

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

**Marshalltown, Iowa**

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

**September 30, 2015**

**(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, 2015, 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, 2015, 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*

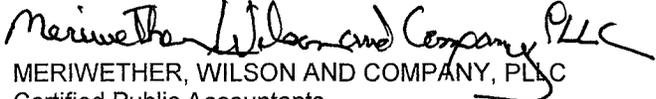
Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. The additional supporting schedules on pages 20-44 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 2014 financial statements, and our report dated December 23, 2014, 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, 2014, 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 28, 2015, 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 28, 2015  
West Des Moines, Iowa

## MID-IOWA COMMUNITY ACTION, INC.

## Statement of Financial Position

September 30, 2015  
(With Comparative Totals for 2014)

	2015	2014
<b>Assets</b>		
<b>Current Assets</b>		
Cash	\$ 494,208	224,080
Receivables		
Grant or Contract Revenue	975,088	921,684
Other	66,718	81,309
Prepaid Expenses	68,161	134,888
Inventory - Weatherization	39,291	40,603
Work-In-Process - Weatherization	61,597	262,068
Total Current Assets	<u>1,705,063</u>	<u>1,664,632</u>
<b>Other Noncurrent Assets</b>		
USDA Savings Reserves - Hardin and Tama Counties	34,104	34,109
Certificate of Deposit - Noncurrent	14,852	--
Total Other Noncurrent Assets	<u>48,956</u>	<u>34,109</u>
<b>Property and Equipment</b>		
Buildings and Land	3,461,313	3,484,017
Equipment	447,676	401,371
Vehicles	404,100	463,479
	<u>4,313,089</u>	<u>4,348,867</u>
Accumulated Depreciation	(2,595,025)	(2,531,958)
Net Property and Equipment	<u>1,718,064</u>	<u>1,816,909</u>
Total Assets	<u><u>\$ 3,472,083</u></u>	<u><u>3,515,650</u></u>
<b>Liabilities and Net Assets</b>		
<b>Current Liabilities</b>		
Current Maturities of Long-Term Debt	\$ 22,340	21,756
Line of Credit	--	--
Accounts Payable and Accrued Taxes	483,896	462,908
Accrued Interest	1,808	1,832
Accrued Leave	274,201	214,884
State Advance	56,125	56,125
Grant Funds Received in Advance	195,196	274,784
Total Current Liabilities	<u>1,033,566</u>	<u>1,032,289</u>
<b>Long-Term Debt</b>		
Notes and Mortgages Payable, Excluding Current Classification	<u>739,421</u>	<u>762,278</u>
Total Liabilities	<u>1,772,987</u>	<u>1,794,567</u>
<b>Net Assets</b>		
Unrestricted		
Designated for Property and Equipment	956,303	1,032,875
Designated for Program Purposes	75,656	256,786
Undesignated	631,825	367,245
Temporarily Restricted	35,312	64,177
Total Net Assets	<u>1,699,096</u>	<u>1,721,083</u>
Total Liabilities and Net Assets	<u><u>\$ 3,472,083</u></u>	<u><u>3,515,650</u></u>

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

## MID-IOWA COMMUNITY ACTION, INC.

**Statement of Activities and Changes in Net Assets**

Year Ended September 30, 2015  
(With Comparative Totals for 2014)

	2015			2014
	Unrestricted	Temporarily Restricted	Total	Total All Funds
<b>Support and Revenue</b>				
Federal Grant Revenue	\$ 11,292,275	--	11,292,275	11,367,817
State Grant Revenue	2,181,481	--	2,181,481	1,885,987
Other Grant Revenue	124,843	--	124,843	48,619
Program Income	744,815	--	744,815	884,490
Interest Income	1,151	1,192	2,343	1,943
Contributions and Public Support	526,241	502,958	1,029,199	909,545
United Way Support	107,267	--	107,267	69,079
Rental Income	11,419	--	11,419	16,041
Other Revenue	79,290	--	79,290	52,503
In-Kind Donations	3,151	--	3,151	7,712
Temporarily Restricted Funds				
Released from Restrictions	533,015	(533,015)	--	--
Total Support and Revenue	<u>15,604,948</u>	<u>(28,865)</u>	<u>15,576,083</u>	<u>15,243,736</u>
<b>Expenses</b>				
Personnel	6,891,743	--	6,891,743	6,508,999
Fringe	2,120,545	--	2,120,545	1,985,487
Travel	270,882	--	270,882	275,507
Supplies and Materials	297,648	--	297,648	387,941
Printing and Publication	90,366	--	90,366	87,709
Postage and Shipping	25,657	--	25,657	29,872
Contractual	730,598	--	730,598	867,013
Insurance	109,243	--	109,243	121,322
Telephone and Fax	134,235	--	134,235	121,586
Space	381,036	--	381,036	414,694
Advertising and Promotion	70,725	--	70,725	93,019
Equipment Maintenance and Rental	7,134	--	7,134	8,255
Licenses and Permits	14,191	--	14,191	11,580
Dues and Subscriptions	45,202	--	45,202	37,110
Client Assistance	3,966,261	--	3,966,261	4,012,942
Equipment	106,940	--	106,940	69,158
Conferences and Meetings	133,392	--	133,392	133,661
Interest Expense	38,270	--	38,270	39,374
Other	6,283	--	6,283	3,375
Depreciation	154,568	--	154,568	182,867
In-Kind Expense	3,151	--	3,151	7,712
Total Expenses	<u>15,598,070</u>	<u>--</u>	<u>15,598,070</u>	<u>15,399,183</u>
<b>Change in Net Assets</b>	6,878	(28,865)	(21,987)	(155,447)
<b>Net Assets - Beginning of Year</b>	<u>1,656,906</u>	<u>64,177</u>	<u>1,721,083</u>	<u>1,876,530</u>
<b>Net Assets - End of Year</b>	<u>\$ 1,663,784</u>	<u>35,312</u>	<u>1,699,096</u>	<u>1,721,083</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, 2015  
(With Comparative Totals for 2014)

	<u>2015</u>	<u>2014</u>
<b>Cash Flows from Operating Activities</b>		
Change in Net Assets	\$ (21,987)	(155,447)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operations		
Gain on Disposal of Property and Equipment	(29,895)	(10,725)
Depreciation	154,568	182,867
(Increase) Decrease in		
Receivables	(38,813)	(43,998)
Prepaid Expenses	66,727	(32,697)
Inventory	1,312	1,783
Work-In Process	200,471	(179,021)
Increase (Decrease) in		
Accounts Payable and Accrued Expenses	80,281	(116,700)
Grant Funds Received In Advance	(79,588)	(81,369)
Net Cash Flow from Operating Activities	<u>333,076</u>	<u>(435,307)</u>
<b>Cash Flows from Investing Activities</b>		
Change in USDA Savings Reserves	(14,852)	(1,821)
Proceeds from Sale of Property and Equipment	54,580	11,240
Purchase of Property and Equipment	(80,404)	(44,902)
Net Cash Flow from Investing Activities	<u>(40,676)</u>	<u>(35,483)</u>
<b>Cash Flows from Financing Activities</b>		
Change in Line of Credit	--	--
Repayments on Notes and Mortgages	(22,272)	(20,724)
Net Cash Flow from Financing Activities	<u>(22,272)</u>	<u>(20,724)</u>
<b>Net Increase (Decrease) in Cash</b>	270,128	(491,514)
<b>Cash - Beginning of Year</b>	<u>224,080</u>	<u>715,594</u>
<b>Cash - End of Year</b>	<u>\$ 494,208</u>	<u>224,080</u>
<b>Supplemental Cash Flow Disclosures</b>		
Interest Paid	<u>\$ 38,293</u>	<u>39,412</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, 2015

**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 \$1,042,225 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.

