

2018 ANNUAL REPORT



**Report Covers Fiscal Year 2018
October 1, 2017 - September 30, 2018**

WCCA is an equal opportunity provider and employer.

2018 ANNUAL REPORT

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Distributed by...
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COMMUNITY ACTION**
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Mission

Empowering families and individuals
to achieve their highest potential.

Vision

Enhanced quality of life for
communities, families and individuals.

Beliefs and Values

We believe...

Dignity – In treating everyone with dignity, respect and compassion.

Self-Sufficiency – Opportunities through our programs minimize barriers and lead to increased self-sufficiency.

Service – Our chief function is to serve the best interest of individuals, families and the community as a whole.

Organizational Culture – Open communication, dedication, creativity and cooperative relationships are essential to our success.

Quality Performance – Superior services require data analysis and application, problem prevention, transparency and financial accountability.

Community Participation – Our commitment to active participation in partnerships is mutually beneficial to our clients, communities, and West Central Community Action.

West Central Community Action

2018 Board of Directors

Representing County	Representing Government	Representing Private Sector	Representing Low-Income
Cass	Mark Wedemeyer	Steve Barber	VACANT
Crawford	Eric Skoog	VACANT	VACANT
Fremont	Earl Hendrickson	VACANT	Becky Fichter
Harrison	Walter Utman	Trista McLaughlin	Joan Martens
Mills	Carol Vinton	Coleen Driscoll	VACANT
Monona	Tom Brouillette	Lynn Bieler	VACANT
Montgomery	Steve Ratcliff	Will Brown	Brandi Snow
Page	Alan Armstrong	Chris Gibson	Rose Maxwell
Pottawattamie	Scott Belt	Samantha Noel	Chris Ritter
Shelby	Charles Parkhurst	Bryan Swain	Judy Knapp

West Central Community Action

2018 Management Staff

Joel Dirks	Executive Director
Brittany Schoof	Executive Secretary
Deb Martens	Child Care Resource and Referral Director
Molly Cummings	FaDSS Director
Keith Bruck	Fiscal Officer
Lavennia Coover	Head Start/Early Head Start Director
Denny Lawson	Human Resources Director
Wendy Mueller	LIHEAP/Outreach Director
Ivy Nielsen	SCSEP Director
Kelly Mahlberg	Weatherization Director
Stephanie Mayne	WIC Director

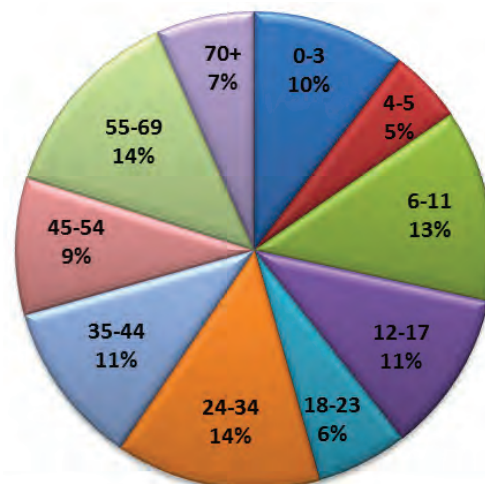
Client Characteristics for FY 2018

Characteristics	Number FY'18	Percentage
Male	8,091	44%
Female	10,282	56%
Total	18,373	100%

Summary

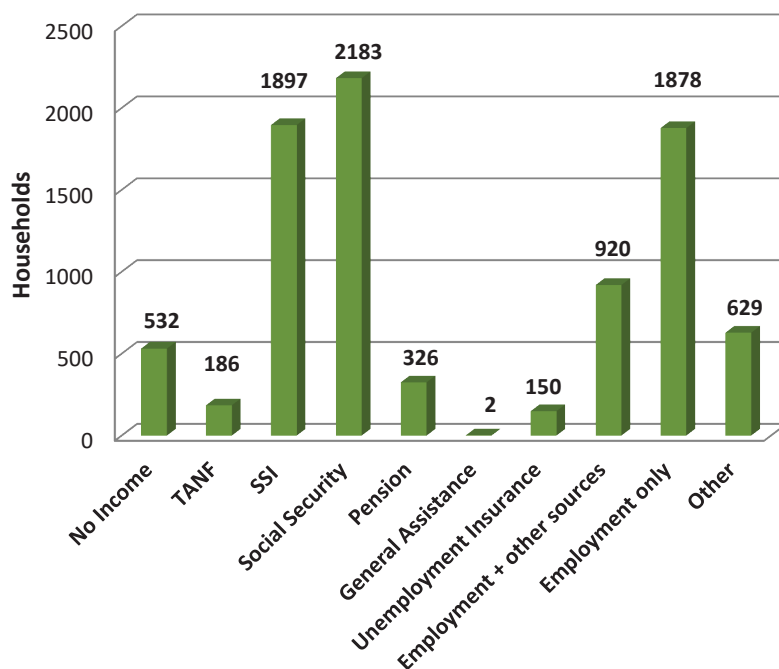
- ◆ 56% of households served have income less than 100% of the federal poverty guidelines.
- ◆ 39% of all people served are children aged 17 years or younger.
- ◆ 17% of households served are headed by a single female with children.
- ◆ 40% of all households served are 1 person households.
- ◆ 40% of all households own or are buying their own homes.
- ◆ 67% of all households received food assistance services.
- ◆ 9% of individuals served do not have health insurance.
- ◆ 19% of individuals are disabled.
- ◆ 13% of individuals are Hispanic or Latino.

