

# WEST CENTRAL

COMMUNITY ACTION

Report Covers Fiscal Year 2022  
October 1, 2021 - September 30, 2022

WCCA is an equal  
opportunity provider and employer.

# ANNUAL REPORT

# 2022

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Distributed by...  
**WEST CENTRAL  
COMMUNITY ACTION**

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# Table of Contents

<b>4</b>	Mission, Vision, Beliefs & Values
<b>5</b>	2022 Board of Directors
<b>6</b>	2022 Management Staff
	<b>FY 2022 Graphs</b>
<b>7</b>	Client Characteristics Age of Individuals Served Poverty Level of Families Served Household Income
	<b>FY 2022 Graphs</b>
<b>8</b>	WCCA Client Family Type WCCA Client Family Size Race of Individuals Served Housing Type
<b>9-10</b>	Employee Service Recognition
<b>11-13</b>	Program Profiles
<b>14-18</b>	Head Start/Early Head Start
<b>19-21</b>	Auditor's Letter
<b>22</b>	Statement of Financial Position
<b>23</b>	Statement of Activities
<b>24-26</b>	Corporate Directory

## Our Mission

Empowering families and individuals to achieve their highest potential.

## Our Vision

Enhanced quality of life for communities, families, and individuals.

## Our 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 priority is to serve the best interests 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** – Excellence in service is solution-based and data driven with transparency and accountability.

**Collaboration** – Partnerships are mutually beneficial to individuals, families, communities, and West Central Community Action.



# 2022 Board of Directors

Representing County	Representing Government	Representing Private Sector	Representing Low-Income
Cass	Steve Green	Steve Barber	Justin Williams
Crawford	Jeri Vogt	Donna Childress	Connie McGee
Fremont	Dustin Sheldon	Vacant	Cynthia Williams
Harrison	Walter Utman	Trista McLaughlin	Joan Martens
Mills	Carol Vinton	Coleen Driscoll	Donna Maddocks
Monona	Tom Brouillette	Vacant	Brent Watkins
Montgomery	Charla Schmid	Pat Berendes	Vacant
Page	Alan Armstrong	Lisa Connell	Jeannine Liljedahl
Pottawattamie	Lynn Grobe	Bob Burnett	Molly Cummings
Shelby	Charles Parkhurst	Bryan Swain	Kris Olson Harmon



*Front: Rebecca Haddix, Shirley Urich, Rebekah Hungate (CCR&R Partner), Brenda Bera. Back: Jamie Needham, Dawn Powers, Deb Martens, Jenny Moon & Greg Smith.*



*Front: Holly Strum, Emily McDermott, Dena Broines, Sharlene Burnside, Sharon Waffle & Tracey Anderson. Back: Heather Dollen, Ivy Nielsen, Jodie Holm, Amy Lugsch, Kathlene Sawyer, Amy Johnston & Robina Courtney*

# 2022 Management Staff

Wendy Mueller

Executive Director

Keith Bruck

Chief Financial Officer

Deb Martens

Child Care Resource and Referral Director

Brittany Schoof

CSBG/CACFP Director

Mindy Williamson

FaDSS Director

Danielle Segebart

Head Start/Early Head Start Director

Angela Bladt

Human Resources Director

Ivy Nielsen

LIHEAP Director

Dena Briones

Outreach Director

Kelly Mahlberg

Weatherization Director

Amanda Blum

WIC Director



*Amy Johnston at WCCA's Monona County Outreach Office received a generous donation from the Monona County Farm Bureau through their "Grocery Grab" event.*



*Shelby County Ribbon Cutting*

# Client Characteristics

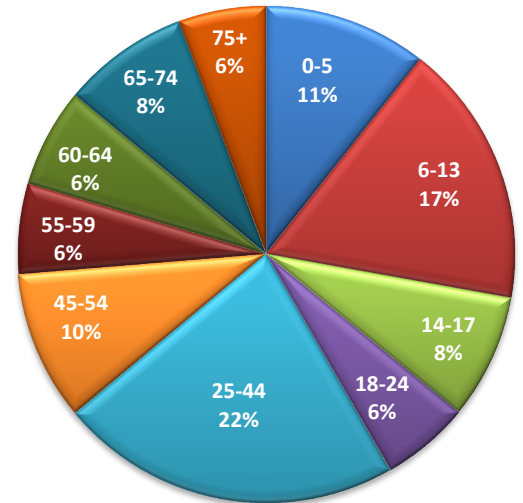
## FY 2022

Characteristics	Number FY'22	Percentage
Male	6,414	43%
Female	8,355	57%
Other	2	0%
<b>Total</b>	<b>14,771</b>	<b>100%</b>

