

WEST CENTRAL COMMUNITY ACTION  
INDEPENDENT AUDITOR'S REPORTS  
FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED SEPTEMBER 30, 2023

# WEST CENTRAL COMMUNITY ACTION

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WEST CENTRAL COMMUNITY ACTION

BOARD OF DIRECTORS

Executive Board of Directors

Charles Parkhurst	President
Trista McLaughlin	Vice President
Kris Olson Harman	Secretary

Board Members

Representing

<u>County</u>	<u>Government</u>	<u>Private</u>	<u>Low-Income</u>
Cass	Wendy Richter	Vacant	Justin Williams
Crawford	Craig Dozark	Donna Childress	Connie McGee
Fremont	Dustin Sheldon	Vacant	Cynthia Williams
Harrison	Brian Rife	Trista McLaughlin	Evert Colunga
Mills	Carol Vinton	Vacant	Donna Maddocks
Monona	Tom Brouillette	Vacant	Brent Watkins
Montgomery	Charla Schmid	Vacant	Pat Berendes
Page	Todd Maher	Lisa Connell	Jeannine Liljedahl
Pottawattamie	Jeff Jorgensen	Vacant	Molly Cummings
Shelby	Charles Parkhurst	Bryan Swain	Kris Olson Harmon

Agency Officials

Wendy Mueller	Executive Director
Keith Bruck	Chief Financial Officer
Angela Bladt	Human Resource Director
Debra Martens	Child & Adult Care Service Director
Danielle Segebart	Head Start/Early Head Start Director
Kelly Mahlberg	Weatherization Director
Ivy Nielsen	LIHEAP Director
Brittany Schoof	CSBG Director/CACFP Coordinator
Mindy Williamson	FaDSS Director

The Board of Directors and Officers of West Central Community Action represent each of the counties. The board members shall serve as follows:

- a. One-third shall be persons who are currently on a Board of Supervisors or their designee and appointed each January by each county board.
- b. One-third shall be persons who are representatives of business, industry, labor, religious, welfare and education organizations, or other major interest groups. Individuals are nominated by these interest groups and elected by the Organization's Board of Directors to a three year term with no limit on the number of terms they may serve.
- c. At least one-third shall be persons who, according to federal guidelines, have incomes at or below poverty level and are elected by such persons, or are representatives elected by such persons for a three year term with no limit on the number of terms they may serve.

# Gronewold, Bell, Kyhnn & Co. P.C.

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
West Central Community Action  
Harlan, Iowa

### **Report on the Audit of the Financial Statements**

#### **Opinion**

We have audited the accompanying financial statements of West Central Community Action (an Iowa Non-Profit Corporation) which comprise the statement of financial position as of September 30, 2023 and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of West Central Community Action as of September 30, 2023, 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 West Central Community Action, 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. Management is also responsible 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 West Central Community Action's ability to continue as a going concern for one year after the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

To the Board of Directors  
West Central Community Action

### **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 and Government Auditing Standards 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 judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

- Exercise professional judgement 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 West Central Community Action'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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about West Central Community Action'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.

To the Board of Directors  
West Central Community Action

### **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise West Central Community Action's basic financial statements. We previously audited, in accordance with the standards referred to in the Auditor's Responsibilities for the Audit of the Financial Statements section of this report, the financial statements for the two years ended September 30, 2022 (which are not presented herein) and expressed an unmodified opinion on those financial statements. The supplementary information included on page 1 and on Schedules 1 through 18, including the Schedule of Expenditures of Federal Awards as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the basic 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 basic financial statements. The information has been subjected to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic 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 basic financial statements taken as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated March 13, 2024 on our consideration of West Central Community Action's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely 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 West Central Community Action'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 West Central Community Action's internal control over financial reporting and compliance.

*Domenico, Bell, Hyman & Co. P.C.*

Atlantic, Iowa  
March 13, 2024

WEST CENTRAL COMMUNITY ACTION  
Statement of Financial Position  
September 30, 2023

ASSETS

	Total
Cash	\$ 1,769,028
Investments:	
Cash and cash equivalents	33,139
Certificates of deposit	331,638
Accrued interest receivable	3,899
Receivables:	
Grantor agencies	1,229,508
Other sources	989
Prepaid expenses	15,473
Property and equipment at cost, less accumulated depreciation of \$2,557,974	2,007,094
Total Assets	\$ 5,390,768

LIABILITIES AND NET ASSETS

Liabilities	
Accounts payable	\$ 232,807
Accrued salaries and benefits	364,189
Compensated absences	393,698
Advances from grantors and others	328,512
Notes payable	448,689
Total Liabilities	1,767,895
Net Assets	
Without donor restrictions	2,375,922
With donor restrictions	1,246,951
Total Net Assets	3,622,873
Total Liabilities and Net Assets	\$ 5,390,768

See notes to financial statements.

WEST CENTRAL COMMUNITY ACTION  
Statement of Activities  
Year Ended September 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Totals
Public Support and Revenues:			
Grant Revenues	\$ 14,476,576	\$ --	\$ 14,476,576
In-Kind Contributions	1,407,690	--	1,407,690
Public Support and Contributions	235,219	20,027	255,246
Co-funding	524,724	--	524,724
Investment Income	9,532	--	9,532
Miscellaneous	437,250	102,358	539,608
Total Public Support and Revenues	17,090,991	122,385	17,213,376
Net Assets Released form Restrictions	286,334	( 286,334)	--
Total Public Support, Revenues, and Net Assets Released from Program Restrictions	17,377,325	( 163,949)	17,213,376
Expenses:			
Head Start	6,185,515	--	6,185,515
Community Services Block Grant (CSBG)	587,159	--	587,159
Child and Adult Care Food Program (CACFP)	944,414	--	944,414
Low-Income Household Water Assistance Program (LIHWAP)	289,720	--	289,720
Low-Income Home Energy Assistance Program (LIHEAP)	4,276,125	--	4,276,125
Weatherization Assistance	1,245,765	--	1,245,765
Child Care Resource & Referral (CCR&R)	822,063	--	822,063
Family Development and Self-Sufficiency	496,240	--	496,240
Early Childhood Iowa	167,238	--	167,238
Outreach	989,237	--	989,237
Other Programs	676,768	--	676,768
Administration	211,700	--	211,700
Depreciation	210,695	--	210,695
Total Expenses	17,102,639	--	17,102,639
Change in Net Assets	274,686	( 163,949)	110,737
Net Assets - Beginning of Year	2,101,236	1,410,900	3,512,136
Net Assets - End of Year	\$ 2,375,922	\$ 1,246,951	\$ 3,622,873

See notes to financial statements.



WEST CENTRAL COMMUNITY ACTION  
Statement of Functional Expenses  
Year Ended September 30, 2023

	<u>Management and General</u>	<u>Program Services</u>	<u>Total</u>
Salaries and wages	\$ 417,352	\$ 4,131,788	\$ 4,549,140
Fringe benefits	87,503	1,169,779	1,257,282
Assistance to individuals	1,602	6,481,941	6,483,543
Professional fees	51,111	646,320	697,431
Travel	16,978	100,364	117,342
Occupancy	100,585	580,911	681,496
Utilities and telephone	22,112	181,578	203,690
Supplies and materials	49,763	466,825	516,588
Buildings and equipment	39,532	7,826	47,358
Printing, publications, and postage	41,456	160,204	201,660
Insurance	28,492	74,387	102,879
Interest expense	3,886	16,092	19,978
Miscellaneous	2,736	78,365	81,101
Co-funding	42	524,724	524,766
In-Kind:			
Labor	--	199,011	199,011
Materials and other	--	1,208,679	1,208,679
Depreciation	<u>95,668</u>	<u>115,027</u>	<u>210,695</u>
Total Expenses before Allocation of Indirect Costs	958,818	16,143,821	17,102,639
Allocation of Indirect Costs	<u>( 651,450)</u>	<u>651,450</u>	<u>--</u>
Total Expenses	<u>\$ 307,368</u>	<u>\$ 16,795,271</u>	<u>\$ 17,102,639</u>

See notes to financial statements.