Age of Individuals Served in 2018

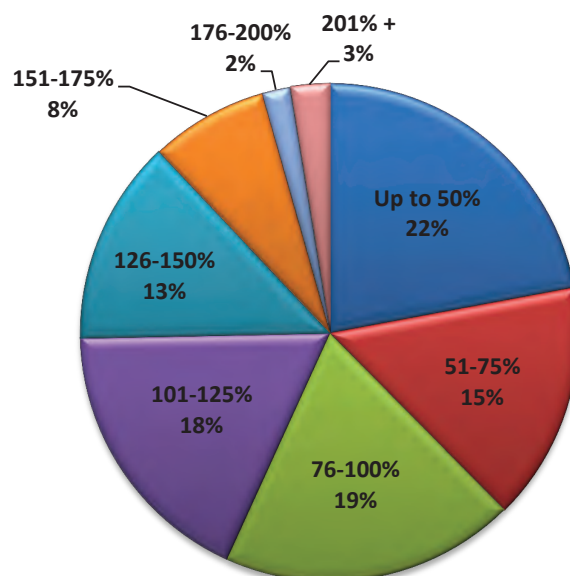


Household Income Source

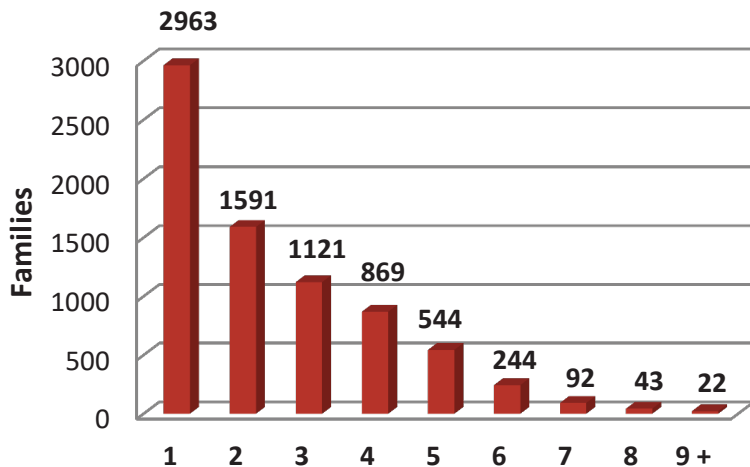
Households may have more than one income



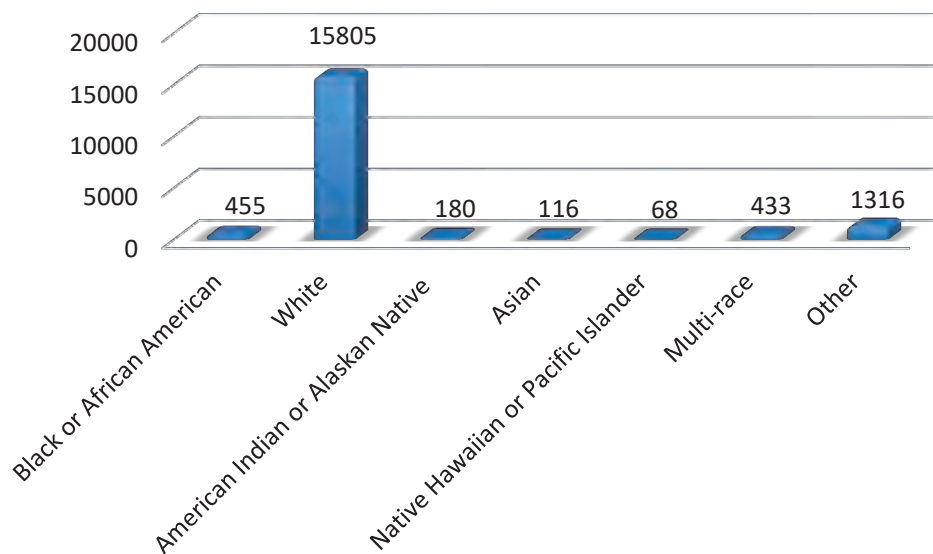
Poverty Level of Families Served in 2018



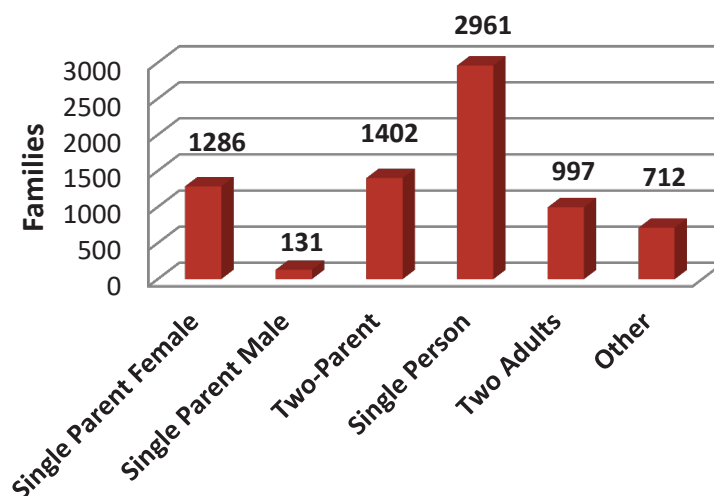
WCCA Client Family Size



Race of Individuals Served in 2018



WCCA Client Family Type



Employee Service Recognition



45 Years

Millie Petrzilka48 Years..... Head Start

35 Years

Billye Dollen36 Years..... Administration



30 Years

Suzette Bates-Leal.....34 Years..... Head Start
 Judy Flint.....34 Years..... Head Start
 Linda Ash34 Years..... Outreach
 Kris Evezic33 Years..... Head Start
 Carol Wright33 Years..... Outreach
 Brenda Howland30 Years..... Outreach