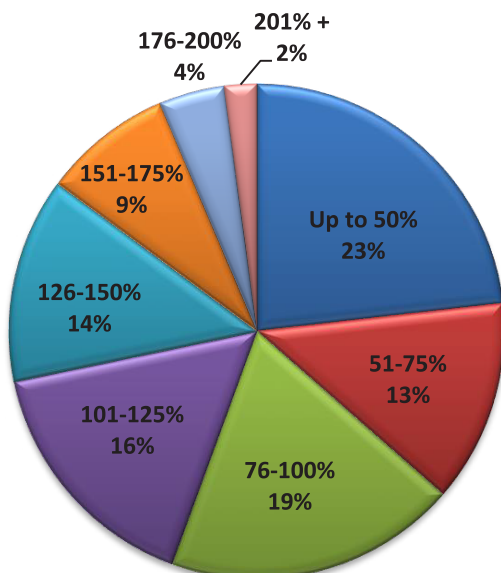
### Summary

- ▶ WCCA served 6,591 households representing 14,771 individuals.
- ▶ 56% of households served had income less than 100% of the federal poverty guidelines.
- ▶ 25% of all people served were children aged 17 years or younger.
- ▶ 16% of households served were headed by a single female with children.
- ▶ 44% of all households served were 1 person households.
- ▶ 59% of all households received food assistance services.
- ▶ 6% of individuals served did not have health insurance.
- ▶ 21% of individuals were disabled.
- ▶ 9% of individuals were Hispanic or Latino.

### Age of Individuals Served in 2022

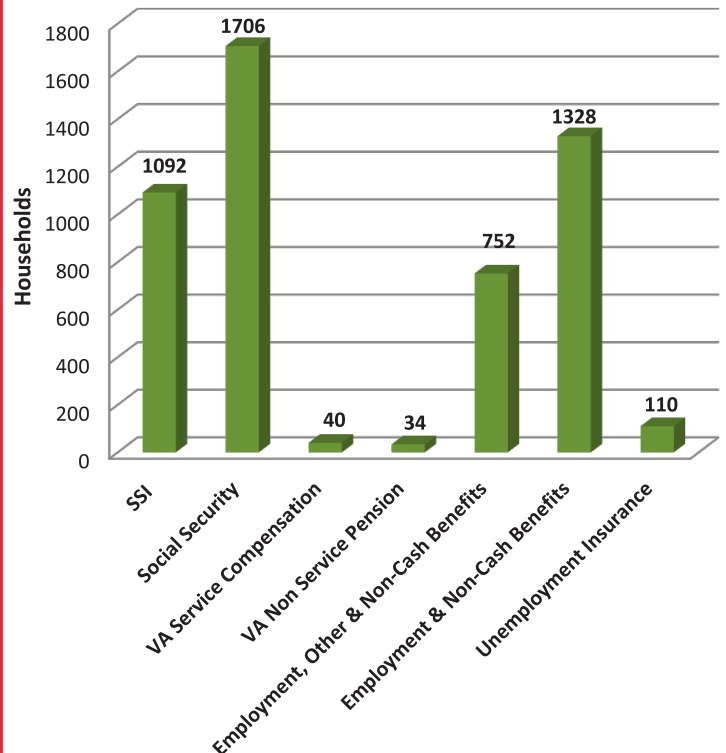


### Poverty Level of Families Served in 2022



### Household Income Sources

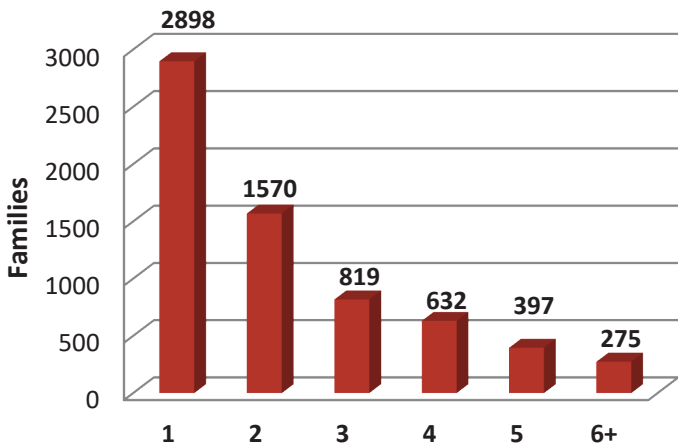
Households may have more than one income source



