

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

**Marshalltown, Iowa**

**FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA**  
**(Uniform Guidance, Single Audit Report)**

**September 30, 2021**

**(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, 2021, and the related Statements of Activities and Changes in Net Assets, Functional Expenses, 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, 2021, 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 and Schedule of Findings and Questioned Costs as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the financial statements. The additional supporting schedules are presented for purposes of additional analysis and are also not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

### *Report on Summarized Comparative Information*

We have previously audited Mid-Iowa Community Action, Inc.'s 2020 financial statements, and our report dated January 11, 2021, 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, 2020, 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 January 4, 2022, 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

January 4, 2022  
West Des Moines, Iowa

## MID-IOWA COMMUNITY ACTION, INC.

## Statement of Financial Position

September 30, 2021  
(With Comparative Totals for 2020)

	2021	2020
<b>Assets</b>		
<b>Current Assets</b>		
Cash	\$ 463,152	243,205
Marketable Securities	21,882	13,311
Receivables		
Grant or Contract Revenue	1,351,575	1,329,772
Other	20,475	19,060
Prepaid Expenses	133,372	70,726
Inventory - Weatherization	17,298	26,459
Work-In-Process - Weatherization	42,681	19,702
Total Current Assets	<u>2,050,435</u>	<u>1,722,235</u>
<b>Other Noncurrent Assets</b>		
USDA Savings Reserves - Hardin and Tama Counties	33,613	51,875
Beneficial Interest in Assets of Another - Endowment Fund	221,910	180,504
Total Other Noncurrent Assets	<u>255,523</u>	<u>232,379</u>
<b>Property and Equipment</b>		
Buildings and Land	4,225,985	4,113,278
Equipment	428,602	489,134
Vehicles	350,192	397,682
Construction in Progress	55,687	41,767
	<u>5,060,466</u>	<u>5,041,861</u>
Accumulated Depreciation	(3,516,719)	(3,485,849)
Net Property and Equipment	<u>1,543,747</u>	<u>1,556,012</u>
Total Assets	<u>\$ 3,849,705</u>	<u>3,510,626</u>
<b>Liabilities and Net Assets</b>		
<b>Current Liabilities</b>		
Current Maturities of Long-Term Debt	\$ 13,961	13,315
Line of Credit	--	--
Accounts Payable and Accrued Taxes	439,314	354,170
Accrued Interest	610	631
Accrued Wages and Leave	393,280	413,973
State Advance	56,125	56,125
Refundable Advances - Grants and Contracts	262,102	76,953
Total Current Liabilities	<u>1,165,392</u>	<u>915,167</u>
<b>Long-Term Debt</b>		
Notes and Mortgages Payable, Excluding Current Classification	<u>407,673</u>	<u>421,667</u>
Total Liabilities	<u>1,573,065</u>	<u>1,336,834</u>
<b>Net Assets</b>		
Without Donor Restrictions	1,875,281	1,602,056
With Donor Restrictions	401,359	571,736
Total Net Assets	<u>2,276,640</u>	<u>2,173,792</u>
Total Liabilities and Net Assets	<u>\$ 3,849,705</u>	<u>3,510,626</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, 2021  
(With Comparative Totals for 2020)

	2021		2020
	Without Restrictions	With Restrictions	Total All Funds
<b>Support and Revenue</b>			
Federal Grant Revenue	\$ 11,460,739	--	11,460,739
State Grant Revenue	2,154,285	--	2,154,285
Other Grant Revenue	48,853	--	48,853
Program Income	108,018	--	108,018
Investment Income (Loss)	9,918	42,470	52,388
Contributions and Public Support	388,003	153,484	541,487
United Way Support	49,470	13,028	62,498
Other Revenue	167,675	29,582	197,257
In-Kind Donations	403	--	403
Restricted Funds Released			
from Restrictions	408,941	(408,941)	--
Total Support and Revenue	14,796,305	(170,377)	14,625,928
<b>Expenses</b>			
Personnel	5,993,050	--	5,993,050
Fringe	1,767,208	--	1,767,208
Travel	75,076	--	75,076
Supplies and Materials	235,946	--	235,946
Printing and Publication	49,090	--	49,090
Postage and Shipping	24,501	--	24,501
Contractual	775,564	--	775,564
Insurance	91,638	--	91,638
Telephone and Fax	166,080	--	166,080
Space	461,036	--	461,036
Advertising and Promotion	5,475	--	5,475
Licenses and Permits	12,379	--	12,379
Dues and Subscriptions	61,974	--	61,974
Client Assistance	4,371,657	--	4,371,657
Equipment	146,810	--	146,810
Conferences and Meetings	91,601	--	91,601
Interest Expense	22,445	--	22,445
Other	2,018	--	2,018
Depreciation	169,129	--	169,129
In-Kind Expense	403	--	403
Total Expenses	14,523,080	--	14,523,080
<b>Change in Net Assets</b>	273,225	(170,377)	102,848
<b>Net Assets - Beginning of Year</b>	1,602,056	571,736	2,173,792
<b>Net Assets - End of Year</b>	\$ 1,875,281	401,359	2,276,640

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

## MID-IOWA COMMUNITY ACTION, INC.

**Statement of Functional Expenses**

Year Ended September 30, 2021  
(With Comparative Totals for 2020)

	2021			2020
	Program Activities	Management, General, and Corporate Activities	Total	Total
<b>Expenses</b>				
Personnel	\$ 5,066,873	926,177	5,993,050	5,971,866
Fringe	1,491,218	275,990	1,767,208	1,824,805
Travel	67,988	7,088	75,076	124,673
Supplies and Materials	224,806	11,140	235,946	385,339
Printing and Publication	45,085	4,005	49,090	46,884
Postage and Shipping	21,036	3,465	24,501	22,759
Contractual	564,856	210,708	775,564	710,768
Insurance	52,081	39,557	91,638	95,981
Telephone and Fax	153,881	12,199	166,080	142,594
Space	231,533	229,503	461,036	535,375
Advertising and Promotion	5,350	125	5,475	2,716
Licenses and Permits	11,628	751	12,379	6,810
Dues and Subscriptions	14,605	47,369	61,974	68,559
Client Assistance	4,369,543	2,114	4,371,657	3,922,695
Equipment	121,749	25,061	146,810	116,223
Conferences and Meetings	83,071	8,530	91,601	95,416
Interest Expense	--	22,445	22,445	21,020
Other	--	2,018	2,018	15,629
Depreciation	7,694	161,435	169,129	167,164
In-Kind Expense	403	--	403	948
Total Expenses	<u>\$ 12,533,400</u>	<u>1,989,680</u>	<u>14,523,080</u>	<u>14,278,224</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, 2021  
(With Comparative Totals for 2020)

	<u>2021</u>	<u>2020</u>
<b>Cash Flows from Operating Activities</b>		
Change in Net Assets	\$ 102,848	(79,905)
Adjustments to Reconcile Change in Net Assets to Net Cash		
Provided (Used) by Operations		
Unrealized (Gain) Loss on Marketable Securities	(8,571)	5,427
Endowment Fund Support - Net of Expenses	(41,406)	(145,040)
Depreciation	169,129	167,164
Book Value of Property and Equipment Disposals	6,540	--
(Increase) Decrease in		
Receivables	(23,218)	39,634
Prepaid Expenses	(62,646)	4,366
Inventory	9,161	3,547
Work-In Process	(22,979)	1,927
Increase (Decrease) in		
Accounts Payable and Accrued Expenses	64,430	25,164
Grant Funds Received In Advance	185,149	(63,690)
Net Cash Flow from Operating Activities	<u>378,437</u>	<u>(41,406)</u>
<b>Cash Flows from Investing Activities</b>		
Funds (Added to) Disbursed from USDA Savings Reserves	18,262	(18,271)
Proceeds from Sale of Property and Equipment	18,800	--
Purchase of Property and Equipment	(182,204)	(394,095)
Net Cash Flow from Investing Activities	<u>(145,142)</u>	<u>(412,366)</u>
<b>Cash Flows from Financing Activities</b>		
Repayments on Notes and Mortgages	(13,348)	(12,731)
<b>Net Increase (Decrease) in Cash</b>	219,947	(466,503)
<b>Cash - Beginning of Year</b>	<u>243,205</u>	<u>709,708</u>
<b>Cash - End of Year</b>	<u>\$ 463,152</u>	<u>243,205</u>
<b>Supplemental Cash Flow Disclosures</b>		
Interest Paid	<u>\$ 20,372</u>	<u>21,040</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, 2021

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

Mid-Iowa Community Action, Inc. is a private, nonprofit organization established in 1965. The Organization was formed to provide opportunities to people in vulnerable situations; equip them to achieve stability, security, and success; and to collaborate with families and partners to create communities where fewer people find themselves in poverty, and those who do have a path out. This mission is accomplished through a variety of programs carried on primarily in the Iowa counties of Hardin, Marshall, Poweshiek, Story, and Tama. The Organization is primarily supported through federal and state government grants, which account for approximately 93% of the total revenue.