25 Years

Karen Schlueter.....29 YearsFiscal
 Jo Dean29 YearsHead Start
 LuAnn Gipple.....28 YearsHead Start
 Arlene Bald.....28 YearsHead Start
 Nancy Pash28 YearsCACFP
 Heather Dollen.....27 Years Outreach
 Deb Spencer.....26 YearsHead Start
 Amy Lugsch.....26 Years Outreach
 Linda McGrew25 YearsHead Start
 Linda Heckman.....25 Years CCR&R
 Chris Wessel25 YearsHead Start



20 Years

Molly Cummings.....24 Years FaDSS
 Joan Schechinger.....23 Years CCR&R
 Cathy Jager21 Years FaDSS
 Sue Littleton.....20 YearsHead Start
 Lori Glissmann.....20 YearsHead Start



15 Years

Paula Nagel 19 Years Head Start
 Megan Johnston 19 Years Head Start
 Sarah Nelson 19 Years FaDSS
 Dennis Lawson 18 Years Human Resources
 Stacy Jepsen 18 Years Head Start
 Vanessa Hagar 17 Years Head Start
 Deb Martens 15 Years CCR&R
 Shawntel Baragar 15 Years Head Start



10 Years

Brenda Melby 14 Years Head Start
 Mary Lueth 13 Years CACFP
 Kimberly Christensen 12 Years Head Start
 Dawn Powers 12 Years CCR&R
 Gretchen Bonsall 11 Years Head Start
 Kristi Lingle 10 Years Head Start
 Sue Anderson 10 Years Fiscal
 Dianne Blum 10 Years Head Start
 Keith Bruck 10 Years Fiscal
 Melissa Vana 10 Years WIC
 Joyce Mahl 10 Years CCR&R



5 Years

Janice Rosman 9 Years Head Start
 Ivy Nielsen 9 Years SCSEP
 Dick Runyon 9 Years WX
 Bobbette Beedle 9 Years CCR&R
 Dena Matthews 9 Years Outreach
 Denise Batt 9 Years LIHEAP
 Kelly Mahlberg 9 Years WX
 Wendy Mueller 9 Years Outreach/LIHEAP
 Cathy Ripperger 8 Years WIC
 Elizabeth Arterburn 8 Years Head Start
 Laura Bowen 7 Years Head Start
 Lori Sampson 7 Years Head Start
 Colleen Winey 7 Years Head Start

Leah Baldwin 7 Years Head Start
 Robina Courtney 6 Years Head Start
 Debra Miller 6 Years Head Start
 Amber Shutters 6 Years Head Start
 Danni Segebart 6 Years Head Start
 Mandy Rasco 5 Years Head Start
 Jennifer Moon 5 Years CCR&R
 Jodie Holm 5 Years Outreach
 Brittany Schoof 5 Years Administration
 Elizabeth Boger 5 Years Head Start
 Tracey Anderson 5 Years Outreach
 Beth Walters 5 Years CCR&R
 Tracey Reetz 5 Years Head Start

2018 PROGRAM PROFILES

Outreach Offices

Outreach offices perform client intake, assessment, and referrals to WCCA programs and coordinate with other community resources. All 10 of WCCA's counties have an outreach office, which may also maintain a food pantry and/or a clothing room. Nine offices have a certified Family Development Specialist, who are assisted by Senior Aides and community volunteers. The Family Development Specialist works closely with local organizations to ensure non-duplication of efforts and to maximize resources for resolving local poverty issues. During FY 2018, WCCA offices served 7,489 households representing 18,373 individual family members.



Low-Income Home Energy Assistance Program (LIHEAP)

Families receive heating assistance (based on household income, household size, type of fuel, and several other household factors) to help pay a portion of their residential heating costs for the winter heating season. LIHEAP assisted 5,550 households in FY 2018 with payments totaling \$2,599,660. Also in FY 2018, Energy Crisis Intervention Payments (ECIP) paid for furnace repair/replacements, fuel deliveries, reconnect fees, and service continuity for 500 households receiving assistance of \$215,580.



Deb Martens received her 15 Years of Service Recognition and Brenda Howland received her 30 Years of Service Recognition at the 2018 ICAA Conference.

I CARE - Black Hills IWF - Black Hills Cares - Alliant Hometown Cares Assistance

During FY 2018, 49 households received \$7,780.29 in I-CARE Assistance, 126 households received \$33,976.81 in Black Hills Cares Assistance, IWF (IA West Foundation) 52 households received \$20,000.00 and 47 households received \$18,991.45 in Alliant Hometown Cares Assistance through WCCA.

Holiday Projects

The Outreach/Family Development Specialists coordinate a variety of holiday projects. Many outreach offices assembled food baskets for Thanksgiving and Christmas, and some sponsored Christmas Adoption Programs. During FY 2018, 442 families and 1,026 individuals received food baskets, presents, and other items because of the hard work of community volunteers and our outreach staff. The total value of donations was \$79,884.75.



Weatherization

WCCA Staff evaluates LIHEAP-Qualified homes for needed weatherization. Selection of homes is by state-established priority based on heating costs and other factors. Private contractors insulate attics/walls, repair or replace windows and doors, install weather stripping, and perform minor foundation repairs. During FY 2018, 40 eligible households and 114 individuals received home weatherization services totaling \$674,807.67.



Child and Adult Care Food Program (CACFP)

CACFP promotes good nutrition, positive eating habits and attitudes for children in registered day care homes. Home-based childcare providers receive nutritional consultation and menu reviews. WCCA provides meal cost reimbursement; CACFP Staff performs in-service training, home visits, safety/sanitation inspections, and record-keeping reviews.