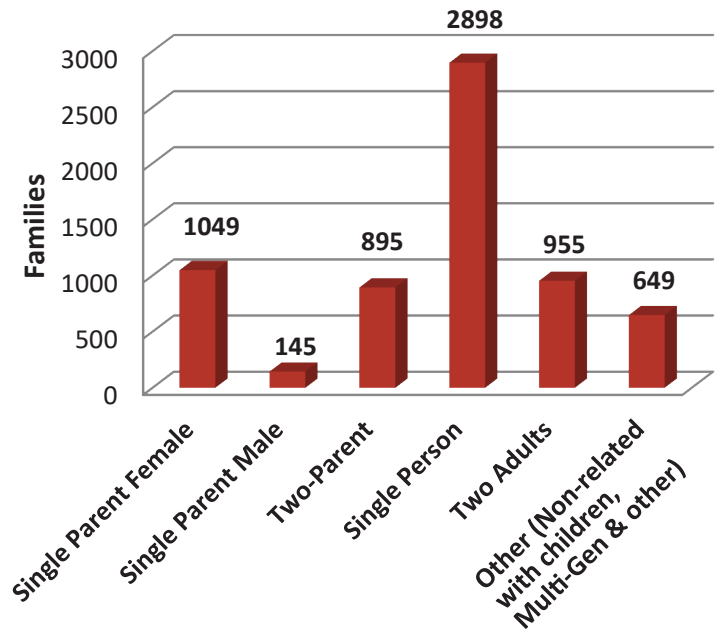
# Client Characteristics

## FY 2022

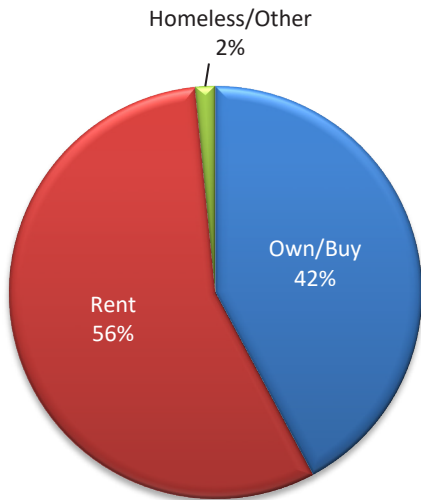
### WCCA Client Family Size



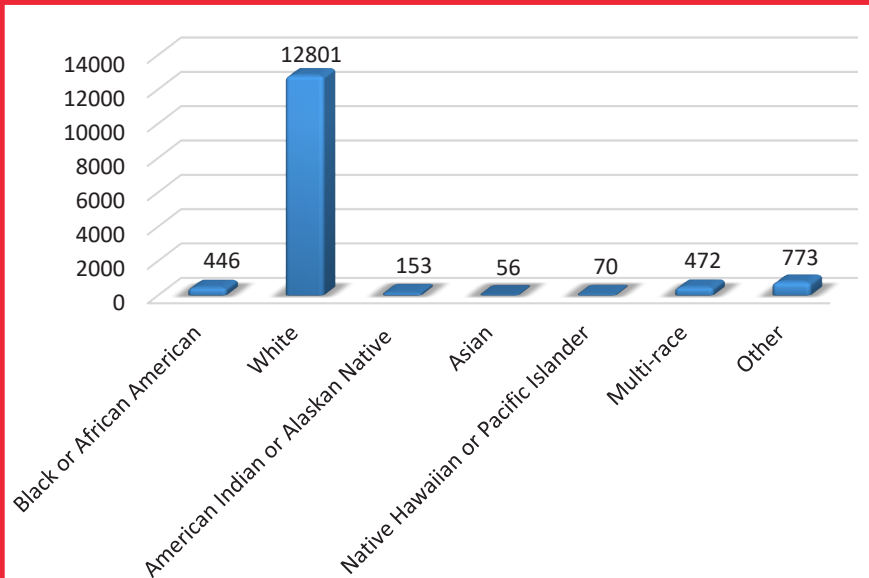
### WCCA Client Family Type



### FY 2022 Housing Type



### Race of Individuals Served in 2022





# 2022 Employee Service Recognition

## 50 Years

Millie Petrzilka 52 Years Head Start

## 35 Years

Suzette Bates-Leal 38 Years Head Start

Kris Evezic 37 Years Head Start

## 30 Years

Karen Schlueter 33 Years Fiscal

Heather Dollen 31 Years Outreach

Deb Spencer 30 Years Head Start

Amy Lugsch 30 Years Outreach

## 25 Years

Chris Wessel 28 Years Head Start

Cathy Jager 25 Years FaDSS

## 20 Years

Lori Glissmann 24 Years Head Start

Paula Nagel 23 Years Head Start

Megan Johnston 23 Years Head Start

Sarah Nelson 23 Years FaDSS

Vanessa Hagar 21 Years Head Start

## 15 Years

Deb Martens 19 Years CCR&R

Shawntel Baragar 19 Years Head Start

Brenda Melby 18 Years Head Start

Mary Lueth 17 Years CACFP

Dawn Powers 16 Years CCR&R

Gretchen Bonsall 15 Years Head Start



Wendy Mueller and Dena Broines with Linda Ash celebrating Linda's retirement after 38 years with WCCA's Outreach Program.

# 2022 Employee Service Recognition

## 10 Years

Kristi Lingle	14 Years	Head Start
Dianne Blum	14 Years	Head Start
Keith Bruck	14 Years	Fiscal
Janice Rosman	13 Years	Head Start
Ivy Nielsen	13 Years	LIHEAP
Dick Runyon	13 Years	Weatherization
Dena Briones	13 Years	Outreach
Kelly Mahlberg	13 Years	Weatherization
Wendy Mueller	13 Years	Administration
Laura Bowen	11 Years	Head Start
Robina Courtney	10 Years	Outreach
Amber Shutters	10 Years	Head Start
Danni Segebart	10 Years	Head Start



