

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

**Marshalltown, Iowa**

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

**September 30, 2022**

**(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 Audit of the Financial Statements**

***Opinion***

We have audited the financial statements of Mid-Iowa Community Action, Inc. (a nonprofit organization), which comprise the Statement of Financial Position as of September 30, 2022, 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.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Mid-Iowa Community Action, Inc. as of September 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Mid-Iowa Community Action, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Mid-Iowa Community Action, Inc.'s ability to continue as a going concern for one year after the date that the financial statements are issued.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Mid-Iowa Community Action, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Mid-Iowa Community Action, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

### **Supplementary Information**

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 supplementary 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 2021 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated January 4, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2021, 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 a report dated January 4, 2023, on our consideration of Mid-Iowa Community Action, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Mid-Iowa Community Action, Inc.'s 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 Mid-Iowa Community Action, Inc.'s internal control over financial reporting and compliance.

  
MERIWETHER, WILSON AND COMPANY, PLLC  
Certified Public Accountants

January 4, 2023  
West Des Moines, Iowa

## MID-IOWA COMMUNITY ACTION, INC.

## Statement of Financial Position

September 30, 2022  
(With Comparative Totals for 2021)

	2022	2021
<b>Assets</b>		
<b>Current Assets</b>		
Cash	\$ 243,375	463,152
Marketable Securities	18,248	21,882
Receivables		
Grant or Contract Revenue	1,663,747	1,351,575
Other	24,604	20,475
Prepaid Expenses	155,071	133,372
Inventory - Weatherization	19,733	17,298
Work-In-Process - Weatherization	79,785	42,681
Total Current Assets	<u>2,204,563</u>	<u>2,050,435</u>
<b>Other Noncurrent Assets</b>		
USDA Savings Reserves - Hardin and Tama Counties	33,613	33,613
Beneficial Interest in Assets of Another - Endowment Fund	188,545	221,910
Total Other Noncurrent Assets	<u>222,158</u>	<u>255,523</u>
<b>Property and Equipment</b>		
Buildings and Land	4,225,985	4,225,985
Equipment	428,602	428,602
Vehicles	350,192	350,192
Construction in Progress	55,687	55,687
	<u>5,060,466</u>	<u>5,060,466</u>
Accumulated Depreciation	(3,681,084)	(3,516,719)
Net Property and Equipment	<u>1,379,382</u>	<u>1,543,747</u>
Total Assets	<u>\$ 3,806,103</u>	<u>3,849,705</u>
<b>Liabilities and Net Assets</b>		
<b>Current Liabilities</b>		
Current Maturities of Long-Term Debt	\$ 14,639	13,961
Line of Credit	--	--
Accounts Payable and Accrued Taxes	239,416	439,314
Accrued Interest	589	610
Accrued Wages and Leave	429,444	393,280
State Advance	56,125	56,125
Refundable Advances - Grants and Contracts	163,845	262,102
Total Current Liabilities	<u>904,058</u>	<u>1,165,392</u>
<b>Long-Term Debt</b>		
Notes and Mortgages Payable, Excluding Current Classification	<u>392,998</u>	<u>407,673</u>
Total Liabilities	<u>1,297,056</u>	<u>1,573,065</u>
<b>Net Assets</b>		
Without Donor Restrictions	2,026,495	1,875,281
With Donor Restrictions	482,552	401,359
Total Net Assets	<u>2,509,047</u>	<u>2,276,640</u>
Total Liabilities and Net Assets	<u>\$ 3,806,103</u>	<u>3,849,705</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, 2022  
(With Comparative Totals for 2021)

	2022			2021
	Without Restrictions	With Restrictions	Total	Total All Funds
<b>Support and Revenue</b>				
Federal Grant Revenue	\$ 15,125,976	--	15,125,976	11,460,739
State Grant Revenue	2,361,437	--	2,361,437	2,154,285
Other Grant Revenue	59,300	--	59,300	48,853
Program Income	116,018	--	116,018	108,018
Investment Income (Loss)	(1,568)	(33,895)	(35,463)	50,294
Contributions and Public Support	343,999	311,094	655,093	541,487
United Way Support	52,334	--	52,334	62,498
Other Revenue	120,276	16,820	137,096	197,257
In-Kind Donations	314,645	--	314,645	265,316
Restricted Funds Released from Restrictions	212,826	(212,826)	--	--
Total Support and Revenue	18,705,243	81,193	18,786,436	14,888,747
<b>Expenses</b>				
Personnel	6,283,979	--	6,283,979	5,993,050
Fringe	1,838,005	--	1,838,005	1,767,208
Travel	176,487	--	176,487	75,076
Supplies and Materials	203,914	--	203,914	235,946
Printing and Publication	48,702	--	48,702	49,090
Postage and Shipping	24,493	--	24,493	24,501
Contractual	1,175,868	--	1,175,868	775,564
Insurance	101,242	--	101,242	91,638
Telephone and Fax	181,069	--	181,069	166,080
Space	474,556	--	474,556	461,036
Advertising and Promotion	15,890	--	15,890	5,475
Licenses and Permits	13,471	--	13,471	12,379
Dues and Subscriptions	129,367	--	129,367	61,974
Client Assistance	7,084,288	--	7,084,288	4,371,657
Equipment	116,105	--	116,105	146,810
Conferences and Meetings	184,704	--	184,704	91,601
Interest Expense	19,745	--	19,745	20,351
Other	3,134	--	3,134	2,018
Depreciation	164,365	--	164,365	169,129
In-Kind Expense	314,645	--	314,645	265,316
Total Expenses	18,554,029	--	18,554,029	14,785,899
<b>Change in Net Assets</b>	151,214	81,193	232,407	102,848
<b>Net Assets - Beginning of Year</b>	1,875,281	401,359	2,276,640	2,173,792
<b>Net Assets - End of Year</b>	\$ 2,026,495	482,552	2,509,047	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, 2022  
(With Comparative Totals for 2021)

	2022			2021
	Program Activities	Management, General, and Corporate Activities	Total	Total
<b>Expenses</b>				
Personnel	\$ 5,224,479	1,059,500	6,283,979	5,993,050
Fringe	1,528,029	309,976	1,838,005	1,767,208
Travel	143,472	33,015	176,487	75,076
Supplies and Materials	183,595	20,319	203,914	235,946
Printing and Publication	43,950	4,752	48,702	49,090
Postage and Shipping	19,547	4,946	24,493	24,501
Contractual	905,201	270,667	1,175,868	775,564
Insurance	40,550	60,692	101,242	91,638
Telephone and Fax	165,008	16,061	181,069	166,080
Space	224,750	249,806	474,556	461,036
Advertising and Promotion	13,961	1,929	15,890	5,475
Licenses and Permits	12,746	725	13,471	12,379
Dues and Subscriptions	33,061	96,306	129,367	61,974
Client Assistance	7,082,793	1,495	7,084,288	4,371,657
Equipment	75,294	40,811	116,105	146,810
Conferences and Meetings	149,437	35,267	184,704	91,601
Interest Expense	--	19,745	19,745	20,351
Other	49	3,085	3,134	2,018
Depreciation	--	164,365	164,365	169,129
In-Kind Expense	314,645	--	314,645	265,316
Total Expenses	<u>\$ 16,160,567</u>	<u>2,393,462</u>	<u>18,554,029</u>	<u>14,785,899</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, 2022  
(With Comparative Totals for 2021)