The program is open to any registered day care home and is funded by the USDA through the Iowa Department of Education. CACFP's FY 2018 program included 124 childcare providers who were reimbursed for 557,695 meals and snacks to 1,231 individuals.



Child Care Resource and Referral for Southwest and South Central Iowa (CCR&R)

The Region 3 Child Care Resource & Referral serves 17 counties in Southwest Iowa. Parents, early childhood educators, and community partners are served by this program to enhance the quality and availability of childcare. The regional office is located in Harlan at the Shelby County Early Childhood Center. The area offices are located in Atlantic, Carroll, Creston, and Council Bluffs. At the

end of FY 2018, 544 childcare providers with a capacity of 12,731 children were on the database. Of those child care programs, 395 or 73% report they accept DHS Child Care Assistance funded children. For a two-parent family-household earning the median income of \$62,754 with an infant in child care they would pay: 11% of income before taxes in a registered home or 13% in a center. During the fiscal year, CCR&R referred 369 families with 618 children to child care providers. CCR&R services were delivered in person, via telephone, emails, social media or the statewide website found at www.iowaccr.org. The website contains community data; provider training and resource forms; and parent news. The SW Iowa Child Care Resource and Referral Facebook page can be found at <https://www.facebook.com/Child-Care-Resource-Referral-of-Southwest-Iowa-443441035715531/>.

Funding is provided by the Iowa Department of Human Services through the Child Care Development Fund, local Early Childhood Iowa Areas, and a 25% local in-kind/contribution matches.



Senior Community Service Employment Program

The Senior Community Service Employment Program (SCSEP) specifically targets older adults (55+) seeking employment and training assistance. All SCSEP participants work part-time for minimum wage in local non-profit or government agencies serving their communities. This paid work experience prepares them to find unsubsidized employment. In FY 2018, 72 SCSEP participants worked part-time in 23 government or non-profit agencies. 12 participants acquired unsubsidized employment during FY 2018. Our national sponsor is Senior Service America, Inc.



Ilene Harmon at the Senior Wellness Expo for SCSEP and LIHEAP programs



Supplemental Food Program for Women, Infants & Children (WIC)

WIC is a nutrition assistance program designed to assist low income, nutritionally at risk infants, children under the age of 5, pregnant, breastfeeding and post-partum women up to 6 months after birth by providing healthy foods, nutrition education, and referrals to other health care agencies. The Iowa WIC program provided services to over 97,559 unduplicated participants in FY 2018. WCCA WIC served 2,642 unduplicated participants in eight counties: Cass-387, Crawford-871, Fremont-123 Harrison-243, Mills-180, Monona-187, Montgomery-403, and Shelby-248. Farmers Market is part of the WIC partnership with the Iowa Department of Agriculture from June 1st through October 31st. WIC distributes Farmer's Market Booklets to let participants know where local farmer's stands are located in the state of Iowa. Each voucher is worth \$3.00 and each client receives a set of nine vouchers for a total of \$27.00. The Iowa Department of Agriculture and IDPH determine which participants receive vouchers each year. Participants eligible for Farmer's Market in FY 2018 included: participants 9 months to 5 year olds, pregnant and post-partum women. FY 2018 all counties in the state of Iowa were eligible to receive Farmer's Market Vouchers. This may change from year to year depending on the funding for this program.



Family Development/Self Sufficiency (FaDSS)

The FaDSS program mission is to improve the lives of families at risk of long-term welfare dependency or family instability by creating opportunities for self-sufficiency. Family Development Specialists provide families with the support and encouragement they need to build on the strengths they already have. Family

Development Specialists meet with the family in their own home and assist in connecting them with resources for housing, food, energy assistance, transportation, counseling, and parent education. FaDSS Specialists work with the entire family to identify their priorities, set goals, and celebrate progress as they move towards self-sufficiency. Families receiving the Family Investment Program (FIP) cash benefits and participate in PROMISE JOBS are eligible for FaDSS Services. During FY 2018, 203 families were assisted by FaDSS Services.



Molly Cummings - 2017
Wilbur Peters
Award Recipient



Molly Cummings, Shellie West, Sarah Nelson & Wenday Cooper with Representative Charlie McConkey at FaDSS Day on the Hill.

Local Resource Development

WCCA and the local communities generate the contributions and in-kind donations necessary to qualify for tax supported grants and other sources of funding in the fight against poverty. During FY 2018, 1,279 volunteers contributed 24,071 hours of service. The total local in-kind value reached \$1,694,959.



Head Start & Early Head Start

Head Start is a federally funded program that provides ongoing comprehensive child development services to promote the school readiness of low-income children by enhancing their cognitive, social, and emotional development –

- 1) In a learning environment that supports children’s growth in language, literacy, mathematics, science, social and emotional functioning, creative arts, physical skills, and approaches to learning; and
- 2) Through the provision to low-income children and their families of health, educational, nutritional, social, and other services that are determined, based on family needs assessments, to be necessary.

West Central Community Action Head Start serves preschool children ages 3 and 4 years old in classroom settings throughout the 10 county service area. Early Head Start serves pregnant mothers and children birth to 3 years old in classrooms or in home visitation services. Community assessments determine the services (transportation, school year or full year, home visitation or classroom, etc.) to be provided in each community.

Federal funding for the 2018 fiscal year provided services from February 1, 2017 – January 31, 2018. In addition to the federal dollars received, non-federal share or match often known as in-kind must be provided as 20% of the grant. This in-kind comes through volunteer services, donations, and other community support for program operations. Other state and local funds such as those listed below are utilized to enhance and/or increase the level of services that can be provided.