*Linda McGrew retired after 29 years with WCCA's Head Start Program.*

## 5 Years

Mandy Rasco	9 Years	Head Start
Jennifer Moon	9 Years	CCR&R
Jodie Holm	9 Years	Outreach
Brittany Schoof	9 Years	Administration
Tracey Anderson	9 Years	Outreach
Tracey Reetz	9 Years	Head Start
Rosie Thraen	7 Years	Outreach
Emily McDermott	7 Years	Outreach
Connie Jensen	7 Years	Head Start
Heather Dulberg	7 Years	Head Start
Katrina Williams	7 Years	Head Start
Lori Petersen	7 Years	Weatherization
Danielle Jessen	7 Years	Head Start
Tricia Malone	6 Years	Head Start
Jennifer Armstrong	6 Years	Head Start
Jennifer Duff	6 Years	Head Start
Dawn Maxwell	6 Years	Head Start
Becky Swank	6 Years	Fiscal
Shellie West	6 Years	FaDSS
Holly Strum	6 Years	Outreach
Janet Hamlin	6 Years	FaDSS
Elizabeth Garcia	5 Years	Head Start
Sharlene Burnsides	5 Years	LIHEAP
Ilene Harmon	5 Years	FaDSS
Patricia Haberberger	5 Years	Head Start

# 2022 Program Profiles

## Outreach Offices

West Central Community Action Outreach Offices provide client intake, need assessments, referrals, and coordinate with other community resources. All 10 of WCCA's counties have an outreach office, which may also maintain an emergency food pantry and/or clothing room.

Outreach staff strive to assist low-income families in becoming financially self-sufficient. Staff work closely with local organizations to ensure non-duplication of services and to maximize resources for helping families resolve poverty issues and achieving their highest potential.

Six WCCA Outreach Offices offer emergency food pantries which served a total of 809 unduplicated households consisting of 2,051 individuals in FY22.

### Fremont County

143 Households  
364 Individuals

### Harrison County

160 Households  
364 Individuals

### Mills County

84 Households  
232 Individuals

### Monona County

123 Households  
354 Individuals

### Montgomery County

112 Households  
271 Individuals

### Shelby County

187 Households  
466 Individuals



## 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 5,465 households in FY 2022 with payments totaling \$2,913,049.43. LIHEAP approved households also received two additional supplemental payments for a total of \$1,892,487.00.

Also in FY 2022, Energy Crisis Intervention Payments (ECIP) paid for furnace repair/replacements, A/C, reconnects, service continuity, and emergency fuel deliveries for 1253 households which totaled \$994,313.00. ARPA ECIP funding assisted 1413 households for a total of \$989,857.00.

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

During FY 2022, 41 households received \$10,753.06 in I-CARE Assistance, 13 households received \$5,632.07 in Black Hills Cares Assistance, 39 households received \$15,631.45 in IWF-Iowa West Foundation Assistance, and 6 households received \$2,599.91 in Alliant Hometown Care Assistance through WCCA.

## Low-Income Household Water Assistance Program (LIHWAP)

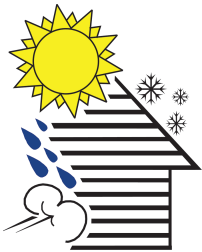
The Low-Income Household Water Assistance Program provides assistance to qualifying low-income households (homeowners or renters) with past due water and sewer bills and/or reconnection fees. LIHWAP assisted 802 households in FY 2022 with payments totaling \$302,273.00.

# 2022 Program Profiles

## Holiday Projects

WCCA Outreach/Family Development Specialists coordinate a variety of special projects during the holiday season. Many outreach offices assembled food baskets for Easter, Thanksgiving, and Christmas, and some sponsored Christmas Adoption Programs. During FY 2022 (October 2021–September 2022), 380 families consisting of 1,014 individuals received food baskets, gifts, and other items because of the generous work of community volunteers and our outreach staff. The total value of holiday goods, gifts, and services was \$87,308.04.

## Weatherization



The Weatherization Assistance Program helps low-income households increase the energy efficiency of their homes and save money on fuel costs. Staff evaluate the homes and hire private contractors to insulate attics and walls, repair or replace windows and doors, and provide minor repairs. All LIHEAP eligible households are referred to the Weatherization Program, with the State of Iowa creating a priority list based on heating costs and household dynamics. During FY 2022, 47 households and 93 individuals received weatherization services totaling \$1,196,307.64.

## Child and Adult Care Food Program (CACFP)



CACFP promotes good nutrition, positive eating habits and attitudes for children in registered child care homes. Home-based child care 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 child care home and is funded by USDA through

the Iowa Department of Education. CACFP's FY 2022 program included 96 child care providers who were reimbursed for 407,006 meals and snacks to 1,477 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. The area offices are located in Atlantic, Carroll, Creston, and Council Bluffs. At the end of the State Fiscal Year, 439 child care providers with a capacity of 12,436 children were on the database. Of those child care programs, 266 or 61% report they accept DHS Child Care Assistance funded children. For a

two-parent family-household earning the median income of \$72,813 with an infant in child care they would pay: 10% of income before taxes in a registered home or 12% in a center. 7% is considered affordable to a Child Care Aware of America study.

During the fiscal year, CCR&R referred 161 families to early childhood programs statewide.

CCR&R services were delivered onsite and virtually (578 visits) via telephone, emails or social media.

Many resources are located on the CCR&R website found at [www.iowaccrr.org](http://www.iowaccrr.org).

The website contains community data, provider training links, 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 match.