	<u>2022</u>	<u>2021</u>
<b>Cash Flows from Operating Activities</b>		
Change in Net Assets	\$ 232,407	102,848
Adjustments to Reconcile Change in Net Assets to Net Cash		
Provided (Used) by Operations		
Unrealized (Gain) Loss on Marketable Securities	3,634	(8,571)
Endowment Fund (Support) Deficit - Net of Expenses	33,365	(41,406)
Depreciation	164,365	169,129
Book Value of Property and Equipment Disposals	--	6,540
(Increase) Decrease in		
Receivables	(316,301)	(23,218)
Prepaid Expenses	(21,699)	(62,646)
Inventory	(2,435)	9,161
Work-In Process	(37,104)	(22,979)
Increase (Decrease) in		
Accounts Payable and Accrued Expenses	(163,755)	64,430
Grant Funds Received In Advance	(98,257)	185,149
Net Cash Flow from Operating Activities	<u>(205,780)</u>	<u>378,437</u>
<b>Cash Flows from Investing Activities</b>		
Funds (Added to) Disbursed from USDA Savings Reserves	--	18,262
Proceeds from Sale of Property and Equipment	--	18,800
Purchase of Property and Equipment	--	(182,204)
Net Cash Flow from Investing Activities	<u>--</u>	<u>(145,142)</u>
<b>Cash Flows from Financing Activities</b>		
Repayments on Notes and Mortgages	<u>(13,997)</u>	<u>(13,348)</u>
<b>Net Increase (Decrease) in Cash</b>	(219,777)	219,947
<b>Cash - Beginning of Year</b>	<u>463,152</u>	<u>243,205</u>
<b>Cash - End of Year</b>	<u><u>\$ 243,375</u></u>	<u><u>463,152</u></u>
<b>Supplemental Cash Flow Disclosures</b>		
Interest Paid	<u><u>\$ 19,766</u></u>	<u><u>20,372</u></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, 2022

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

Mid-Iowa Community Action, Inc. (MICA) is a private, nonprofit organization established in 1965. The Organization was formed to help families who are experiencing poverty meet their needs, build on their strengths, and achieve their goals. MICA's vision is resilient Central Iowa communities where all people thrive. MICA's values are compassion, advocacy, resiliency, equity, and service (CARES). The mission, vision, and values are 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 95% 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 Adopted Accounting Pronouncements**

During the year ended September 30, 2022, the Organization adopted ASU 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. The ASU requires the presentation of contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash and other financial assets and also requires additional disclosures. The Organization adopted the standard October 1, 2021, using the retrospective method.

**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.

**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 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.

### **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, 2023, 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 2021 financial statements have been made to conform to the 2022 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, 2021, 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, 2022, the Organization had \$1,508,664 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, 2022 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	\$ 18,248	18,248	--	--

## **5. Construction in Progress**

As of September 30, 2022, 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, 2022 in the amount of \$-0- is payable on demand and carries a variable interest rate at 0.5% below prime (Actual Rate of 5.75% at September 30, 2022). The line, which matures on March 1, 2023, 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	\$ 180,405	4.75%	Secured by a real estate mortgage covering a building
United States Department of Agriculture	12-22-43	\$1,425 Monthly	<u>227,232</u>	4.75%	Secured by a real estate mortgage covering a building
Total			407,637		
Less Current Maturities			<u>14,639</u>		
Long-Term Debt			<u><u>\$ 392,998</u></u>		

During the year ended September 30, 2022, the Organization incurred interest expense in the amount of \$19,745.

The mortgage loans payable contains 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, 2023	\$ 14,639
September 30, 2024	15,327
September 30, 2025	16,094
September 30, 2026	16,875
September 30, 2027	17,694
Thereafter	<u>327,008</u>
	<u><u>\$ 407,637</u></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, 2022:

	<u>Amount</u>
Designated Net Assets	
Property and Equipment	\$ 971,745
Women, Infants, and Children Funds	10,000
Family Development Funds	229,190
Disaster Assistance and Case Management	12,852
Weatherization Construction Pools	99,459
Eviction and Foreclosure Prevention	<u>5,018</u>
	1,328,264
Undesignated Net Assets	<u>698,231</u>
Total Net Assets Without Donor Restrictions	<u><u>\$ 2,026,495</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, 2022:

	<u>Amount</u>
Project Utilities - Low Income Utility Assistance	\$ 263,572
Reach Out and Read Funds	23,045
MICA Cares	7,390
Story County Dental Clinic and Oral Health Endowment	<u>188,545</u>
	<u><u>\$ 482,552</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 \$188,545 at September 30, 2022. It is recorded at its estimated fair value, based on information received from the Foundation.

As of September 30, 2022, and for the year then ended, the endowment fund is summarized as follows:

	Restricted Endowment
Endowment Net Assets - October 1, 2021	<u>\$ 221,910</u>
Contributions	<u>530</u>
Net Investment Income:	
Interest and Dividends	4,544
Realized Gains	2,916
Unrealized Losses	(39,189)
Administrative Fees	<u>(2,166)</u>
Total Net Investment Income	<u>(33,895)</u>
Appropriation of Endowment Assets for Expenditure	<u>--</u>
Endowment Net Assets - September 30, 2022	<u><u>\$ 188,545</u></u>

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, 2022:

	Amount
Financial Assets at Year-End	
Cash	\$ 243,375
Marketable Securities	18,248
Receivables	1,688,351
USDA Savings Reserves	33,613
Endowment Fund	<u>188,545</u>
	2,172,132
Less Those Unavailable for General Expenditure Within One Year	
Designated Net Assets (Excluding Property and Equipment)	(356,519)
Net Assets with Donor Restrictions	<u>(482,552)</u>
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	<u><u>\$ 1,333,061</u></u>

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. **In-Kind Donations**

All contributed nonfinancial assets were utilized during the reporting period primarily in the Head Start, Early Head Start, and Family Development programs and have no ongoing restrictions. In-Kind donations are summarized as follows for the year-ended September 30, 2022:

Type of In-Kind Contribution	Valuation Method	Amount
Program Supplies - Head Start	Estimated Wholesale Values	\$ 5,145
Food Donations - Family Development	Estimated Wholesale Values	<u>309,500</u>
		<u><u>\$ 314,645</u></u>



Mid-Iowa Community Action, Inc. received other in-kind donations during the year valued at \$313,342, which have not been recorded on the Statement of Activities and Changes in Net Assets.

## 12. 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 2022 fiscal year. The total contributed by the Organization during the fiscal year was \$211,116 while the employee contributions totaled \$102,671. 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	<a href="http://www.ipers.org">www.ipers.org</a>

Mid-Iowa Community Action, Inc. is one of over 1,900 employers participating in the plan, which has a fiduciary net position of \$40.19 billion, a net pension liability of \$3.78 billion, and a ratio of actuarial assets to actuarial liabilities of 89.50% on June 30, 2022, 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, 2022, was \$328,863 equal to the required contribution for the year, while the employees contributed \$219,126. The employer contributions vest with the employee after seven years of service.

## 13. 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, 2022 totaled \$184,892.

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

<u>Year Ended</u>	<u>Amount</u>
September 30, 2023	\$ 124,908
September 30, 2024	113,613
September 30, 2025	87,800
September 30, 2026	48,850
September 30, 2027	44,400
Thereafter	11,100
	<u>\$ 430,671</u>

## 14. Subsequent Events

The Organization has evaluated events and transactions occurring after September 30, 2022 for potential items required to be recognized or disclosed in the financial statements. Subsequent events were evaluated through January 4, 2023, 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, 2022, 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, 2023.

***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, 2023  
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**

***Opinion on Each Major Federal Program***

We have audited Mid-Iowa Community Action, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on Mid-Iowa Community Action, Inc.'s major federal programs for the year ended September 30, 2022. 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.

In our opinion, Mid-Iowa Community Action, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended September 30, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Mid-Iowa Community Action, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Mid-Iowa Community Action, Inc.'s compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Mid-Iowa Community Action, Inc.'s federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Mid-Iowa Community Action, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Mid-Iowa Community Action, Inc.'s compliance with the requirements of each major federal program as a whole.