Federal Funds Authorized	\$ 5,929,994
Federal Funds Expended	\$ 5,131,237
Un-obligated Funds	\$ 798,757
Non-Federal Match	\$ 1,296,977
USDA (support food services)	\$ 58,410
Wrap-Around Child Care Assistance	\$ 0
Statewide Voluntary Preschool	\$ 95,995
Early Childhood Iowa (ECI) & Endowments	\$ 7,395
MIECHV (Maternal/Infant Early Childhood Home Visitation)	\$ 0
Early Head Start (State Funded)	\$ 87,126

The budget covers all costs related to operating the Head Start and Early Head Start program including salaries, fringe benefits, travel, supplies, contracts, and staff training. The actual cost of providing these services for fiscal year 2018 from both federal and other funding sources was:

Personnel	\$ 2,722,460
Fringe Benefits	\$ 1,082,174
Travel	\$ 21,135
Equipment	\$ 0
Supplies	\$ 60,451
Contractual	\$ 217,538
Construction	\$ 0
Other	\$ 620,384
TOTAL DIRECT CHARGES	\$ 4,724,142
Indirect Charges	\$ 407,095
TOTAL CHARGES	\$ 5,131,237

Projected Funding

Anticipated federal funding for the grant period of February 1, 2019 – June 30, 2019 is \$1,284,334 Head Start and \$530,302 Early Head Start totaling \$1,814,636 for operations and an additional \$27,854 for training and technical assistance to serve 460 children and families. Additional anticipated funding includes the previously noted local and state resources. Due to the Head Start/Early Head Start grant going through re-competition funding was granted for a continuation period of 5 months. Once the grant is awarded July 1, 2019 we will know our total funding for the rest of the grant period which will end January 31, 2020.

Enrollment

Although the program is funded to serve a specific number of children, as children leave new children are enrolled resulting in a cumulative enrollment.

	Head Start	Early Head Start
Funded Enrollment	489 September –January 357 February – May	144 September –January 131 February – May
Total Children Served	403	163
Total Families Served	373	137
AVERAGE MONTHLY ENROLLMENT		
September 2017	61%	68%
October 2017	67%	83%
November 2017	73%	81%
December 2017	72%	78%
January 2018	74%	78%
February 2018	98%	81%
March 2018	98%	81%
April 2018	97%	77%
May 2018	97%	73%

Child Eligibility

Head Start

65%	Income below 100% of federal poverty line
13%	Receive public assistance
3%	Foster child
10%	Homeless
3%	Over income
6%	Income between 101 and 130%

Early Head Start

67%
19%
1%
12%
0%
1%

Disability Services

In addition to education services, children with special needs are provided opportunities to receive high quality services that benefit their development. West Central Community Action coordinates with local school districts, Area Education Agencies (AEA), Early ACCESS, and other community organizations to provide intervention services that support children with identified concerns, children with diagnosed disabilities, their families and our teachers. 93 out of 340 (27.4%) of children were identified in Head Start and 20 out of 112 (17.9%) in Early Head Start for receipt of services.

Health, Mental Health and Dental

Comprehensive health care services are coordinated for every child. These health care services help identify and address health, mental health, and dental concerns early so they are less disruptive in the child's learning and development. Early diagnosis and treatment enhances a child's overall health and

wellness. Head Start reported 336 out of 436 (77%) children were up to date for the EPSDT requirements. Early Head Start reported 151 out of 176 (86%) children were up to date for the EPST requirements. Dental exams for Head Start children were completed on 321 out of 436 (74%) children.

Nutrition

Children and families are provided nutrition educational opportunities and activities to encourage the development of good eating habits and promote a healthy lifestyle. Nutrition Assessments are utilized to assist families in meeting their nutritional needs and enhancing their child's growth and development. All children receive breakfast, lunch, and a snack as appropriate in compliance with the Child and Adult Food Program to meet their nutritional needs. Special diets are accommodated with physician orders.

Parent Involvement

Parents are involved in the program in a variety of ways. They play a critical role in program decision-making and planning by serving on the Head Start Policy Council and on their local Parent Committees at the center level. They also support the program through volunteering in the classroom or helping with a variety of tasks. Our program uses a family-centered approach to provide support services, and partnering with parents to advance Parent, Family and Community Engagement (PFCE) efforts. These efforts revolve around seven components of the PFCE Framework: Family Well-Being, Positive Parent-Child Relationships, Families as Lifelong Educators, Families as Learners, Family Engagement in Transition, Family Connections to Peers & Community, and Families as Advocates and Leaders. Family and community support services are designed to assist the family in developing their own goals and effectively utilize community resources to help achieve those goals.

Family Support and Education was provided on a variety of topics including:

- Job training
- Emergency/crisis interventions such as immediate needs for food, clothing, or shelter
- Housing assistance such as subsidies, utilities, repairs etc.
- Kindergarten Readiness
- Job training
- Substance abuse prevention/treatment
- Domestic violence services
- Child support assistance
- English as a second language (ESL) training
- Mental Health services
- Adult education such as HiSET programs and college selection
- Health Education
- Parenting Education
- Marriage Education

Additional Training Topics:

Stress Management	Debt Management	Bullying
Water/Pool Safety	Nutrition/Healthy Eating	Discipline
Literacy in the Home	Holiday Stress Relief	Winter Safety
Heating Assistance/LIHEAP	Child Observation (CAASA)	Hand Washing
Stress Reduction	Home and Child Safety	CPR
Winter Activities for Families	Government Subsidized Health Care	
Car Seat Safety	Grocery Shopping on a Budget	

Parent and Child Activities involved reading books, cooking activities, learning games, and Father Fridays. On Father Friday, a father figure eats lunch and participates in projects including name tags, plaster molds, finger painting, and other art projects with their child.

