,885 | -- |
| 754 | 999 | 466 | -- | -- | 4,188 | 17 |
| 19,934 | 33,708 | 6,357 | -- | -- | 55,523 | 85 |
| 176 | 352 | 489 | -- | -- | 1,197 | -- |
| -- | -- | -- | -- | -- | -- | -- |
| -- | 7 | -- | -- | -- | 3,620 | 110 |
| 310 | 292 | 63 | -- | -- | 60 | -- |
| 21,989 | 19,078 | 7,630 | 600,093 | -- | 6,923 | 50 |
| 3,949 | 639 | 301 | -- | (94,571) | 765 | -- |
| 219 | 1,273 | 173 | -- | -- | 2,147 | -- |
| 14,559 | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | -- | 384 |
| -- | -- | -- | -- | -- | -- | -- |
| 167,309 | 154,814 | -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | -- | 4,523 |
| 282,395 | 341,446 | 42,087 | 600,093 | 861,288 | 425,543 | 145,337 |
| 10,760 | (30,005) | -- | (29,371) | 332 | 10,116 | -- |
| 100,749 | 81,137 | 27,064 | 67,667 | 19,662 | (2,640) | -- |
| (100,000) | (47,136) | (25,000) | -- | -- | -- | -- |
| 11,509 | 3,996 | 2,064 | 38,296 | 19,994 | 7,476 | -- |

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2014

| | Reach Out & Read Fiscal Agent 9/30/14 | Resource Development 9/30/14 | Grant- Funded Property & Equipment 9/30/14 | Property 9/30/14 |
|---|---|------------------------------------|--|---------------------|
| Support and Revenue | | | | |
| Federal Grant Revenue | \$ -- | -- | -- | -- |
| State Grant Revenue | -- | -- | -- | -- |
| Other Grant Revenue | -- | -- | -- | -- |
| Program Income | -- | -- | -- | -- |
| Sales to Public | -- | -- | -- | -- |
| Interest Income | 20 | -- | -- | -- |
| Contributions and Public Support | 3,420 | -- | -- | -- |
| United Way Support | -- | -- | -- | -- |
| Rental Income | -- | -- | -- | 367,219 |
| Other Revenue | 4,764 | 500 | -- | 6,327 |
| In-Kind Donations | -- | -- | -- | -- |
| Pool Revenue | -- | -- | -- | -- |
| Transfers in from Interagency Programs | -- | 11,807 | -- | -- |
| Total Support and Revenue | 8,204 | 12,307 | -- | 373,546 |
| Expenses | | | | |
| Personnel | -- | 1,056 | -- | 73,605 |
| Fringe | -- | 2,393 | -- | 22,596 |
| Indirect Cost | -- | 673 | -- | 18,753 |
| Travel | -- | 491 | -- | 1,597 |
| Supplies and Materials | 8,604 | 390 | -- | 5,783 |
| Printing and Publication | -- | 506 | -- | 195 |
| Postage and Shipping | -- | 505 | -- | 2 |
| Contractual | -- | -- | -- | -- |
| Insurance | -- | 22 | -- | 15,813 |
| Telephone and Fax | -- | 426 | -- | 1,494 |
| Space | -- | 558 | -- | 151,524 |
| Advertising and Promotional Activities | -- | 1,163 | -- | 181 |
| Equipment Maintenance and Rental | -- | -- | -- | -- |
| Licenses and Permits | -- | 2,323 | -- | 720 |
| Dues and Subscriptions | -- | 437 | -- | -- |
| Client Assistance | -- | 425 | -- | 8,680 |
| Equipment | -- | 103 | -- | 4,009 |
| Conferences and Meetings | -- | 836 | -- | -- |
| Interest Expense | -- | -- | -- | 21,501 |
| Other | -- | -- | -- | -- |
| Depreciation | -- | -- | 115,477 | 53,263 |
| In-Kind Expenses | -- | -- | -- | -- |
| Transfers to Interagency Programs | -- | -- | -- | 11 |
| Total Expenses | 8,604 | 12,307 | 115,477 | 379,727 |
| Change in Net Assets | (400) | -- | (115,477) | (6,181) |
| Net Assets (Deficit) - Beginning of Year | 9,917 | -- | 690,169 | 30,569 |
| Inter Fund Transfers | -- | -- | -- | -- |
| Net Assets (Deficit) - End of Year | \$ 9,517 | -- | 574,692 | 24,388 |