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

Certain reclassifications to the 2014 financial statements have been made to conform to the 2015 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, 2014, 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, 2015.

**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. Certificates of Deposit**

The certificate of deposit, which currently bears interest at the rate of 0.75% and matures on May 1, 2020, is presented in the financial statements at donated value plus compounded and accrued interest.

5. **Line of Credit**

Mid-Iowa Community Action, Inc. has an operating line of credit with Great Western Bank in the amount of \$600,000. This note, which had an outstanding balance at September 30, 2015 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, 2015). The line, which matures on March 18, 2016, is collateralized by a general business security agreement and real estate.

6. **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	\$ 5,088	5.25%	Secured by a real estate mortgage covering a building
Great Western Bank	2-3-17	\$1,727 Monthly	264,159	5.25%	Secured by a real estate mortgage covering a building
United States Department of Agriculture	12-17-38	\$1,375 Monthly	227,782	4.75%	Secured by a real estate mortgage covering a building
United States Department of Agriculture	12-22-43	\$1,425 Monthly	<u>264,732</u>	4.75%	Secured by a real estate mortgage covering a building
	Total		761,761		
	Less Current Maturities		<u>22,340</u>		
	Long-Term Debt		<u>\$ 739,421</u>		

During the year ended September 30, 2015, the Organization incurred interest expense in the amount of \$38,269.

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, 2016	\$ 22,340
September 30, 2017	268,401
September 30, 2018	11,551
September 30, 2019	12,112
September 30, 2020	12,673
Thereafter	434,684
	<u>\$ 761,761</u>

7. **Restricted Net Assets**

At September 30, 2015, temporarily restricted net assets consisted of the following:

	<u>Amount</u>
Story County Foundation - For the Benefit of Individuals in Need	\$ 7,633
Project Utilities - Low Income Utility Assistance	12,789
Reach Out and Read Funds	<u>14,890</u>
	<u>\$ 35,312</u>

8. **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, 2015, were \$268,377 to the 401(k) plan and \$322,354 to the 401(a) plan, for a total of \$590,731. Employee contributions to the two plans totaled \$314,507 for the fiscal year.

9. **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, 2015, totaled \$75,679.

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

<u>Year Ended</u>	<u>Amount</u>
September 30, 2016	\$ 176,017
September 30, 2017	174,516
September 30, 2018	169,834
September 30, 2019	145,456
September 30, 2020	96,818
Thereafter	<u>22,426</u>
	<u>\$ 785,067</u>

10. **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	\$ 1,906,640
Child Development	5,452,717
Weatherization and Energy	4,464,968
Health and Nutrition	<u>3,041,914</u>
Total Program Activities	14,866,239
Management and General, and Corporate Activities	<u>731,831</u>
Total Expenses	<u>\$ 15,598,070</u>

**11. Subsequent Events**

The Organization has evaluated events and transactions occurring after September 30, 2015 for potential items required to be recognized or disclosed in the financial statements. Subsequent events were evaluated through December 28, 2015, the date the financial statements were available for issuance.

MERIWETHER, WILSON AND COMPANY, PLLC  
CERTIFIED PUBLIC ACCOUNTANTS

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

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, 2015, 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 28, 2015.

*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 organization'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.

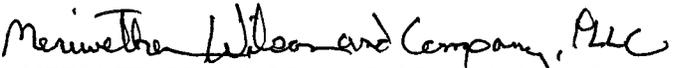
Page Two

*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 28, 2015  
West Des Moines, Iowa

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

14

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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, 2015. 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, 2015.

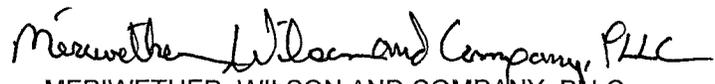
*Report on Internal Control Over Compliance*

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 28, 2015  
West Des Moines, Iowa

## MID-IOWA COMMUNITY ACTION, INC.

**Schedule of Findings and Questioned Costs**

Year Ended September 30, 2015

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, 2015. The following programs were audited as major programs:

Name of Program	CFDA No.	Expenses
Child and Adult Care Food Program	10.558	\$ 1,001,184
Weatherization Assistance	81.042	230,690
Temporay Assistance for Needy Families	93.558	266,810
Low-Income Home Energy Assistance	93.568	3,104,457
Community Services Block Grant	93.569	652,024
		<u>\$ 5,255,165</u>

8. The dollar threshold used to distinguish between Type A and Type B programs was \$439,223.
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, 2015

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	07CH9996-01-01	\$ 794,960
Head Start/Early Head Start	93.600	07CH6236/48	2,467,792
Total CFDA #93.600			<u>3,262,752</u>
Healthy Marriage Promotion and Responsible Fatherhood Grant	93.086	90FK0022-04-00	<u>765,433</u>
Passed Through Iowa Department of Public Health			
Sealant Grant	93.994	5885DH04	6,567
Alliance Maternal, Child, and Dental Health	93.994	5885MH17	174,947
Total CFDA #93.994			<u>181,514</u>
HIV Consortia	93.917	5886HC03	65,564
HIV Consortia	93.917	5885HC03	44,281
Total CFDA #93.917			<u>109,845</u>
Maternal, Infant, and Early Childhood Home Visiting	93.505	5885CH07	45,946
Maternal, Infant, and Early Childhood Home Visiting	93.505	5886CH07	38,113
Total CFDA #93.505			<u>84,059</u>
Marshalltown Community School District Teen Outreach - Abstinence Education	93.235	N/A	<u>42,840</u>
Marshalltown Community School District Teen Outreach - Personal Responsibility Education	93.092	N/A	<u>10,509</u>
Passed Through Iowa Department of Human Rights			
Community Services Block Grant	93.569	CSBG-14-05	309,316
Community Services Block Grant	93.569	CSBG-15-05	342,708
Total CFDA #93.569			<u>652,024</u>
Low Income Home Energy Assistance Program	93.568	LIHEAP-15-05	2,260,222
Home Energy Assistance Program	93.568	HEAP-15-05	498,402
Home Energy Assistance Program	93.568	HEAP-14-05	345,833
Total CFDA #93.568			<u>3,104,457</u>
FaDSS	93.558	FaDSS-16-05	46,172
FaDSS	93.558	FaDSS-15-05	188,199
Passed Through Iowa Department of Education			
BooSt Together for Children ECI - QRS - '15-'16	93.558	BST-16-031	4,083
BooSt Together for Children ECI - QRS - '14-'15	93.558	BST-15-031	28,356
Total CFDA #93.558			<u>266,810</u>

## MID-IOWA COMMUNITY ACTION, INC.

**Schedule of Expenditures of Federal Awards**

Year Ended September 30, 2015

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	280,564
Wraparound Child Care - '15-'16	93.575	ACFS-15-109	24,064
Total CFDA #93.575			<u>304,628</u>
Total U.S. Department of Health and Human Services			<u>8,784,871</u>
U.S. Department of Energy			
Passed Through Iowa Department of Human Rights			
Weatherization Assistance	81.042	DOE-15-05	230,690
Weatherization Assistance	81.042	DOE-14-05	--
Total U.S. Department of Energy and CFDA #81.042			<u>230,690</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	5885A038	1,005,070
Noncash - Food Vouchers	10.557	5885A038	3,348,476
Breast Feeding Peer Counseling	10.557	5885A098	37,000
Passed Through Iowa Department of Agriculture			
Farmers Market	10.557	N/A	1,804
Total CFDA #10.557			<u>4,392,350</u>
Passed Through Iowa Department of Education			
Child and Adult Care Food Program - Centers	10.558	85-8013	184,048
Child and Adult Care Food Program - Homes	10.558	85-8029	817,136
Total CFDA #10.558			<u>1,001,184</u>
Passed Through Iowa Department of Public Health			
Nutrition BASICS	10.561	5885NU08	35,493
Total U.S. Department of Agriculture			<u>5,429,027</u>
U.S. Department of Education			
Direct Awards			
Promise Neighborhoods - Improvement of Education	84.215	U215P120062	40,928
Passed Through Iowa Department of Education			
Summer University Program - '15-'16	84.287	C6-MICA	50,000
21st Century Community Learning Centers - '14-'15	84.287	C6-MICA	15,908
Passed Through Marshalltown Community School District			
21st Century Community Learning Centers - '14-'15	84.287	N/A	26,425
Total CFDA #84.287			<u>92,333</u>
Total U.S. Department of Education			<u>133,261</u>