HHS Monitoring Review

The Office of Head Start (OHS) designated West Central Community Action as chronically under-enrolled grantee in October 2017. OHS has been monitoring enrollment of the program since the last funding reduction for under-enrollment. Since that time, the enrollment for the Early Head Start program was not meeting the fully funded enrollment number and WCCA received another funding reduction on September 14, 2018. Funding for Early Head Start operations will decrease from \$1,570,217 to \$1,272,724 and the commensurate change in enrollment equals a total reduction of 28 slots. Funding for Early Head Start training and technical assistance will decrease from \$37,690 to \$29,775. In order to minimize disruption to children and families enrolled in our program, this reduction in funding and enrollment will become effective with the start of our budget period which begins on February 1, 2019.

Financial Audit

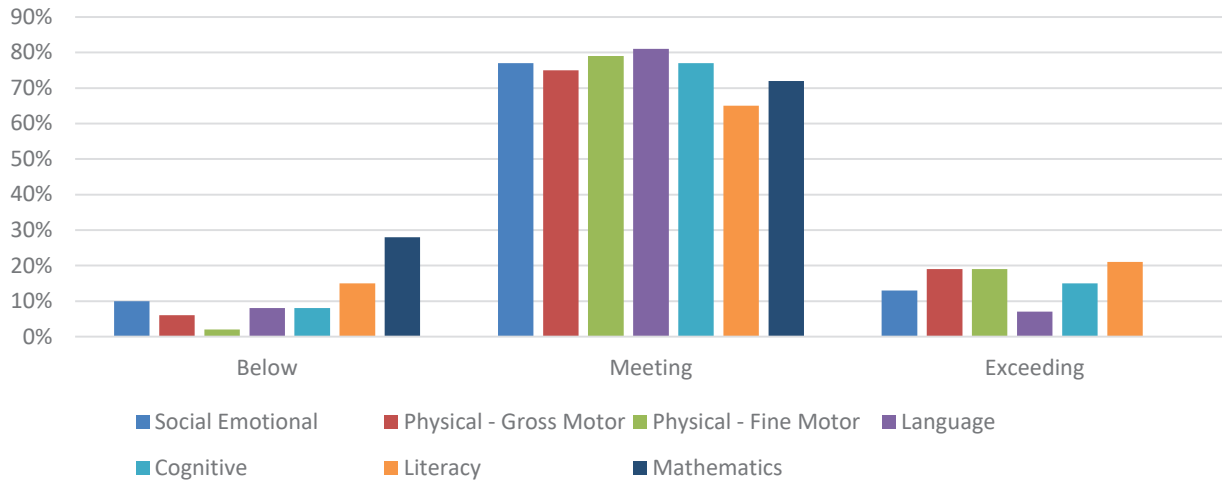
The Independent Auditor's report for the Fiscal Year October 1, 2017 through September 30, 2018 issued an unmodified auditor's report and reported no audit findings or questioned costs. A copy of the full audit report is available on our website at www.westcentralca.org.

School Readiness

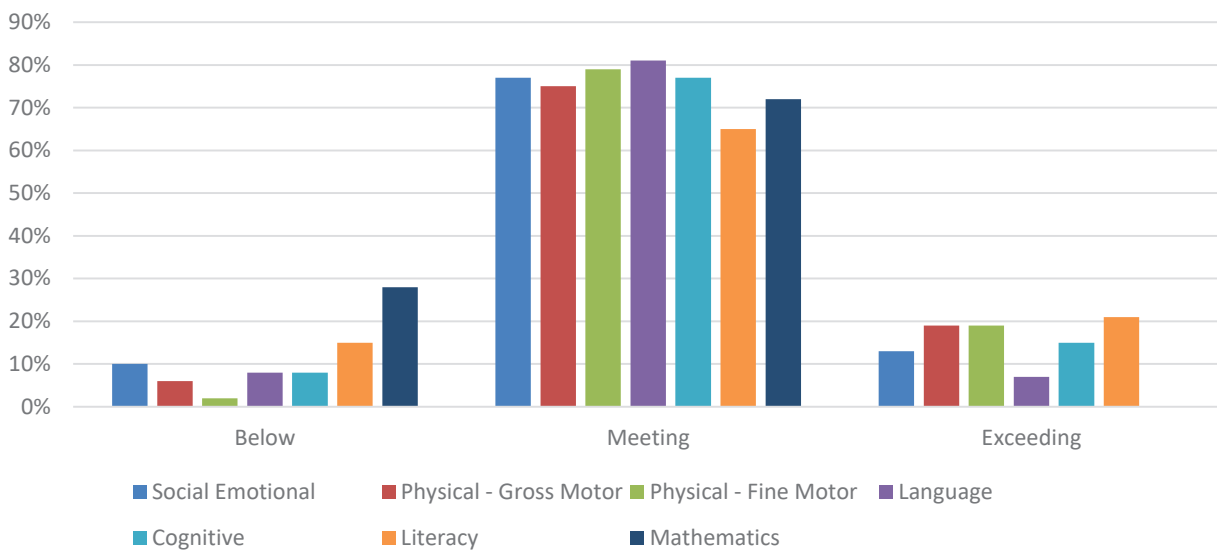
A primary goal for Head Start is to prepare children for a successful transition to kindergarten. This is accomplished by: individualizing the educational program to meet each child's needs, using Creative Curriculum as a basis for planning and monitoring developmentally appropriate activities for the children, and measuring each child's progress towards kindergarten readiness through Outcome Measures Reports generated three times a year in the fall, winter, and spring. Our goal is to have 85% of all children leaving the program either meeting or exceeding age expectations for each objective/dimension in the five essential school readiness domains.