**Standards of Accounting and Financial Reporting**

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

**Recently Issued Accounting Pronouncements**

In February 2016, the FASB issued ASU 2016-02, Leases (Topic 842) which requires the recognition of lease assets and lease liabilities on the balance sheet for all lease obligations and disclosures of key information about leasing arrangements. ASU 2016-02 requires the recognition of lease assets and lease liabilities by lessees for those leases classified as operating leases under previous generally accepted accounting principles. ASU 2016-02 will be effective for the Mid-Iowa Community Action, Inc. for all annual interim periods beginning after December 15, 2021, including interim periods within those fiscal years. Management is currently evaluating the potential impact that the adoption of this new accounting guidance will have on its financial statements.

In 2019, the Auditing Standards Board issued SAS' 134-140, which changes the presentation of the audit report and other communications and audit processes. While these standards will change the presentation procedures and communications between the auditor and Mid-Iowa Community Action, Inc., the overall impact on Mid-Iowa Community Action, Inc.'s financial statements is not expected to be significant. SAS' 134-140 will be effective for Mid-Iowa Community Action, Inc.'s financial statements for periods ending on or after December 15, 2021.

**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 two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. The Organization records contributions received depending on the existence or nature of any donor restrictions.

Net assets with donor restrictions are those whose use by the Organization has been limited by donors to a specific time period or purpose or to be maintained in perpetuity, where the Organization would be permitted to use all or part of the income earned for general or specific purposes. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are transferred to net assets without donor restrictions 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 net assets without donor restrictions.

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 refundable advances – grants and contracts on the Statement of Financial Position.

Program service revenues are recognized as earned as those services are performed.

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 \$768,839 primarily for the Head Start, Early Head Start, and Family Development programs, which have not been recorded on the Statement of Activities and Changes in Net Assets.

### **Cost Allocations and Functional Expenses**

The allocations of expenses shown on the Statement of Functional Expenses were made by direct assignment of costs to functional categories where a direct relationship exists. Common expenses have been allocated to separate functional categories through various cost pools described below.

The Organization charges certain indirect program costs to an indirect cost fund and distributes these costs to programs based on a provisional indirect cost rate of 19.95% through September 30, 2022, 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, as opposed to a predetermined 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 based on 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 Organization records financial assets and liabilities using a fair value hierarchy, which prioritizes the inputs used in measuring fair value into three broad levels as follows:

Level 1 – Quoted prices (unadjusted) are available in active markets for identical assets or liabilities as of the reporting date.

Level 2 – Pricing inputs are quoted prices for similar assets and liabilities in active markets or inputs that are observable for the asset or liability, either directly or indirectly through market corroboration, for substantially the full term of the financial instrument.

Level 3 – Significant inputs to pricing have little or no observability as of the reporting date. The types of assets or liabilities included in Level 3 are those with inputs requiring significant management judgment or estimation, such as complex and subjective models and forecasts used to determine fair value.

The financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The Organization's assessment of significance of a specific input to the fair value measurement requires judgment and may affect the valuation of fair value assets and liabilities and their placement within the fair value hierarchy levels.

The following methods and assumptions were used by the Organization in estimating the fair value of its financial instruments.

Marketable securities and cash equivalents are measured at fair value based on quoted prices in active markets and as such are categorized as Level 1.

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.

### **Marketable Securities**

Investments in marketable securities with readily determinable fair values are valued at their fair values in the Statement of Financial Position. The change in fair value during the fiscal period is included in revenue as unrealized gain (loss) on marketable securities. The cost of securities is determined using the specific identification method.

### **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 2020 financial statements have been made to conform to the 2021 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, 2020, from which that 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. At September 30, 2021, the Organization had \$369,860 deposited in excess of federally insured limits and subject to credit risk.

**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. Fair Value of Financial Instruments

The Organization's assets and liabilities that are measured at fair value on a recurring basis as of September 30, 2021 are presented below based on the fair value hierarchy levels:

	Total	Quoted Price in Active Markets (Level 1)	Significant Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)
Marketable Securities	<u>\$ 21,882</u>	<u>21,882</u>	<u>--</u>	<u>--</u>

5. **Construction in Progress**

As of September 30, 2021, Mid-Iowa Community Action, Inc. was in the process of renovating a building located in Marshalltown Iowa with expenditures to date in the amount of \$55,687. The total anticipated cost of this renovation is approximately \$2,110,000 which will be financed through a combination of Head Start and CDBG grant proceeds, and a term loan.

6. **Line of Credit**

Mid-Iowa Community Action, Inc. has an operating line of credit with Farmers Savings Bank in the amount of \$600,000. This note, which had an outstanding balance at September 30, 2021 in the amount of \$-0- is payable on demand and carries a variable interest rate at 0.5% below prime (Actual Rate of 2.75% at September 30, 2021). The line, which matures on February 1, 2022, is collateralized by a general business security agreement and real estate.

7. **Notes and Mortgages Payable**

Notes and mortgages payable are summarized as follows:

Lender	Date Due	Payments (Principal & Interest)	Balance	Interest Rate	Collateral
United States Department of Agriculture	12-17-38	\$1,375 Monthly	\$ 188,254	4.75%	Secured by a real estate mortgage covering a building
United States Department of Agriculture	12-22-43	\$1,425 Monthly	<u>233,380</u>	4.75%	Secured by a real estate mortgage covering a building
	Total		421,634		
	Less Current Maturities		<u>13,961</u>		
	Long-Term Debt		<u>\$ 407,673</u>		

During the year ended September 30, 2021, the Organization incurred interest expense in the amount of \$20,351.

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, 2021	\$ 13,961
September 30, 2022	14,639
September 30, 2023	15,327
September 30, 2024	16,094
September 30, 2025	16,875
Thereafter	<u>344,738</u>
	<u>\$ 421,634</u>

8. **Net Assets**

Net Assets Without Donor Restrictions - Mid-Iowa Community Action, Inc.'s net assets without donor restrictions were received without external restrictions and are generally available for ongoing operating purposes. The Organization, however, has certain net assets designated for specific purposes.

Net assets without donor restrictions are summarized as follows as of September 30, 2021:

	<u>Amount</u>
Designated Net Assets	
Property and Equipment	\$ 1,122,113
Women, Infants, and Children Funds	10,000
Family Development Funds	189,108
Disaster Assistance and Case Management	<u>9,369</u>
	1,330,590
Undesignated Net Assets	<u>544,691</u>
Total Net Assets Without Donor Restrictions	<u><u>\$ 1,875,281</u></u>

Net Assets With Donor Restrictions - Mid-Iowa Community Action, Inc. has received donations, which under terms of their receipt are to be used for specific purposes and are classified as net assets with donor restrictions.

A summary of net assets with donor restrictions is as follows at September 30, 2021:

	<u>Amount</u>
Project Utilities - Low Income Utility Assistance	\$ 108,222
Reach Out and Read Funds	19,230
Long Term Family Disaster Recovery - Marshalltown	2,362
MICA Cares	49,635
Story County Dental Clinic and Oral Health Endowment	<u>221,910</u>
	<u><u>\$ 401,359</u></u>

**9. Beneficial Interest in Assets of Another and Endowment Fund**

In November 2015, the Organization established the MICA Story County Dental Clinic & Oral Health Endowment (the Fund) to provide a permanent source of support for the Organization and its causes. This endowment was initially funded by the absolute transfer of funds in the amount of \$7,633 to the Community Foundation of the Greater Des Moines (the Foundation). Under the terms of the endowment fund agreement, the Foundation controls the investment of the funds, while Mid-Iowa Community Action, Inc. retains the privilege of naming the recipients to whom distributions from the fund are made.

The Foundation will make distributions in accordance with policies regarding Endow Iowa eligible endowment distributions and the Foundation's spending policy, as established and updated by the Foundation. The Fund is intended to exist in perpetuity and distributions from the Fund shall not exceed an annual spend rate of 5 percent of the Fund balance as of December 31<sup>st</sup> of the previous year. The Organization shall direct distributions not more than four times in any twelve-month period.

If Mid-Iowa Community Action, Inc. ceases to be a qualified charitable organization or proposes to dissolve, the Foundation, in accordance with its legal variance power, may redirect the annual distribution to other qualifying charities operating in the same general geographic area and providing related or similar services.

The beneficial interest totals \$221,910 at September 30, 2021. It is recorded at its estimated fair value, based on information received from the Foundation.

As of September 30, 2021, and for the year then ended, the endowment fund is summarized as follows:

	Restricted Endowment
Endowment Net Assets - October 1, 2020	\$ 180,504
Contributions	1,030
Net Investment Income:	
Interest and Dividends	2,671
Realized Gains	10,821
Unrealized Gains	28,978
Administrative Fees	(2,094)
Total Net Investment Income	40,376
Appropriation of Endowment Assets for Expenditure	--
Endowment Net Assets - September 30, 2021	\$ 221,910

10. **Liquidity and Availability of Financial Assets**

Mid-Iowa Community Action, Inc.'s financial assets available for general expenditure within one year of the statement of financial position date are summarized as follows at September 30, 2021:

	Amount
Financial Assets at Year-End	
Cash	\$ 463,152
Marketable Securities	21,882
Receivables	1,372,050
USDA Savings Reserves	33,613
Endowment Fund	221,910
	2,112,607
Less Those Unavailable for General Expenditure Within One Year	
Designated Net Assets (Excluding Property and Equipment)	(208,477)
Net Assets with Donor Restrictions	(401,359)
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	\$ 1,502,771

Mid-Iowa Community Action, Inc. receives substantial support from restricted contributions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, sufficient resources must be maintained to meet those responsibilities to its donors. As a result, financial assets may not be available for general expenditure within one year. As part of Organization's liquidity management, it follows the policy of structuring its financial assets to be available as its general expenditures, liabilities, and other obligations come due. To help manage unanticipated liquidity needs, Mid-Iowa Community Action, Inc. has entered into a \$600,000 line of credit agreement with a local bank which may be drawn upon in the event of an immediate liquidity need.