## MID-IOWA COMMUNITY ACTION, INC.

**Schedule of Expenditures of Federal Awards**

Year Ended September 30, 2015

Federal Grantor/ Pass-Through Grantor/ Program Title	CFDA* Number	Contract Number	Federal Expenditures
U.S Department of Housing and Urban Development			
Passed Through City of Marshalltown			
Healthy Homes and Lead Poisoning Prevention	14.900	IALHB0518-12	(231)
Healthy Homes and Lead Poisoning Prevention	14.900	IALHB0587-14	1,491
Total CFDA #14.900			<u>1,260</u>
Passed Through Iowa Community Action Association			
Tenant Based Rental Assistance	14.239	15-HM-591	8,663
Tenant Based Rental Assistance	14.239	14-HM-593	32,055
Tenant Based Rental Assistance	14.239	13P-763	19,935
Total CFDA #14.239			<u>60,653</u>
Total U.S. Department of Housing and Urban Development			<u>61,913</u>
U.S. Department of the Treasury			
Passed Through ISED Ventures			
Volunteer Income Tax Assistance	21.009	EITC 14-15 VITA	989
Total Federal Awards			<u>\$ 14,640,751</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, 2015

	GAAP Agency Totals	Elimination Entries	Regulatory Agency Totals
<b>Support and Revenue</b>			
Federal Grant Revenue	\$ 11,292,275	--	11,292,275
State Grant Revenue	2,181,481	--	2,181,481
Other Grant Revenue	124,843	--	124,843
Program Income	744,815	--	744,815
Sales to Public	--	(1,976,783)	1,976,783
Interest Income	2,343	--	2,343
Contributions and Public Support	1,029,199	--	1,029,199
United Way Support	107,267	--	107,267
Rental Income	11,419	(365,786)	377,205
Other Revenue	79,290	--	79,290
In-Kind Donations	3,151	(1,042,225)	1,045,376
Pool Revenue	--	(3,814,937)	3,814,937
Transfers in from Interagency Programs	--	(686,787)	686,787
<b>Total Support and Revenue</b>	<u>15,576,083</u>	<u>(7,886,518)</u>	<u>23,462,601</u>
<b>Expenses</b>			
Personnel	6,891,743	--	6,891,743
Fringe	2,120,545	(2,121,963)	4,242,508
Indirect Cost	--	(1,512,635)	1,512,635
Travel	270,882	--	270,882
Supplies and Materials	297,648	--	297,648
Printing and Publication	90,366	(82,138)	172,504
Postage and Shipping	25,657	(19,953)	45,610
Contractual	730,598	--	730,598
Insurance	109,243	(78,248)	187,491
Telephone and Fax	134,235	--	134,235
Space	381,036	(365,786)	746,822
Advertising and Promotional Activities	70,725	--	70,725
Equipment Maintenance and Rental	7,134	--	7,134
Licenses and Permits	14,191	--	14,191
Dues and Subscriptions	45,202	--	45,202
Client Assistance	3,966,261	(1,976,783)	5,943,044
Equipment	106,940	--	106,940
Conferences and Meetings	133,392	--	133,392
Interest Expense	38,270	--	38,270
Other	6,283	--	6,283
Depreciation	154,568	--	154,568
In-Kind Expenses	3,151	(1,042,225)	1,045,376
Transfers to Interagency Programs	--	(686,787)	686,787
<b>Total Expenses</b>	<u>15,598,070</u>	<u>(7,886,518)</u>	<u>23,484,588</u>
<b>Change in Net Assets</b>	(21,987)	--	(21,987)
<b>Net Assets (Deficit) - Beginning of Year</b>	1,721,083	--	1,721,083
<b>Inter Fund Transfers</b>	--	--	--
<b>Net Assets (Deficit) - End of Year</b>	<u>\$ 1,699,096</u>	--	<u>1,699,096</u>

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2015

Women, Infants, & Children (WIC) 9/30/15	Breast- Feeding Peer Counseling 9/30/15	Child Health 9/30/15	Healthy Homes Lead Poisoning Prevention 6/30/15	Childhood Lead Poisoning Prevention Program 6/30/16	Maternal Health 9/30/15	Health Intake Fund 9/30/15	Teen Outreach Program 9/30/15	Teen Outreach Program 7/31/16
1,005,070	37,000	108,485	(231)	1,491	66,462	--	42,840	10,509
--	--	201,341	18,088	8,095	28,630	--	--	--
--	--	3,769	--	--	--	--	--	--
--	--	82,161	--	--	73,331	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	3,781	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	3,781	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	21,071	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	6,211	--	--
1,005,070	37,000	399,537	38,928	9,586	168,423	6,211	42,840	10,509
529,360	8,271	211,987	7,570	5,361	107,616	628	23,359	6,380
164,598	1,741	66,298	2,334	1,740	33,391	188	7,108	2,073
135,322	1,952	54,266	1,931	1,385	27,496	159	5,941	1,648
13,061	470	5,240	345	214	4,342	119	82	222
43,625	54	12,936	15	192	1,047	--	98	--
5,279	335	6,000	100	52	1,736	--	219	79
4,025	375	4,314	154	149	15	--	--	--
19,983	20,772	21,092	234	108	12,665	--	4,800	--
2,903	58	1,160	87	121	599	--	36	7
12,506	1,798	3,765	579	103	1,680	--	333	--
35,039	973	12,829	219	52	6,437	--	864	100
12,215	60	2,352	177	60	1,629	--	--	--
--	--	--	--	--	--	--	--	--
449	--	42	5	--	15	--	--	--
--	--	18	--	--	7	--	--	--
5,015	--	--	--	--	--	--	--	--
18,519	39	1,529	--	10	608	5,117	--	--
3,171	102	891	50	39	631	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	21,071	--	--	--	--	--
--	--	--	--	--	--	--	--	--
1,005,070	37,000	404,719	34,871	9,586	199,914	6,211	42,840	10,509
--	--	(5,182)	4,057	--	(31,491)	--	--	--
--	--	25,076	43,755	--	52,933	--	--	--
--	--	(19,894)	(35,466)	--	(21,442)	--	--	--
--	--	--	12,346	--	--	--	--	--