# 2022 Program Profiles

## Embrace Iowa



Embrace Iowa is a holiday fundraising program sponsored through the Des Moines Register that assists individuals with non-traditional items such as rent, medical bills, car repairs, home repairs, and appliances. During FY 2022, 40 households received Embrace Iowa assistance totaling \$24,726.46.00.

## 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 and breastfeeding education, and referrals to other health care agencies. WCCA WIC served 1,721 unduplicated participants in eight counties: Cass-249, Crawford-594, Fremont-72, Harrison-167, Mills-99, Monona-166, Montgomery-177, and Shelby-197. Farmers Market is part of the WIC partnership with the Iowa Department of Agriculture from June 1st through October 31st. WIC distributes

Farmers 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 eligible participant 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 Farmers Market in FY 2022 included: participants 9 months to 5 year olds, pregnant, and post-partum women.

## 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 need to be at or below 175% of the federal poverty guideline and have children residing in the home along with several other enrollment criteria. During FY 2022, 196 families were assisted with FaDSS Services.



*FaDSS staff Cathy Jager and Mindy Williamson are proud to partner with Gabriel's Corner in Council Bluffs. Gabriel's Corner helps women who are pregnant or have children with diapers, formula, cribs, and baby clothing needs.*

## Local Resource Development

WCCA and local communities generate contributions and in-kind donations necessary to qualify for tax supported grants and other sources of funding in the fight against poverty. During FY 2022, 1,373 volunteers contributed 12,225 hours of service. The total local in-kind value reached \$1,313,874.



*Kathlene Sawyer attended the Fremont County Fair to promote WCCA's programs and services*

# Head Start & Early Head Start

Head Start is a federally funded program that provides ongoing comprehensive child development services to promote 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.

West Central Community Action Head Start serves preschool children 3 and 4 years old in classroom settings throughout our 10 county service area. Early Head Start serves pregnant mothers and children birth to 3 years old in classrooms in three counties (Crawford, Pottawattamie, and Shelby) or with home visitation services in five counties (Cass, Fremont, Mills, Montgomery, and Page). Community assessments determine the services (transportation, school year or full year, home visitation or classroom, etc.) to be provided in each community or county.



Federal funding for the 2022 fiscal year provided services from February 1, 2021 – January 31, 2022. In addition to the federal dollars received, non-federal share or match, often known as in-kind, must be provided for 20% of the grant. 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	\$5,350,156
Federal Funds Expended	\$ 4,668,174
Un-obligated Funds	\$ 681,982
Non-Federal Match	\$ 709,576
USDA (support food services)	\$ 107,304
Statewide Voluntary Preschool	\$ 16,824
Early Childhood Iowa (ECI) & Endowments	\$ 0

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 2022 from both federal and other funding sources were:

Personnel	\$2,133,625
Fringe Benefits	\$ 873,573
Travel	\$ 0
Equipment	\$ 140,338
Supplies	\$ 112,642
Contractual	\$ 415,513
Construction	\$ 0
Other	\$ 313,364
<b>TOTAL DIRECT CHARGES</b>	<b>\$3,989,055</b>
Indirect Charges	\$ 326,177
<b>TOTAL CHARGES</b>	<b>\$4,315,232</b>

## Projected Funding

Anticipated federal funding for the grant period of February 1, 2023 – January 31, 2024 is \$3,389,618 Head Start and \$1,747,935 Early Head Start totaling \$5,137,553 for operations and an additional \$79,916 for training and technical assistance to serve 364 children and families. Additional anticipated funding includes the previously noted local and state resources.

## Enrollment

	Head Start	Early Head Start
Funded Enrollment	272	92
Total Children Served	268	95
Total Families Served	243	80
<b>AVERAGE MONTHLY ENROLLMENT</b>		
September 2021	76%	70%
October 2021	82%	75%
November 2021	82%	72%
December 2021	81%	66%
January 2022	89%	67%
February 2022	90%	67%
March 2022	90%	66%
April 2022	86%	70%
May 2022	85%	72%

## Child Eligibility

Head Start		Early Head Start
69%	Income below 100% of federal poverty line	60%
11%	Receive public assistance	4%
4%	Foster child	8%
4%	Homeless	6%
8%	Over income	9%
4%	Income between 101% and 130%	13%

## 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 and children with diagnosed disabilities. 34 out of 272 (13%) children were identified in Head Start and 12 out of 92 (13%) in Early Head Start for receipt of services.

## Health, Mental Health and Dental

Comprehensive health care services are coordinated for every child. 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 176 out of 268 (66%) children were up to date for the EPSDT requirements. Early Head Start reported 63 out of 92 (68%) children were up to date for the EPST requirements. Dental exams for Head Start children were completed for 200 out of 268 (75%) children. Dental exams for Early Head Start children were completed for 88 out of 92 (96%) 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. Our program uses a family-centered approach to provide support services, and partner 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. The program adopted a parenting curriculum, Ready Rosie, and was able to engage families based on their individual goals for their family and child.

## **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
- 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 & Nutrition education
- Parenting education
- Marriage education
- Asset building
- Education of Postpartum Care (breastfeeding, etc.)