WEST CENTRAL COMMUNITY ACTION  
Statement of Cash Flows  
Year Ended September 30, 2023

Cash flows from operating activities:	
Cash received from State agencies	\$ 9,105,224
Cash received from Federal grantors	5,376,299
Contributions received	255,246
Investment income	6,224
Other receipts	566,738
Cash paid to employees and suppliers	( 14,958,362)
Interest paid	( 19,978)
Net cash provided by operating activities	<u>331,391</u>
Cash flows from investing activities:	
Change in investments	( 4,051)
Payments to acquire property and equipment	( 69,443)
Net cash used in investing activities	<u>( 73,494)</u>
Cash flows from financing activities:	
Payments on notes payable	<u>( 39,314)</u>
Net increase in cash and cash equivalents	218,583
Cash and cash equivalents at beginning of year	<u>1,583,584</u>
Cash and cash equivalents at end of year	<u>\$ 1,802,167</u>
Reconciliation of cash and cash equivalents to the statement of financial position:	
Cash	\$ 1,769,028
Cash and cash equivalents in investments	<u>33,139</u>
	<u>\$ 1,802,167</u>

See notes to financial statements.

WEST CENTRAL COMMUNITY ACTION  
Notes to Financial Statements  
September 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

West Central Community Action (the Agency), a not-for-profit corporation, is a community action agency that serves the Iowa counties of Cass, Crawford, Fremont, Harrison, Mills, Monona, Montgomery, Page, Pottawattamie, and Shelby. The Agency is exempt from income tax under Section 501(c)(3) of the Internal Revenue Code and a similar section of the Iowa income tax law, which provides tax exemption for corporations organized and operated exclusively for religious, charitable, or educational purposes. The Agency is required to file a Form 990 annually to maintain its exempt status.

The Agency administers various programs funded by Federal, State and local governmental bodies. Each program is accounted for as a separate fund. For the year ended September 30, 2023, the Agency received approximately 84% of its revenues from governmental funding sources. The Agency has renewed substantially all of these governmental funding sources for fiscal year October 1, 2023 to September 30, 2024.

The Agency's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America as prescribed by the Financial Accounting Standards Board for non-profit corporations.

B. Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America. Revenues are recognized when earned and expenses are recorded when the liability is incurred.

C. Revenue Recognition

Grant revenue is either considered revenue from contributions or from exchange transactions based on criteria contained in the grant award, and is considered to be earned over time. Grant revenue considered to be revenue from contributions is recognized in the period in which the related allowable expenses are incurred or when the capital asset is placed in service. Grant revenue considered to be revenue from exchange transactions is recognized when the performance obligations in the contract with the grantor agency are met. Grant revenues that are received in advance of when expenses are incurred, or performance obligations are met, are reflected as a liability titled advances from grantors.

Local funding and donations are generally recognized as revenue at the point in time that the unconditional pledge or contribution is received.

The Agency recognizes program revenue in the period in which it satisfies the performance obligations under contracts by providing services to its clients. These revenues are considered to be earned over time and are reported at the amounts the Agency expects to receive in exchange for providing client services.

WEST CENTRAL COMMUNITY ACTION  
Notes to Financial Statements  
September 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

D. Basis of Presentation

Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Agency and changes therein are classified and reported as follows:

*Net Assets Without Donor Restrictions* - Net assets without donor restrictions are resources available to support operations. The only limits on the use of these net assets are the broad limits resulting from the nature of the organization, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

*Net Assets With Donor Restrictions* - Net assets with donor restrictions are resources that are restricted by a donor for use for a particular purpose or in a particular future period. Some donor-imposed restrictions are temporary in nature, and the restriction will expire when the resources are used in accordance with the donor's instructions or when the stipulated time has passed. Other donor-imposed restrictions are perpetual in nature; the organization must continue to use the resources in accordance with the donor's instructions.

Unconditional promises to give cash and other assets to the Agency are reported at fair value at the date the promise is received. Conditional promises to give and indications of intentions to give are reported at fair value at the date the gift is received. The gifts are reported as restricted support if they are received with donor stipulations that limit the use of the donated assets.

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions. Net assets restricted for acquisition of buildings or equipment (or less commonly, the contribution of those assets directly) are reported as net assets with donor restrictions until the specified asset is placed in service by the Agency, unless the donor provides more specific directions about the period of its use.

Revenues and expenses are reported as increases or decreases in net assets without donor restrictions unless use of the related assets is limited by donor or grantor-imposed restrictions. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law.

WEST CENTRAL COMMUNITY ACTION  
Notes to Financial Statements  
September 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

E. Assets, Liabilities and Net Assets

The following accounting policies are followed in preparing the Statement of Financial Position:

Cash and Cash Equivalents - The Agency considers demand deposits and all other highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Investments - Investments are stated at fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Investment income or loss (including realized gains and losses on investments, interest and dividends) is included in the change in net assets unless the income or loss is restricted by donor or law. Unrealized gains or losses are recorded in investment income (loss) on trading securities and as a change in net assets on available for sale and held to maturity securities.

Receivables from Grantor Agencies and Other Sources - Reimbursement procedures used for grants and contracts may result in timing differences between program reimbursements and expenditures as of the beginning and end of the year. Receivables from grantor agencies and other sources represent an excess of expenditures over cash basis reimbursements at year end.

All receivables are considered fully collectible. Accordingly, no provision for uncollectible amounts has been recorded.

Prepaid Expenses - Prepaid expenses consist of the unexpired portion of insurance premiums for Agency auto, liability, property damage, and worker's compensation coverage.

Property and Equipment - Property and equipment are valued at historical cost or estimated cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date of donation.

Depreciation has been provided using the straight-line method over the estimated useful lives of the respective assets, generally 5 to 40 years. The depreciated cost of the property and equipment does not purport to be either a realizable value or a replacement value.

Expenses for maintenance, repairs and minor replacements are charged to the current year, while the cost for major replacements and betterments are capitalized. The cost of assets disposed of is deleted. No interest costs were capitalized during the year ended September 30, 2023.

WEST CENTRAL COMMUNITY ACTION  
Notes to Financial Statements  
September 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Advances from Grantors - Advances from grantors represents an excess of cash advances by the funding source over expenses incurred by year end.

Compensated Absences - Employees of the Agency accumulate a limited amount of earned but unused vacation payable to employees. Amounts representing the cost of compensated absences are recorded as liabilities on the statement of financial position. This liability has been computed based on rates of pay in effect at September 30, 2023.

Rent Expense - The Agency leases office and classroom space under leases which may be canceled by either party by giving written notice ranging from thirty to ninety days of their intention to vacate the lease. The Agency also leases copy machines, mailing systems and computer servers under leases having immaterial non-cancelable obligations remaining at September 30, 2023. Rent expense under these leases totaled \$240,588 during the year ended September 30, 2023.

Advertising and Promotion Costs - Advertising and promotion costs are expensed as they are incurred. Advertising and promotion costs totaled \$18,831 during the year ended September 30, 2023.

F. In-Kind Contributions

The Agency recognizes donated labor, services, materials and rent-free or rent-reduced usage of facilities and equipment as in-kind revenues at the time the services and materials are utilized. These in-kind contributions and the corresponding expense are valued at their estimated fair market value and recognized in the financial statements in accordance with grant requirements.

G. Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities and functional expenses. These statements report certain categories of expenses that are attributable to both program or supporting functions of the Agency. Natural expenses attributable to more than one functional expense category are allocated using a variety of cost allocation techniques such as square footage for space and utility costs and time and effort for personnel expenses and other costs.