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2015

	Iowa Nutrition Network School Grant Program 9/30/15	Early Head Start (EHS) 11/30/15	Early Head Start (EHS) 6/30/15	State Early Head Start 3/31/15	State Early Head Start 11/30/16
<b>Support and Revenue</b>					
Federal Grant Revenue	\$ 35,493	338,567	913,888	--	--
State Grant Revenue	--	--	--	50,778	35,847
Other Grant Revenue	--	--	--	--	--
Program Income	--	--	--	--	--
Sales to Public	--	--	--	--	--
Interest Income	--	--	--	--	--
Contributions and Public Support	--	--	--	--	--
United Way Support	--	--	--	--	--
Rental Income	--	937	1,859	--	--
Other Revenue	--	--	1,000	--	--
In-Kind Donations	--	8,392	51,310	--	--
Pool Revenue	--	--	--	--	--
Transfers in from Interagency Programs	430	123	--	--	--
<b>Total Support and Revenue</b>	<b>35,923</b>	<b>348,019</b>	<b>968,057</b>	<b>50,778</b>	<b>35,847</b>
<b>Expenses</b>					
Personnel	14,358	179,137	469,261	26,857	18,667
Fringe	4,444	56,479	142,319	8,026	6,059
Indirect Cost	3,667	45,945	119,258	6,802	4,821
Travel	622	7,267	29,565	4,227	2,998
Supplies and Materials	8,681	4,875	18,194	442	420
Printing and Publication	863	2,369	5,403	162	143
Postage and Shipping	53	55	191	--	--
Contractual	30	8,404	11,108	708	340
Insurance	166	1,078	3,139	44	22
Telephone and Fax	868	3,972	10,649	967	471
Space	53	16,315	45,184	1,986	1,015
Advertising and Promotional Activities	--	5,032	6,083	136	--
Equipment Maintenance and Rental	--	--	--	--	--
Licenses and Permits	--	177	1,123	2	4
Dues and Subscriptions	2,069	855	1,112	7	324
Client Assistance	--	2,181	14,802	21	54
Equipment	49	518	14,638	1	232
Conferences and Meetings	--	4,369	24,718	390	277
Interest Expense	--	--	--	--	--
Other	--	--	--	--	--
Depreciation	--	--	--	--	--
In-Kind Expenses	--	8,392	51,310	--	--
Transfers to Interagency Programs	--	599	--	--	--
<b>Total Expenses</b>	<b>35,923</b>	<b>348,019</b>	<b>968,057</b>	<b>50,778</b>	<b>35,847</b>
<b>Change in Net Assets</b>	--	--	--	--	--
<b>Net Assets (Deficit) - Beginning of Year</b>	--	--	--	--	--
<b>Inter Fund Transfers</b>	--	--	--	--	--
<b>Net Assets (Deficit) - End of Year</b>	<b>\$ --</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>



## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2015

	Tracking Monitoring & Outreach 6/30/15	Tracking Monitoring & Outreach 6/30/16	United States Department of Agriculture (USDA) 9/30/15	Child & Adult Care Food Program (CACFP) 9/30/15
<b>Support and Revenue</b>				
Federal Grant Revenue	\$ --	--	184,048	817,136
State Grant Revenue	188,034	59,168	--	--
Other Grant Revenue	--	--	--	--
Program Income	--	--	--	--
Sales to Public	--	--	--	--
Interest Income	--	--	--	--
Contributions and Public Support	--	--	3,000	--
United Way Support	--	--	--	--
Rental Income	--	--	--	--
Other Revenue	--	--	--	--
In-Kind Donations	--	--	--	--
Pool Revenue	--	--	--	--
Transfers in from Interagency Programs	--	--	--	--
Total Support and Revenue	<u>188,034</u>	<u>59,168</u>	<u>187,048</u>	<u>817,136</u>
<b>Expenses</b>				
Personnel	115,318	35,960	17,141	72,213
Fringe	24,902	8,685	5,360	22,556
Indirect Cost	27,343	8,706	4,388	18,480
Travel	16,983	5,406	--	7,835
Supplies and Materials	1,138	--	7,896	535
Printing and Publication	100	2	--	3,839
Postage and Shipping	28	5	--	2,190
Contractual	--	--	--	4,264
Insurance	104	35	--	1,060
Telephone and Fax	(3)	214	--	1,063
Space	114	49	--	8,549
Advertising and Promotional Activities	--	--	--	176
Equipment Maintenance and Rental	--	--	--	--
Licenses and Permits	168	53	--	45
Dues and Subscriptions	--	--	--	248
Client Assistance	--	--	152,263	672,771
Equipment	1,587	1	--	1,058
Conferences and Meetings	252	52	--	254
Interest Expense	--	--	--	--
Other	--	--	--	--
Depreciation	--	--	--	--
In-Kind Expenses	--	--	--	--
Transfers to Interagency Programs	--	--	--	--
Total Expenses	<u>188,034</u>	<u>59,168</u>	<u>187,048</u>	<u>817,136</u>
<b>Change in Net Assets</b>	--	--	--	--
<b>Net Assets (Deficit) - Beginning of Year</b>	--	--	--	--
<b>Inter Fund Transfers</b>	--	--	--	--
<b>Net Assets (Deficit) - End of Year</b>	<u>\$ --</u>	<u>--</u>	<u>--</u>	<u>--</u>

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2015

Department of Energy (DOE) 3/31/16	Community Services Block Grant 6/30/15	Community Services Block Grant 12/31/15	Low-Income Home Energy Assistance (LIHEAP) 9/30/15	Home Energy Assistance (HEAP) 12/31/14	Home Energy Assistance (HEAP) 12/31/15	Housing Development 9/30/15
230,690	309,316	342,708	2,260,222	345,833	498,402	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	8,815	458	2,685	103
<u>230,690</u>	<u>309,316</u>	<u>342,708</u>	<u>2,269,037</u>	<u>346,291</u>	<u>501,087</u>	<u>103</u>
--	--	--	124,796	1,741	9,837	58
--	--	--	38,696	637	3,933	19
--	--	--	31,881	447	2,685	15
--	7,098	--	1,545	655	1,140	--
--	--	--	1,960	--	--	--
--	63	--	5,455	--	--	--
--	150	2	2,553	--	--	--
--	12,901	7,742	4,895	1,347	2,255	--
--	391	130	3,093	--	1,726	11
--	146	17	2,070	--	--	--
--	--	--	8,029	--	--	--
--	--	--	1,429	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	10,125	1,605	16	--	--	--
230,690	1,388	822	2,035,500	339,817	482,722	--
--	--	--	5,876	(2,688)	(4,870)	--
--	14,577	1,562	1,243	1,300	1,659	--
--	--	--	--	--	--	--
--	198	--	--	3,035	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	262,279	330,828	--	--	--	--
<u>230,690</u>	<u>309,316</u>	<u>342,708</u>	<u>2,269,037</u>	<u>346,291</u>	<u>501,087</u>	<u>103</u>
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2015

	Health Empowerment (ECI) 6/30/15	Health Empowerment (ECI) 6/30/16	HIV Project Funds 9/30/15	HIV Consortia 5/31/15	Living with HIV 3/31/16
<b>Support and Revenue</b>					
Federal Grant Revenue	\$ 28,356	4,083	1,076	43,205	65,564
State Grant Revenue	16,478	2,729	--	--	2,340
Other Grant Revenue	--	--	--	--	--
Program Income	3,771	--	--	--	--
Sales to Public	--	--	--	--	--
Interest Income	--	--	--	--	--
Contributions and Public Support	--	--	500	--	--
United Way Support	--	--	--	--	--
Rental Income	--	--	--	--	--
Other Revenue	--	--	--	--	--
In-Kind Donations	--	--	--	--	--
Pool Revenue	--	--	--	--	--
Transfers in from Interagency Programs	--	1,107	2,670	3,295	--
<b>Total Support and Revenue</b>	<b>48,605</b>	<b>7,919</b>	<b>4,246</b>	<b>46,500</b>	<b>67,904</b>
<b>Expenses</b>					
Personnel	28,662	4,588	--	16,013	23,629
Fringe	8,960	1,487	--	4,765	7,675
Indirect Cost	7,336	1,185	--	4,052	6,104
Travel	1,327	316	8	2,153	5,494
Supplies and Materials	208	27	150	73	820
Printing and Publication	--	--	202	315	89
Postage and Shipping	--	--	1	196	147
Contractual	176	--	--	453	1,209
Insurance	56	19	322	7,488	1,284
Telephone and Fax	510	133	559	--	--
Space	994	146	3,419	--	--
Advertising and Promotional Activities	230	1	--	--	--
Equipment Maintenance and Rental	--	--	--	--	--
Licenses and Permits	--	--	--	--	--
Dues and Subscriptions	--	--	23	--	--
Client Assistance	--	--	--	10,992	20,641
Equipment	146	17	43	--	94
Conferences and Meetings	--	--	64	--	718
Interest Expense	--	--	--	--	--
Other	--	--	--	--	--
Depreciation	--	--	--	--	--
In-Kind Expenses	--	--	--	--	--
Transfers to Interagency Programs	--	--	--	--	--
<b>Total Expenses</b>	<b>48,605</b>	<b>7,919</b>	<b>4,791</b>	<b>46,500</b>	<b>67,904</b>
<b>Change in Net Assets</b>	--	--	(545)	--	--
<b>Net Assets (Deficit) - Beginning of Year</b>	--	--	545	--	--
<b>Inter Fund Transfers</b>	--	--	--	--	--
<b>Net Assets (Deficit) - End of Year</b>	<b>\$ --</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>



## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2015

	IRVECA Early Head Start 6/30/16	IRVECA Head Start Wrap Around 6/30/15	IRVECA Head Start Wrap Around 6/30/16	Poweshiek Family Connections 6/30/15	Family Connections 6/30/16
<b>Support and Revenue</b>					
Federal Grant Revenue	\$ --	--	--	--	--
State Grant Revenue	14,773	41,795	8,863	68,529	18,015
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	1,716	5,783	999	--	--
<b>Total Support and Revenue</b>	<b>16,489</b>	<b>47,578</b>	<b>9,862</b>	<b>68,529</b>	<b>18,015</b>
<b>Expenses</b>					
Personnel	8,944	27,375	5,439	33,683	10,147
Fringe	2,911	8,112	1,764	10,393	3,299
Indirect Cost	2,312	6,920	1,405	8,595	2,622
Travel	1,126	--	--	2,227	420
Supplies and Materials	--	693	--	4,176	53
Printing and Publication	59	--	--	475	227
Postage and Shipping	--	--	--	170	47
Contractual	127	515	--	--	--
Insurance	21	137	46	82	27
Telephone and Fax	189	583	219	1,179	415
Space	589	2,962	408	3,522	603
Advertising and Promotional Activities	--	280	581	176	--
Equipment Maintenance and Rental	--	--	--	--	--
Licenses and Permits	19	--	--	2	1
Dues and Subscriptions	82	--	--	1,500	10
Client Assistance	9	--	--	72	--
Equipment	--	--	--	917	1
Conferences and Meetings	101	1	--	1,360	143
Interest Expense	--	--	--	--	--
Other	--	--	--	--	--
Depreciation	--	--	--	--	--
In-Kind Expenses	--	--	--	--	--
Transfers to Interagency Programs	--	--	--	--	--
<b>Total Expenses</b>	<b>16,489</b>	<b>47,578</b>	<b>9,862</b>	<b>68,529</b>	<b>18,015</b>
<b>Change in Net Assets</b>	--	--	--	--	--
<b>Net Assets (Deficit) - Beginning of Year</b>	--	--	--	--	--
<b>Inter Fund Transfers</b>	--	--	--	--	--
<b>Net Assets (Deficit) - End of Year</b>	<b>\$ --</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2015

Better Tomorrows Tama Healthy Families 6/30/15	Better Tomorrows Tama Healthy Families 6/30/16	Wrap Around Child Care Grant 8/31/15	Wrap Around Child Care Grant 8/31/16	Shared Visions Child Development Preschool 6/30/15	Shared Visions Child Development Preschool 6/30/16	Story County Community Dental Clinic 9/30/15
--	--	280,564	24,064	--	--	--
69,588	23,492	--	--	165,938	73,748	--
--	--	--	--	--	--	42,897
--	--	--	--	--	--	417,063
--	--	--	--	--	--	--
--	--	--	--	--	--	96,474
--	--	--	--	--	--	54,243
--	--	--	--	--	--	--
--	--	--	--	39,696	20,212	--
--	--	--	--	--	--	--
--	--	--	--	9,493	--	95,842
<u>69,588</u>	<u>23,492</u>	<u>280,564</u>	<u>24,064</u>	<u>215,127</u>	<u>93,960</u>	<u>706,519</u>
34,494	13,076	175,496	14,781	95,943	40,621	349,772
10,702	4,246	54,297	4,801	29,089	12,915	109,145
8,813	3,378	44,810	3,818	24,381	10,440	89,489
3,548	698	--	--	1,179	974	2,140
452	78	--	--	2,422	1,454	88,042
350	124	--	--	--	--	2,908
63	19	--	--	--	--	1,277
1,360	570	--	--	2,279	991	1,150
76	25	--	--	--	--	3,516
819	344	--	--	--	--	3,282
1,763	709	--	--	11,999	4,799	29,688
1,125	--	--	--	--	--	3,507
--	--	--	--	--	--	--
52	--	--	--	--	--	234
--	6	--	--	101	--	35
150	41	5,961	664	3,116	1,500	24
317	--	--	--	--	--	5,525
5,504	178	--	--	4,922	54	562
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	17,276
--	--	--	--	39,696	20,212	--
--	--	--	--	--	--	--
<u>69,588</u>	<u>23,492</u>	<u>280,564</u>	<u>24,064</u>	<u>215,127</u>	<u>93,960</u>	<u>707,572</u>
--	--	--	--	--	--	(1,053)
--	--	--	--	--	--	1,053
--	--	--	--	--	--	--
--	--	--	--	--	--	--

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2015

	Earned Income Tax Credit (EITC) 9/30/15	MidAmerican Energy Company Utilities 12/30/14	MidAmerican Energy Company Utilities 12/30/15	Black Hills Energy Group Utilities 12/30/15	Interstate Power & Lights Utilities 12/30/14
<b>Support and Revenue</b>					
Federal Grant Revenue	\$ 989	--	--	--	--
State Grant Revenue	2,662	6,513	10,251	29,819	109,240
Other Grant Revenue	--	--	--	--	--
Program Income	--	--	--	--	--
Sales to Public	--	--	--	--	--
Interest Income	--	--	--	--	--
Contributions and Public Support	100	--	--	--	--
United Way Support	--	--	--	--	--
Rental Income	--	--	--	--	--
Other Revenue	--	--	--	--	--
In-Kind Donations	--	--	--	--	--
Pool Revenue	--	--	--	--	--
Transfers in from Interagency Programs	4,020	--	--	--	--
<b>Total Support and Revenue</b>	<b>7,771</b>	<b>6,513</b>	<b>10,251</b>	<b>29,819</b>	<b>109,240</b>
<b>Expenses</b>					
Personnel	4,250	--	--	--	--
Fringe	1,119	--	--	--	--
Indirect Cost	1,047	--	--	--	--
Travel	354	--	--	--	--
Supplies and Materials	--	--	--	--	--
Printing and Publication	103	--	--	--	--
Postage and Shipping	244	--	--	--	--
Contractual	--	--	--	--	--
Insurance	7	--	--	--	--
Telephone and Fax	84	--	--	--	--
Space	151	--	--	--	--
Advertising and Promotional Activities	352	--	--	--	--
Equipment Maintenance and Rental	--	--	--	--	--
Licenses and Permits	60	--	--	--	--
Dues and Subscriptions	--	--	--	--	--
Client Assistance	--	6,513	10,251	29,819	109,240
Equipment	--	--	--	--	--
Conferences and Meetings	--	--	--	--	--
Interest Expense	--	--	--	--	--
Other	--	--	--	--	--
Depreciation	--	--	--	--	--
In-Kind Expenses	--	--	--	--	--
Transfers to Interagency Programs	--	--	--	--	--
<b>Total Expenses</b>	<b>7,771</b>	<b>6,513</b>	<b>10,251</b>	<b>29,819</b>	<b>109,240</b>
<b>Change in Net Assets</b>	--	--	--	--	--
<b>Net Assets (Deficit) - Beginning of Year</b>	--	--	--	--	--
<b>Inter Fund Transfers</b>	--	--	--	--	--
<b>Net Assets (Deficit) - End of Year</b>	<b>\$ --</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2015