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2014

| Wells Fargo Property Sub-Lease 9/30/14 | Community Fund 9/30/14 | Story County Foundation 9/30/14 | Direct Cost Pool 9/30/14 | Fringe Benefits Pool 9/30/14 | Indirect Cost Pool (ICP) 9/30/14 | General Fund 9/30/14 |
|--|------------------------|---------------------------------|--------------------------|------------------------------|----------------------------------|----------------------|
| -- | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | -- | 1,923 |
| -- | -- | -- | -- | -- | -- | 7,015 |
| -- | -- | -- | -- | -- | -- | -- |
| 4,171 | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | -- | 26,102 | -- | 4,645 |
| -- | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | 184,074 | 1,977,997 | 1,421,411 | -- |
| -- | 45,208 | -- | -- | -- | -- | -- |
| <u>4,171</u> | <u>45,208</u> | <u>--</u> | <u>184,074</u> | <u>2,004,099</u> | <u>1,421,411</u> | <u>13,583</u> |
| -- | 26,160 | -- | -- | 16,436 | 901,434 | -- |
| -- | 7,921 | -- | -- | 1,987,349 | 275,040 | -- |
| -- | 6,640 | -- | -- | -- | -- | -- |
| -- | 1,413 | -- | -- | 25 | 13,942 | 2 |
| -- | 5 | -- | -- | 289 | 5,140 | 90 |
| -- | 203 | -- | 82,065 | -- | 15,651 | -- |
| -- | 20 | -- | 22,532 | -- | 3,750 | -- |
| -- | -- | -- | -- | -- | 39,929 | -- |
| -- | 44 | -- | 79,477 | -- | 16,099 | -- |
| -- | 174 | -- | -- | -- | 11,232 | -- |
| 4,171 | 1,377 | -- | -- | -- | 54,936 | -- |
| -- | -- | -- | -- | -- | 616 | -- |
| -- | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | 33 | -- |
| -- | -- | -- | -- | -- | 14,183 | 952 |
| -- | -- | -- | -- | -- | 2,488 | -- |
| -- | 782 | -- | -- | -- | 37,170 | -- |
| -- | 469 | -- | -- | -- | 29,650 | 102 |
| -- | -- | -- | -- | -- | -- | 3,314 |
| -- | -- | -- | -- | -- | 118 | 2,785 |
| -- | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | -- | -- |
| <u>4,171</u> | <u>45,208</u> | <u>--</u> | <u>184,074</u> | <u>2,004,099</u> | <u>1,421,411</u> | <u>7,245</u> |
| -- | -- | -- | -- | -- | -- | 6,338 |
| -- | -- | 6,441 | -- | -- | (355) | 477,922 |
| -- | -- | -- | -- | -- | -- | 317,136 |
| <u>--</u> | <u>--</u> | <u>6,441</u> | <u>--</u> | <u>--</u> | <u>(355)</u> | <u>801,396</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-14-05
(Contract Period 10/01/13 - 9/30/14)

| | <u>Approved Budget</u> | <u>Actual</u> | <u>(Over) Under Budget</u> |
|--|----------------------------|------------------|--------------------------------|
| Revenue | | | |
| Iowa Department of Human Rights | <u>\$ 2,345,904</u> | <u>2,332,242</u> | <u>13,662</u> |
| Expenses | | | |
| Regular Assistance | \$ 1,786,310 | 1,772,648 | 13,662 |
| Emergency Crisis Intervention Payments | 161,565 | 161,565 | -- |
| Client Services A&R | 27,443 | 27,443 | -- |
| Summer Deliverable Fuel | 171,000 | 171,000 | -- |
| Administration Costs | <u>199,586</u> | <u>199,586</u> | <u>--</u> |
| Total Program Expenses | <u>\$ 2,345,904</u> | <u>2,332,242</u> | <u>13,662</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-14-05
(Contract Period 4/01/14 - 3/31/15)

| | Approved Budget | Actual | (Over) Under Budget |
|---------------------------------|--------------------|---------|------------------------|
| Revenue | | | |
| Iowa Department of Human Rights | \$ 208,572 | 208,572 | -- |
| Expenses | | | |
| Administration | \$ 24,019 | 21,246 | 2,773 |
| Health and Safety | 36,666 | 45,225 | (8,559) |
| Support | 47,835 | 81,472 | (33,637) |
| Labor | 50,026 | 39,156 | 10,870 |
| Materials | 50,026 | 21,473 | 28,553 |
| Total Program Expenses | \$ 208,572 | 208,572 | -- |