## **Additional Training Topics:**

- |                                |                                   |                     |
|--------------------------------|-----------------------------------|---------------------|
| Stress Management              | Debt Management                   | 1 <sup>st</sup> Aid |
| Nutrition/Healthy Eating       | Discipline                        | Fire Safety         |
| Literacy in the Home           | Holiday Stress Relief             | Winter Safety       |
| Heating Assistance/LIHEAP      | Hand Washing                      |                     |
| Stress Reduction               | Home and Child Safety             |                     |
| Winter Activities for Families | Government Subsidized Health Care |                     |
| Car Seat Safety                | Grocery Shopping on a Budget      |                     |

Further engagement included the following activities: completion of child assessments, family goal setting, Parent/Teacher Conferences, home visits and parenting education and workshops. We also have had father participation for Parent Meetings and as Policy Council representatives.



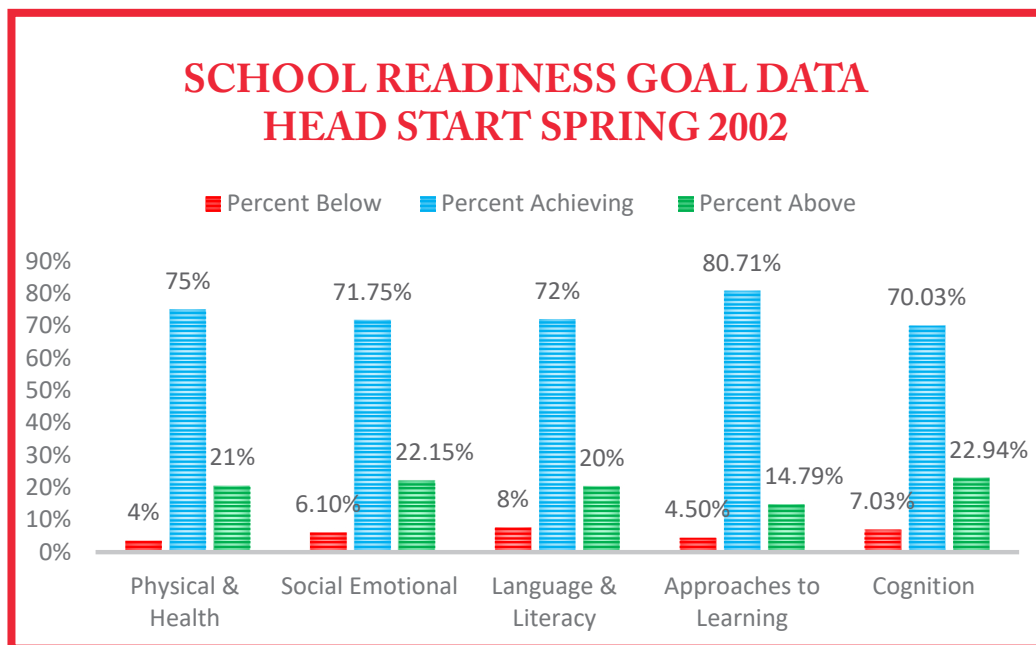
## Financial Audit

The Independent Auditor's report for Fiscal Year October 1, 2021 through September 30, 2022 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](http://www.westcentralca.org).

## School Readiness

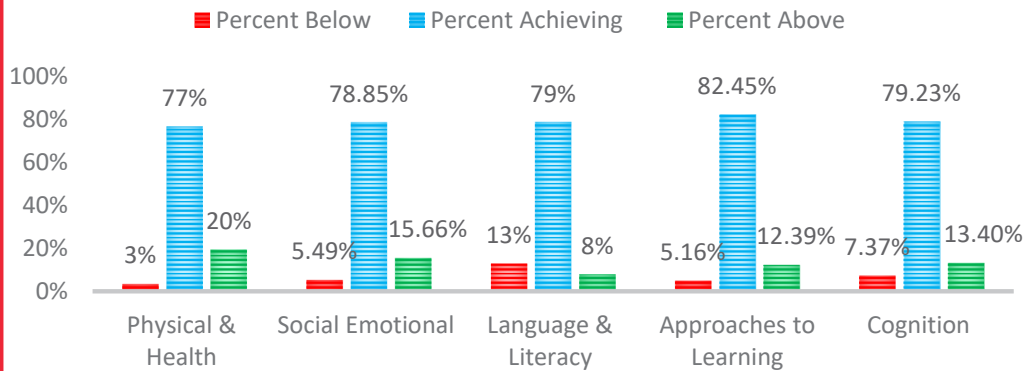
A primary goal for Head Start is to prepare children for a successful transition to kindergarten. This is accomplished by individualizing the educational program to meet each child's needs. Using Creative Curriculum as a basis for planning and monitoring developmentally appropriate activities for the children, and measuring each child's progress towards kindergarten readiness through Outcome Measures Reports that are 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. The data below shows that more than 85% of all Early Head Start and Head Start children are meeting or exceeding the school readiness goals by the Spring 2022 checkpoint period.