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In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Mid-Iowa Community Action, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Mid-Iowa Community Action, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Mid-Iowa Community Action, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

#### Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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, 2023  
West Des Moines, Iowa

## MID-IOWA COMMUNITY ACTION, INC.

**Schedule of Findings and Questioned Costs**

Year Ended September 30, 2022

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
Special Supplemental Food Program for Women, Infants, and Children	10.557	\$ 3,653,227
Community Services Block Grant	93.569	814,396
Maternal and Child Health Services Block Grant	93.994	310,608
		<u>\$ 4,778,231</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, 2022

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	\$ --	\$ 744,835
Head Start/Early Head Start	93.600	07CH011276-03	--	3,057,110
Total CFDA #93.600 and Head Start Cluster				<u>3,801,945</u>
Passed Through Iowa Department of Public Health				
Alliance Maternal, Child, and Dental Health	93.994	5881MH13E	--	<u>310,608</u>
Medicaid Cluster				
Medical Assistance Program - Title XIX - '21-'22	93.778	5881MHI11	--	<u>126,885</u>
Marshalltown Community School District				
Teen Outreach - PREP - '21-'22	93.092	5881CH14P	--	95,737
Teen Outreach - PREP - '22-'23	93.092	5883CH14P	--	19,405
Total CFDA #93.092				<u>115,142</u>
Teen Outreach - Lenihan - '21-'22	93.235	5881CH03A	--	24,511
Teen Outreach - Lenihan - '22-'23	93.235	5883CH03A	--	8,758
Total CFDA #93.235				<u>33,269</u>
Passed Through Iowa Department of Human Rights				
Community Services Block Grant	93.569	CSBG-21-05	--	553,086
COVID-19 - Community Services Block Grant	93.569	CSBG-20S-05	--	261,310
Total CFDA #93.569				<u>814,396</u>
Low Income Home Energy Assistance Program	93.568	LIHEAP-22-05	--	2,418,522
COVID-19 - LIHEAP	93.568	LIHEAP-21ARPA-05	--	2,723,698
COVID-19 - LIHEAP	93.568	LIHWAP-21CAA-05	--	271,090
COVID-19 - LIHEAP	93.568	LIHWAP-21ARPA-05	--	18,142
Home Energy Assistance Program	93.568	HEAP-21-05	--	233,800
Home Energy Assistance Program	93.568	HEAP-22-05	--	797,947
Total CFDA #93.568				<u>6,463,199</u>
TANF Cluster				
FaDSS	93.558	FaDSS-22-05	--	177,848
COVID-19 - FaDSS - PEAFF	93.558	FaDSS-PEAF-22-05	--	56,136
FaDSS	93.558	FaDSS-23-05	--	25,036
Passed Through Iowa Department of Education				
BooSt Together for Children ECI - QRS - '21-'22	93.558	BST-22-06	--	29,767
BooSt Together for Children ECI - QRS - '22-'23	93.558	BST-23-06	--	9,376
Total CFDA #93.558 and TANF Cluster				<u>298,163</u>



## MID-IOWA COMMUNITY ACTION, INC.

**Schedule of Expenditures of Federal Awards**

Year Ended September 30, 2022

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 - '22-'23	93.575	ACFS 21-012	--	27,402
Wraparound Child Care - '21-'22	93.575	ACFS 21-012	--	110,759
Total CFDA #93.575 and CCDF Cluster				<u>138,161</u>
Total U.S. Department of Health and Human Services				<u>12,101,768</u>
U.S. Department of Education				
Direct Awards				
Full Service Community Schools Grant	84.215J	U215J180069-20A	--	<u>387,894</u>
U.S. Department of Energy				
Passed Through Iowa Department of Human Rights				
Weatherization Assistance	81.042	DOE-21-05	--	90,582
Weatherization Assistance	81.042	DOE-22-05	--	321,156
Total U.S. Department of Energy and CFDA #81.042				<u>411,738</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	5881A038E	--	909,778
Noncash - Food Vouchers	10.557	5881A038E	--	2,700,433
Breast Feeding Peer Counseling	10.557	5881A098E	--	42,301
Passed Through Iowa Department of Agriculture				
Farmers Market	10.557	N/A	--	715
Total CFDA #10.557				<u>3,653,227</u>
Passed Through Iowa Department of Education				
Child and Adult Care Food Program - Centers	10.558	85-8013	--	185,351
Child and Adult Care Food Program - Homes	10.558	85-8029	--	1,055,990
Total CFDA #10.558				<u>1,241,341</u>
Passed Through Iowa Department of Public Health				
SNAP Cluster				
Nutrition BASICS	10.561	5881NU08-E	--	<u>33,120</u>
Total U.S. Department of Agriculture				<u>4,927,688</u>
Total Federal Awards			\$ --	<u>\$ 17,829,088</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, 2022

**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, 2022. 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, 2022

	GAAP Agency Totals	Elimination Entries	Regulatory Agency Totals
<b>Support and Revenue</b>			
Federal Grant Revenue	\$ 15,125,976	--	15,125,976
State Grant Revenue	2,361,437	--	2,361,437
Other Grant Revenue	59,300	--	59,300
Program Income	116,018	--	116,018
Sales to Public	--	(1,807,402)	1,807,402
Investment Income	(35,463)	--	(35,463)
Contributions and Public Support	655,093	--	655,093
United Way Support	52,334	--	52,334
Rental Income	--	(392,952)	392,952
Other Revenue	137,096	--	137,096
In-Kind Donations	314,645	(313,342)	627,987
Pool Revenue	--	(3,420,025)	3,420,025
Transfers in from Interagency Programs	--	(740,318)	740,318
Total Support and Revenue	<u>18,786,436</u>	<u>(6,674,039)</u>	<u>25,460,475</u>
<b>Expenses</b>			
Personnel	6,283,979	--	6,283,979
Fringe	1,838,005	(1,891,447)	3,729,452
Indirect Cost	--	(1,386,479)	1,386,479
Travel	176,487	--	176,487
Supplies and Materials	203,914	--	203,914
Printing and Publication	48,702	(45,906)	94,608
Postage and Shipping	24,493	(20,110)	44,603
Contractual	1,175,868	--	1,175,868
Insurance	101,242	(76,083)	177,325
Telephone and Fax	181,069	--	181,069
Space	474,556	(384,727)	859,283
Advertising and Promotional Activities	15,890	--	15,890
Equipment Maintenance and Rental	--	--	--
Licenses and Permits	13,471	--	13,471
Dues and Subscriptions	129,367	--	129,367
Client Assistance	7,084,288	(1,807,402)	8,891,690
Equipment	116,105	(8,225)	124,330
Conferences and Meetings	184,704	--	184,704
Interest Expense	19,745	--	19,745
Other	3,134	--	3,134
Depreciation	164,365	--	164,365
In-Kind Expenses	314,645	(313,342)	627,987
Transfers to Interagency Programs	--	(740,318)	740,318
Total Expenses	<u>18,554,029</u>	<u>(6,674,039)</u>	<u>25,228,068</u>
<b>Change in Net Assets</b>	232,407	--	232,407
<b>Net Assets (Deficit) - Beginning of Year</b>	2,276,640	--	2,276,640
<b>Inter Fund Transfers</b>	--	--	--
<b>Net Assets (Deficit) - End of Year</b>	<u>\$ 2,509,047</u>	<u>--</u>	<u>2,509,047</u>