WEST CENTRAL COMMUNITY ACTION  
Notes to Financial Statements  
September 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

H. Use of 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.

NOTE 2 - INDIRECT COST RATE AGREEMENT

West Central Community Action entered into an Indirect Cost Rate Agreement with their cognizant agency, Department of Health and Human Services, setting a provisional Indirect Cost Rate of 12.2% from January 1, 2022 to November 30, 2022 and 12.3% from December 1, 2022 to September 30, 2023. The Indirect Cost allowed is calculated by multiplying the approved rate (12.2% or 12.3%) times the allocation base. The allocation base is the Agency's direct salaries and wages, including fringe benefits and is applicable to all programs. The use of the Indirect Cost Rate allows for an allocation process of the Agency's costs that are incurred for common or joint objectives and, therefore, cannot be readily and specifically identified with a particular project or activity.

NOTE 3 - DEPOSITS AND INVESTMENTS

The Agency's deposits at September 30, 2023 were entirely covered by Federal depository insurance, collateralized with securities or letters of credit held by the Agency or the Agency's agent in the Agency's name, or by a multiple financial institution collateral pool in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to insure there will be no loss of public funds.

Investments are stated as indicated in Note 1. All cash and certificates of deposit are considered deposits and, therefore, not subject to market value fluctuations. The composition of investments is as set forth below:

Cash and cash equivalents	\$	33,139
Certificates of deposit		<u>331,638</u>
	\$	<u><u>364,777</u></u>

Investment income is composed entirely of interest income for the year ended September 30, 2023.

WEST CENTRAL COMMUNITY ACTION  
Notes to Financial Statements  
September 30, 2023

NOTE 4 - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions of \$1,246,951 consist of \$739,993 undepreciated capital items restricted for use within a specific program, and \$506,958 unspent donations restricted for expenditure for specific purposes, primarily food pantry and utility assistance.

Net assets released from restrictions of \$286,334 during the year ended September 30, 2023 represent amounts that satisfied program restrictions or were utilized during the time period for which it was restricted.

NOTE 5 - FINANCIAL ASSETS AND LIQUIDITY RESOURCES

As of September 30, 2023, financial assets and liquidity resources available within one year for general expenditure, such as operating expenses, scheduled principal payments on debt, and capital costs not financed with debt, were as follows:

Financial assets:

Cash and cash equivalents	\$ 1,802,167
Certificates of deposit	331,638
Accrued interest receivable	3,899
Receivables from grantor agencies and other sources	<u>1,230,497</u>
Total financial assets available within one year	<u>\$ 3,368,201</u>

The Agency does not have a formal liquidity policy but generally maintains financial assets in liquid form such as cash and cash equivalents. Most of the Agency's grant awards reimburse expenditures as they are incurred to meet liquidity needs.



WEST CENTRAL COMMUNITY ACTION  
Notes to Financial Statements  
September 30, 2023

NOTE 6 - PROPERTY AND EQUIPMENT

A summary of property and equipment comprising the plant fund at September 30, 2023, categorized by acquiring program/source, is as follows:

<u>Acquiring Program/Source</u>	<u>Land and Buildings</u>	<u>Vehicles</u>	<u>Equipment</u>	<u>Total</u>
General Agency	\$ 561,586	\$ 85,774	\$ --	\$ 647,360
Shelby County Early Childhood Center	1,230,637	--	29,121	1,259,758
Harlan Administrative Building	508,743	--	54,132	562,875
Head Start	--	180,151	351,545	531,696
Child Care Resource & Referral	--	--	8,124	8,124
CSBG	--	--	3,135	3,135
Family Development	--	--	3,350	3,350
LIHEAP	--	--	2,640	2,640
Weatherization - HEAP	--	37,869	17,506	55,375
Early Head Start	996,389	139,945	278,677	1,415,011
Server Pool	--	--	6,500	6,500
Weatherization Pool	--	48,470	20,774	69,244
Total Cost	<u>3,297,355</u>	<u>492,209</u>	<u>775,504</u>	<u>4,565,068</u>
Less Accumulated Depreciation	<u>(1,532,859)</u>	<u>( 316,177)</u>	<u>( 708,938)</u>	<u>( 2,557,974)</u>
Net	<u>\$1,764,496</u>	<u>\$ 176,032</u>	<u>\$ 66,566</u>	<u>\$ 2,007,094</u>

The components of the Agency's accumulated depreciation at September 30, 2023 are as follows:

	<u>Buildings</u>	<u>Vehicles</u>	<u>Equipment</u>	<u>Total</u>
Balance Beginning of Year	\$1,427,998	\$ 232,764	\$ 702,786	\$ 2,363,548
Current Year Depreciation	104,861	83,413	22,421	210,695
Less Disposals	<u>--</u>	<u>--</u>	<u>( 16,269)</u>	<u>( 16,269)</u>
Balance End of Year	<u>\$1,532,859</u>	<u>\$ 316,177</u>	<u>\$ 708,938</u>	<u>\$ 2,557,974</u>

WEST CENTRAL COMMUNITY ACTION  
Notes to Financial Statements  
September 30, 2023

NOTE 7 - NOTES PAYABLE

Notes payable consist of the following at September 30, 2023:

Note payable to bank	\$ 78,728
Note payable to U.S. Department of Agriculture (USDA)	366,859
Note payable to U.S. Department of Agriculture (USDA)	<u>3,102</u>
	<u>\$ 448,689</u>

The bank note payable of \$78,728 is payable in monthly installments of \$2,268, which consists of principal and interest computed at 4.19% per annum through October, 2026. The note is secured by a mortgage agreement on a commercial building owned and occupied by the Agency.

The note payable to the USDA of \$366,859 is payable in monthly installments of \$2,300, which consists of principal and interest computed at 4.25% per annum through May, 2043. The note is secured by a mortgage agreement on a commercial building owned and occupied by the Agency.

The note payable to the USDA of \$3,102 is payable in monthly installments of \$373, which consists of principal and interest computed at 4.25% per annum through June, 2024. The note is secured by a mortgage agreement on a commercial building owned and occupied by the Agency.

The principal and interest payments required on the notes payable for the next five and subsequent years are as follows:

<u>Year ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 39,640	\$ 18,351	\$ 57,991
2025	38,173	16,643	54,816
2026	39,827	14,989	54,816
2027	16,365	13,503	29,868
2028	14,462	13,138	27,600
2029-2043	<u>300,222</u>	<u>103,868</u>	<u>404,090</u>
	<u>\$ 448,689</u>	<u>\$ 180,492</u>	<u>\$ 629,181</u>

WEST CENTRAL COMMUNITY ACTION  
Notes to Financial Statements  
September 30, 2023

NOTE 8 - PENSION AND RETIREMENT BENEFITS

Iowa Public Employees Retirement System

The Agency contributes to the Iowa Public Employees Retirement System (IPERS) which is identified as 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. IPERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to IPERS, P.O. Box 9117, Des Moines, Iowa, 50306-9117 or at [www.ipers.org](http://www.ipers.org).

Plan members are required to contribute 6.29% of their annual salary and the Agency is required to contribute 9.44% of annual covered payroll. Contribution requirements are established by State statute. The Agency's contribution to IPERS for the year ended September 30, 2023 was approximately \$378,000, equal to the required contribution for the year, while the employees contributed approximately \$254,700.

Tax-Sheltered Annuity

The Agency has established a tax-sheltered annuity arrangement. The plan is available to all employees who normally work more than 20 hours per week.

Under the terms of the plan, the Agency makes a matching contribution up to the current IPERS rate (see above for rates) of the annual salary for each employee participating in the plan who elects not to participate in IPERS. Amounts credited to individual participants are 100 percent vested immediately. The accumulated monies are paid upon a participant's retirement or termination.