11. **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.

Contributions to the 401(k) plan on behalf of each participating employee were at the rate of 9.44% of gross wages during the 2021 fiscal year. The total contributed by the Organization during the fiscal year was \$198,349 while the employee contributions totaled \$94,697. The employer contributions vest with the employee after three years of service.

The Organization also contributes to the Iowa Public Employees Retirement System (IPERS) for certain employees, which is a cost-sharing multiple-employer defined benefit pension plan administered by the State of Iowa. IPERS provides retirement and death benefits, which are established by state statute to plan members and beneficiaries.

Plans Legal Name:	Iowa Public Employees' Retirement System
Employer Identification Number:	42-6150870
IPERS' Website	www.ipers.org

Mid-Iowa Community Action, Inc. is one of over 1,900 employers participating in the plan, which has a fiduciary net position of \$42.9 billion, a net pension asset of \$345 million, and a ratio of actuarial assets to actuarial liabilities of 88.34% on June 30, 2021 as reported in the most recently issued IPERS' Comprehensive Annual Report. As with any multi-employer plan, the plan's financial results may be affected by other employers entering or withdrawing from the plan, actions by the plan's board of trustees, and other events beyond the Organization's control.

Plan members are required to contribute 6.29% of their annual covered salary and Mid-Iowa Community Action, Inc. is required to contribute 9.44% of annual covered payroll. Contribution requirements are established by state statute. The Organization's contribution to IPERS for the year ended September 30, 2021, was \$345,860 equal to the required contribution for the year, while the employees contributed \$230,452. The employer contributions vest with the employee after seven years of service.

## 12. 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, 2021 totaled \$186,267.

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

<u>Year Ended</u>	<u>Amount</u>
September 30, 2022	\$ 124,908
September 30, 2023	124,908
September 30, 2024	113,613
September 30, 2025	97,800
September 30, 2026	48,850
Thereafter	55,500
	<u>\$ 565,579</u>

## 13. Risks and Uncertainties

In March 2020, the global coronavirus pandemic began to disrupt the United States economy. The Organization cannot reasonably predict the length or severity of this pandemic, or the extent to which the disruption may materially impact the Organization's financial standing and operations in 2022.

## 14. Subsequent Events

The Organization has evaluated events and transactions occurring after September 30, 2021 for potential items required to be recognized or disclosed in the financial statements. Subsequent events were evaluated through January 4, 2022, the date the financial statements were available for issuance.

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, 2021, 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 January 4, 2022.

*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.

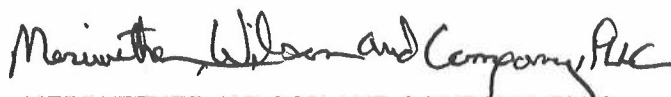
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*Compliance and Other Matters*

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

January 4, 2022  
West Des Moines, Iowa

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE

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 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, 2021. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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, 2021.

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*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 the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Mid-Iowa Community Action, Inc.'s internal control over compliance.

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

  
MERIWETHER, WILSON AND COMPANY, PLLC  
Certified Public Accountants

January 4, 2022  
West Des Moines, Iowa

## MID-IOWA COMMUNITY ACTION, INC.

**Schedule of Findings and Questioned Costs**

Year Ended September 30, 2021

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 2 CFR 200.516(a).
7. The following programs were audited as major federal awards:

Name of Program	CFDA No.	Expenses
Weatherization Assistance for Low-Income Persons	81.042	\$ 475,078
Low-Income Home Energy Assistance	93.568	2,976,788
		<u>\$ 3,451,866</u>

8. The dollar threshold used to distinguish between Type A and Type B programs was \$750,000.
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, 2021

Federal Grantor/ Pass-Through Grantor/ Program Title	CFDA* Number	Contract Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Health and Human Services				
Direct Awards				
Head Start Cluster				
Head Start/Early Head Start	93.600	07CH011276-02	\$ --	\$ 2,886,792
Head Start/Early Head Start	93.600	07CH011276-01	--	841,956
COVID-19 - Head Start/Early Head Start	93.600	07CH011276-01	--	146,478
Total CFDA #93.600 and Head Start Cluster				<u>3,875,226</u>
Passed Through Iowa Department of Public Health				
Alliance Maternal, Child, and Dental Health	93.994	5881MH13	--	<u>304,320</u>
Medical Assistance Program - Title XIX - '20-'21	93.778	5881MHI11	--	93,464
Medical Assistance Program - Title XIX - '21-'22	93.778	5881MHI11	--	31,669
Total CFDA #93.778 and Medicaid Cluster				<u>125,133</u>
Marshalltown Community School District				
Teen Outreach - PREP - '21-'22	93.092	5881CH14P	--	11,499
Teen Outreach - PREP - '20-'21	93.092	5881CH14P	--	89,372
Total CFDA #93.092				<u>100,871</u>
Teen Outreach - Lenihan - '21-'22	93.235	5881CH03A	--	2,318
Teen Outreach - Lenihan - '20-'21	93.235	5881CH03A	--	17,011
Total CFDA #93.235				<u>19,329</u>
Passed Through Iowa Department of Human Rights				
Community Services Block Grant	93.569	CSBG-20-05	--	336,205
COVID-19 - Community Services Block Grant	93.569	CSBG-20S-05	--	249,395
Total CFDA #93.569				<u>585,600</u>
Low Income Home Energy Assistance Program	93.568	LIHEAP-21-05	--	2,236,147
COVID-19 - LIHEAP	93.568	LIHEAP-21ARPA-05	--	355,720
COVID-19 - LIHEAP	93.568	LIHWAP-21CAA-05	--	775
COVID-19 - LIHEAP	93.568	LIHEAP-20CA-05	--	53,602
Home Energy Assistance Program	93.568	HEAP-21-05	--	290,688
Home Energy Assistance Program	93.568	HEAP-20-05	--	39,856
Total CFDA #93.568				<u>2,976,788</u>
TANF Cluster				
FaDSS	93.558	FaDSS-22-05	--	25,012
COVID-19 - FaDSS - PEAFF	93.558	FaDSS-PEAF-22-05	--	28,658
FaDSS	93.558	FaDSS-21-05	--	216,514
Passed Through Iowa Department of Education				
BooSt Together for Children ECI - QRS - '21-'22	93.558	BST-22-06	--	11,045
BooSt Together for Children ECI - QRS - '20-'21	93.558	BST-19-031	--	31,012
Total CFDA #93.558 and TANF Cluster				<u>312,241</u>

## MID-IOWA COMMUNITY ACTION, INC.

**Schedule of Expenditures of Federal Awards**

Year Ended September 30, 2021

Federal Grantor/ Pass-Through Grantor/ Program Title	CFDA* Number	Contract Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Health and Human Services - Continued				
Passed Through Iowa Department of Human Services				
CCDF Cluster				
Wraparound Child Care - '20-'21	93.575	ACFS 21-012	--	102,255
Wraparound Child Care - '21-'22	93.575	ACFS 21-012	--	27,041
Total CFDA #93.575 and CCDF Cluster				<u>129,296</u>
Total U.S. Department of Health and Human Services				<u>8,428,804</u>
U.S. Department of Education				
Direct Awards				
Full Service Community Schools Grant	84.215J	U215J180069-20A	--	<u>528,903</u>
U.S. Department of Energy				
Passed Through Iowa Department of Human Rights				
Weatherization Assistance	81.042	DOE-21-05	--	267,871
Weatherization Assistance	81.042	DOE-20-05	--	207,207
Total U.S. Department of Energy and CFDA #81.042				<u>475,078</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	5881A038	--	823,049
Noncash - Food Vouchers	10.557	5881A038	--	2,488,711
Breast Feeding Peer Counseling	10.557	5881A098	--	43,333
Passed Through Iowa Department of Agriculture				
Farmers Market	10.557	N/A	--	2,001
Total CFDA #10.557				<u>3,357,094</u>
Passed Through Iowa Department of Education				
Child and Adult Care Food Program - Centers	10.558	85-8013	--	117,747
Child and Adult Care Food Program - Homes	10.558	85-8029	--	995,689
Total CFDA #10.558				<u>1,113,436</u>
Passed Through Iowa Department of Public Health				
SNAP Cluster				
Nutrition BASICS	10.561	5881NU08	--	<u>30,618</u>
Total U.S. Department of Agriculture				<u>4,501,148</u>
Total Federal Awards			\$ --	<u>\$ 13,933,933</u>

\*Catalog of Federal Domestic Assistance Number

SEE INDEPENDENT AUDITOR'S REPORT

## MID-IOWA COMMUNITY ACTION, INC

**Notes to Schedule of Expenditures of Federal Awards**

Year Ended September 30, 2021

**Note 1 – Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of Mid-Iowa Community Action, Inc. under programs of the federal government for the year ended September 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Mid-Iowa Community Action, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Mid-Iowa Community Action, Inc.