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

Year Ended September 30, 2022

Women, Infants, & Children (WIC) 9/30/22	Baby Basics 12/31/21	Baby Basics 12/31/22	Breast-Feeding Peer Counseling 9/30/22	Child Health and Child Dental (CH and CD-T5) 9/30/22	Healthy Child Care Iowa (HCCI) 9/30/22	Maternal Health and Maternal Dental (MH and MD) 9/30/22	TOP/PREP Miller Middle School 7/31/22
910,493	--	--	42,301	147,207	11,358	85,910	95,737
--	--	--	--	94,967	--	44,336	--
--	--	--	--	--	--	--	--
--	--	--	--	13,403	--	23,197	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	2,200	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	712	1,920	--	--	--	--	--
--	--	--	--	141,257	7,947	27,782	--
--	--	--	--	--	--	--	--
17,044	--	--	--	24,211	--	6,191	--
927,537	712	1,920	42,301	423,245	19,305	187,416	95,737
496,376	419	1,219	20,722	143,416	7,209	89,061	56,244
154,764	131	380	5,434	44,923	2,254	27,833	17,556
129,902	110	319	5,218	37,574	1,889	23,320	14,723
8,810	--	--	368	3,608	--	493	1,216
4,963	--	--	280	5,698	--	1,408	3,972
3,268	--	--	44	1,564	--	817	80
4,965	--	--	171	1,712	--	8	13
13,729	--	--	--	3,265	--	3,844	--
3,743	--	2	157	1,998	6	1,746	163
14,306	--	--	2,208	4,341	--	1,915	110
66,248	--	--	7,668	7,929	--	5,525	207
1,611	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
1,023	--	--	--	83	--	--	12
1,565	--	--	--	827	--	1,047	--
--	--	--	--	--	--	--	--
19,621	--	--	31	686	--	110	216
2,215	--	--	--	472	--	496	1,225
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	141,257	7,947	27,782	--
428	52	--	--	23,892	--	2,011	--
927,537	712	1,920	42,301	423,245	19,305	187,416	95,737
--	--	--	--	--	--	--	--
10,000	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
10,000	--	--	--	--	--	--	--

## MID-IOWA COMMUNITY ACTION, INC.

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

Year Ended September 30, 2022

	TOP/PREP Miller Middle School 7/31/23	TOP/SRAE Lenihan Intermediate School 7/31/22	TOP/SRAE Lenihan Intermediate School 7/31/23	Iowa Nutrition Network School Grant Program (INNSGP) 9/30/22
<b>Support and Revenue</b>				
Federal Grant Revenue	\$ 19,405	24,511	8,758	33,120
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	--	--	--	1,702
Total Support and Revenue	<u>19,405</u>	<u>24,511</u>	<u>8,758</u>	<u>34,822</u>
<b>Expenses</b>				
Personnel	11,336	13,700	5,506	17,344
Fringe	3,546	4,282	1,719	5,429
Indirect Cost	2,969	3,588	1,441	4,543
Travel	96	871	--	534
Supplies and Materials	1,352	1,265	--	5,130
Printing and Publication	23	28	24	752
Postage and Shipping	--	--	--	--
Contractual	--	--	--	--
Insurance	31	39	16	59
Telephone and Fax	23	110	23	335
Space	29	143	29	597
Advertising and Promotional Activities	--	--	--	--
Equipment Maintenance and Rental	--	--	--	--
Licenses and Permits	--	3	--	7
Dues and Subscriptions	--	--	--	55
Client Assistance	--	--	--	--
Equipment	--	19	--	16
Conferences and Meetings	--	463	--	21
Interest Expense	--	--	--	--
Other	--	--	--	--
Depreciation	--	--	--	--
In-Kind Expenses	--	--	--	--
Transfers to Interagency Programs	--	--	--	--
Total Expenses	<u>19,405</u>	<u>24,511</u>	<u>8,758</u>	<u>34,822</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, 2022

	Marshalltown School District Preschool Program 6/30/22	Marshalltown School District Preschool Program 6/30/23	Head Start CARES Act 11/30/21	Head Start CARES Act 11/30/22
<b>Support and Revenue</b>				
Federal Grant Revenue	\$ --	--	1,370	--
State Grant Revenue	16,872	6,429	--	56,091
Other Grant Revenue	--	--	--	--
Program Income	--	--	--	--
Sales to Public	--	--	--	--
Investment Income	--	--	--	--
Contributions and Public Support	--	--	--	--
United Way Support	--	--	--	--
Rental Income	--	--	--	--
Other Revenue	--	--	30	--
In-Kind Donations	--	--	--	--
Pool Revenue	--	--	--	--
Transfers in from Interagency Programs	3,931	905	--	--
Total Support and Revenue	<u>20,803</u>	<u>7,334</u>	<u>1,400</u>	<u>56,091</u>
<b>Expenses</b>				
Personnel	14,297	3,456	11,200	25,404
Fringe	4,472	1,080	3,499	7,936
Indirect Cost	3,745	905	2,932	6,651
Travel	(2)	27	--	--
Supplies and Materials	(1,514)	1,730	(18,305)	5,643
Printing and Publication	--	--	--	--
Postage and Shipping	--	--	--	--
Contractual	--	--	--	--
Insurance	--	--	--	202
Telephone and Fax	(142)	--	351	1,753
Space	(22)	88	--	--
Advertising and Promotional Activities	--	--	--	245
Equipment Maintenance and Rental	--	--	--	--
Licenses and Permits	--	--	--	80
Dues and Subscriptions	(31)	48	--	--
Client Assistance	--	--	1,723	8,093
Equipment	--	--	--	--
Conferences and Meetings	--	--	--	84
Interest Expense	--	--	--	--
Other	--	--	--	--
Depreciation	--	--	--	--
In-Kind Expenses	--	--	--	--
Transfers to Interagency Programs	--	--	--	--
Total Expenses	<u>20,803</u>	<u>7,334</u>	<u>1,400</u>	<u>56,091</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, 2022

Family Development & Self Sufficiency (FaDSS) 9/30/22	Family Development & Self Sufficiency (FaDSS) 6/30/23	Pandemic Emergency Assistance Fund (PEAF) 7/31/22	United States Department of Agriculture (USDA) 9/30/22	Child & Adult Care Food Program (CACFP) 9/30/21	Child & Adult Care Food Program (CACFP) 9/30/22
177,848	25,036	56,136	185,351	2,601	1,053,389
266,771	37,553	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	501	34,300
--	--	--	--	--	--
--	--	--	--	--	--
--	10,033	--	--	--	3,835
444,619	72,622	56,136	185,351	3,102	1,091,524
250,904	42,009	--	--	--	80,427
78,432	13,183	--	--	--	25,102
65,703	11,011	--	--	--	21,054
6,607	3,744	--	--	--	1,676
1,420	27	--	13,822	--	100
1,161	139	--	--	--	5,422
223	7	--	--	--	1,137
2,800	548	--	--	--	8,903
941	83	--	--	--	303
8,792	603	--	--	--	2,072
22,752	1,260	--	--	--	5,403
--	--	--	--	--	--
--	--	--	--	--	--
1,639	8	--	--	--	--
289	--	--	--	--	--
733	--	56,136	171,529	3,102	939,868
350	--	--	--	--	57
1,873	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
444,619	72,622	56,136	185,351	3,102	1,091,524
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2022