For the year ended September 30, 2023, the Agency's contributions amounted to \$9,146.

WEST CENTRAL COMMUNITY ACTION  
Notes to Financial Statements  
September 30, 2023

NOTE 9 - COUNTY CONTRIBUTIONS

The Agency received county support totaling \$55,700 in fiscal year 2023 which is included in public support and contributions on the Statement of Activities. The following table shows the breakdown of the county contributions.

Cass County	\$	4,000
Crawford County		4,000
Fremont County		3,500
Harrison County		9,200
Mills County		4,000
Monona County		2,500
Montgomery		6,500
Page County		3,500
Pottawattamie County		15,000
Shelby County		3,500
	\$	55,700

NOTE 10 - COMMITMENTS AND CONTINGENCIES

Federal Assistance Grants

West Central Community Action receives a significant portion of its revenues from government grants and contracts, all of which are subject to audit by the federal government. The ultimate determination of amounts received under these programs generally is based upon allowable costs reported to and audited by the government. Until such audits have been completed and final settlement reached, there exists a contingency to refund any amount received in excess of allowable costs. Management is of the opinion that no material liability will result from such audits, therefore no liability is accrued on these financial statements.

Agency Risk Management

West Central Community Action is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past two years.

Subsequent Event

The Agency has evaluated all subsequent events through March 13, 2024, the date the financial statements were available to be issued.

\* \* \*

SUPPLEMENTARY INFORMATION

WEST CENTRAL COMMUNITY ACTION  
Schedule of Activities - Programs  
Year Ended September 30, 2023

	Head Start - Early Head Start	CSBG
Revenues:		
Grant Revenue	\$ 5,270,626	\$ 587,159
In-Kind Contributions	908,225	--
Public Support and Contributions	--	--
Co-funding	--	--
Investment income	--	--
Miscellaneous	6,664	--
Total Revenues	6,185,515	587,159
Expenses:		
Salaries and wages	2,619,729	45,035
Fringe benefits	737,231	8,823
Assistance to individuals	--	--
Professional fees	555,812	--
Travel	53,122	--
Occupancy	251,382	858
Utilities and telephone	90,199	182
Supplies and materials	391,879	318
Buildings and equipment	397	--
Printing, publications and postage	88,870	512
Insurance	52,706	89
Interest expense	--	--
Miscellaneous	23,473	--
Co-Funding	--	524,724
In-Kind:		
Labor	182,367	--
Materials and other	725,858	--
Total Expenses Before Allocation of Indirect Costs	5,773,025	580,541
Allocation of Indirect Costs	412,490	6,618
Total Expenses	6,185,515	587,159
Change in Net Assets	--	--
Net Assets at Beginning of Year	--	--
Net Assets at End of Year	\$ --	\$ --

(continued next page)

<u>CACFP Homes</u>	<u>CACFP Centers</u>	<u>LIHWAP</u>
\$ 794,814	\$ 143,889	\$ 289,720
--	--	--
--	--	--
5,583	--	--
--	--	--
<u>128</u>	<u>--</u>	<u>--</u>
800,525	143,889	289,720
69,791	--	27,555
15,880	--	9,811
681,467	143,889	247,327
--	--	--
2,815	--	--
7,810	--	--
2,136	--	58
1,614	--	--
--	--	--
1,713	--	377
254	--	--
--	--	--
6,516	--	--
--	--	--
--	--	--
<u>--</u>	<u>--</u>	<u>--</u>
789,996	143,889	285,128
<u>10,529</u>	<u>--</u>	<u>4,592</u>
<u>800,525</u>	<u>143,889</u>	<u>289,720</u>
--	--	--
<u>--</u>	<u>--</u>	<u>--</u>
<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

WEST CENTRAL COMMUNITY ACTION  
Schedule of Activities - Programs - Continued  
Year Ended September 30, 2023

	Weatherization Assistance Programs	
	LIHEAP	HEAP
Revenues:		
Grant Revenue	\$ 4,276,125	\$ 839,022
In-Kind Contributions	--	--
Public Support and Contributions	--	--
Co-funding	--	--
Investment income	--	--
Miscellaneous	--	4,750
	4,276,125	843,772
Total Revenues		
Expenses:		
Salaries and wages	208,717	--
Fringe benefits	68,157	--
Assistance to individuals	3,833,466	829,261
Professional fees	--	--
Travel	4,522	--
Occupancy	46,282	--
Utilities and telephone	3,117	--
Supplies and materials	27,448	--
Buildings and equipment	109	--
Printing, publications and postage	49,055	--
Insurance	1,169	3,126
Interest expense	--	--
Miscellaneous	72	11,385
Co-Funding	--	--
In-Kind:		
Labor	--	--
Materials and other	--	--
	4,242,114	843,772
Total Expenses Before Allocation of Indirect Costs		
Allocation of Indirect Costs	34,011	--
Total Expenses	4,276,125	843,772
Change in Net Assets	--	--
Net Assets at Beginning of Year	--	--
Net Assets at End of Year	\$ --	\$ --

(continued next page)



Weatherization Assistance Programs		Child Care Resource and Referral	Family Development and Self-Sufficiency
Department of Energy	Utility Company		
\$ 610,124	\$ 263,146	\$ 657,684	\$ 481,969
--	--	164,379	13,770
--	--	--	--
--	--	--	1
--	--	--	--
--	--	--	500
610,124	263,146	822,063	496,240
--	--	339,995	281,762
--	--	96,456	74,431
600,720	263,146	--	7,982
--	--	75,328	--
--	--	11,797	14,166
--	--	29,866	25,483
--	--	6,212	4,695
--	--	10,802	19,593
--	--	1,154	281
--	--	10,112	1,552
--	--	2,144	1,426
--	--	--	--
9,404	--	20,185	7,330
--	--	--	--
--	--	1,596	1,455
--	--	162,783	12,315
610,124	263,146	768,430	452,471
--	--	53,633	43,769
610,124	263,146	822,063	496,240
--	--	--	--
--	--	--	--
\$ --	\$ --	\$ --	\$ --

WEST CENTRAL COMMUNITY ACTION  
Schedule of Activities - Programs - Continued  
Year Ended September 30, 2023

	Early Childhood Iowa	Outreach
	<u>          </u>	<u>          </u>
Revenues:		
Grant Revenue	\$ 167,238	\$ --
In-Kind Contributions	--	321,316
Public Support and Contributions	--	--
Co-funding	--	517,605
Investment income	--	--
Miscellaneous	--	150,316
	<u>          </u>	<u>          </u>
Total Revenues	167,238	989,237
Expenses:		
Salaries and wages	25,776	287,074
Fringe benefits	8,251	86,817
Assistance to individuals	98,075	--
Professional fees	15,180	--
Travel	742	1,760
Occupancy	13,961	170,708
Utilities and telephone	490	52,537
Supplies and materials	114	9,429
Buildings and equipment	164	5,627
Printing, publications and postage	148	2,937
Insurance	157	5,076
Interest expense	--	--
Miscellaneous	--	--
Co-Funding	--	--
In-Kind:		
Labor	--	13,593
Materials and other	--	307,723
	<u>          </u>	<u>          </u>
Total Expenses Before Allocation of Indirect Costs	163,058	943,281
Allocation of Indirect Costs	<u>4,180</u>	<u>45,956</u>
Total Expenses	<u>167,238</u>	<u>989,237</u>
Change in Net Assets	--	--
Net Assets at Beginning of Year	<u>          </u>	<u>          </u>
Net Assets at End of Year	<u>\$ --</u>	<u>\$ --</u>

See accompanying independent auditor's report.