Contract Number DOE-13-05
(Contract Period 8/01/13 - 3/31/14)

| | Approved Budget | Actual Expenses | | | (Over) Under Budget |
|---------------------------------|--------------------|-----------------|-----------------------|---------|------------------------|
| | | Prior | 10/01/13 - 3/31/14 | Total | |
| Revenue | | | | | |
| Iowa Department of Human Rights | \$ 235,956 | 175,742 | 60,214 | 235,956 | -- |
| Expenses | | | | | |
| Administration | \$ 20,000 | 14,894 | 5,055 | 19,949 | 51 |
| Health and Safety | 43,191 | 36,850 | 11,725 | 48,575 | (5,384) |
| Support | 55,933 | 68,059 | 18,858 | 86,917 | (30,984) |
| Labor | 58,416 | 33,610 | 16,626 | 50,236 | 8,180 |
| Materials | 58,416 | 22,329 | 7,950 | 30,279 | 28,137 |
| Total Program Expenses | \$ 235,956 | 175,742 | 60,214 | 235,956 | -- |

Contract Number DOE-12-05
(Contract Period 4/01/12 - 12/31/13)

| | Approved Budget | Actual Expenses | | | (Over) Under Budget |
|---------------------------------|--------------------|-----------------|------------------------|---------|------------------------|
| | | Prior | 10/01/13 - 12/31/13 | Total | |
| Revenue | | | | | |
| Iowa Department of Human Rights | \$ 556,050 | 556,050 | -- | 556,050 | -- |
| Expenses | | | | | |
| Administration | \$ 27,802 | 27,783 | -- | 27,783 | 19 |
| Health and Safety | 105,650 | 131,294 | -- | 131,294 | (25,644) |
| Support | 133,452 | 201,125 | -- | 201,125 | (67,673) |
| Labor | 144,573 | 121,799 | -- | 121,799 | 22,774 |
| Materials | 144,573 | 74,049 | -- | 74,049 | 70,524 |
| Total Program Expenses | \$ 556,050 | 556,050 | -- | 556,050 | -- |

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-14-05
(Contract Period 1/01/14 - 12/31/14)

| | Approved Budget | Actual | (Over) Under Budget |
|---------------------------------|--------------------|---------|------------------------|
| Revenue | | | |
| Iowa Department of Human Rights | \$ 928,826 | 559,089 | 369,737 |
| Expenses | | | |
| Administration | \$ 44,618 | 26,537 | 18,081 |
| Health and Safety | 165,284 | 199,970 | (34,686) |
| Support | 213,962 | 187,244 | 26,718 |
| Labor | 222,125 | 72,339 | 149,786 |
| Materials | 222,125 | 33,356 | 188,769 |
| Equipment/Training | 35,000 | 26,617 | 8,383 |
| Special Project | 13,400 | 6,714 | 6,686 |
| Pollution Occurrence Insurance | 6,312 | 6,312 | -- |
| Special Project - Knob & Tube | 6,000 | -- | 6,000 |
| Total Program Expenses | \$ 928,826 | 559,089 | 369,737 |

Contract Number HEAP-13-05
(Contract Period 1/01/13 - 12/31/13)

| | Approved Budget | Actual Expenses | | | (Over) Under Budget |
|---------------------------------|--------------------|-----------------|------------------------|---------|------------------------|
| | | Prior | 10/01/13 - 12/31/13 | Total | |
| Revenue | | | | | |
| Iowa Department of Human Rights | \$ 1,104,500 | 535,666 | 306,885 | 842,551 | 261,949 |
| Expenses | | | | | |
| Administration | \$ 57,844 | 28,859 | 16,488 | 45,347 | 12,497 |
| Health and Safety | 201,153 | 186,650 | 120,025 | 306,675 | (105,522) |
| Support | 260,385 | 183,817 | 78,485 | 262,302 | (1,917) |
| Labor | 270,720 | 83,852 | 56,331 | 140,183 | 130,537 |
| Materials | 270,720 | 45,865 | 31,061 | 76,926 | 193,794 |
| Pollution Occurrence Insurance | 5,303 | 5,303 | -- | 5,303 | -- |
| Equipment/Training | 23,155 | (2,835) | 826 | (2,009) | 25,164 |
| Special Project | 15,220 | 4,155 | 3,669 | 7,824 | 7,396 |
| Total Program Expenses | \$ 1,104,500 | 535,666 | 306,885 | 842,551 | 261,949 |