Interstate Power & Lights Utilities 12/30/15	Home Energy Savers 12/31/14	Home Energy Savers 12/31/15	Project Utility Assistance 9/30/15	Tenant Based Rental Assistance 9/30/15	Tenant Based Rental Assistance 5/1/16	Tenant Based Rental Assistance 6/1/17	Promise Neighborhoods 12/31/14
--	--	--	--	19,935	32,055	8,663	40,928
303,993	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	(29,297)	37,105	--	--	--	--	--
--	--	--	--	--	--	--	--
--	106,179	356,901	135,442	--	--	--	--
--	--	--	--	--	--	--	--
--	--	127	--	--	--	--	--
--	--	--	--	--	--	--	88,888
--	--	--	--	--	--	--	--
--	--	--	--	1,794	372	15	--
<u>303,993</u>	<u>76,882</u>	<u>394,133</u>	<u>135,442</u>	<u>21,729</u>	<u>32,427</u>	<u>8,678</u>	<u>129,816</u>
--	--	--	6,352	456	2,221	2,092	17,837
--	--	--	2,057	147	847	780	5,208
--	--	--	1,640	118	598	560	4,494
--	--	126	--	--	--	--	(1,734)
--	--	--	--	--	--	--	1,569
--	--	--	--	--	4	6	1,139
--	--	--	--	--	16	20	--
--	--	--	--	--	--	--	7,537
--	--	--	--	1	4	4	73
--	--	--	--	--	53	--	498
--	--	--	--	--	--	--	2,139
--	--	--	--	--	--	--	--
--	1,426	5,708	--	--	--	--	--
--	--	--	--	--	--	--	--
303,993	75,456	388,299	160,822	20,922	28,684	5,216	952
--	--	--	--	--	--	--	--
--	--	--	--	85	--	--	1,216
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	88,888
--	--	--	--	--	--	--	--
<u>303,993</u>	<u>76,882</u>	<u>394,133</u>	<u>170,871</u>	<u>21,729</u>	<u>32,427</u>	<u>8,678</u>	<u>129,816</u>
--	--	--	(35,429)	--	--	--	--
--	--	--	48,218	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	12,789	--	--	--	--

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2015

	Start Sooner Stay Longer Keep Learning 9/30/15	Spread the Words Read by 3rd 6/30/15	Spread the Words Read by 3rd 6/30/16	21st Century 6/30/15
<b>Support and Revenue</b>				
Federal Grant Revenue	\$ --	--	--	42,333
State Grant Revenue	--	--	--	--
Other Grant Revenue	--	--	--	--
Program Income	--	--	--	--
Sales to Public	--	--	--	--
Interest Income	--	--	--	--
Contributions and Public Support	--	30,200	2,500	10,000
United Way Support	--	--	--	--
Rental Income	--	--	--	--
Other Revenue	--	--	--	--
In-Kind Donations	--	--	--	--
Pool Revenue	--	--	--	--
Transfers in from Interagency Programs	20,505	27,706	11,974	12,524
<b>Total Support and Revenue</b>	<b>20,505</b>	<b>57,906</b>	<b>14,474</b>	<b>64,857</b>
<b>Expenses</b>				
Personnel	14,352	29,268	7,535	39,604
Fringe	2,245	8,975	2,476	7,855
Indirect Cost	3,237	7,457	1,952	9,255
Travel	--	609	120	2,132
Supplies and Materials	405	1,551	--	258
Printing and Publication	33	1,370	510	132
Postage and Shipping	--	--	--	7
Contractual	--	4,500	--	--
Insurance	26	170	81	105
Telephone and Fax	35	683	174	561
Space	7	2,605	1,008	517
Advertising and Promotional Activities	--	387	588	--
Equipment Maintenance and Rental	--	--	--	--
Licenses and Permits	165	255	--	195
Dues and Subscriptions	--	--	15	--
Client Assistance	--	34	--	4,000
Equipment	--	15	--	--
Conferences and Meetings	--	27	15	236
Interest Expense	--	--	--	--
Other	--	--	--	--
Depreciation	--	--	--	--
In-Kind Expenses	--	--	--	--
Transfers to Interagency Programs	--	--	--	--
<b>Total Expenses</b>	<b>20,505</b>	<b>57,906</b>	<b>14,474</b>	<b>64,857</b>
<b>Change in Net Assets</b>	--	--	--	--
<b>Net Assets (Deficit) - Beginning of Year</b>	--	--	--	--
<b>Inter Fund Transfers</b>	--	--	--	--
<b>Net Assets (Deficit) - End of Year</b>	<b>\$ --</b>	<b>--</b>	<b>--</b>	<b>--</b>

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2015

Summer University Program 6/30/16	Strong Parents Strong Children 9/29/15	Hardin County Family Development 9/30/15	Marshall County Family Development 9/30/15	Poweshiek County Family Development 9/30/15	Story County Family Development 9/30/15	Tama County Family Development 9/30/15
50,000	765,433	--	--	--	--	--
--	--	1,275	13,958	--	--	872
--	--	3,600	1,500	3,025	19,344	50
--	--	--	--	--	--	--
--	--	--	--	--	--	--
5,000	2,068	31,214	1,640	74,080	48,990	5,000
--	--	1,000	--	32,000	8,252	--
--	--	--	--	10,769	--	--
--	--	--	434	--	--	--
--	--	25,266	--	82,183	164,130	--
--	--	--	--	--	--	--
12,496	7,694	33,695	51,443	17,876	71,552	36,162
<u>67,496</u>	<u>775,195</u>	<u>96,050</u>	<u>68,975</u>	<u>219,933</u>	<u>312,268</u>	<u>42,084</u>
36,588	401,832	34,011	30,283	53,605	69,107	24,275
5,734	125,492	10,509	9,474	16,644	21,429	7,128
8,253	102,828	8,681	7,753	13,699	17,654	6,124
1,229	36,847	1,708	1,991	2,372	2,712	893
347	31,842	49	156	320	723	35
376	4,177	641	523	1,531	1,667	603
1	251	29	(62)	183	228	30
6,655	1,423	--	--	301	--	--
35	962	81	35	147	467	40
232	11,617	774	886	1,058	1,313	742
172	21,809	4,410	3,318	17,567	33,422	2,477
1,750	628	112	610	767	--	184
--	--	--	--	--	--	--
20	40	60	110	315	270	15
--	105	3	3	499	71	5
6,098	20,147	6,406	13,587	17,869	1,131	1,373
6	1,700	(122)	794	1,194	1,738	105
--	13,495	154	279	569	202	119
--	--	--	--	14,225	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	25,266	--	82,183	164,130	--
--	--	--	--	--	--	--
<u>67,496</u>	<u>775,195</u>	<u>92,772</u>	<u>69,740</u>	<u>225,048</u>	<u>316,264</u>	<u>44,148</u>
--	--	3,278	(765)	(5,115)	(3,996)	(2,064)
--	--	9,888	765	11,509	3,996	2,064
--	--	--	--	--	--	--
--	--	13,166	--	6,394	--	--