Other	Elimination of Internal Agency Amounts and Capital Purchases	Total
\$ 95,060	\$ --	\$ 14,476,576
--	--	1,407,690
126,740	--	126,740
1,535	--	524,724
238	--	238
<u>589,156</u>	<u>( 471,277)</u>	<u>280,237</u>
812,729	( 471,277)	16,816,205
226,354	--	4,131,788
63,922	--	1,169,779
247,885	( 471,277)	6,481,941
--	--	646,320
11,440	--	100,364
34,561	--	580,911
21,952	--	181,578
5,628	--	466,825
94	--	7,826
4,928	--	160,204
8,240	--	74,387
16,092	--	16,092
--	--	78,365
--	--	524,724
--	--	199,011
<u>--</u>	<u>--</u>	<u>1,208,679</u>
641,096	( 471,277)	16,028,794
<u>35,672</u>	<u>--</u>	<u>651,450</u>
<u>676,768</u>	<u>( 471,277)</u>	<u>16,680,244</u>
135,961	--	135,961
<u>928,409</u>	<u>--</u>	<u>928,409</u>
<u>\$ 1,064,370</u>	<u>\$ --</u>	<u>\$ 1,064,370</u>

WEST CENTRAL COMMUNITY ACTION  
Schedule of Expenditures of Federal Awards  
Year Ended September 30, 2023

Federal Grantor/Pass-through Grantor/Program Title	Assistance Listing Number	Grant or Contract Number
U.S. Department of Health and Human Services		
Head Start/Early Head Start Program	93.600	07CH011100
Head Start/Early Head Start Program	93.600	07CH011100
Head Start American Rescue Plan	93.600	07HE000168
Passed through Iowa Department of Health and Human Services		
Low-Income Household Water Assistance Program	93.499	LIHWAP-21ARPA-17
Family Development and Self-Sufficiency Program	93.558	FaDSS-23-17
Family Development and Self-Sufficiency Program	93.558	FaDSS-24-17
Low-Income Home Energy Assistance Program	93.568	LIHEAP 23-17
Low-Income Home Energy Assistance Program	93.568	LIHEAP 23ES-17
Weatherization Assistance Program	93.568	HEAP 22-17
Weatherization Assistance Program	93.568	HEAP 23-17
Community Service Block Grant	93.569	CSBG 22-17
Community Service Block Grant	93.569	CSBG 23-17
Child Care Resource & Referral Grant	93.575	ACFS 19-048
Child Care Resource & Referral Grant	93.575	ACFS 19-048
<i>Total U.S. Department of Health and Human Services</i>		
U.S. Department of Agriculture		
Passed through Iowa Department of Health and Human Services		
Child and Adult Care Food Program (Homes)	10.558	83-8011
Child and Adult Care Food Program (Centers)	10.558	83-8010
<i>Total U.S. Department of Agriculture</i>		
U.S. Department of Energy		
Passed through Iowa Department of Health and Human Services		
Weatherization Assistance for Low-Income Persons	81.042	DOE-22-17
Weatherization Assistance for Low-Income Persons	81.042	DOE-23-17
Weatherization Assistance for Low-Income Persons	81.042	DOE-BIL22-17
<i>Total U.S. Department of Energy</i>		
U.S. Department of Homeland Security		
Passed through Iowa Community Action Association		
Disaster Assistance Projects	97.088	FOSU-20-002
<i>Total U.S. Department of Homeland Security</i>		
Total Expenditures of Federal Awards		

(continued next page)

<u>Period of Grant</u>	<u>Program Expenditures</u>
02/01/22 - 01/31/23	\$ 1,827,397
02/01/23 - 01/31/24	3,247,184
04/01/21 - 03/31/24	<u>189,707</u>
	5,264,288
03/01/22 - 03/31/24	289,720
07/01/22 - 09/30/23	186,706
07/01/23 - 06/30/24	<u>6,081</u>
	192,787
10/01/22 - 01/31/24	2,540,531
10/01/22 - 01/31/24	1,735,594
01/01/22 - 12/31/22	385,710
01/01/23 - 12/31/23	<u>453,312</u>
	5,115,147
10/01/21 - 06/30/23	343,177
10/01/22 - 03/31/24	<u>243,982</u>
	587,159
07/01/22 - 06/30/23	512,941
07/01/23 - 06/30/24	<u>144,743</u>
	657,684
	12,106,785
10/01/22 - 09/30/23	794,814
10/01/22 - 09/30/23	<u>143,889</u>
	938,703
	938,703
04/01/22 - 03/31/23	119,437
04/01/23 - 03/31/24	252,396
07/01/22 - 06/30/25	<u>238,291</u>
	610,124
	610,124
07/01/22 - 06/30/23	<u>2,550</u>
	2,550
	<u>\$ 13,658,162</u>

WEST CENTRAL COMMUNITY ACTION  
Schedule of Expenditures of Federal Awards - continued  
Year Ended September 30, 2023

NOTE A - BASIS OF PRESENTATION

The Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of West Central Community Action under programs of the federal government for the year ended September 30, 2023. 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 West Central Community Action, it is not intended to and does not present the financial position, changes in net assets, or cash flows of West Central Community Action.

NOTE B - 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.

NOTE C - SUBRECIPIENTS

No federal grant awards were passed through to subrecipients during the year ended September 30, 2023.

NOTE D - INDIRECT COST RATE

West Central Community Action has not elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance. It has a federal approved rate from the Department of Health and Human Services.

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION  
U.S. Department of Health and Human Services

Head Start/Early Head Start Grant No. 07CH011100-03  
Schedule of Expenditure Comparison - Budget to Actual  
For the Period from February 1, 2022 to January 31, 2023

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Personnel	\$ 2,587,199	\$ 2,202,691
Fringe benefits	1,107,518	868,760
Travel/mileage/vehicle expense	10,150	8,935
Equipment	--	--
Supplies	105,572	201,792
Contractual	666,500	474,085
Other	481,976	563,335
Indirect	<u>397,161</u>	<u>374,924</u>
Total Expenditures	5,356,076	4,694,522
In-Kind:		
Space	--	322,602
Professional volunteers	--	15,796
Non-professional volunteers	--	155,061
Mileage	--	4,281
Materials	--	22,724
Other	--	7,311
Pre K collaborations/Early Childhood Iowa	<u>--</u>	<u>307,736</u>
Total In-Kind	<u>--</u>	<u>835,511</u>
Total Expenditures and In-Kind	5,356,076	5,530,033
Less:		
In-Kind	--	835,511
Other revenue	<u>--</u>	<u>19,163</u>
Net Grant Expenditure	<u>\$ 5,356,076</u>	<u>\$ 4,675,359</u>

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WEST CENTRAL COMMUNITY ACTION  
U.S. Department of Health and Human Services

Head Start/Early Head Start Grant No. 07CH011100-03  
Schedule of Expenditure Comparison - Budget to Actual - Continued  
For the Period from February 1, 2022 to January 31, 2023

Summary by Functional Category

	<u>Budget</u>	<u>Percentage of Actual</u>	<u>Actual</u>
Administration	\$ 551,563	8.92%	\$ 491,633
T/TA	79,916	0.94%	51,874
Program operations	4,724,597	74.98%	4,131,852
Other revenue	--	0.35%	19,163
In-Kind	<u>--</u>	<u>15.16%</u>	<u>835,511</u>
Total Expenditures	5,356,076	100.35%	5,530,033
Less:			
Other revenue	<u>--</u>	<u>0.35%</u>	<u>19,163</u>
Net before in-kind	5,356,076	<u>100.00%</u>	5,510,870
Less in-kind	<u>--</u>		<u>835,511</u>
Net Grant Expenditure	<u>\$ 5,356,076</u>		<u>\$ 4,675,359</u>

Head Start/Early Head Start Grant No. 07HE000168  
Schedule of Expenditure Comparison - Budget to Actual  
For the Period from April 1, 2021 to September 30, 2023

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Personnel	\$ --	\$ --
Fringe benefits	--	--
Travel/mileage/vehicle expense	--	--
Equipment	--	--
Supplies	109,553	109,553
Contractual	--	--
Other	--	--
Indirect	<u>--</u>	<u>--</u>
Total Expenditures	109,553	109,553
In-Kind	<u>--</u>	<u>--</u>
Total Expenditures and In-Kind	109,553	109,553
Less:		
In-Kind	--	--
Other revenue	<u>--</u>	<u>--</u>
Net Grant Expenditure	<u>\$ 109,553</u>	<u>\$ 109,553</u>

See accompanying independent auditor's report.