### SPRING CHECKPOINT DATA



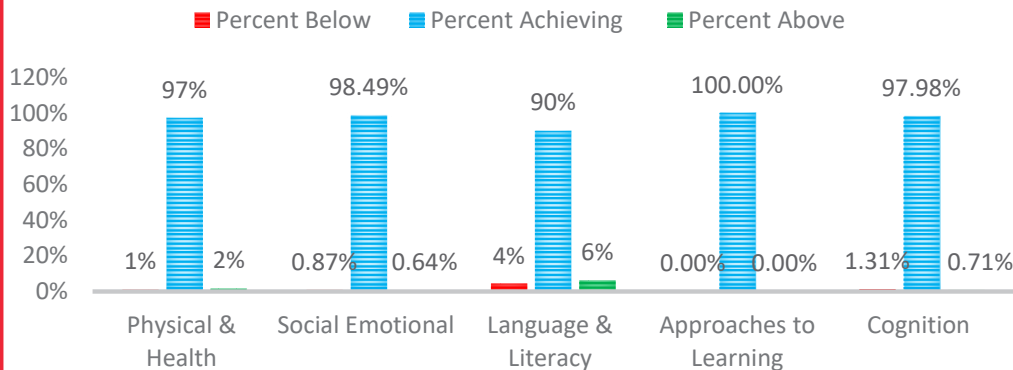
The above chart shows the Spring 2021-2022 Checkpoint report data for our 10 stand-alone Head Start classrooms. The red indicates the percent of children below the expectation of a typical developing child within their appropriate age-level range. The blue indicates the percent of children meeting the expectation for a typical developing child within their appropriate age-level range, and the green indicates the percent of children exceeding the expectation for their age-level range. Head Start currently has 25 IEP's documented.

## SCHOOL READINESS GOAL DATA EARLY HEAD START CENTER BASED SPRING 2022



The above chart shows the Spring 2021-2022 Checkpoint report data for our Early Head Start center-based program. The red indicates the percent of children below the expectation of a typical developing child within their appropriate age-level range. The blue indicates the percent of children meeting the expectation for a typical developing child within their appropriate age-level range, and the green indicates the percent of children exceeding the expectation for their age-level range. Early Head Start Center-Based currently has 14 IFSP's documented.

## SCHOOL READINESS GOAL DATA EARLY HEAD START HOME BASED SPRING 2022



The above chart shows the Spring 2021-2022 Checkpoint report data for our Early Head Start Home-Based program. The red indicates the percent of children below the expectation of a typical developing child within their appropriate age-level range. The blue indicates the percent of children meeting the expectation for a typical developing child within their appropriate age-level range, and the green indicates the percent of children exceeding the expectation for their age-level range. Early Head Start Home- Based currently has 2 IFSP's documented.

**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, 2022 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, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of 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 these 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 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 date that the financial statements are issued.

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, 2021 (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 20, 2023 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.

*Arnonwood, Bell, Thylor - Co. P.C.*

Atlantic, Iowa  
March 20, 2023

WEST CENTRAL COMMUNITY ACTION  
Statement of Financial Position  
September 30, 2022

ASSETS

	Total
Cash	\$ 1,551,081
Investments:	
Cash and cash equivalents	32,503
Certificates of deposit	327,587
Accrued interest receivable	591
Receivables:	
Grantor agencies	1,263,078
Other sources	15,636
Prepaid expenses	26,571
Property and equipment at cost, less accumulated depreciation of \$2,363,548	2,148,346
Total Assets	\$ 5,365,393

LIABILITIES AND NET ASSETS

Liabilities	
Accounts payable	\$ 409,804
Accrued salaries and benefits	284,379
Compensated absences	326,419
Advances from grantors and others	344,652
Notes payable	488,003
Total Liabilities	1,853,257
Net Assets	
Without donor restrictions	2,101,236
With donor restrictions	1,410,900
Total Net Assets	3,512,136
Total Liabilities and Net Assets	\$ 5,365,393

See notes to financial statements.

WEST CENTRAL COMMUNITY ACTION  
Statement of Activities  
Year Ended September 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Totals
Public Support and Revenues:			
Grant Revenues	\$ 16,927,015	\$ 171,413	\$ 17,098,428
In-Kind Contributions	1,333,478	--	1,333,478
Public Support and Contributions	199,825	19,823	219,648
Co-funding	512,493	--	512,493
Investment Income	2,327	--	2,327
Miscellaneous	456,317	52,461	508,778
Total Public Support and Revenues	19,431,455	243,697	19,675,152
Net Assets Released from Restrictions	236,932	( 236,932)	--
Total Public Support, Revenues, and Net Assets Released from Program Restrictions	19,668,387	6,765	19,675,152
Expenses:			
Head Start	5,278,732	--	5,278,732
Community Services Block Grant (CSBG)	579,400	--	579,400
Child and Adult Care Food Program (CACFP)	909,239	--	909,239
Women, Infants and Children (WIC)	264,830	--	264,830
Low-Income Household Water Assistance Program (LIHWAP)	347,746	--	347,746
Low-Income Home Energy Assistance Program (LIHEAP)	7,543,683	--	7,543,683
Weatherization Assistance	942,859	--	942,859
Child Care Resource & Referral (CCR&R)	897,630	--	897,630
Family Development	551,741	--	551,741
Early Childhood Iowa	204,925	--	204,925
Outreach	970,456	--	970,456
Other Programs	591,757	--	591,757
Administration	243,277	--	243,277
Depreciation	212,622	--	212,622
Total Expenses	19,538,897	--	19,538,897
Change in Net Assets	129,490	6,765	136,255
Net Assets - Beginning of Year	1,971,746	1,404,135	3,375,881
Net Assets - End of Year	\$ 2,101,236	\$ 1,410,900	\$ 3,512,136

See notes to financial statements.