2017-2018 Percentage of Early Head Start Children & Head Start Outcomes Below, Meeting or Exceeding School Readiness Expectations

Spring Early Head Start 2017-2018



Spring Head Start 2017-2018



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

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DAVID A. GINTHER

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

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, 2018 and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

To the Board of Directors
West Central Community Action

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of West Central Community Action as of September 30, 2018, 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.

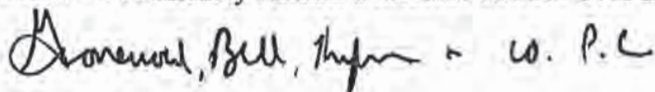
Other Matter

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 third paragraph of this report, the financial statements for the years ended September 30, 2016 and September 30, 2017 (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 20, 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 February 4, 2019 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.

 Donald Bell, CPA

Atlantic, Iowa
February 4, 2019

WEST CENTRAL COMMUNITY ACTION
Statement of Financial Position
All Funds
September 30, 2018

ASSETS	Administrative Fund	Program Funds	Plant Fund	Total
Cash	\$ 1,378,945	\$ --	\$ --	\$ 1,378,945
Investments:				
Cash and cash equivalents	--	32,423	--	32,423
Certificates of deposit	312,819	--	--	312,819
Accrued interest receivable	922	--	--	922
Receivables:				
Grantor agencies	--	1,013,218	--	1,013,218
Other sources	13,638	--	--	13,638
Due from other funds	20,303	--	--	20,303
Prepaid expenses	6,180	--	--	6,180
Property and equipment at cost, less accumulated depreciation of \$2,507,331	--	--	2,168,493	2,168,493
Total Assets	<u>\$ 1,732,807</u>	<u>\$ 1,045,641</u>	<u>\$ 2,168,493</u>	<u>\$ 4,946,941</u>
LIABILITIES AND NET ASSETS				
Liabilities				
Payables:				
Accounts	\$ 24,042	\$ 166,814	\$ --	\$ 190,856
Due to other funds	--	20,303	--	20,303
Accrued salaries and benefits	187,786	117,507	--	305,293
Compensated absences	328,656	--	--	328,656
Advances from grantors and others	--	277,121	--	277,121
Notes payable	629,581	--	--	629,581
Total Liabilities	1,170,065	581,745	--	1,751,810
Net Assets				
Unrestricted	562,742	--	1,170,451	1,733,193
Temporarily restricted by grantor agencies	--	463,896	998,042	1,461,938
Total Net Assets	<u>562,742</u>	<u>463,896</u>	<u>2,168,493</u>	<u>3,195,131</u>
Total Liabilities and Net Assets	<u>\$ 1,732,807</u>	<u>\$ 1,045,641</u>	<u>\$ 2,168,493</u>	<u>\$ 4,946,941</u>

WEST CENTRAL COMMUNITY ACTION
Statement of Activities
All Funds
Year Ended September 30, 2018

	Administrative Fund	Program Funds	Plant Fund	Total
Revenues:				
Governmental Funding Sources:				
Iowa Dept. of Human Rights	\$ --	\$ 4,688,363	\$ --	\$ 4,688,363
U.S. Dept. of Health & Human Services	--	4,702,273	--	4,702,273
Iowa Dept. of Public Health	--	414,875	--	414,875
Iowa Dept. of Education	--	1,340,731	--	1,340,731
Iowa Dept. of Human Services	--	689,114	--	689,114
Various	--	617,865	--	617,865
In-Kind Contributions	--	2,512,524	--	2,512,524
Public Support and Contributions	48,833	90,448	--	139,281
Co-funding	--	484,189	--	484,189
Investment in Plant	--	--	20,099	20,099
Investment Income	5,172	26	--	5,198
Gain (Loss) on Sale of Equipment	--	291	(40,874)	(40,583)
Miscellaneous	149,554	216,999	--	366,553
Total Revenues	203,559	15,757,698	(20,775)	15,940,482
Expenses:				
Head Start	--	6,610,994	--	6,610,994
Community Services Block Grant (CSBG)	--	483,830	--	483,830
Child and Adult Care Food Program (CACFP)	--	1,106,169	--	1,106,169
Women, Infants and Children (WIC)	--	416,029	--	416,029
Low-Income Home Energy Assistance Program (LIHEAP)	--	3,085,587	--	3,085,587
Weatherization Assistance	--	509,953	--	509,953
Senior Community Services	--	521,769	--	521,769
Child Care Resource & Referral (CCR&R)	--	870,579	--	870,579
Family Development	--	424,101	--	424,101
Early Childhood Iowa	--	263,120	--	263,120
Outreach	--	1,029,049	--	1,029,049
Other Programs	--	434,302	--	434,302
Administration	223,734	--	--	223,734
Depreciation	--	--	177,376	177,376
Total Expenses	223,734	15,755,482	177,376	16,156,592
Change in Net Assets	(20,175)	2,216	(198,151)	(216,110)
Net Assets - Beginning of Year	582,917	461,680	2,366,644	3,411,241
Net Assets - End of Year	\$ 562,742	\$ 463,896	\$ 2,168,493	\$ 3,195,131

Corporate Directory

Executive Office

1408A Hwy 44, PO Box 709712-755-5135
Harlan, IA 51537 FAX: 712-755-3235

Departments: Executive, Fiscal, Human
Resources and IT

Programs: CACFP, LIHEAP, Outreach,
Weatherization, WIC and SCSEP.