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-14-05
(Contract Period 1/01/14 - 12/30/14)

| | Approved Budget | Actual | (Over) Under Budget |
|---------------------------------|--------------------|--------|------------------------|
| Revenue | | | |
| Iowa Department of Human Rights | \$ 13,303 | 6,790 | 6,513 |
| Expenses | | | |
| Administration | \$ 665 | 295 | 370 |
| Support | 1,330 | 590 | 740 |
| Labor | 5,654 | 4,394 | 1,260 |
| Materials | 5,654 | 1,511 | 4,143 |
| Total Program Expenses | \$ 13,303 | 6,790 | 6,513 |

Contract Number MEC-13-05
(Contract Period 1/01/13 - 12/30/13)

| | Approved Budget | Actual Expenses | | | (Over) Under Budget |
|---------------------------------|--------------------|-----------------|------------------------|--------|------------------------|
| | | Prior | 10/01/13 - 12/30/13 | Total | |
| Revenue | | | | | |
| Iowa Department of Human Rights | \$ 13,037 | 13,037 | -- | 13,037 | -- |
| Expenses | | | | | |
| Administration | \$ 651 | 555 | -- | 555 | 96 |
| Support | 1,304 | 1,135 | -- | 1,135 | 169 |
| Labor | 5,541 | 7,782 | -- | 7,782 | (2,241) |
| Materials | 5,541 | 3,565 | -- | 3,565 | 1,976 |
| Total Program Expenses | \$ 13,037 | 13,037 | -- | 13,037 | -- |

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-14-05
(Contract Period 1/01/14 - 12/30/14)

| | Approved Budget | Actual | (Over) Under Budget |
|---------------------------------|--------------------|--------|------------------------|
| Revenue | | | |
| Iowa Department of Human Rights | \$ 26,604 | 26,604 | -- |
| Expenses | | | |
| Administration | \$ 1,330 | 1,071 | 259 |
| Support | 2,660 | 2,321 | 339 |
| Labor | 11,307 | 12,713 | (1,406) |
| Materials | 11,307 | 10,499 | 808 |
| Total Program Expenses | \$ 26,604 | 26,604 | -- |

Contract Number BHE-13-05
(Contract Period 1/01/13 - 12/30/13)

| | Approved Budget | Actual Expenses | | | (Over) Under Budget |
|---------------------------------|--------------------|-----------------|------------------------|--------|------------------------|
| | | Prior | 10/01/13 - 12/30/13 | Total | |
| Revenue | | | | | |
| Iowa Department of Human Rights | \$ 25,124 | 25,124 | -- | 25,124 | -- |
| Expenses | | | | | |
| Administration | \$ 1,256 | 1,089 | -- | 1,089 | 167 |
| Support | 2,512 | 2,185 | -- | 2,185 | 327 |
| Labor | 10,678 | 13,471 | -- | 13,471 | (2,793) |
| Materials | 10,678 | 8,379 | -- | 8,379 | 2,299 |
| Total Program Expenses | \$ 25,124 | 25,124 | -- | 25,124 | -- |

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-14-05
(Contract Period 1/01/14 - 12/30/14)

| | Approved Budget | Actual | (Over) Under Budget |
|---------------------------------|--------------------|---------|------------------------|
| Revenue | | | |
| Iowa Department of Human Rights | \$ 473,333 | 364,093 | 109,240 |
| Expenses | | | |
| Administration | \$ 23,667 | 15,817 | 7,850 |
| Support | 47,334 | 31,662 | 15,672 |
| Labor | 201,166 | 198,101 | 3,065 |
| Materials | 201,166 | 118,513 | 82,653 |
| Total Program Expenses | \$ 473,333 | 364,093 | 109,240 |