WEST CENTRAL COMMUNITY ACTION  
Iowa Department of Health and Human Services

Community Service Block Grant CSBG 22-17  
Schedule of Expenditure Comparison - Budget to Actual  
For the Period from October 1, 2021 to June 30, 2023

	<u>Budget</u>	<u>Actual</u>
Personnel	\$ 40,099	\$ 34,890
Travel	--	--
Space Costs	1,425	779
Equipment Costs	--	--
Co-Funded Programs:		
Child and Adult Care Food Program	6,463	--
Family Development and Self-Sufficiency	--	9
Outreach	506,101	518,749
Embrace Iowa	--	1,533
Women, Infants and Children	150	--
General Relief	250	1
Headstart/Early Headstart	--	--
Other	2,070	603
Indirect	<u>4,291</u>	<u>4,285</u>
Total Grant Expenditures	<u>\$ 560,849</u>	<u>\$ 560,849</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION  
Iowa Department of Health and Human Services

Child and Adult Care Food Programs  
Schedule of Expenditure Comparison - Budget to Actual  
Day Care Homes - Contract 83-8011  
For the Period from October 1, 2022 to September 30, 2023

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Personnel	\$ 90,566	\$ 85,671
Supplies	3,165	1,614
Transportation	3,900	2,815
Training	--	--
Rent/utilities	9,800	7,810
Communications	3,435	2,136
Admin services	8,585	8,229
Other	135	254
Indirect	<u>11,049</u>	<u>10,529</u>
	130,635	119,058
Food costs - home providers	<u>665,000</u>	<u>681,467</u>
Total Expenditures	795,635	800,525
Less:		
Other revenue	--	128
Supported by CSBG funds	<u>4,269</u>	<u>5,583</u>
	<u>4,269</u>	<u>5,711</u>
Net Funded by Grant	<u>\$ 791,366</u>	<u>\$ 794,814</u>

Child and Adult Care Food Programs  
Schedule of Expenditure Comparison - Budget to Actual  
Child Care Centers - Contract 83-8010  
For the Period from October 1, 2022 to September 30, 2023

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Wages/fringe benefits	\$ --	\$ --
Indirect	--	--
Food costs	200,706	143,889
Kitchen supplies and other costs	<u>--</u>	<u>--</u>
	200,706	143,889
Less:		
Supported by Other Revenue	<u>--</u>	<u>--</u>
Net Funded by Grant	<u>\$ 200,706</u>	<u>\$ 143,889</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION  
Iowa Department of Health and Human Services

Low Income Home Water Assistance Program  
Contract LIHWAP-21ARPA-17  
Schedule of Expenditure Comparison - Budget to Actual  
For the Period from March 1, 2022 to September 30, 2023

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Regular assistance	\$ --	\$ --
Emergency crisis intervention program	247,327	247,327
Summer deliverable fuel	--	--
Program support	43,271	36,765
Assurance 16	--	--
Administration	<u>10,541</u>	<u>5,628</u>
Total Grant Expenditures	<u>\$ 301,139</u>	<u>\$ 289,720</u>

Low Income Home Water Assistance Program  
Contract LIHWAP-21CAA-17  
Schedule of Expenditure Comparison - Budget to Actual  
For the Period from May 28, 2021 to September 30, 2023

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Regular assistance	\$ --	\$ --
Emergency crisis intervention program	302,273	302,273
Summer deliverable fuel	--	--
Program support	39,612	39,612
Assurance 16	--	--
Administration	<u>5,800</u>	<u>5,899</u>
Total Expenditures	347,685	347,784
Less:		
Other revenue	<u>--</u>	<u>99</u>
Total Grant Expenditures	<u>\$ 347,685</u>	<u>\$ 347,685</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION  
Iowa Department of Health and Human Services

Low Income Home Energy Assistance Program  
Contract LIHEAP-23-17  
Schedule of Expenditure Comparison - Budget to Actual  
For the Period from October 1, 2022 to September 30, 2023

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Regular assistance	\$ 2,024,036	\$ 2,018,600
Emergency crisis intervention program	482,084	232,146
Summer deliverable fuel	--	--
Program support	37,559	26,554
Assurance 16	16,196	10,371
Administration	<u>349,878</u>	<u>252,860</u>
Total Grant Expenditures	<u>\$ 2,909,753</u>	<u>\$ 2,540,531</u>

Low Income Home Energy Assistance Program  
Contract LIHEAP-23ES-17  
Schedule of Expenditure Comparison - Budget to Actual  
For the Period from October 1, 2022 to September 30, 2023

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Regular assistance	\$ 337,445	\$ 336,977
Emergency crisis intervention program	942,136	942,136
Summer deliverable fuel	303,607	303,607
Program support	44,086	41,180
Assurance 16	3,135	3,137
Administration	<u>125,647</u>	<u>108,557</u>
Total Grant Expenditures	<u>\$ 1,756,056</u>	<u>\$ 1,735,594</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION  
Iowa Department of Health and Human Services

Weatherization Assistance Programs  
Contract HEAP 22-17  
Schedule of Expenditure Comparison - Budget to Actual  
For the Period from January 1, 2022 to December 31, 2022

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Administration	\$ 53,429	\$ 52,209
Health and safety	223,053	379,548
Support	248,716	293,713
Labor	223,800	131,156
Materials	223,800	93,957
Equipment/training	70,000	53,504
Pollution/mold insurance	3,030	3,030
Knob & Tube	<u>40,241</u>	<u>40,241</u>
Total Grant Expenditures	<u>\$ 1,086,069</u>	<u>\$ 1,047,358</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION  
Iowa Department of Health and Human Services

Weatherization Assistance Programs  
Contract DOE 22-17  
Schedule of Expenditure Comparison - Budget to Actual  
For the Period from April 1, 2022 to March 31, 2023

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Administration	\$ 57,413	\$ 56,824
Health and safety	52,052	52,975
Support	60,764	31,875
Labor	74,267	71,375
Materials	74,267	124,484
Other (T&TA)	18,770	--
Readiness funds	<u>52,950</u>	<u>52,650</u>
Total Grant Expenditures	<u>\$ 390,483</u>	<u>\$ 390,183</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION  
Iowa Department of Health and Human Services

Utility Weatherization Assistance Programs  
Contract IPL-22-17  
Schedule of Expenditure Comparison - Budget to Actual  
For the Period from January 1, 2022 to December 31, 2022

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Administration	\$ 1,767	\$ 1,385
Support	3,533	3,391
Labor	17,672	17,209
Materials	<u>17,672</u>	<u>18,659</u>
Total Expenditures	<u>\$ 40,644</u>	<u>\$ 40,644</u>

Utility Weatherization Assistance Programs  
Contract MEC-22-17  
Schedule of Expenditure Comparison - Budget to Actual  
For the Period from January 1, 2022 to December 31, 2022

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Administration	\$ 4,321	\$ 3,172
Support	8,642	9,713
Labor	43,214	42,918
Materials	<u>43,214</u>	<u>42,985</u>
Total Expenditures	<u>\$ 99,391</u>	<u>\$ 98,788</u>