	Department of Energy (DOE) 3/31/22	Department of Energy (DOE) 3/31/23	Community Services Block Grant 9/30/22	CSBG CARES 9/30/22	Low-Income Home Energy Assistance (LIHEAP) 9/30/22
<b>Support and Revenue</b>					
Federal Grant Revenue	\$ 90,582	321,156	553,086	261,310	2,418,522
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	905	2,343	--	--	--
Total Support and Revenue	91,487	323,499	553,086	261,310	2,418,522
<b>Expenses</b>					
Personnel	3,452	8,992	25,528	--	95,533
Fringe	1,084	2,753	7,580	--	29,512
Indirect Cost	905	2,343	6,605	--	24,946
Travel	--	825	12,424	--	3,448
Supplies and Materials	--	--	767	6,736	1,094
Printing and Publication	--	--	--	--	1,514
Postage and Shipping	--	--	--	--	3,248
Contractual	--	--	26,385	13,197	90
Insurance	--	--	43	--	360
Telephone and Fax	--	--	--	1,482	2,822
Space	--	--	--	--	4,498
Advertising and Promotional Activities	--	--	1,500	--	--
Equipment Maintenance and Rental	--	--	--	--	--
Licenses and Permits	--	--	--	--	30
Dues and Subscriptions	--	--	22,180	44,547	5
Client Assistance	83,156	306,786	805	658	2,248,794
Equipment	--	--	12,105	26,232	894
Conferences and Meetings	2,890	1,800	18,729	--	1,734
Interest Expense	--	--	--	--	--
Other	--	--	--	--	--
Depreciation	--	--	--	--	--
In-Kind Expenses	--	--	--	--	--
Transfers to Interagency Programs	--	--	418,435	168,458	--
Total Expenses	91,487	323,499	553,086	261,310	2,418,522
<b>Change in Net Assets</b>	--	--	--	--	--
<b>Net Assets (Deficit) - Beginning of Year</b>	--	--	--	--	--
<b>Inter Fund Transfers</b>	--	--	--	--	--
<b>Net Assets (Deficit) - End of Year</b>	\$ --	--	--	--	--

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2022

LIHEAP Voids & Refunds 9/30/22	LIHEAP ARPA 9/30/22	Low-Income Household Water Assistance (LIHWAP) 9/30/23	Low-Income Household Water Assistance (LIHWAP-ARPA) 9/30/23	Home Energy Assistance Program (HEAP) 12/31/21	Home Energy Assistance Program (HEAP) 12/31/22	Boone/Story County Child Care Nurse Consultant 6/30/22
--	2,723,698	271,090	18,142	233,800	797,947	29,767
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
2,953	--	--	--	--	3,850	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	2,124
2,953	2,723,698	271,090	18,142	233,800	801,797	31,891
--	113,662	25,306	2,545	--	2,524	18,443
--	34,754	7,896	797	--	787	5,765
--	29,609	6,624	667	--	661	4,830
--	325	--	--	--	9,107	290
--	750	--	--	--	--	14
--	1,694	43	--	--	--	629
--	3,210	25	--	--	--	4
--	4,189	--	--	--	--	--
--	382	83	7	480	1,869	115
--	2,997	--	--	--	--	493
--	8,984	--	--	--	--	1,268
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	3	--	--	--	--	--
--	6,783	--	--	--	--	--
2,953	2,516,296	231,113	14,126	235,796	782,374	--
--	40	--	--	(2,476)	--	17
--	20	--	--	--	4,475	23
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
2,953	2,723,698	271,090	18,142	233,800	801,797	31,891
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2022

	Boone/Story County Child Care Nurse Consultant 6/30/23	IRVECA Child Care Nurse Consultant 6/30/22	IRVECA Child Care Nurse Consultant 6/30/23	Better Tomorrows Child Care Nurse Consultant 6/30/22
<b>Support and Revenue</b>				
Federal Grant Revenue	\$ 9,376	--	--	--
State Grant Revenue	--	27,485	8,383	6,757
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	2,161	1,793	798	806
Total Support and Revenue	<u>11,537</u>	<u>29,278</u>	<u>9,181</u>	<u>7,563</u>
<b>Expenses</b>				
Personnel	6,540	16,386	5,035	4,306
Fringe	2,043	5,128	1,580	1,347
Indirect Cost	1,712	4,292	1,320	1,127
Travel	89	494	147	408
Supplies and Materials	15	1,582	12	2
Printing and Publication	50	82	69	17
Postage and Shipping	--	3	--	5
Contractual	--	--	--	--
Insurance	333	108	330	29
Telephone and Fax	104	254	85	70
Space	254	926	206	248
Advertising and Promotional Activities	--	--	--	--
Equipment Maintenance and Rental	--	--	--	--
Licenses and Permits	--	--	--	--
Dues and Subscriptions	--	--	--	--
Client Assistance	--	--	--	--
Equipment	397	16	397	--
Conferences and Meetings	--	7	--	4
Interest Expense	--	--	--	--
Other	--	--	--	--
Depreciation	--	--	--	--
In-Kind Expenses	--	--	--	--
Transfers to Interagency Programs	--	--	--	--
Total Expenses	<u>11,537</u>	<u>29,278</u>	<u>9,181</u>	<u>7,563</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, 2022

[illegible]

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2022

	Family Connections (FAC) 6/30/22	Family Connections (FAC) 6/30/23	Wrap Around Child Care Grant (WACCG) 6/30/22	Wrap Around Child Care Grant (WACCG) 6/30/23
<b>Support and Revenue</b>				
Federal Grant Revenue	\$ --	--	110,759	27,402
State Grant Revenue	70,049	22,103	--	--
Other Grant Revenue	--	--	--	--
Program Income	--	--	--	--
Sales to Public	--	--	--	--
Investment Income	--	--	--	--
Contributions and Public Support	(188)	812	--	--
United Way Support	--	--	--	--
Rental Income	--	--	--	--
Other Revenue	--	--	--	--
In-Kind Donations	--	--	--	--
Pool Revenue	--	--	--	--
Transfers in from Interagency Programs	365	1,138	--	--
Total Support and Revenue	<u>70,226</u>	<u>24,053</u>	<u>110,759</u>	<u>27,402</u>
<b>Expenses</b>				
Personnel	40,283	14,028	68,160	16,845
Fringe	12,579	4,396	21,303	5,288
Indirect Cost	10,546	3,676	17,848	4,415
Travel	468	157	--	--
Supplies and Materials	817	13	--	--
Printing and Publication	451	161	--	--
Postage and Shipping	98	29	--	--
Contractual	--	120	--	--
Insurance	116	44	--	--
Telephone and Fax	1,392	362	--	--
Space	2,985	1,053	--	--
Advertising and Promotional Activities	--	--	--	--
Equipment Maintenance and Rental	--	--	--	--
Licenses and Permits	--	1	--	--
Dues and Subscriptions	5	13	--	--
Client Assistance	--	--	3,448	854
Equipment	4	--	--	--
Conferences and Meetings	482	--	--	--
Interest Expense	--	--	--	--
Other	--	--	--	--
Depreciation	--	--	--	--
In-Kind Expenses	--	--	--	--
Transfers to Interagency Programs	--	--	--	--
Total Expenses	<u>70,226</u>	<u>24,053</u>	<u>110,759</u>	<u>27,402</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, 2022

Shared Visions Child Development Preschool 6/30/22	Shared Visions Child Development Preschool 6/30/23	Mid-American Energy Corp (MEA) 12/31/22	Black Hills Energy (BHE) 12/31/22	Interstate Power & Light (IPL) 12/31/21	Interstate Power & Light (IPL) 12/31/22	Project Utility 9/30/22	21st Century 6/30/22
--	--	--	--	--	--	--	--
216,747	48,113	10,906	14,543	112,919	302,618	--	108,218
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	256,450	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
52,492	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
13,418	2,283	--	--	--	--	--	39,382
<u>282,657</u>	<u>50,396</u>	<u>10,906</u>	<u>14,543</u>	<u>112,919</u>	<u>302,618</u>	<u>256,450</u>	<u>147,600</u>
127,418	26,749	--	--	--	--	--	81,295
39,856	8,357	--	--	--	--	--	17,284
33,371	7,004	--	--	--	--	--	19,667
2,243	1,071	--	--	--	--	--	15,952
5,196	1,497	--	--	--	--	--	4,842
--	--	--	--	--	--	--	262
--	--	--	--	--	--	--	1
1,328	80	--	--	--	--	--	5,250
--	--	--	--	--	--	--	256
--	--	--	--	--	--	--	1,549
17,197	4,638	--	--	--	--	--	873
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	334
--	--	--	--	--	--	--	9
3,556	1,000	10,906	14,543	112,919	302,618	101,100	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	26
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
52,492	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
<u>282,657</u>	<u>50,396</u>	<u>10,906</u>	<u>14,543</u>	<u>112,919</u>	<u>302,618</u>	<u>101,100</u>	<u>147,600</u>
--	--	--	--	--	--	155,350	--
--	--	--	--	--	--	108,222	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	263,572	--