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2015

	Weatherization Material 9/30/15	Weatherization Labor 9/30/15	Weatherization Support 9/30/15
<b>Support and Revenue</b>			
Federal Grant Revenue	\$ --	--	--
State Grant Revenue	--	--	--
Other Grant Revenue	--	--	--
Program Income	--	--	--
Sales to Public	572,903	864,585	427,627
Interest Income	--	--	--
Contributions and Public Support	--	--	--
United Way Support	--	--	--
Rental Income	--	--	745
Other Revenue	--	--	4,300
In-Kind Donations	--	--	--
Pool Revenue	--	--	--
Transfers in from Interagency Programs	27	2,101	--
<b>Total Support and Revenue</b>	<u>572,930</u>	<u>866,686</u>	<u>432,672</u>
<b>Expenses</b>			
Personnel	--	232,390	241,600
Fringe	--	88,411	86,414
Indirect Cost	--	--	--
Travel	--	--	919
Supplies and Materials	--	--	466
Printing and Publication	--	--	--
Postage and Shipping	--	--	318
Contractual	--	462,733	--
Insurance	--	--	28,984
Telephone and Fax	--	--	3,479
Space	--	--	44,191
Advertising and Promotional Activities	--	--	1,005
Equipment Maintenance and Rental	--	--	--
Licenses and Permits	--	30	3,774
Dues and Subscriptions	--	--	425
Client Assistance	593,149	97,860	4,812
Equipment	--	--	1,709
Conferences and Meetings	--	40	3,398
Interest Expense	--	--	--
Other	--	--	--
Depreciation	--	--	--
In-Kind Expenses	--	--	--
Transfers to Interagency Programs	--	--	--
<b>Total Expenses</b>	<u>593,149</u>	<u>881,464</u>	<u>421,494</u>
<b>Change in Net Assets</b>	(20,219)	(14,778)	11,178
<b>Net Assets (Deficit) - Beginning of Year</b>	38,296	19,994	7,476
<b>Inter Fund Transfers</b>	--	--	--
<b>Net Assets (Deficit) - End of Year</b>	<u>\$ 18,077</u>	<u>5,216</u>	<u>18,654</u>

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2015

Weatherization Administration 9/30/15	Reach Out & Read Fiscal Agent 9/30/15	Resource Development 9/30/15	Grant- Funded Property & Equipment 9/30/15	Property 9/30/15	Wells Fargo Property Sub-Lease 9/30/15	Community Fund 9/30/15	Story County Foundation 9/30/15
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
111,668	--	--	--	--	--	--	--
--	--	--	--	--	--	--	1,192
--	10,615	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	361,000	650	--	--
--	1,290	--	(1,979)	500	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
55,130	--	50,000	--	--	--	32,819	--
166,798	11,905	50,000	(1,979)	361,500	650	32,819	1,192
6,686	--	24,938	--	80,992	--	19,125	--
2,122	--	7,795	--	25,369	--	5,920	--
128,237	--	6,383	--	20,740	--	4,884	--
--	--	16	--	1,984	--	969	--
--	6,512	--	--	4,472	--	4	--
4,071	--	787	--	202	--	98	--
1,074	20	382	--	1	--	119	--
1,516	--	5,000	--	--	--	--	--
5,777	--	15	--	15,127	--	54	--
1,990	--	530	--	2,046	--	258	--
12,083	--	546	--	131,612	650	1,358	--
--	--	--	--	449	--	--	--
--	--	--	--	--	--	--	--
110	--	3,044	--	786	--	15	--
--	--	314	--	--	--	--	--
--	--	--	--	6,617	--	--	--
--	--	--	--	1,317	--	(200)	--
--	--	250	--	190	--	215	--
--	--	--	--	23,615	--	--	--
--	--	--	--	--	--	--	--
--	--	--	70,556	66,736	--	--	--
--	--	--	--	--	--	--	--
3,132	--	--	--	912	--	--	--
166,798	6,532	50,000	70,556	383,167	650	32,819	--
--	5,373	--	(72,535)	(21,667)	--	--	1,192
--	9,517	--	574,692	24,388	--	--	6,441
--	--	--	--	--	--	--	--
--	14,890	--	502,157	2,721	--	--	7,633

## MID-IOWA COMMUNITY ACTION, INC.

**Combining Statement of Activities and Changes in Net Assets**

Year Ended September 30, 2015

	Direct Cost Pool 9/30/15	Fringe Benefits Pool 9/30/15	Indirect Cost Pool (ICP) 9/30/15	General Fund 9/30/15
<b>Support and Revenue</b>				
Federal Grant Revenue	--	--	--	--
State Grant Revenue	--	--	--	--
Other Grant Revenue	--	--	--	34,627
Program Income	--	--	176	--
Sales to Public	--	--	--	--
Interest Income	--	--	--	1,151
Contributions and Public Support	--	--	--	75,422
United Way Support	--	--	--	--
Rental Income	--	--	--	--
Other Revenue	--	30,473	6,759	3,761
In-Kind Donations	--	--	--	--
Pool Revenue	180,339	2,121,963	1,512,635	--
Transfers in from Interagency Programs	--	--	--	75,727
<b>Total Support and Revenue</b>	<u>180,339</u>	<u>2,152,436</u>	<u>1,519,570</u>	<u>190,688</u>
<b>Expenses</b>				
Personnel	--	30,128	935,891	--
Fringe	--	2,120,459	290,591	--
Indirect Cost	--	--	--	--
Travel	--	--	9,310	--
Supplies and Materials	--	--	5,558	--
Printing and Publication	82,138	--	13,090	--
Postage and Shipping	19,953	--	3,512	--
Contractual	--	750	37,551	151
Insurance	78,248	--	16,978	--
Telephone and Fax	--	--	13,349	--
Space	--	--	62,031	--
Advertising and Promotional Activities	--	--	1,000	--
Equipment Maintenance and Rental	--	--	--	--
Licenses and Permits	--	--	293	--
Dues and Subscriptions	--	--	22,437	527
Client Assistance	--	--	--	--
Equipment	--	--	19,242	--
Conferences and Meetings	--	1,099	12,650	1,729
Interest Expense	--	--	--	430
Other	--	--	360	2,690
Depreciation	--	--	--	--
In-Kind Expenses	--	--	--	--
Transfers to Interagency Programs	--	--	75,727	12,694
<b>Total Expenses</b>	<u>180,339</u>	<u>2,152,436</u>	<u>1,519,570</u>	<u>18,221</u>
<b>Change in Net Assets</b>	--	--	--	172,467
<b>Net Assets (Deficit) - Beginning of Year</b>	--	--	(355)	801,396
<b>Inter Fund Transfers</b>	--	--	--	109,742
<b>Net Assets (Deficit) - End of Year</b>	<u>--</u>	<u>--</u>	<u>(355)</u>	<u>1,083,605</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-15-05**  
(Contract Period 10/01/14 - 9/30/15)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	<u>\$ 2,309,805</u>	<u>2,260,222</u>	<u>49,583</u>
Expenses			
Regular Assistance	\$ 1,787,834	1,738,251	49,583
Emergency Crisis Intervention Payments	110,756	110,756	--
Client Services A&R	27,689	27,689	--
Summer Deliverable Fuel	182,153	182,153	--
Administration Costs	<u>201,373</u>	<u>201,373</u>	<u>--</u>
Total Program Expenses	<u>\$ 2,309,805</u>	<u>2,260,222</u>	<u>49,583</u>

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

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

**Weatherization Assistance Programs**

**Contract Number DOE-15-05**  
(Contract Period 4/01/15 - 3/31/16)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 230,690	230,690	--
Expenses			
Administration	\$ 24,295	23,623	672
Health and Safety	40,848	43,550	(2,702)
Support	53,493	76,599	(23,106)
Labor	56,027	62,392	(6,365)
Materials	56,027	24,526	31,501
Total Program Expenses	\$ 230,690	230,690	--