Child Care Resource & Referral & Child and Adult Food Program

701 10th St. PO Box 709712-755-7381
Harlan, Iowa 51537 FAX: 712-755-7827

300 W Broadway Suite 35712-322-2621
Council Bluffs, IA 51503 FAX: 712-323-0038

500 East Taylor Street, Suite A
Creston, IA 50801 641-782-8426 Ext. 203

304 Chestnut Street.....712-243-3118
Atlantic, IA 50022..... FAX: 712-243-3621

23751 Highway 30712-775-7941
Carroll, IA 51401 FAX: 712-792-5723

Family Development and Self-Sufficiency (FaDSS)

Omni Centre Business Park712-322-5966
300 W. Broadway, Suite 35 .. FAX: 712-323-0038
Council Bluffs, Iowa 51503-0954

1109 Highland Ave.
Red Oak, IA 51566712-623-2339

Weatherization

Omni Centre Business Park712-322-2621
300 W. Broadway, Suite 35 .. FAX: 712-323-0038
Council Bluffs, Iowa 51503

Outreach Offices

Cass County

304 Chestnut St.....712-243-5421
Atlantic, Iowa 50022 FAX: 712-243-3621

Crawford County

145 N. 7th Street712-263-3538
Denison, Iowa 51442..... FAX: 712-263-4959

Fremont County

PO Box 518, 910 Illinois712-374-3367
Sidney, Iowa 51652 FAX: 712-374-2431

Harrison County

107 N 4th Ave. Suite 7712-644-3388
Logan, Iowa 51546..... FAX: 712-644-2577

Mills County

PO Box 578, 313 Main712-624-8172
Malvern, Iowa 51551FAX: 712-624-8711

Monona County

801-B 10th St.....712-423-2603
Onawa, Iowa 51040..... FAX: 712-423-2447

Montgomery County

1109 Highland Ave.....712-623-2339
Red Oak, Iowa 51566..... FAX: 712-623-9549

Page County

500 1/2 N. Broad712-246-2585
Shenandoah, Iowa 51601..... FAX: 712-246-1671

Pottawattamie County

Omni Centre Business Park712-322-2621
300 W. Broadway, Suite 35 .. FAX: 712-323-0038
Council Bluffs, Iowa 51503

Shelby County

1017 7th St.....712-755-5602
Harlan, Iowa 51537 FAX: 712-755-2714

WCCA Head Start and Early Head Start

Head Start Administration Office

701 10th Street.....712-755-7537
PO Box 709 FAX: 712-235-6032
Harlan, IA 51537

Atlantic I Head Start

54233 Olive Street.....712-243-4001
Atlantic, IA 50022

Atlantic II Head Start

54233 Olive Street.....712-243-4001
Atlantic, IA 50022

Beyond Dreams Head Start

Job Corps
10 Opportunity Drive.....712-265-2404
Denison, IA 51442

Clarinda Head Start

Garfield Elementary School
910 S. 15th Street.....712-542-4510
Clarinda, IA 51632

Council Bluffs I Head Start

765 Madison Avenue712-323-1306
Council Bluffs, IA 51503

Council Bluffs II Head Start

765 Madison Avenue712-323-1306
Council Bluffs, IA 51503

Council Bluffs III Head Start

765 Madison Avenue712-323-1306
Council Bluffs, IA 51503

Denison I Head Start

1826 3rd Avenue South712-263-7105
Denison, IA 51442

Denison II Head Start

1826 3rd Avenue South712-263-7106
Denison, IA 51442

Denison I Early Head Start

1500 5th Avenue South712-263-5562
Denison, IA 51442

Denison II Early Head Start

1500 5th Avenue South712-263-5562
Denison, IA 51442

Essex Head Start

Essex Community School
111 Forbes Street712-379-3114
Essex, IA 51638

Glenwood Head Start

103 Central.....712-527-4165
Glenwood, IA 51534

Harlan Head Start

701 10th Street.....712-755-7537
P. O. Box 709
Harlan, IA 51537

Madison I Early Head Start

755 Madison Avenue712-352-2451
Council Bluffs, IA 51503

Madison II Early Head Start

755 Madison Avenue712-352-2451
Council Bluffs, IA 51503

Madison III Early Head Start

755 Madison Avenue712-352-2451
Council Bluffs, IA 51503

Madison IV Early Head Start

755 Madison Avenue712-352-2476
Council Bluffs, IA 51503

Mapleton Head Start

410 South 6th Street.....712-882-1060
Mapleton, IA 51034

Missouri Valley Head Start

Missouri Valley Elementary School
109 ½ E. Michigan.....712-642-4481
Missouri Valley, IA 51555

Red Oak Head Start

Inman Primary School712-623-8391
900 Inman Drive
P. O. Box 63
Red Oak, IA 51566

Red Oak Head Start

Sunshine & Rainbows712-623-2285
1201 Highland Ave.
Red Oak, IA 51566

West Monona Head Start

West Monona Elementary School
611 4th Street712-433-1393
Onawa, IA 51040

Woodbine Head Start

Woodbine Elementary School712-647-2535
501 Weare Street
Woodbine, IA 51579

Early Head Start Home Base Teachers**Cass County**

24233 Olive Street.....712-579-6932
Atlantic, IA 50022

Fremont & Mills County

103 Central712-571-0701
Glenwood, IA 51534

Montgomery County

1000 N. Broadway Suite #1712-579-5546
Red Oak, IA 51566712-579-5335

Page County

500 ½ Broad Street712-571-0451
Shenandoah, IA 51601712-579-5339