## MID-IOWA COMMUNITY ACTION, INC.

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

Year Ended September 30, 2022

	Bobcat University (BU) 9/30/22	Full Service Community Schools Grant (FSCSG) 9/30/22	Hardin County Family Development 9/30/22	Marshall County Family Development 9/30/22
<b>Support and Revenue</b>				
Federal Grant Revenue	\$ --	387,894	--	--
State Grant Revenue	238,024	--	--	--
Other Grant Revenue	--	--	2,300	550
Program Income	--	--	--	--
Sales to Public	--	--	--	--
Investment Income	--	--	--	--
Contributions and Public Support	--	--	26,413	1,280
United Way Support	4,111	--	1,000	--
Rental Income	--	--	--	--
Other Revenue	--	--	--	--
In-Kind Donations	--	--	25,255	--
Pool Revenue	--	--	--	--
Transfers in from Interagency Programs	--	--	25,968	86,150
Total Support and Revenue	<u>242,135</u>	<u>387,894</u>	<u>80,936</u>	<u>87,980</u>
<b>Expenses</b>				
Personnel	152,849	220,357	25,386	51,373
Fringe	20,171	65,531	7,692	15,829
Indirect Cost	34,518	57,035	6,599	13,407
Travel	25,637	720	1,828	533
Supplies and Materials	6,301	213	124	272
Printing and Publication	--	3,775	423	58
Postage and Shipping	201	19	(12)	24
Contractual	2,000	10,145	--	142
Insurance	--	860	77	125
Telephone and Fax	--	7,372	830	1,345
Space	--	11,156	8,265	4,274
Advertising and Promotional Activities	--	2,493	--	--
Equipment Maintenance and Rental	--	--	--	--
Licenses and Permits	458	233	138	48
Dues and Subscriptions	--	271	33	75
Client Assistance	--	5,783	4,277	--
Equipment	--	1,838	--	--
Conferences and Meetings	--	93	21	475
Interest Expense	--	--	--	--
Other	--	--	--	--
Depreciation	--	--	--	--
In-Kind Expenses	--	--	25,255	--
Transfers to Interagency Programs	--	--	--	--
Total Expenses	<u>242,135</u>	<u>387,894</u>	<u>80,936</u>	<u>87,980</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, 2022

Poweshiek County Family Development 9/30/22	Story County Family Development 9/30/22	Tama County Family Development 9/30/22	ICAA - Disaster Assistance & Case Management 12/31/21	ICAA - Disaster Assistance & Case Management 12/31/22	Amerigroup CHAMP 12/31/22
--	--	--	--	--	--
--	--	--	2,846	26,744	34,306
2,400	54,050	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
112,883	95,705	250	3,600	--	--
30,000	17,223	--	--	--	--
--	--	--	--	--	--
--	--	--	1,550	--	--
87,732	196,513	--	--	--	--
--	--	--	--	--	--
--	--	28,255	--	--	--
<u>233,015</u>	<u>363,491</u>	<u>28,505</u>	<u>7,996</u>	<u>26,744</u>	<u>34,306</u>
65,690	43,264	15,783	2,482	4,851	2,277
20,512	13,034	4,911	777	1,224	713
17,197	11,232	4,128	650	1,212	596
1,677	2,770	302	79	--	--
985	588	144	--	222	--
588	648	126	13	6	--
101	(11)	(120)	2	1	--
16	--	--	--	--	--
213	608	51	--	23	--
1,607	844	849	177	126	--
17,360	32,489	2,245	333	--	--
--	--	--	--	--	--
--	--	--	--	--	--
293	973	10	--	--	--
54	33	44	--	--	--
26,957	5,125	--	--	19,044	30,720
2,703	1,019	--	--	--	--
67	35	32	--	35	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
87,732	196,513	--	--	--	--
3,509	--	--	--	--	--
<u>247,261</u>	<u>309,164</u>	<u>28,505</u>	<u>4,513</u>	<u>26,744</u>	<u>34,306</u>
(14,246)	54,327	--	3,483	--	--
136,855	52,254	--	9,369	--	--
--	--	--	--	--	--
<u>122,609</u>	<u>106,581</u>	<u>--</u>	<u>12,852</u>	<u>--</u>	<u>--</u>

## MID-IOWA COMMUNITY ACTION, INC.

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

Year Ended September 30, 2022

	Weatherization Materials Pool (WMP) 9/30/22	Weatherization Labor Pool (WLP) 9/30/22	Weatherization Support Pool (WSP) 9/30/22
<b>Support and Revenue</b>			
Federal Grant Revenue	\$ --	--	--
State Grant Revenue	--	--	--
Other Grant Revenue	--	--	--
Program Income	--	--	--
Sales to Public	482,460	779,331	425,118
Investment Income	--	--	--
Contributions and Public Support	--	--	--
United Way Support	--	--	--
Rental Income	--	--	1,350
Other Revenue	--	1,250	--
In-Kind Donations	--	--	--
Pool Revenue	--	--	--
Transfers in from Interagency Programs	13,623	--	6,692
Total Support and Revenue	<u>496,083</u>	<u>780,581</u>	<u>433,160</u>
<b>Expenses</b>			
Personnel	--	4,123	214,453
Fringe	--	1,288	65,954
Indirect Cost	--	14	1,024
Travel	--	--	7,934
Supplies and Materials	--	--	1,415
Printing and Publication	--	--	--
Postage and Shipping	--	--	560
Contractual	--	815,140	--
Insurance	--	4	4,303
Telephone and Fax	--	--	5,620
Space	60	--	53,906
Advertising and Promotional Activities	--	--	--
Equipment Maintenance and Rental	--	--	--
Licenses and Permits	--	--	726
Dues and Subscriptions	--	--	--
Client Assistance	480,012	(53,669)	35
Equipment	--	--	--
Conferences and Meetings	--	--	315
Interest Expense	--	--	--
Other	--	--	--
Depreciation	--	--	--
In-Kind Expenses	--	--	--
Transfers to Interagency Programs	--	--	--
Total Expenses	<u>480,072</u>	<u>766,900</u>	<u>356,245</u>
<b>Change in Net Assets</b>	16,011	13,681	76,915
<b>Net Assets (Deficit) - Beginning of Year</b>	(18,309)	(2,770)	(12,839)
<b>Inter Fund Transfers</b>	--	--	--
<b>Net Assets (Deficit) - End of Year</b>	<u>\$ (2,298)</u>	<u>10,911</u>	<u>64,076</u>