**Note 2 – Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Mid-Iowa Community Action, Inc. has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

## MID-IOWA COMMUNITY ACTION, INC.

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

Year Ended September 30, 2021

	GAAP Agency Totals	Elimination Entries	Regulatory Agency Totals
<b>Support and Revenue</b>			
Federal Grant Revenue	\$ 11,460,739	--	11,460,739
State Grant Revenue	2,154,285	--	2,154,285
Other Grant Revenue	48,853	--	48,853
Program Income	108,018	--	108,018
Sales to Public	--	(1,034,311)	1,034,311
Investment Income	52,388	--	52,388
Contributions and Public Support	541,487	--	541,487
United Way Support	62,498	--	62,498
Rental Income	--	(373,809)	373,809
Other Revenue	197,257	--	197,257
In-Kind Donations	403	(768,839)	769,242
Pool Revenue	--	(3,281,225)	3,281,225
Transfers in from Interagency Programs	--	(787,512)	787,512
Total Support and Revenue	<u>14,625,928</u>	<u>(6,245,696)</u>	<u>20,871,624</u>
<b>Expenses</b>			
Personnel	5,993,050	--	5,993,050
Fringe	1,767,208	(1,809,904)	3,577,112
Indirect Cost	--	(1,340,176)	1,340,176
Travel	75,076	--	75,076
Supplies and Materials	235,946	--	235,946
Printing and Publication	49,090	(43,487)	92,577
Postage and Shipping	24,501	(18,107)	42,608
Contractual	775,564	--	775,564
Insurance	91,638	(69,551)	161,189
Telephone and Fax	166,080	--	166,080
Space	461,036	(373,809)	834,845
Advertising and Promotional Activities	5,475	--	5,475
Equipment Maintenance and Rental	--	--	--
Licenses and Permits	12,379	--	12,379
Dues and Subscriptions	61,974	--	61,974
Client Assistance	4,371,657	(1,034,311)	5,405,968
Equipment	146,810	(168,284)	315,094
Conferences and Meetings	91,601	--	91,601
Interest Expense	22,445	--	22,445
Other	2,018	--	2,018
Depreciation	169,129	--	169,129
In-Kind Expenses	403	(768,839)	769,242
Transfers to Interagency Programs	--	(619,228)	619,228
Total Expenses	<u>14,523,080</u>	<u>(6,245,696)</u>	<u>20,768,776</u>
<b>Change in Net Assets</b>	102,848	--	102,848
<b>Net Assets (Deficit) - Beginning of Year</b>	2,173,792	--	2,173,792
<b>Inter Fund Transfers</b>	--	--	--
<b>Net Assets (Deficit) - End of Year</b>	<u>\$ 2,276,640</u>	<u>--</u>	<u>2,276,640</u>

## Year Ended September 30, 2021

Women, Infants, & Children (WIC) 9/30/21	Baby Basics 12/31/20	Baby Basics 12/31/21	Breast-Feeding Peer Counseling 9/30/21	ASSET Child Dental and Fluoride Varnishes 6/30/21	Child Health and Child Dental (CH and CD-T5) 9/30/21	Healthy Child Care Iowa (HCCI) 9/30/21	Maternal Health and Maternal Dental (MH and MD) 9/30/21
835,050	--	--	43,333	--	144,062	5,917	89,030
--	--	--	--	--	94,287	--	45,216
--	--	--	--	278	--	--	--
--	--	--	--	--	12,009	--	18,892
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	3,450	--	--	--
--	--	--	--	160	--	--	--
--	--	--	--	--	--	--	--
313	470	2,026	--	--	52	--	12
--	--	--	--	--	111,674	1,481	24,395
--	--	--	--	--	--	--	--
--	--	--	--	--	46,837	--	1,485
835,363	470	2,026	43,333	3,888	408,921	7,398	179,030
427,122	216	1,284	24,072	2,469	149,415	3,760	85,729
133,107	68	401	5,152	772	46,694	1,173	26,812
111,766	56	336	5,830	647	39,124	984	22,452
1,729	--	--	234	--	1,278	--	423
6,845	--	--	552	--	2,139	--	275
4,303	--	--	24	--	450	--	376
6,313	--	--	334	--	2,722	--	2
9,333	--	--	--	--	411	--	659
4,948	--	5	161	--	2,186	--	1,660
14,946	--	--	2,599	--	3,092	--	1,383
60,480	--	--	3,890	--	7,369	--	6,034
2,374	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
1,449	--	--	231	--	90	--	84
364	--	--	--	--	537	--	989
--	--	--	--	--	175	--	--
37,551	--	--	16	--	1,900	--	1,000
992	--	--	238	--	647	--	618
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	111,674	1,481	24,395
1,741	130	--	--	--	39,018	--	6,139
825,363	470	2,026	43,333	3,888	408,921	7,398	179,030
10,000	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
10,000	--	--	--	--	--	--	--

## MID-IOWA COMMUNITY ACTION, INC.

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

Year Ended September 30, 2021

	TOP/PREP Miller Middle School 7/31/21	TOP/PREP Miller Middle School 7/31/22	TOP/SRAE Lenihan Intermediate School 7/31/21	TOP/SRAE Lenihan Intermediate School 7/31/22
<b>Support and Revenue</b>				
Federal Grant Revenue	\$ 89,272	11,499	17,011	2,318
State Grant Revenue	--	--	--	--
Other Grant Revenue	--	--	--	--
Program Income	--	--	--	--
Sales to Public	--	--	--	--
Investment Income	--	--	--	--
Contributions and Public Support	--	--	--	--
United Way Support	--	--	--	--
Rental Income	--	--	--	--
Other Revenue	--	--	--	--
In-Kind Donations	--	--	--	--
Pool Revenue	--	--	--	--
Transfers in from Interagency Programs	--	--	--	--
Total Support and Revenue	<u>89,272</u>	<u>11,499</u>	<u>17,011</u>	<u>2,318</u>
<b>Expenses</b>				
Personnel	52,262	5,931	9,533	1,180
Fringe	16,327	1,887	2,976	368
Indirect Cost	13,687	1,556	2,496	309
Travel	--	--	--	--
Supplies and Materials	85	1,022	505	251
Printing and Publication	--	7	--	--
Postage and Shipping	--	--	--	--
Contractual	--	--	--	--
Insurance	136	27	52	10
Telephone and Fax	590	9	153	9
Space	1,672	28	403	28
Advertising and Promotional Activities	--	--	--	--
Equipment Maintenance and Rental	--	--	--	--
Licenses and Permits	--	12	--	3
Dues and Subscriptions	--	--	--	--
Client Assistance	--	--	--	--
Equipment	4,486	380	887	--
Conferences and Meetings	27	640	6	160
Interest Expense	--	--	--	--
Other	--	--	--	--
Depreciation	--	--	--	--
In-Kind Expenses	--	--	--	--
Transfers to Interagency Programs	--	--	--	--
Total Expenses	<u>89,272</u>	<u>11,499</u>	<u>17,011</u>	<u>2,318</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, 2021

Iowa Nutrition Network School Grant Program (INNSGP) 9/30/21	Early Head Start (EHS) 11/30/20	Early Head Start (EHS) 11/30/21	State Early Head Start (SEHS) 12/30/21	Early Head Start CARES Act 11/30/21	Head Start (HS) 11/30/20	Head Start (HS) 11/30/21
30,618	316,013	1,224,447	--	(4,612)	525,943	1,662,345
--	--	--	143,003	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	236	2,230	--	--	180	1,661
177	1,453	3,963	--	28	7,074	7,735
--	--	90,441	--	--	(198,703)	455,269
--	--	--	--	--	--	--
--	300	--	--	--	(6,412)	--
<u>30,795</u>	<u>318,002</u>	<u>1,321,081</u>	<u>143,003</u>	<u>(4,584)</u>	<u>328,082</u>	<u>2,127,010</u>
16,855	132,465	654,505	76,328	6,786	208,296	816,855
5,287	41,433	201,879	23,819	2,104	65,131	252,053
4,417	34,693	170,849	19,979	1,772	54,549	213,247
186	529	8,313	387	(19)	1,038	5,895
1,386	21,683	39,754	3,670	(6,591)	9,586	42,238
918	475	3,438	188	--	2,240	13,420
--	16	102	1	--	19	195
--	2,853	10,260	3,080	--	3,269	12,178
53	741	4,623	541	--	1,407	8,076
337	3,313	16,455	4,231	2,103	6,064	32,650
887	12,679	66,653	6,379	--	35,816	170,946
--	--	1,200	6	--	--	1,373
--	--	--	--	--	--	--
--	294	946	15	--	295	2,982
93	80	3,180	494	--	502	4,808
--	34,044	8,599	6	(10,814)	7,734	45,233
376	26,871	25,241	1,272	75	121,717	22,005
--	5,833	14,643	2,607	--	9,122	27,575
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	90,441	--	--	(198,703)	455,269
--	--	--	--	--	--	12
<u>30,795</u>	<u>318,002</u>	<u>1,321,081</u>	<u>143,003</u>	<u>(4,584)</u>	<u>328,082</u>	<u>2,127,010</u>
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--