# Corporate Directory

## EXECUTIVE OFFICE

1408A Hwy 44, PO Box 709 ..... **712-755-5135**  
Harlan, IA 51537..... **FAX: 712-755-3235**

### Departments:

Executive, Fiscal, Human Resources and IT

### Programs:

CACFP, CCR&R, FaDSS, LIHEAP, LIHWAP  
and Weatherization.

## Child Care Resource & Referral

1408A Hwy 44, PO Box 709 ..... **712-755-7381**  
Harlan, Iowa 51537

300 W Broadway Suite 35.....**712-322-2621**  
Council Bluffs, IA 51503

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

304 Chestnut Street .....**712-243-5421**  
Atlantic, IA 50022

## Family Development and Self-Sufficiency (FaDSS)

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

1109 Highland Ave.....**712-623-2339**  
Red Oak, IA 51566

## Weatherization

Omni Centre Business Park.....**712-322-2621**  
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 Street ..... **712-263-3538**  
Denison, Iowa 51442 ..... **FAX: 712-263-4959**

### Fremont County

PO Box 518, 910 Illinois..... **712-374-3367**  
Sidney, Iowa 51652.....**FAX: 712-374-2431**

### Harrison County

107 N 4th Ave. Suite 7 ..... **712-644-3388**  
Logan, Iowa 51546..... **FAX: 712-644-2577**

### Mills County

PO Box 578, 313 Main ..... **712-624-8172**  
Malvern, Iowa 51551 ..... **FAX: 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

PO Box 600, 500 1/2 N. Broad ..... **712-246-2585**  
Shenandoah, Iowa 51601 ..... **FAX: 712-246-1671**

### Pottawattamie County

Omni Centre Business Park.....**712-322-2621**  
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

### **Council Bluffs I Head Start**

765 Madison Avenue ..... **712-323-1306**  
**Council Bluffs, IA 51503**

### **Council Bluffs II Head Start**

765 Madison Avenue ..... **712-323-1306**  
Council Bluffs, IA 51503

### **Denison I Head Start**

1826 3rd Avenue South..... **712-263-7105**  
Denison, IA 51442

### **Denison II Head Start**

1826 3rd Avenue South..... **712-263-7106**  
Denison, IA 51442

### **Denison I Early Head Start**

1500 5th Avenue South..... **712-263-5562**  
Denison, IA 51442

### **Denison II Early Head Start**

1500 5th Avenue South..... **712-263-5562**  
Denison, IA 51442

### **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

### **Harlan Early Head Start I & II**

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

### **Madison I Early Head Start**

755 Madison Avenue ..... **712-352-2451**  
Council Bluffs, IA 51503

### **Madison II Early Head Start**

755 Madison Avenue ..... **712-352-2451**  
Council Bluffs, IA 51503

### **Madison III Early Head Start**

755 Madison Avenue ..... **712-352-2451**  
Council Bluffs, IA 51503

### **Mapleton Head Start**

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

### **Missouri Valley Head Start**

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

### **Red Oak Head Start**

Sunshine & Rainbows..... **712-623-4981**  
1201 Highland Ave.  
Red Oak, IA 51566

# WCCA Head Start and Early Head Start

## EARLY HEAD START HOME BASED TEACHERS

### Montgomery County

1109 Highland Avenue ..... **712-579-5546**  
Red Oak, IA 51566 ..... **712-579-5335**

### Page County

500 ½ Broad Street ..... **712-571-0451**  
Shenandoah, IA 51601 ..... **712-579-5339**



## HEAD START SCHOOL PARTNERS

### Clarinda Community School District

423 East Nodaway ..... **712-542-4510**  
Clarinda, IA 51032

### Council Bluffs Community School District

210 South 7th Street ..... **712-328-6519**  
Council Bluffs, IA 51503

### Essex Community School District

111 Forbes Street ..... **712-379-3114**  
Essex, IA 51638

### Harlan Community School District

2105 Durant Street ..... **712-755-5903**  
Harlan, IA 51537

### Hamburg Community School District

308 S Street ..... **712-382-2017**  
Hamburg, IA 51040

### Red Oak Community School District

400 W 2nd Street ..... **712-623-6630**  
Red Oak, IA 51566

### West Monona Community School District

611 West 4th Street ..... **712-433-1939**  
Onawa, IA 51040

### *Head Starts Hero's!*

*These Teachers provide a safe and consistent play and learning environment for our young children. We want to let you know we see your dedication, sacrifice, and hard work!*





**WEST CENTRAL**  
COMMUNITY ACTION  
**2022**