Contract Number IPL-13-05
(Contract Period 1/01/13 - 12/30/13)

| | Approved Budget | Actual Expenses | | | (Over) Under Budget |
|---------------------------------|--------------------|-----------------|------------------------|---------|------------------------|
| | | Prior | 10/01/13 - 12/30/13 | Total | |
| Revenue | | | | | |
| Iowa Department of Human Rights | \$ 409,348 | 369,348 | 40,000 | 409,348 | -- |
| Expenses | | | | | |
| Administration | \$ 20,467 | 15,932 | 1,853 | 17,785 | 2,682 |
| Support | 40,935 | 32,135 | 3,468 | 35,603 | 5,332 |
| Labor | 173,973 | 197,512 | 25,029 | 222,541 | (48,568) |
| Materials | 173,973 | 123,769 | 9,650 | 133,419 | 40,554 |
| Total Program Expenses | \$ 409,348 | 369,348 | 40,000 | 409,348 | -- |

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-14-05
(Contract Period 10/01/13 - 12/31/14)

| | Approved Budget | Actual | (Over) Under Budget |
|---------------------------------|--------------------|---------|------------------------|
| Revenue | | | |
| Iowa Department of Human Rights | \$ 484,025 | 174,709 | 309,316 |
| Expenses | | | |
| Travel | \$ 1,500 | 561 | 939 |
| Space | 700 | 133 | 567 |
| Co-Funded Programs | 445,866 | 170,005 | 275,861 |
| Other | 35,959 | 4,010 | 31,949 |
| Total Program Expenses | \$ 484,025 | 174,709 | 309,316 |

Contract Number CSBG-13-05
(Contract Period 10/01/12 - 6/30/14)

| | Approved Budget | Actual Expenses | | | (Over) Under Budget |
|---------------------------------|--------------------|-----------------|-----------------------|---------|------------------------|
| | | Prior | 10/01/13 - 6/30/14 | Total | |
| Revenue | | | | | |
| Iowa Department of Human Rights | \$ 451,031 | 190,279 | 260,752 | 451,031 | -- |
| Expenses | | | | | |
| Travel | \$ 832 | 163 | 667 | 830 | 2 |
| Space | 591 | 179 | 412 | 591 | -- |
| Co-Funded Programs | 419,564 | 184,580 | 234,987 | 419,567 | (3) |
| Other | 30,044 | 5,357 | 24,686 | 30,043 | 1 |
| Total Program Expenses | \$ 451,031 | 190,279 | 260,752 | 451,031 | -- |

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-15-05

(Contract Period 7/01/14 - 6/30/15)

| | Approved Budget | Actual | (Over) Under Budget |
|---------------------------------|--------------------|---------|------------------------|
| Revenue | | | |
| Iowa Department of Human Rights | \$ 512,196 | 123,068 | 389,128 |
| Expenses | | | |
| Administrative | \$ 72,750 | 17,589 | 55,161 |
| Salaries | 281,653 | 72,039 | 209,614 |
| Benefits | 91,425 | 18,181 | 73,244 |
| Travel | 30,523 | 6,510 | 24,013 |
| Space/Utilities | 17,432 | 3,389 | 14,043 |
| Other | 18,413 | 5,360 | 13,053 |
| Total Program Expenses | \$ 512,196 | 123,068 | 389,128 |

Contract Number FaDSS-14-05

(Contract Period 7/01/13 - 9/30/14)

| | Approved Budget | Actual Expenses | | | (Over) Under Budget |
|---------------------------------|--------------------|-----------------|-----------------------|---------|------------------------|
| | | Prior | 10/01/13 - 9/30/14 | Total | |
| Revenue | | | | | |
| Iowa Department of Human Rights | \$ 502,600 | 122,531 | 380,069 | 502,600 | -- |
| Expenses | | | | | |
| Administrative | \$ 69,993 | 17,129 | 53,987 | 71,116 | (1,123) |
| Salaries | 271,523 | 69,190 | 206,550 | 275,740 | (4,217) |
| Benefits | 90,310 | 18,648 | 70,099 | 88,747 | 1,563 |
| Travel | 28,000 | 6,962 | 19,065 | 26,027 | 1,973 |
| Space/Utilities | 18,199 | 4,301 | 12,618 | 16,919 | 1,280 |
| Other | 24,575 | 6,301 | 17,750 | 24,051 | 524 |
| Total Program Expenses | \$ 502,600 | 122,531 | 380,069 | 502,600 | -- |

SEE INDEPENDENT AUDITOR'S REPORT