**Contract Number DOE-14-05**  
(Contract Period 4/01/14 - 3/31/15)

	Approved Budget	Actual Expenses			(Over) Under Budget
		Prior	10/01/14 - 3/31/15	Total	
Revenue					
Iowa Department of Human Rights	\$ 208,572	208,572	--	208,572	--
Expenses					
Administration	\$ 24,019	21,246	--	21,246	2,773
Health and Safety	36,666	45,225	--	45,225	(8,559)
Support	47,835	81,472	--	81,472	(33,637)
Labor	50,026	39,156	--	39,156	10,870
Materials	50,026	21,473	--	21,473	28,553
Total Program Expenses	\$ 208,572	208,572	--	208,572	--

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

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

**Weatherization Assistance Programs**

**Contract Number HEAP-15-05**

(Contract Period 1/01/15 - 12/31/15)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	<u>\$ 1,192,429</u>	<u>498,402</u>	<u>694,027</u>
Expenses			
Administration	\$ 59,521	24,815	34,706
Health and Safety	240,614	168,093	72,521
Support	322,764	173,680	149,084
Labor	266,663	78,906	187,757
Materials	266,663	37,228	229,435
Equipment/Training	17,572	5,791	11,781
Special Project	9,839	4,289	5,550
Pollution Occurrence Insurance	2,465	1,726	739
Special Project - Knob & Tube	<u>6,328</u>	<u>3,874</u>	<u>2,454</u>
Total Program Expenses	<u>\$ 1,192,429</u>	<u>498,402</u>	<u>694,027</u>

**Contract Number HEAP-14-05**

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

	Approved Budget	Actual Expenses			(Over) Under Budget
		Prior	10/01/14 - 12/31/14	Total	
Revenue					
Iowa Department of Human Rights	<u>\$ 928,826</u>	<u>559,089</u>	<u>345,833</u>	<u>904,922</u>	<u>23,904</u>
Expenses					
Administration	\$ 44,618	26,537	17,430	43,967	651
Health and Safety	165,284	199,970	90,281	290,251	(124,967)
Support	213,962	187,244	108,754	295,998	(82,036)
Labor	222,125	72,339	70,599	142,938	79,187
Materials	222,125	33,356	50,371	83,727	138,398
Equipment/Training	35,000	26,617	811	27,428	7,572
Special Project	13,400	6,714	4,552	11,266	2,134
Pollution Occurrence Insurance	6,312	6,312	--	6,312	
Special Project - Knob & Tube	<u>6,000</u>	<u>--</u>	<u>3,035</u>	<u>3,035</u>	<u>2,965</u>
Total Program Expenses	<u>\$ 928,826</u>	<u>559,089</u>	<u>345,833</u>	<u>904,922</u>	<u>23,904</u>

SEE INDEPENDENT AUDITOR'S REPORT

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

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

**Weatherization Assistance Programs**

**Contract Number MEC-15-05**  
(Contract Period 1/01/15 - 12/30/15)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 16,385	10,251	6,134
Expenses			
Administration	\$ 819	446	373
Support	1,638	891	747
Labor	6,964	4,596	2,368
Materials	6,964	4,318	2,646
Total Program Expenses	\$ 16,385	10,251	6,134

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

	Approved Budget	Actual Expenses		(Over) Under Budget	
		Prior	10/01/14 - 12/30/14		Total
Revenue					
Iowa Department of Human Rights	\$ 13,303	6,790	6,513	13,303	--
Expenses					
Administration	\$ 665	295	250	545	120
Support	1,330	590	570	1,160	170
Labor	5,654	4,394	3,578	7,972	(2,318)
Materials	5,654	1,511	2,115	3,626	2,028
Total Program Expenses	\$ 13,303	6,790	6,513	13,303	--

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

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

**Weatherization Assistance Programs**

**Contract Number BHE-15-05**  
(Contract Period 1/01/15 - 12/30/15)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 37,101	29,819	7,282
Expenses			
Administration	\$ 1,855	1,296	559
Support	3,710	2,593	1,117
Labor	15,768	15,437	331
Materials	15,768	10,493	5,275
Total Program Expenses	\$ 37,101	29,819	7,282

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

	Approved Budget	Actual Expenses			(Over) Under Budget
		Prior	10/01/14 - 12/30/14	Total	
Revenue					
Iowa Department of Human Rights	\$ 26,604	26,604	--	26,604	--
Expenses					
Administration	\$ 1,330	1,071	--	1,071	259
Support	2,660	2,321	--	2,321	339
Labor	11,307	12,713	--	12,713	(1,406)
Materials	11,307	10,499	--	10,499	808
Total Program Expenses	\$ 26,604	26,604	--	26,604	--

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-15-05**  
(Contract Period 1/01/15 - 12/30/15)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 512,179	303,993	208,186
Expenses			
Administration	\$ 25,609	13,214	12,395
Support	51,218	26,435	24,783
Labor	217,676	171,833	45,843
Materials	217,676	92,511	125,165
Total Program Expenses	\$ 512,179	303,993	208,186

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

	Approved Budget	Actual Expenses			(Over) Under Budget
		Prior	10/01/14 - 12/30/14	Total	
Revenue					
Iowa Department of Human Rights	\$ 473,333	364,093	109,240	473,333	--
Expenses					
Administration	\$ 23,667	15,817	4,498	20,315	3,352
Support	47,334	31,662	9,521	41,183	6,151
Labor	201,166	198,101	56,132	254,233	(53,067)
Materials	201,166	118,513	39,089	157,602	43,564
Total Program Expenses	\$ 473,333	364,093	109,240	473,333	--

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-15-05**

(Contract Period 10/01/14 - 12/31/15)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 495,614	342,708	152,906
Expenses			
Travel	\$ 1,500	--	1,500
Space	700	130	570
Co-Funded Programs	392,455	294,798	97,657
Other	100,959	47,780	53,179
Total Program Expenses	\$ 495,614	342,708	152,906

**Contract Number CSBG-14-05**

(Contract Period 10/01/13 - 6/30/15)

	Approved Budget	Actual Expenses			(Over) Under Budget
		Prior	10/01/14 - 6/30/15	Total	
Revenue					
Iowa Department of Human Rights	\$ 484,025	174,709	309,316	484,025	--
Expenses					
Travel	\$ 7,500	561	7,098	7,659	(159)
Space	700	133	392	525	175
Co-Funded Programs	368,866	170,005	200,370	370,375	(1,509)
Other	106,959	4,010	101,456	105,466	1,493
Total Program Expenses	\$ 484,025	174,709	309,316	484,025	--

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-16-05**  
(Contract Period 7/01/15 - 6/30/16)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 512,196	100,375	411,821
Expenses			
Administrative	\$ 73,592	17,086	56,506
Salaries	284,805	46,063	238,742
Benefits	92,591	21,557	71,034
Travel	28,868	8,153	20,715
Space/Utilities	13,565	2,906	10,659
Other	18,775	4,610	14,165
Total Program Expenses	\$ 512,196	100,375	411,821

**Contract Number FaDSS-15-05**  
(Contract Period 7/01/14 - 9/30/15)

	Approved Budget	Actual Expenses			(Over) Under Budget
		Prior	10/01/14 - 9/30/15	Total	
Revenue					
Iowa Department of Human Rights	\$ 532,196	123,068	409,128	532,196	--
Expenses					
Administrative	\$ 72,750	17,589	55,924	73,513	(763)
Salaries	301,653	72,039	239,409	311,448	(9,795)
Benefits	91,425	18,181	67,362	85,543	5,882
Travel	30,523	6,510	21,150	27,660	2,863
Space/Utilities	17,432	3,389	10,944	14,333	3,099
Other	18,413	5,360	14,339	19,699	(1,286)
Total Program Expenses	\$ 532,196	123,068	409,128	532,196	--

SEE INDEPENDENT AUDITOR'S REPORT