## MID-IOWA COMMUNITY ACTION, INC.

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

Year Ended September 30, 2021

	Marshalltown School District Preschool Program 6/30/21	Marshalltown School District Preschool Program 6/30/22	Head Start CARES Act 11/30/21	Family Development & Self Sufficiency (FaDSS) 9/30/21
<b>Support and Revenue</b>				
Federal Grant Revenue	\$ --	--	151,090	219,011
State Grant Revenue	40,831	8,698	--	251,673
Other Grant Revenue	--	--	--	--
Program Income	--	--	--	--
Sales to Public	--	--	--	--
Investment Income	--	--	--	--
Contributions and Public Support	--	--	--	565
United Way Support	--	--	--	--
Rental Income	--	--	--	--
Other Revenue	238	--	946	2,449
In-Kind Donations	--	--	--	--
Pool Revenue	--	--	--	--
Transfers in from Interagency Programs	6,519	1,170	--	--
Total Support and Revenue	<u>47,588</u>	<u>9,868</u>	<u>152,036</u>	<u>473,698</u>
<b>Expenses</b>				
Personnel	24,384	5,180	61,966	270,306
Fringe	7,571	1,620	19,353	84,476
Indirect Cost	6,375	1,357	16,223	70,779
Travel	307	2	76	2,343
Supplies and Materials	6,116	1,514	24,823	472
Printing and Publication	--	--	--	2,442
Postage and Shipping	--	--	--	344
Contractual	--	--	--	5,016
Insurance	--	--	--	895
Telephone and Fax	432	142	3,120	12,453
Space	1,630	22	516	19,111
Advertising and Promotional Activities	--	--	(132)	--
Equipment Maintenance and Rental	--	--	--	--
Licenses and Permits	26	--	60	84
Dues and Subscriptions	--	31	(10)	201
Client Assistance	--	--	6,837	--
Equipment	675	--	17,360	686
Conferences and Meetings	72	--	1,844	4,090
Interest Expense	--	--	--	--
Other	--	--	--	--
Depreciation	--	--	--	--
In-Kind Expenses	--	--	--	--
Transfers to Interagency Programs	--	--	--	--
Total Expenses	<u>47,588</u>	<u>9,868</u>	<u>152,036</u>	<u>473,698</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, 2021

Family Development & Self Sufficiency (FaDSS) 6/30/22	Tracking Monitoring & Outreach (TMO)	Life Skills Group (LSG)	Pandemic Emergency Assistance Fund (PEAF) 7/31/22	United States Department of Agriculture (USDA) 9/30/21	Child & Adult Care Food Program (CACFP) 9/30/20	Child & Adult Care Food Program (CACFP) 9/30/21
25,012	--	--	28,658	117,747	(210)	995,899
37,517	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	1,865	25
62,529	--	--	28,658	117,747	1,655	995,924
37,336	--	--	--	--	--	66,675
11,700	--	--	--	--	--	20,833
9,783	--	--	--	--	--	17,458
1,039	--	--	--	--	--	606
--	--	--	--	8,106	--	3,920
185	--	--	--	--	--	2,260
36	--	--	--	--	--	1,555
578	--	--	--	--	--	8,208
81	--	--	--	--	--	1,309
856	--	--	--	--	--	3,010
874	--	--	--	--	--	7,126
--	--	--	--	--	--	--
--	--	--	--	--	--	--
61	--	--	--	--	--	15
--	--	--	--	--	--	1
--	--	--	28,658	109,641	1,655	861,105
--	--	--	--	--	--	1,810
--	--	--	--	--	--	33
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
62,529	--	--	28,658	117,747	1,655	995,924
--	--	--	--	--	--	--
--	(1,335)	1,974	--	--	--	--
--	1,335	(1,974)	--	--	--	--
--	--	--	--	--	--	--

## MID-IOWA COMMUNITY ACTION, INC.

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

Year Ended September 30, 2021

	Department of Energy (DOE) 3/31/21	Department of Energy (DOE) 3/31/22	Community Services Block Grant 9/30/21	CSBG CARES 9/30/22	Low-Income Home Energy Assistance (LIHEAP) 9/30/21
<b>Support and Revenue</b>					
Federal Grant Revenue	\$ 207,207	267,871	336,205	249,395	2,236,147
State Grant Revenue	--	--	--	--	--
Other Grant Revenue	--	--	--	--	--
Program Income	--	--	--	--	--
Sales to Public	--	--	--	--	--
Investment Income	--	--	--	--	--
Contributions and Public Support	--	--	--	--	2,500
United Way Support	--	--	--	--	--
Rental Income	--	--	--	--	--
Other Revenue	--	--	--	--	521
In-Kind Donations	--	--	--	--	--
Pool Revenue	--	--	--	--	--
Transfers in from Interagency Programs	--	348	--	--	14,298
Total Support and Revenue	<u>207,207</u>	<u>268,219</u>	<u>336,205</u>	<u>249,395</u>	<u>2,253,466</u>
<b>Expenses</b>					
Personnel	--	1,328	--	--	152,026
Fringe	--	416	--	--	47,428
Indirect Cost	--	348	--	--	39,791
Travel	--	291	1,278	--	225
Supplies and Materials	--	--	--	100	1,883
Printing and Publication	--	--	--	--	3,579
Postage and Shipping	--	--	--	--	4,600
Contractual	--	--	3,135	24,826	3,988
Insurance	--	--	605	--	4,258
Telephone and Fax	--	--	--	--	7,185
Space	--	--	--	--	12,740
Advertising and Promotional Activities	--	--	--	--	--
Equipment Maintenance and Rental	--	--	--	--	--
Licenses and Permits	--	--	--	--	--
Dues and Subscriptions	--	--	8,198	14,227	50
Client Assistance	206,853	264,743	--	--	1,974,071
Equipment	--	--	--	9,714	1,192
Conferences and Meetings	354	1,093	2,601	--	450
Interest Expense	--	--	--	--	--
Other	--	--	--	--	--
Depreciation	--	--	--	--	--
In-Kind Expenses	--	--	--	--	--
Transfers to Interagency Programs	--	--	320,388	200,528	--
Total Expenses	<u>207,207</u>	<u>268,219</u>	<u>336,205</u>	<u>249,395</u>	<u>2,253,466</u>
<b>Change in Net Assets</b>	--	--	--	--	--
<b>Net Assets (Deficit) - Beginning of Year</b>	--	--	--	--	--
<b>Inter Fund Transfers</b>	--	--	--	--	--
<b>Net Assets (Deficit) - End of Year</b>	<u>\$ --</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>

## MID-IOWA COMMUNITY ACTION, INC.

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

Year Ended September 30, 2021

LIHEAP Voids & Refunds 9/30/21	LIHEAP CARES Act 9/30/21	LIHEAP ARPA 9/30/22	Low-Income Household Water Assistance (LIHWAP) 9/30/23	Home Energy Assistance Program (HEAP) 12/31/20	Home Energy Assistance Program (HEAP) 12/31/21	Boone/Story County Child Care Nurse Consultant 6/30/21	Boone/Story County Child Care Nurse Consultant 6/30/22
--	53,602	355,720	775	39,856	290,688	31,012	11,045
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
18,853	22	--	--	8,815	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	2	--	--	609	3,203	2,693	821
18,853	53,626	355,720	775	49,280	293,891	33,705	11,866
--	2,706	12,326	492	2,193	12,246	19,755	6,970
--	847	3,860	154	694	3,811	6,172	2,178
--	709	3,229	129	576	3,203	5,173	1,825
--	--	26	--	--	65	165	23
--	--	--	--	--	--	213	3
--	--	--	--	--	--	241	102
--	--	--	--	--	86	3	1
--	--	--	--	--	--	--	--
--	--	--	--	694	1,582	149	50
--	--	--	--	--	--	343	136
--	191	--	--	--	--	1,471	518
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	20	60
18,853	49,173	336,279	--	38,223	269,561	--	--
--	--	--	--	6,900	3,337	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
18,853	53,626	355,720	775	49,280	293,891	33,705	11,866
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--

## MID-IOWA COMMUNITY ACTION, INC.

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

Year Ended September 30, 2021

	IRVECA Child Care Nurse Consultant 6/30/21	IRVECA Child Care Nurse Consultant 6/30/22	Better Tomorrows Child Care Nurse Consultant 6/30/21	Better Tomorrows Child Care Nurse Consultant 6/30/22
<b>Support and Revenue</b>				
Federal Grant Revenue	\$ --	--	--	--
State Grant Revenue	21,574	6,100	8,193	2,391
Other Grant Revenue	--	--	--	--
Program Income	--	--	--	--
Sales to Public	--	--	--	--
Investment Income	--	--	--	--
Contributions and Public Support	--	--	--	--
United Way Support	--	--	--	--
Rental Income	--	--	--	--
Other Revenue	--	--	--	--
In-Kind Donations	--	--	--	--
Pool Revenue	--	--	--	--
Transfers in from Interagency Programs	3,090	439	1,339	310
Total Support and Revenue	<u>24,664</u>	<u>6,539</u>	<u>9,532</u>	<u>2,701</u>
<b>Expenses</b>				
Personnel	14,931	3,791	5,833	1,618
Fringe	4,659	1,188	1,821	507
Indirect Cost	3,908	993	1,527	424
Travel	36	2	30	1
Supplies and Materials	5	2	2	1
Printing and Publication	8	47	--	--
Postage and Shipping	--	--	1	1
Contractual	--	--	--	--
Insurance	--	--	11	4
Telephone and Fax	230	78	66	22
Space	874	380	234	101
Advertising and Promotional Activities	--	--	--	--
Equipment Maintenance and Rental	--	--	--	--
Licenses and Permits	--	--	--	--
Dues and Subscriptions	13	58	7	22
Client Assistance	--	--	--	--
Equipment	--	--	--	--
Conferences and Meetings	--	--	--	--
Interest Expense	--	--	--	--
Other	--	--	--	--
Depreciation	--	--	--	--
In-Kind Expenses	--	--	--	--
Transfers to Interagency Programs	--	--	--	--
Total Expenses	<u>24,664</u>	<u>6,539</u>	<u>9,532</u>	<u>2,701</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>