Utility Weatherization Assistance Programs  
Contract BHE-22-17  
Schedule of Expenditure Comparison - Budget to Actual  
For the Period from January 1, 2022 to December 31, 2022

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Administration	\$ 2,094	\$ 1,163
Support	4,188	4,946
Labor	20,940	19,734
Materials	<u>20,940</u>	<u>22,320</u>
Total Expenditures	<u>\$ 48,162</u>	<u>\$ 48,163</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION  
Iowa Department of Health and Human Services

Child Care Resource and Referral Program  
Grant ACFS 19-048  
Schedule of Expenditure Comparison - Budget to Actual  
For the Period from July 1, 2022 to June 30, 2023

	<u>Budget</u>	<u>Actual</u>
Child Care Resource and Referral Expenditures:		
Wages	\$ 414,925	\$ 315,428
Fringe benefits	163,285	122,031
Supplies	10,000	3,276
Printing/photocopy/postage/telephone	11,250	11,840
Travel	18,000	12,272
Dues and fees	4,500	3,782
Insurance	2,200	2,132
Space/utilities/maintenance	36,000	29,601
Advertising/marketing	8,140	6,495
Other	10,942	7,064
Staff professional development	17,450	12,109
Provider training expense	82,130	74,633
Indirect	<u>77,507</u>	<u>53,757</u>
Subtotal	856,329	654,420
Less:		
Training/other revenue	<u>--</u>	<u>--</u>
Total Grant Expenditures	<u>\$ 856,329</u>	<u>\$ 654,420</u>

See accompanying independent auditor's report.



WEST CENTRAL COMMUNITY ACTION  
Iowa Department of Health and Human Services  
Division of Community Action Agencies

Family Development and Self-Sufficiency Grant  
Contract FaDSS-23-17  
Schedule of Expenditure Comparison - Budget to Actual  
For the Period from July 1, 2022 to September 30, 2023

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Indirect costs - administrative	\$ 44,707	\$ 46,067
Personnel wages	268,762	271,675
Fringe benefits	95,883	103,385
Travel	13,600	14,311
Space costs/utilities	26,898	26,889
Telephone	5,400	5,109
Postage	984	155
Publications/dues	--	--
Bonding	1,420	1,426
Supplies/printing	9,900	4,178
Third-party payments	7,800	7,982
Other costs	<u>26,439</u>	<u>21,117</u>
Total Expenditures	501,793	502,294
Less:		
Other revenue	--	500
Supported by CSBG funds	<u>--</u>	<u>1</u>
Total Federal and State Expenditures	<u>\$ 501,793</u>	<u>\$ 501,793</u>
Support by In-Kind Revenue	<u>\$ 13,490</u>	<u>\$ 14,271</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION  
Iowa Department of Health and Human Services

Early Childhood Iowa Programs  
Pottawattamie Early Childhood Iowa  
Schedule of Expenditure Comparison - Budget to Actual  
For the Period from July 1, 2022 to June 30, 2023

	<u>Budget</u>	<u>Actual</u>
Quality Child Care Consultant Expenditures:		
Personnel wages	\$ 34,545	\$ 25,228
Fringe benefits	17,420	10,796
Supplies	3,274	786
Travel	3,140	708
Training/staff development	--	--
Purchased services	1,000	180
Other	14,165	13,944
Indirect	<u>6,474</u>	<u>4,427</u>
Total Expenditures	<u>\$ 80,018</u>	<u>\$ 56,069</u>
Provider Incentive Expenditures:		
Provider training	\$ 6,000	\$ 5,250
Provider incentive programs	<u>49,832</u>	<u>50,535</u>
Total Expenditures	<u>\$ 55,832</u>	<u>\$ 55,785</u>
Less:		
Training/other revenue	<u>\$ --</u>	<u>\$ --</u>
Total Grant Expenditures	<u>\$ 135,850</u>	<u>\$ 111,854</u>

Boost 4 Families  
Cass/Mills/Montgomery Early Childhood Iowa  
Schedule of Expenditure Comparison - Budget to Actual  
For the Period from July 1, 2022 to June 30, 2023

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Provider training	\$ 6,000	\$ 6,000
Provider incentive programs	<u>34,500</u>	<u>16,290</u>
Total Expenditures	<u>\$ 40,500</u>	<u>\$ 22,290</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION  
Iowa Department of Health and Human Services

Early Childhood Iowa Programs  
Corner Counties Early Childhood Iowa  
Schedule of Expenditure Comparison - Budget to Actual  
For the Period from July 1, 2022 to June 30, 2023

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Provider training	\$ 5,250	\$ 4,150
Provider incentive programs	<u>23,250</u>	<u>13,350</u>
Total Expenditures	<u>\$ 28,500</u>	<u>\$ 17,500</u>

Harrison/Monona/Shelby Early Childhood Iowa  
Schedule of Expenditure Comparison - Budget to Actual  
For the Period from July 1, 2022 to June 30, 2023

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Provider training	\$ --	\$ --
Provider incentive programs	<u>19,000</u>	<u>19,000</u>
Total Expenditures	<u>\$ 19,000</u>	<u>\$ 19,000</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION  
 Schedule of Revenues and Expenses - Administration  
 Year Ended September 30, 2023

	<u>Miscellaneous</u>	<u>Indirect Cost Pool</u>	<u>Total</u>
Revenues:			
Public support and contributions	\$ 128,506	\$ --	\$ 128,506
Investment income	9,294	--	9,294
Miscellaneous	<u>259,371</u>	<u>--</u>	<u>259,371</u>
Total Revenues	<u>\$ 397,171</u>	<u>\$ --</u>	<u>\$ 397,171</u>
Expenses:			
Salaries and wages	\$ 1,123	\$ 416,229	\$ 417,352
Fringe benefits	( 36)	87,539	87,503
Assistance to individuals	1,602	--	1,602
Professional fees	6,557	44,554	51,111
Travel	11,108	5,870	16,978
Occupancy	76,533	24,052	100,585
Utilities and telephone	15,255	6,857	22,112
Supplies and materials	30,206	19,557	49,763
Buildings and equipment	39,532	--	39,532
Printing, publications and postage	14,556	26,900	41,456
Insurance	6,817	21,675	28,492
Interest expense	3,886	--	3,886
Miscellaneous	--	2,736	2,736
Co-funding	<u>42</u>	<u>--</u>	<u>42</u>
Total Expenses Before Allocation of Indirect Costs	207,181	655,969	863,150
Allocation of Indirect Costs	<u>132</u>	<u>( 651,582)</u>	<u>( 651,450)</u>
Total Expenses	<u>\$ 207,313</u>	<u>\$ 4,387</u>	<u>\$ 211,700</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION  
Administration - Miscellaneous Detail  
Year Ended September 30, 2023

	Total	Corporate
Revenues:		
Public support and contributions	\$ 128,506	\$ 128,506
Investment income	9,294	9,294
Miscellaneous	259,371	66,940
Total Revenues	397,171	204,740
Expenses:		
Salaries and wages	1,123	1,123
Fringe benefits	( 36)	( 36)
Assistance to individuals	1,602	1,602
Professional fees	6,557	6,557
Travel	11,108	11,108
Occupancy	76,533	18,808
Utilities and telephone	15,255	1,049
Supplies and materials	30,206	153
Buildings and equipment	39,532	624
Printing, publications, and postage	14,556	4,280
Insurance	6,817	--
Interest expense	3,886	--
Co-funding	42	42
Total Expenses Before Allocation of Indirect Costs	207,181	45,310
Allocation of Indirect Costs	132	132
Total Expenses	207,313	45,442
Change in Net Assets	\$ 189,858	\$ 159,298

See accompanying independent auditor's report.