## MID-IOWA COMMUNITY ACTION, INC.

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

Year Ended September 30, 2022

Weatherization Administrative Pool (WAP) 9/30/22	Reach Out & Read Fiscal Agent Fund 9/30/22	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	MICA Cares 12/31/22
--	--	--	--	--	--
--	--	--	--	--	26,021
--	--	--	--	--	--
120,493	--	--	--	--	--
--	--	--	--	--	--
--	10,451	--	20,241	22,801	621
--	--	--	--	--	--
--	--	--	--	16,820	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	242	--	15,010
<u>120,493</u>	<u>10,451</u>	<u>--</u>	<u>20,483</u>	<u>39,621</u>	<u>41,652</u>
20,559	--	--	938	--	--
6,124	--	--	291	--	--
61,306	--	--	245	--	--
--	--	--	--	--	--
--	6,636	--	--	--	--
1,284	--	--	1	--	--
--	--	--	--	--	--
--	--	--	--	--	--
10	--	--	--	--	--
967	--	--	244	--	--
176	--	--	220	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	2	--	--
--	--	--	20,904	78,026	45,492
--	--	--	--	--	--
--	--	--	--	--	--
49	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
3,248	--	--	--	--	--
<u>93,723</u>	<u>6,636</u>	<u>--</u>	<u>22,845</u>	<u>78,026</u>	<u>45,492</u>
26,770	3,815	--	(2,362)	(38,405)	(3,840)
--	19,230	103,390	(101,028)	49,635	--
--	--	(103,390)	103,390	--	--
<u>26,770</u>	<u>23,045</u>	<u>--</u>	<u>--</u>	<u>11,230</u>	<u>(3,840)</u>

## MID-IOWA COMMUNITY ACTION, INC.

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

Year Ended September 30, 2022

	COVID-19 Iowa Eviction & Foreclosure Prevention & IRUAP 8/31/21	Grant- Funded Property & Equipment 9/30/22	Properties Fund 9/30/22
<b>Support and Revenue</b>			
Federal Grant Revenue	\$ --	--	--
State Grant Revenue	567	--	--
Other Grant Revenue	--	--	--
Program Income	4,451	--	--
Sales to Public	--	--	--
Investment Income	--	--	--
Contributions and Public Support	--	--	--
United Way Support	--	--	--
Rental Income	--	--	391,036
Other Revenue	--	--	28,950
In-Kind Donations	--	--	--
Pool Revenue	--	--	--
Transfers in from Interagency Programs	--	--	89,152
Total Support and Revenue	<u>5,018</u>	<u>--</u>	<u>509,138</u>
<b>Expenses</b>			
Personnel	--	--	84,225
Fringe	--	--	26,021
Indirect Cost	--	--	21,994
Travel	--	--	8,236
Supplies and Materials	--	--	3,213
Printing and Publication	--	--	38
Postage and Shipping	--	--	--
Contractual	--	--	46,757
Insurance	--	--	46,479
Telephone and Fax	--	--	1,902
Space	--	--	199,711
Advertising and Promotional Activities	--	--	96
Equipment Maintenance and Rental	--	--	--
Licenses and Permits	--	--	450
Dues and Subscriptions	--	--	--
Client Assistance	--	--	32
Equipment	--	--	--
Conferences and Meetings	--	--	--
Interest Expense	--	--	19,702
Other	--	--	49
Depreciation	--	109,204	53,952
In-Kind Expenses	--	--	--
Transfers to Interagency Programs	--	--	--
Total Expenses	<u>--</u>	<u>109,204</u>	<u>512,857</u>
<b>Change in Net Assets</b>	5,018	(109,204)	(3,719)
<b>Net Assets (Deficit) - Beginning of Year</b>	--	519,916	17,363
<b>Inter Fund Transfers</b>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Net Assets (Deficit) - End of Year</b>	<u>\$ 5,018</u>	<u>410,712</u>	<u>13,644</u>

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2022

Story County Community Foundation 9/30/22	Copies, Insurance & Postage Pool 9/30/22	Fringe Benefits Pool 9/30/22	Indirect Cost Pool 9/30/22	General Fund 9/30/22
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
(33,895)	--	--	--	(1,568)
530	--	--	--	101,044
--	--	--	--	--
--	--	--	--	--
--	--	23,669	1,711	789
--	--	--	5	--
--	142,099	1,891,447	1,386,479	--
--	--	--	162,277	--
<u>(33,365)</u>	<u>142,099</u>	<u>1,915,116</u>	<u>1,550,472</u>	<u>100,265</u>
--	--	--	949,393	354
--	--	1,838,008	276,270	105
--	--	--	--	91
--	--	--	12,355	--
--	--	--	2,717	250
--	45,906	--	4,714	--
--	20,110	--	4,946	--
--	--	--	184,328	--
--	76,068	--	14,185	--
--	--	--	12,622	55
--	--	--	50,095	--
--	--	--	333	--
--	--	--	--	--
--	--	--	275	--
--	--	--	27,787	1,792
--	--	--	--	--
--	--	--	2,474	--
--	--	6,000	6,764	3,774
--	--	--	--	43
--	--	455	--	2,581
--	--	--	1,209	--
--	--	--	5	--
--	--	--	--	79,710
<u>--</u>	<u>142,084</u>	<u>1,844,463</u>	<u>1,550,472</u>	<u>88,755</u>
(33,365)	15	70,653	--	11,510
221,910	--	70,756	--	1,092,686
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>188,545</u>	<u>15</u>	<u>141,409</u>	<u>--</u>	<u>1,104,196</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-22-05**  
(Contract Period 10/01/21 - 9/30/22)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 2,435,977	2,418,522	17,455
Expenses			
Regular Assistance	\$ 1,557,805	1,540,410	17,395
Emergency Crisis Intervention Payments	481,984	481,984	--
Program Support	30,300	30,300	--
Assurance 16	7,086	7,086	--
Summer Deliverable Fuel	226,400	226,400	--
Administration Costs	132,402	132,342	60
Total Program Expenses	\$ 2,435,977	2,418,522	17,455

**Contract Number LIHEAP-21ARPA-05**  
(Contract Period 5/27/21 - 11/30/22)

	Approved Budget	Actual Expenses			(Over) Under Budget
		Prior	10/01/21 - 9/30/22	Total	
Revenue					
Iowa Department of Human Rights	\$ 3,137,841	355,720	2,723,698	3,079,418	58,423
Expenses					
Administration Costs	\$ 198,253	19,441	178,567	198,008	245
Regular Assistance	1,776,199	--	1,774,623	1,774,623	1,576
Emergency Crisis Intervention Payments	1,077,952	336,279	741,673	1,077,952	--
Program Support	23,405	--	23,405	23,405	--
Assurance 16	5,432	--	5,430	5,430	2
Summer Deliverable Fuel	56,600	--	--	--	56,600
Total Program Expenses	\$ 3,137,841	355,720	2,723,698	3,079,418	58,423

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 LIHWAP-21ARPA-05**

(Contract Period 3/1/22 - 9/30/23)

	<u>Approved Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Revenue			
Iowa Department of Human Rights	<u>\$ 193,885</u>	<u>18,142</u>	<u>175,743</u>
Expenses			
Administration Costs	\$ 21,740	1,109	20,631
Emergency Crisis Intervention Payments	161,275	14,126	147,149
Program Support	<u>10,870</u>	<u>2,907</u>	<u>7,963</u>
Total Program Expenses	<u>\$ 193,885</u>	<u>18,142</u>	<u>175,743</u>

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

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

	<u>Approved Budget</u>	<u>Actual Expenses</u>			<u>(Over) Under Budget</u>
		<u>Prior</u>	<u>10/01/21 - 9/30/22</u>	<u>Total</u>	
Revenue					
Iowa Department of Human Rights	<u>\$ 271,865</u>	<u>775</u>	<u>271,090</u>	<u>271,865</u>	<u>--</u>
Expenses					
Administration Costs	\$ 6,910	775	6,145	6,920	(10)
Emergency Crisis Intervention Payments	231,123	--	231,113	231,113	10
Program Support	<u>33,832</u>	<u>--</u>	<u>33,832</u>	<u>33,832</u>	<u>--</u>
Total Program Expenses	<u>\$ 271,865</u>	<u>775</u>	<u>271,090</u>	<u>271,865</u>	<u>--</u>