## Year Ended September 30, 2021

[illegible]

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2021

	Family Connections (FAC) 6/30/21	Family Connections (FAC) 6/30/22	Wrap Around Child Care Grant (WAG) 8/31/21	Wrap Around Child Care Grant (WAG) 6/30/22
<b>Support and Revenue</b>				
Federal Grant Revenue	\$ --	--	102,254	27,041
State Grant Revenue	65,701	16,059	--	--
Other Grant Revenue	--	--	--	--
Program Income	--	--	--	--
Sales to Public	--	--	--	--
Investment Income	--	--	--	--
Contributions and Public Support	(812)	188	--	--
United Way Support	--	--	--	--
Rental Income	--	--	--	--
Other Revenue	65	--	239	--
In-Kind Donations	--	--	--	--
Pool Revenue	--	--	--	--
Transfers in from Interagency Programs	--	--	--	--
Total Support and Revenue	<u>64,954</u>	<u>16,247</u>	<u>102,493</u>	<u>27,041</u>
<b>Expenses</b>				
Personnel	35,027	9,198	62,596	16,442
Fringe	10,934	2,889	19,542	5,144
Indirect Cost	9,169	2,411	16,386	4,306
Travel	242	188	--	--
Supplies and Materials	4,121	189	--	--
Printing and Publication	70	101	--	--
Postage and Shipping	19	9	--	--
Contractual	--	--	--	--
Insurance	90	30	--	--
Telephone and Fax	1,636	400	--	--
Space	3,195	746	--	--
Advertising and Promotional Activities	--	--	--	--
Equipment Maintenance and Rental	--	--	--	--
Licenses and Permits	--	30	--	--
Dues and Subscriptions	11	24	--	--
Client Assistance	--	--	3,969	1,149
Equipment	239	--	--	--
Conferences and Meetings	201	32	--	--
Interest Expense	--	--	--	--
Other	--	--	--	--
Depreciation	--	--	--	--
In-Kind Expenses	--	--	--	--
Transfers to Interagency Programs	--	--	--	--
Total Expenses	<u>64,954</u>	<u>16,247</u>	<u>102,493</u>	<u>27,041</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>

## Year Ended September 30, 2021

[illegible]

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2021

	21st Century 6/30/21	21st Century 6/30/22	Bobcat University (BU) 9/30/21	Full Service Community Schools Grant (FSCSG) 9/30/21	Hardin County Family Development 9/30/21
<b>Support and Revenue</b>					
Federal Grant Revenue	\$ --	--	--	528,903	--
State Grant Revenue	60,968	21,934	129,062	--	--
Other Grant Revenue	--	--	--	--	1,600
Program Income	--	--	--	--	--
Sales to Public	--	--	--	--	--
Investment Income	--	--	--	--	--
Contributions and Public Support	--	--	7,500	2,500	33,293
United Way Support	--	--	4,999	--	--
Rental Income	--	--	--	--	--
Other Revenue	190	--	--	842	43
In-Kind Donations	--	--	--	--	20,730
Pool Revenue	--	--	--	--	--
Transfers in from Interagency Programs	56,883	--	--	--	39,996
Total Support and Revenue	<u>118,041</u>	<u>21,934</u>	<u>141,561</u>	<u>532,245</u>	<u>95,662</u>
<b>Expenses</b>					
Personnel	42,857	10,088	91,384	313,298	35,980
Fringe	13,378	2,795	10,715	91,080	11,207
Indirect Cost	11,219	2,570	20,369	80,673	9,414
Travel	13,405	127	8,640	4	2,400
Supplies and Materials	2,219	5,397	2,566	4,009	359
Printing and Publication	212	32	37	5,807	175
Postage and Shipping	54	34	--	84	204
Contractual	31,651	--	6,980	10,770	--
Insurance	233	78	--	806	70
Telephone and Fax	754	313	--	6,990	1,748
Space	1,712	209	--	8,572	8,065
Advertising and Promotional Activities	--	--	--	50	--
Equipment Maintenance and Rental	--	--	--	--	--
Licenses and Permits	316	99	870	180	34
Dues and Subscriptions	3	3	--	300	44
Client Assistance	--	--	--	--	2,713
Equipment	--	--	--	3,922	2,461
Conferences and Meetings	28	189	--	5,700	58
Interest Expense	--	--	--	--	--
Other	--	--	--	--	--
Depreciation	--	--	--	--	--
In-Kind Expenses	--	--	--	--	20,730
Transfers to Interagency Programs	--	--	--	--	--
Total Expenses	<u>118,041</u>	<u>21,934</u>	<u>141,561</u>	<u>532,245</u>	<u>95,662</u>
<b>Change in Net Assets</b>	--	--	--	--	--
<b>Net Assets (Deficit) - Beginning of Year</b>	--	--	--	--	2,498
<b>Inter Fund Transfers</b>	--	--	--	--	(2,498)
<b>Net Assets (Deficit) - End of Year</b>	<u>\$ --</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>

## MID-IOWA COMMUNITY ACTION, INC.

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

Year Ended September 30, 2021

Marshall County Family Development 9/30/21	Poweshiek County Family Development 9/30/21	Story County Family Development 9/30/21	Tama County Family Development 9/30/21	ICAA Disaster Assistance Training 9/30/20	ICAA - Disaster Assistance & Case Management 12/31/21	Amerigroup CHAMP 12/31/21
--	--	--	--	--	--	--
--	--	--	--	--	260,929	11,335
650	2,000	44,325	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
5,380	122,130	110,036	50	--	16,346	--
--	30,000	14,311	--	--	--	--
--	--	--	--	--	--	--
109	4,681	144	67	--	52	--
--	78,557	163,317	--	--	--	--
--	--	--	--	--	--	--
59,203	--	55,750	42,329	--	--	--
<u>65,342</u>	<u>237,368</u>	<u>387,883</u>	<u>42,446</u>	<u>--</u>	<u>277,327</u>	<u>11,335</u>
36,951	51,571	97,085	22,898	--	119,934	1,038
11,455	16,072	29,821	7,126	--	25,999	324
9,657	13,495	25,318	5,990	--	29,113	272
74	412	8,839	887	--	172	--
406	2,009	757	317	--	(36)	--
577	326	352	160	--	485	--
398	220	447	67	--	555	--
146	--	9	--	--	--	--
86	328	841	53	--	--	--
1,438	1,285	1,814	1,338	--	2,115	--
3,299	15,615	37,511	3,194	--	5,389	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
171	105	1,050	4	--	99	--
44	537	43	52	--	--	--
--	10,747	1,980	--	--	89,850	9,701
212	445	211	329	--	--	--
428	142	554	31	--	30	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	78,557	163,317	--	--	--	--
--	--	--	--	--	--	--
<u>65,342</u>	<u>191,866</u>	<u>369,949</u>	<u>42,446</u>	<u>--</u>	<u>273,705</u>	<u>11,335</u>
--	45,502	17,934	--	--	3,622	--
4,016	91,353	33,781	--	(67)	--	--
<u>(4,016)</u>	<u>--</u>	<u>539</u>	<u>--</u>	<u>67</u>	<u>5,747</u>	<u>--</u>
<u>--</u>	<u>136,855</u>	<u>52,254</u>	<u>--</u>	<u>--</u>	<u>9,369</u>	<u>--</u>