<u>Central Supply</u>	<u>Photocopy</u>	<u>Postage</u>	<u>Administrative Building</u>
\$ --	\$ --	\$ --	\$ --
--	--	--	--
<u>72,846</u>	<u>21,965</u>	<u>69,674</u>	<u>27,946</u>
72,846	21,965	69,674	27,946
--	--	--	--
--	--	--	--
--	--	--	--
--	--	--	--
51,749	--	5,976	--
14,206	--	--	--
--	4,841	25,212	--
--	17,124	21,784	--
74	--	10,202	--
6,817	--	--	--
--	--	--	3,886
--	--	--	--
<u>72,846</u>	<u>21,965</u>	<u>63,174</u>	<u>3,886</u>
--	--	--	--
<u>72,846</u>	<u>21,965</u>	<u>63,174</u>	<u>3,886</u>
<u>\$ --</u>	<u>\$ --</u>	<u>\$ 6,500</u>	<u>\$ 24,060</u>

WEST CENTRAL COMMUNITY ACTION  
 Schedule of Revenues and Expenditures  
 Indirect Cost Allocations Pool  
 For the Year Ended September 30, 2023

## Revenues:

Other Revenue:		\$	--
Indirect Cost Reimbursements from Administration			132
Indirect Cost Reimbursements from Programs:			
Low Income Home Energy Assistance Program	\$ 34,011		
Low Income Household Water Assistance Program	4,592		
Head Start	256,393		
Early Head Start	156,097		
Community Service Block Grant	6,618		
Child and Adult Care Food Program - Homes	10,529		
Embrace Iowa	168		
Child Care Resource and Referral	53,633		
Family Development and Self-Sufficiency	43,769		
Pottawattamie Early Childhood Iowa	4,180		
General Relief	529		
Outreach Cost Allocation Pool	45,956		
Disaster Case Management	273		
Weatherization Cost Allocation Pool	<u>34,702</u>		
Total Indirect Cost Reimbursements from Programs			<u>651,450</u>
Total Support and Revenues			651,582

(continued next page)

WEST CENTRAL COMMUNITY ACTION  
 Schedule of Revenues and Expenditures - Continued  
 Indirect Cost Allocations Pool  
 For the Year Ended September 30, 2023

Expenditures:		
Salaries and wages	\$	416,229
Fringe benefits		87,539
Supplies		9,170
Rent		23,481
Travel		5,870
Telephone		6,857
Photocopy		6,351
Postage/server		4,214
Subscriptions/publications		2,863
Computer expenses		10,387
Dues/fees/registration		13,472
Audit and professional fees		44,554
Insurance		21,675
Board expenses		762
Training		687
Building maintenance		571
Direct deposit fees		1,287
Total Expenditures		<u>655,969</u>
Change in Net Assets	(	4,387)
Net Assets - Beginning of Year		<u>193,135</u>
Net Assets - End of Year	\$	<u>188,748</u>

See accompanying independent auditor's report.



WEST CENTRAL COMMUNITY ACTION  
 Schedule of Revenues and Expenditures  
 Indirect Reimbursement from Programs  
 For the Year Ended September 30, 2023

<u>Program</u>	<u>Wages and Fringe Benefits</u>	<u>Indirect Cost</u>
Low Income Home Energy Assistance Program	\$ 276,874	\$ 34,011
Low Income Household Water Assistance Program	37,366	4,592
Head Start	2,086,878	256,393
Early Head Start	1,270,082	156,097
Community Service Block Grant	53,858	6,618
Child and Adult Care Food Program - Homes	85,671	10,529
Embrace Iowa	1,365	168
Child Care Resource and Referral	436,451	53,633
Family Development and Self-Sufficiency	356,193	43,769
Pottawattamie Early Childhood Iowa	34,027	4,180
General Relief	4,308	529
Outreach Cost Allocation Pool	373,891	45,956
Disaster Case Management	2,218	273
Weatherization Cost Allocation Pool	282,385	34,702
	<u>\$ 5,301,567</u>	<u>\$ 651,450</u>

See accompanying independent auditor's report.

## COMMENTS AND RECOMMENDATIONS

# Gronewold, Bell, Kyhnn & Co. P.C.

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Independent Auditor's 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

To the Board of Directors of  
West Central Community Action  
Harlan, 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 West Central Community Action (an Iowa Non-Profit Corporation), which comprise the statement of financial position as of September 30, 2023 and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to financial statements, and have issued our report thereon dated March 13, 2024.

## **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered West Central Community Action's internal control over financial reporting (internal control) as a basis for designing 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 West Central Community Action's internal control. Accordingly, we do not express an opinion on the effectiveness of West Central Community Action's internal control.

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

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

To the Board of Directors of  
West Central Community Action

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether West Central Community Action's financial statements are free from 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 the financial statements. 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 Agency'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 Agency's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Deonewald, Bell, Thyer & Co. P.C.*

Atlantic, Iowa  
March 13, 2024

# Gronewold, Bell, Kyhnn & Co. P.C.

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FAITH E. HINRICHS

## Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance

To the Board of Directors of  
West Central Community Action  
Harlan, Iowa

### **Report on Compliance for Each Major Federal Program**

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

We have audited West Central Community Action's compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of the Agency's major federal programs for the year ended September 30, 2023. The Agency's major federal programs are identified in the Summary of Independent Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, West Central Community Action complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2023.

#### **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 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 West Central Community Action and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe 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 West Central Community Action'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 West Central Community Action's federal programs.

To the Board of Directors of  
West Central Community Action

### **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 West Central Community Action'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 judgement made by a reasonable user of the report on compliance about West Central Community Action's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgement 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 West Central Community Action's compliance with the compliance requirements referred to above and performing other such procedures as we considered necessary in the circumstances.
- Obtain an understanding of West Central Community Action'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 West Central Community Action'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 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 non-compliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility material non-compliance 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.

To the Board of Directors of  
West Central Community Action

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.

*Deborah Bell, CPA - W. C. C.*

Atlantic, Iowa  
March 13, 2024

WEST CENTRAL COMMUNITY ACTION  
Schedule of Findings and Questioned Costs  
Year ended September 30, 2023

PART I: Summary of the Independent Auditor's Results

*Financial Statements*

- (a) Type of auditor's report issued:  
  - Unmodified
- (b) Internal control over financial reporting:  
  - Material weakness(es) identified?             yes             no
  - Significant deficiency(ies) identified?        yes             none reported
- (c) Noncompliance material to financial statements noted?             yes             no

*Federal Awards*

- (d) Internal control over major programs:  
  - Material weakness(es) identified?             yes             no
  - Significant deficiency(ies) identified?        yes             none reported
- (e) Type of auditor's report issued on compliance for major programs:  
  - Unmodified
- (f) Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance [2CFR 200.516(a)]?             yes             no
- (g) Identification of major programs:  
  - Assistance Listing Number 93.568 - Low-Income Home Energy Assistance Program (Including the Weatherization Assistance Program)
  - Assistance Listing Number 10.558 - Child and Adult Care Food Program
- (h) Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.
- (i) Auditee qualified as low-risk auditee?             yes             no



WEST CENTRAL COMMUNITY ACTION  
Schedule of Findings and Questioned Costs  
Year ended September 30, 2023

Part II: Findings Related to the Financial Statements

INTERNAL CONTROL DEFICIENCIES:

No matters were reported.

INSTANCES OF NON-COMPLIANCE:

No matters were reported.

Part III: Findings and Questioned Costs for Federal Awards

INTERNAL CONTROL DEFICIENCIES:

No matters were reported.

INSTANCES OF NON- COMPLIANCE:

No matters were reported.

Part IV: Summary Schedule of Prior Audit Findings

None

\* \* \*