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

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

**Weatherization Assistance Programs**

**Contract Number HEAP-22-05**

(Contract Period 1/01/22 - 12/31/22)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 1,000,212	797,947	202,265
Expenses			
Administration	\$ 51,422	38,248	13,174
Health and Safety	214,673	265,155	(50,482)
Support	239,372	258,063	(18,691)
Labor	234,640	163,934	70,706
Materials	234,640	56,974	177,666
Pollution Occurrence Insurance	2,534	1,869	665
Equipment/Training	22,931	13,704	9,227
Total Program Expenses	\$ 1,000,212	797,947	202,265

**Contract Number HEAP-21-05**

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

	Approved Budget	Actual Expenses			(Over) Under Budget
		Prior	10/01/21 - 12/31/21	Total	
Revenue					
Iowa Department of Human Rights	\$ 884,442	290,688	233,800	524,488	359,954
Expenses					
Administration	\$ 43,981	13,908	12,167	26,075	17,906
Health and Safety	187,953	95,430	86,962	182,392	5,561
Support	209,577	131,467	73,572	205,039	4,538
Labor	205,434	28,754	42,498	71,252	134,182
Materials	205,434	2	20,597	20,599	184,835
Pollution Occurrence Insurance	2,063	1,582	480	2,062	1
Equipment/Training	30,000	19,545	(2,476)	17,069	12,931
Total Program Expenses	\$ 884,442	290,688	233,800	524,488	359,954

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-22-05**

(Contract Period 4/01/22 - 3/31/23)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 325,561	321,156	4,405
Expenses			
Administration	\$ 57,413	39,042	18,371
Health and Safety	50,050	57,350	(7,300)
Support	57,979	27,745	30,234
Labor	70,672	128,849	(58,177)
Materials	70,672	53,800	16,872
Training and Equipment	18,775	14,370	4,405
Total Program Expenses	\$ 325,561	321,156	4,405

**Contract Number DOE-21-05**

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

	Approved Budget	Actual Expenses			(Over) Under Budget
		Prior	10/01/21 - 3/31/22	Total	
Revenue					
Iowa Department of Human Rights	\$ 358,453	267,871	90,582	358,453	--
Expenses					
Administration	\$ 60,213	47,091	14,260	61,351	(1,138)
Health and Safety	56,376	55,296	(1,946)	53,350	3,026
Support	72,134	21,397	32,003	53,400	18,734
Labor	74,865	95,849	29,749	125,598	(50,733)
Materials	74,865	45,110	9,090	54,200	20,665
T & TA	20,000	3,128	7,426	10,554	9,446
Total Program Expenses	\$ 358,453	267,871	90,582	358,453	--

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-22-05**

(Contract Period 1/01/22 - 12/31/22)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 10,906	10,906	--
Expenses			
Administration	\$ 474	1	473
Support	948	--	948
Labor	4,742	5,015	(273)
Materials	4,742	5,890	(1,148)
Total Program Expenses	\$ 10,906	10,906	--

**Contract Number MEC-21-05**

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

	Approved Budget	Actual Expenses			(Over) Under Budget
		Prior	10/01/21 - 12/31/21	Total	
Revenue					
Iowa Department of Human Rights	\$ 7,295	7,295	--	7,295	--
Expenses					
Administration	\$ 317	164	--	164	153
Support	634	648	--	648	(14)
Labor	3,172	3,547	--	3,547	(375)
Materials	3,172	2,936	--	2,936	236
Total Program Expenses	\$ 7,295	7,295	--	7,295	--

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-22-05**  
(Contract Period 1/01/22 - 12/31/22)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	<u>\$ 14,543</u>	<u>14,543</u>	<u>--</u>
Expenses			
Administration	\$ 632	585	47
Support	1,265	1,269	(4)
Labor	6,323	11,440	(5,117)
Materials	<u>6,323</u>	<u>1,249</u>	<u>5,074</u>
Total Program Expenses	<u>\$ 14,543</u>	<u>14,543</u>	<u>--</u>

SEE INDEPENDENT AUDITOR'S REPORT

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

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

**Weatherization Assistance Programs**

**Contract Number IPL-22-05**

(Contract Period 1/01/22 - 12/31/22)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 302,618	302,618	--
Expenses			
Administration	\$ 13,154	11,296	1,858
Support	26,308	22,646	3,662
Labor	131,578	177,882	(46,304)
Materials	131,578	90,794	40,784
Total Program Expenses	\$ 302,618	302,618	--

**Contract Number IPL-21-05**

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

	Approved Budget	Actual Expenses			(Over) Under Budget
		Prior	10/01/21 - 12/31/21	Total	
Revenue					
Iowa Department of Human Rights	\$ 299,582	186,663	112,919	299,582	--
Expenses					
Administration	\$ 12,895	8,115	4,895	13,010	(115)
Support	26,181	16,232	9,820	26,052	129
Labor	130,253	113,491	64,803	178,294	(48,041)
Materials	130,253	48,825	33,401	82,226	48,027
Total Program Expenses	\$ 299,582	186,663	112,919	299,582	--

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-21-05**  
(Contract Period 10/01/21 - 9/30/22)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 553,086	553,086	--
Expenses			
Personnel	\$ 32,640	33,108	(468)
Travel	20,350	12,424	7,926
Space	55	43	12
Consultants	34,950	23,250	11,700
Co-Funded Programs	403,781	418,435	(14,654)
Other	54,799	59,221	(4,422)
Indirect	6,511	6,605	(94)
Total Program Expenses	\$ 553,086	553,086	--

**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	\$ 765,016	503,706	261,310	765,016	--
Expenses					
Consultants	\$ 42,500	20,204	7,304	27,508	14,992
Co-Funded Programs	602,055	439,851	168,458	608,309	(6,254)
Other	120,461	43,651	85,548	129,199	(8,738)
Total Program Expenses	\$ 765,016	503,706	261,310	765,016	--

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-23-05**  
(Contract Period 7/01/22 - 6/30/23)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 484,004	72,622	411,382
Expenses			
Administrative	\$ 65,955	11,011	54,944
Salaries	251,828	42,009	209,819
Benefits	78,772	13,183	65,589
Travel	16,500	3,744	12,756
Space/Utilities	26,435	1,260	25,175
Other	44,514	1,415	43,099
Total Program Expenses	\$ 484,004	72,622	411,382

**Contract Number FaDSS-PEAF-22-05**  
(Contract Period 7/01/21 - 7/31/22)

	Approved Budget	Actual Expenses			(Over) Under Budget
		Prior	10/01/21 - 7/31/22	Total	
Revenue					
Iowa Department of Human Rights	\$ 84,795	28,658	56,136	84,794	1
Expenses					
Non-Recurrent Short Term Benefits	\$ 84,795	28,658	56,136	84,794	1

**Contract Number FaDSS-22-05**  
(Contract Period 7/01/21 - 9/30/22)

	Approved Budget	Actual Expenses			(Over) Under Budget
		Prior	10/01/21 - 9/30/22	Total	
Revenue					
Iowa Department of Human Rights	\$ 507,148	62,529	444,619	507,148	--
Expenses					
Administrative	\$ 73,407	9,783	65,703	75,486	(2,079)
Salaries	281,346	37,336	250,904	288,240	(6,894)
Benefits	88,608	11,700	78,432	90,132	(1,524)
Travel	10,150	1,039	6,607	7,646	2,504
Space/Utilities	23,144	865	22,814	23,679	(535)
Other	28,993	1,806	19,426	21,232	7,761
3rd Party Payments	1,500	--	733	733	767
Total Program Expenses	\$ 507,148	62,529	444,619	507,148	--

SEE INDEPENDENT AUDITOR'S REPORT