## MID-IOWA COMMUNITY ACTION, INC.

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

Year Ended September 30, 2021

	Weatherization Materials Pool (WMP) 9/30/21	Weatherization Labor Pool (WLP) 9/30/21	Weatherization Support Pool (WSP) 9/30/21
<b>Support and Revenue</b>			
Federal Grant Revenue	\$ --	--	--
State Grant Revenue	--	--	--
Other Grant Revenue	--	--	--
Program Income	--	--	--
Sales to Public	228,771	441,128	269,085
Investment Income	--	--	--
Contributions and Public Support	--	--	--
United Way Support	--	--	--
Rental Income	--	--	853
Other Revenue	--	3,117	2,905
In-Kind Donations	--	--	--
Pool Revenue	--	--	--
Transfers in from Interagency Programs	23	--	--
Total Support and Revenue	<u>228,794</u>	<u>444,245</u>	<u>272,843</u>
<b>Expenses</b>			
Personnel	--	4,544	128,566
Fringe	--	1,420	39,738
Indirect Cost	--	--	--
Travel	--	--	4,111
Supplies and Materials	--	--	476
Printing and Publication	--	--	--
Postage and Shipping	--	--	300
Contractual	--	452,263	--
Insurance	--	--	11,783
Telephone and Fax	--	--	1,273
Space	--	--	42,818
Advertising and Promotional Activities	--	--	--
Equipment Maintenance and Rental	--	--	--
Licenses and Permits	--	--	1,473
Dues and Subscriptions	--	--	--
Client Assistance	242,461	(6,489)	--
Equipment	--	--	3,123
Conferences and Meetings	--	--	--
Interest Expense	--	--	--
Other	--	--	--
Depreciation	--	--	--
In-Kind Expenses	--	--	--
Transfers to Interagency Programs	--	--	--
Total Expenses	<u>242,461</u>	<u>451,738</u>	<u>233,661</u>
<b>Change in Net Assets</b>	(13,667)	(7,493)	39,182
<b>Net Assets (Deficit) - Beginning of Year</b>	(4,642)	4,723	(52,021)
<b>Inter Fund Transfers</b>	--	--	--
<b>Net Assets (Deficit) - End of Year</b>	<u>\$ (18,309)</u>	<u>(2,770)</u>	<u>(12,839)</u>

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2021

Weatherization Administrative Pool (WAP) 9/30/21	Reach Out & Read Fiscal Agent Fund 9/30/21	Marshalltown Long Term Family Recovery Fiscal Sponsor 12/31/19	Marshalltown Long Term Family Recovery Fiscal Sponsor 12/31/20	Marshalltown Long Term Family Recovery Fiscal Sponsor 12/31/21	MICA Cares 12/31/21
--	--	--	--	--	--
--	--	--	--	--	24,170
--	--	--	--	--	--
95,327	--	--	--	--	--
--	7,075	--	--	--	--
--	--	--	--	--	111,855
--	--	--	--	--	13,028
--	--	--	9	--	29,573
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	144,831
95,327	7,075	--	9	--	323,457
29,543	--	--	6,615	17,872	--
8,909	--	--	2,089	5,551	--
42,438	--	--	1,736	4,673	--
12	--	--	--	5	--
--	5,190	--	--	2	--
911	--	--	--	55	--
--	--	--	15	15	--
--	--	--	--	25	--
--	--	--	--	--	--
2,870	--	--	225	580	--
6,236	--	--	778	1,407	--
5	--	--	--	--	--
--	--	--	--	--	--
230	--	--	--	--	--
--	--	--	1	--	--
--	--	--	44,277	70,843	332,413
--	--	--	--	--	--
13	--	--	18	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
4,160	--	--	--	--	--
95,327	5,190	--	55,754	101,028	332,413
--	1,885	--	(55,745)	(101,028)	(8,956)
--	17,345	539,565	(380,430)	--	57,201
--	--	(539,565)	539,565	--	1,390
--	19,230	--	103,390	(101,028)	49,635

## MID-IOWA COMMUNITY ACTION, INC.

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

Year Ended September 30, 2021

	COVID-19 Iowa Eviction & Foreclosure Prevention & IRUAP 8/31/21	Grant- Funded Property & Equipment 9/30/21	Properties Fund 9/30/21
<b>Support and Revenue</b>			
Federal Grant Revenue	\$ --	--	--
State Grant Revenue	6,846	--	--
Other Grant Revenue	--	--	--
Program Income	49,651	--	--
Sales to Public	--	--	--
Investment Income	--	--	--
Contributions and Public Support	--	--	--
United Way Support	--	--	--
Rental Income	--	--	368,649
Other Revenue	--	--	16,606
In-Kind Donations	--	--	--
Pool Revenue	--	--	--
Transfers in from Interagency Programs	458	168,284	19,927
Total Support and Revenue	<u>56,955</u>	<u>168,284</u>	<u>405,182</u>
<b>Expenses</b>			
Personnel	37,847	--	88,544
Fringe	9,200	--	27,224
Indirect Cost	9,386	--	23,096
Travel	--	--	4,998
Supplies and Materials	--	--	4,520
Printing and Publication	25	--	51
Postage and Shipping	--	--	1
Contractual	--	--	--
Insurance	--	--	22,030
Telephone and Fax	497	--	1,968
Space	--	--	163,445
Advertising and Promotional Activities	--	--	--
Equipment Maintenance and Rental	--	--	--
Licenses and Permits	--	--	521
Dues and Subscriptions	--	--	--
Client Assistance	--	--	1,056
Equipment	--	--	62
Conferences and Meetings	--	--	32
Interest Expense	--	--	20,351
Other	--	--	--
Depreciation	--	103,346	54,186
In-Kind Expenses	--	--	--
Transfers to Interagency Programs	--	--	4
Total Expenses	<u>56,955</u>	<u>103,346</u>	<u>412,089</u>
<b>Change in Net Assets</b>	--	64,938	(6,907)
<b>Net Assets (Deficit) - Beginning of Year</b>	--	454,978	24,272
<b>Inter Fund Transfers</b>	--	--	(2)
<b>Net Assets (Deficit) - End of Year</b>	<u>\$ --</u>	<u>519,916</u>	<u>17,363</u>

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2021

Derecho SummerSlam Recovery (D.S.S.R.) 9/30/21	Story County Community Foundation 9/30/21	Copies, Insurance & Postage Pool 9/30/21	Fringe Benefits Pool 9/30/21	Indirect Cost Pool 9/30/21	General Fund 9/30/21
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	42,470	--	--	--	9,918
--	1,030	--	--	--	78,377
--	--	--	--	--	--
--	--	--	--	--	--
37,138	--	--	38,754	1,477	(1,296)
--	--	--	--	--	--
--	--	131,145	1,809,904	1,340,176	--
--	--	--	--	38,889	--
<u>37,138</u>	<u>43,500</u>	<u>131,145</u>	<u>1,848,658</u>	<u>1,380,542</u>	<u>86,999</u>
427	--	--	--	836,770	436
134	--	--	1,767,208	248,504	128
112	--	--	--	--	113
--	--	--	--	812	--
--	--	--	--	1,330	--
--	--	43,487	--	3,954	--
--	--	18,107	--	3,464	--
--	--	--	--	182,747	--
--	--	69,551	--	16,922	--
--	--	--	--	10,231	--
20,473	--	--	--	45,585	--
--	--	--	--	125	--
--	--	--	--	--	--
--	--	--	86	144	--
--	--	--	--	23,600	1,344
1,058	--	--	--	--	--
14,665	--	--	--	620	--
--	--	--	--	1,831	4,066
--	2,094	--	--	--	--
--	--	--	1,727	--	291
--	--	--	--	3,903	--
--	--	--	--	--	--
7	--	--	--	--	41,580
<u>36,876</u>	<u>2,094</u>	<u>131,145</u>	<u>1,769,021</u>	<u>1,380,542</u>	<u>47,958</u>
262	41,406	--	79,637	--	39,041
(262)	180,504	--	(8,881)	--	1,053,643
--	--	--	--	--	2
<u>--</u>	<u>221,910</u>	<u>--</u>	<u>70,756</u>	<u>--</u>	<u>1,092,686</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-21-05**

(Contract Period 10/01/20 - 9/30/21)

	<u>Approved Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Revenue			
Iowa Department of Human Rights	<u>\$ 2,247,178</u>	<u>2,236,147</u>	<u>11,031</u>
Expenses			
Regular Assistance	\$ 1,370,576	1,366,681	3,895
Emergency Crisis Intervention Payments	472,559	472,559	--
Program Support	21,509	20,234	1,275
Assurance 16	15,708	9,847	5,861
Summer Deliverable Fuel	134,831	134,831	--
Administration Costs	<u>231,995</u>	<u>231,995</u>	<u>--</u>
Total Program Expenses	<u>\$ 2,247,178</u>	<u>2,236,147</u>	<u>11,031</u>

**Contract Number LIHEAP-20CA-05**

(Contract Period 3/27/20 - 9/30/21)

	<u>Approved Budget</u>	<u>Actual Expenses</u>			<u>(Over) Under Budget</u>
		<u>Prior</u>	<u>10/01/20 - 9/30/21</u>	<u>Total</u>	
Revenue					
Iowa Department of Human Rights	<u>\$ 218,655</u>	<u>165,053</u>	<u>53,602</u>	<u>218,655</u>	<u>--</u>
Expenses					
Administration Costs	\$ 6,565	5,115	1,450	6,565	--
Emergency Crisis Intervention Payments	196,720	147,547	49,173	196,720	--
Program Support	10,190	7,934	2,256	10,190	--
Assurance 16	<u>5,180</u>	<u>4,457</u>	<u>723</u>	<u>5,180</u>	<u>--</u>
Total Program Expenses	<u>\$ 218,655</u>	<u>165,053</u>	<u>53,602</u>	<u>218,655</u>	<u>--</u>

SEE INDEPENDENT AUDITOR'S REPORT

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

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

**Low Income Home Energy Assistance Program**

**Contract Number LIHEAP-21ARPA-05**

(Contract Period 5/27/21 - 9/30/22)

	<u>Approved Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Revenue			
Iowa Department of Human Rights	<u>\$ 3,031,241</u>	<u>355,720</u>	<u>2,675,521</u>
Expenses			
Regular Assistance	\$ 1,712,399	--	1,712,399
Emergency Crisis Intervention Payments	941,816	336,279	605,537
Program Support	32,649	--	32,649
Assurance 16	16,324	--	16,324
Administration Costs	<u>328,053</u>	<u>19,441</u>	<u>308,612</u>
Total Program Expenses	<u>\$ 3,031,241</u>	<u>355,720</u>	<u>2,675,521</u>

**Contract Number LIHWAP-21CAA-05**

(Contract Period 5/28/21 - 9/30/23)

	<u>Approved Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Revenue			
Iowa Department of Human Rights	<u>\$ 271,865</u>	<u>775</u>	<u>271,090</u>
Expenses	<u>\$ 271,865</u>	<u>775</u>	<u>271,090</u>

SEE INDEPENDENT AUDITOR'S REPORT

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

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

**Weatherization Assistance Programs**

**Contract Number HEAP-21-05**  
(Contract Period 1/01/21 - 12/31/21)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 884,442	290,688	593,754
Expenses			
Administration	\$ 43,981	13,908	30,073
Health and Safety	187,953	95,430	92,523
Support	209,577	131,467	78,110
Labor	205,434	28,754	176,680
Materials	205,434	2	205,432
Pollution Occurrence Insurance	2,063	1,582	481
Equipment/Training	30,000	19,545	10,455
Total Program Expenses	\$ 884,442	290,688	593,754

**Contract Number HEAP-20-05**  
(Contract Period 1/01/20 - 12/31/20)

	Approved Budget	Actual Expenses			(Over) Under Budget
		Prior	10/01/20 - 12/31/20	Total	
Revenue					
Iowa Department of Human Rights	\$ 787,481	193,333	39,857	233,190	554,291
Expenses					
Administration	\$ 40,853	37,122	1,968	39,090	1,763
Health and Safety	173,898	50,126	18,474	68,600	105,298
Support	188,218	68,418	17,781	86,199	102,019
Labor	181,948	24,198	--	24,198	157,750
Materials	181,948	15,984	--	15,984	165,964
Pollution Occurrence Insurance	2,778	2,281	496	2,777	1
Equipment/Training	17,838	(4,796)	1,137	(3,659)	21,497
Total Program Expenses	\$ 787,481	193,333	39,856	233,189	554,292

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-21-05**

(Contract Period 4/01/21 - 3/31/22)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 358,453	267,871	90,582
Expenses			
Administration	\$ 60,213	47,091	13,122
Health and Safety	56,376	55,296	1,080
Support	72,134	21,397	50,737
Labor	74,865	95,849	(20,984)
Materials	74,865	45,110	29,755
Training and Equipment	20,000	3,128	16,872
Total Program Expenses	\$ 358,453	267,871	90,582

**Contract Number DOE-20-05**

(Contract Period 4/01/20 - 3/31/21)

	Approved Budget	Actual Expenses			(Over) Under Budget
		Prior	10/01/20 - 3/31/21	Total	
Revenue					
Iowa Department of Human Rights	\$ 336,382	72,210	207,207	279,417	56,965
Expenses					
Administration	\$ 33,492	7,523	21,549	29,072	4,420
Health and Safety	57,510	11,900	35,700	47,600	9,910
Support	74,636	31,143	76,355	107,498	(32,862)
Labor	77,872	15,282	53,496	68,778	9,094
Materials	77,872	6,362	19,753	26,115	51,757
T & TA	15,000	--	354	354	14,646
Total Program Expenses	\$ 336,382	72,210	207,207	279,417	56,965

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-21-05**

(Contract Period 1/01/21 - 12/31/21)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 7,295	7,295	--
Expenses			
Administration	\$ 317	164	153
Support	634	648	(14)
Labor	3,172	3,547	(375)
Materials	3,172	2,936	236
Total Program Expenses	\$ 7,295	7,295	--

**Contract Number MEC-20-05**

(Contract Period 1/01/20 - 12/31/20)

	Approved Budget	Actual Expenses			(Over) Under Budget
		Prior	10/01/20 - 12/31/20	Total	
Revenue					
Iowa Department of Human Rights	\$ 7,288	--	--	--	7,288
Expenses					
Administration	\$ 314	--	--	--	314
Support	634	--	--	--	634
Labor	3,170	--	--	--	3,170
Materials	3,170	--	--	--	3,170
Total Program Expenses	\$ 7,288	--	--	--	7,288

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-21-05**

(Contract Period 10/01/20 - 12/31/20)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 14,543	14,543	--
Expenses			
Administration	\$ 632	516	116
Support	1,265	1,167	98
Labor	6,323	10,815	(4,492)
Materials	6,323	2,045	4,278
Total Program Expenses	\$ 14,543	14,543	--

**Contract Number BHE-20-05**

(Contract Period 1/01/20 - 12/31/20)

	Approved Budget	Actual Expenses			(Over) Under Budget
		Prior	10/01/20 - 12/31/20	Total	
Revenue					
Iowa Department of Human Rights	\$ 14,543	6,582	--	6,582	7,961
Expenses					
Administration	\$ 632	286	--	286	346
Support	1,265	572	--	572	693
Labor	6,323	2,512	--	2,512	3,811
Materials	6,323	3,212	--	3,212	3,111
Total Program Expenses	\$ 14,543	6,582	--	6,582	7,961

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-21-05**

(Contract Period 1/01/21 - 12/31/21)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 299,582	186,663	112,919
Expenses			
Administration	\$ 12,895	8,115	4,780
Support	26,181	16,232	9,949
Labor	130,253	113,491	16,762
Materials	130,253	48,825	81,428
Total Program Expenses	\$ 299,582	186,663	112,919

**Contract Number IPL-20-05**

(Contract Period 1/01/20 - 12/31/20)

	Approved Budget	Actual Expenses			(Over) Under Budget
		Prior	10/01/20 - 12/31/20	Total	
Revenue					
Iowa Department of Human Rights	\$ 284,147	75,630	46,429	122,059	162,088
Expenses					
Administration	\$ 12,354	3,288	2,016	5,304	7,050
Support	24,709	6,576	4,038	10,614	14,095
Labor	123,542	40,851	28,282	69,133	54,409
Materials	123,542	24,915	12,093	37,008	86,534
Total Program Expenses	\$ 284,147	75,630	46,429	122,059	162,088

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-20S-05**

(Contract Period 1/20/20 - 9/30/22)

	Approved Budget	Actual Expenses			(Over) Under Budget
		Prior	10/01/20 - 9/30/21	Total	
Revenue					
Iowa Department of Human Rights	\$ 753,055	254,311	249,395	503,706	249,349
Expenses					
Consultants	\$ 68,500	--	20,204	20,204	48,296
Co-Funded Programs	627,055	239,323	200,528	439,851	187,204
Other	57,500	14,988	28,663	43,651	13,849
Total Program Expenses	\$ 753,055	254,311	249,395	503,706	249,349

**Contract Number CSBG-20-05**

(Contract Period 10/01/19 - 9/30/21)

	Approved Budget	Actual Expenses			(Over) Under Budget
		Prior	10/01/19 - 9/30/21	Total	
Revenue					
Iowa Department of Human Rights	\$ 549,070	212,865	336,205	549,070	--
Expenses					
Travel	\$ 8,500	--	1,278	1,278	7,222
Space	1,000	200	605	805	195
Co-Funded Programs	439,571	210,077	320,388	530,465	(90,894)
Other	99,999	2,588	13,934	16,522	83,477
Total Program Expenses	\$ 549,070	212,865	336,205	549,070	--

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-22-05**

(Contract Period 7/01/21 - 6/30/22)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 507,148	62,529	444,619
Expenses			
Administrative	\$ 72,076	9,783	62,293
Salaries	276,283	37,336	238,947
Benefits	87,002	11,700	75,302
Travel	18,150	1,039	17,111
Space/Utilities	21,144	865	20,279
Other	32,493	1,806	30,687
Total Program Expenses	\$ 507,148	62,529	444,619

**Contract Number FaDSS-PEAF-22-05**

(Contract Period 7/01/21 - 7/31/22)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 80,562	28,658	51,904
Expenses			
Administrative	\$ 8,056	--	8,056
Non-Recurrent Short Term Benefits	72,506	28,658	43,848
Total Program Expenses	\$ 80,562	28,658	51,904

**Contract Number FaDSS-21-05**

(Contract Period 7/01/20 - 9/30/21)

	Approved Budget	Actual Expenses			(Over) Under Budget
		Prior	10/01/20 - 9/30/21	Total	
Revenue					
Iowa Department of Human Rights	\$ 499,301	28,617	470,684	499,301	--
Expenses					
Administrative	\$ 72,948	3,848	70,685	74,533	(1,585)
Salaries	275,567	15,054	267,496	282,550	(6,983)
Benefits	90,085	4,234	84,365	88,599	1,486
Travel	7,500	659	2,343	3,002	4,498
Space/Utilities	19,891	1,510	19,244	20,754	(863)
Other	33,310	3,312	26,551	29,863	3,447
Total Program Expenses	\$ 499,301	28,617	470,684	499,301	--

SEE INDEPENDENT AUDITOR'S REPORT