

**Hawkeye Area Community Action  
Program, Inc.**

Hiawatha, Iowa

Financial Statements and  
Supplementary Information  
Years Ended September 30, 2016 and 2015

# Hawkeye Area Community Action Program, Inc.

Financial Statements and Supplementary Information  
Years Ended September 30, 2016 and 2015

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## **Independent Auditor's Report**

Board of Directors  
Hawkeye Area Community Action Program, Inc.  
Hiawatha, Iowa

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Hawkeye Area Community Action Program, Inc., which comprise the statements of financial position as of September 30, 2016 and 2015, and the related statements of activities and cash flows for the years then ended and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States; 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 audits. We conducted our audits in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Hawkeye Area Community Action Program, Inc. as of September 30, 2016 and 2015, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States.

## Other Matters

### ***Supplementary Information***

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of program activity, 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*, and the supplementary information on pages 37 through 59 are presented for purposes of additional analysis, and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the information is fairly stated, in all material respects in relation to the financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 27, 2017, on our consideration of Hawkeye Area Community Action Program, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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 Hawkeye Area Community Action Program, Inc.'s internal control over financial reporting and compliance.



Wipfli LLP

January 27, 2017  
Madison, Wisconsin

# Hawkeye Area Community Action Program, Inc.

## Statements of Financial Position September 30, 2016 and 2015

<b>Assets</b>	<b>2016</b>	<b>2015</b>
Current assets:		
Cash and cash equivalents	\$ 659,527	\$ 813,437
Certificates of deposit	245,201	240,609
Grants receivable	1,748,296	1,674,007
Accounts receivable	128,812	168,660
Contribution receivable	831,893	778,410
Prepaid expenses and other assets	514,189	457,216
Inventories	372,402	563,078
Total current assets	4,500,320	4,695,417
Property and equipment, net	4,349,456	4,752,541
<b>TOTAL ASSETS</b>	<b>\$ 8,849,776</b>	<b>\$ 9,447,958</b>
<b><i>Liabilities and Net Assets</i></b>		
Current liabilities:		
Notes payable - Current portion	\$ 208,753	\$ 200,994
Accounts payable and accrued expenses	2,103,163	1,944,538
Grant funds received in advance	378,476	316,784
Other liabilities	25,972	29,724
Total current liabilities	2,716,364	2,492,040
Long-term liabilities:		
Notes payable	1,103,801	1,313,497
Total liabilities	3,820,165	3,805,537
Net assets:		
Unrestricted	3,430,382	3,735,106
Temporarily restricted	1,599,229	1,907,315
Total net assets	5,029,611	5,642,421
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 8,849,776</b>	<b>\$ 9,447,958</b>

# Hawkeye Area Community Action Program, Inc.

## Statements of Activities

Year Ended September 30, 2016

	Unrestricted	Temporarily Restricted	Total
<b>Revenue:</b>			
Government grants, fees, and support	\$ 21,549,994	\$ 0	\$ 21,549,994
Commodities	744,226	0	744,226
United Way	1,052,439	0	1,052,439
Contributions and public support	1,046,813	118,188	1,165,001
Program income	1,051,986	0	1,051,986
Investment income	8,853	0	8,853
In-kind contributions	5,717,167	0	5,717,167
Net assets released from restrictions	426,274	( 426,274)	0
<b>Total revenue and support</b>	<b>31,597,752</b>	<b>( 308,086)</b>	<b>31,289,666</b>
<b>Expenses:</b>			
Program activities:			
Food and Nutrition	10,600,976	0	10,600,976
Energy	6,615,873	0	6,615,873
Children	8,786,369	0	8,786,369
Homelessness	2,397,425	0	2,397,425
Veteran Support	1,154,922	0	1,154,922
<b>Total program activities</b>	<b>29,555,565</b>	<b>0</b>	<b>29,555,565</b>
Management and general	2,029,187	0	2,029,187
Fund-raising expenses	317,724	0	317,724
<b>Total expenses</b>	<b>31,902,476</b>	<b>0</b>	<b>31,902,476</b>
Change in net assets	( 304,724)	( 308,086)	( 612,810)
Net assets - Beginning of year	3,735,106	1,907,315	5,642,421
<b>Net assets - End of year</b>	<b>\$ 3,430,382</b>	<b>\$ 1,599,229</b>	<b>\$ 5,029,611</b>

# Hawkeye Area Community Action Program, Inc.

## Statements of Activities (Continued)

Year Ended September 30, 2015

	Unrestricted	Temporarily Restricted	Total
<b>Revenue:</b>			
Government grants, fees, and support	\$ 20,135,191	\$ 0	\$ 20,135,191
Commodities	362,302	0	362,302
United Way	1,025,689	0	1,025,689
Contributions and public support	1,169,478	87,426	1,256,904
Program income	1,196,305	0	1,196,305
Investment income	3,718	0	3,718
In-kind contributions	5,613,793	0	5,613,793
Net assets released from restrictions	703,440	( 703,440)	0
<b>Total revenue and support</b>	<b>30,209,916</b>	<b>( 616,014)</b>	<b>29,593,902</b>
<b>Expenses:</b>			
Program activities:			
Food and Nutrition	9,863,590	0	9,863,590
Energy	6,253,855	0	6,253,855
Children	8,287,226	0	8,287,226
Homelessness	2,626,663	0	2,626,663
Veteran Support	1,147,434	0	1,147,434
<b>Total program activities</b>	<b>28,178,768</b>	<b>0</b>	<b>28,178,768</b>
Management and general	1,987,866	0	1,987,866
Fund-raising expenses	275,126	0	275,126
<b>Total expenses</b>	<b>30,441,760</b>	<b>0</b>	<b>30,441,760</b>
Change in net assets	( 231,844)	( 616,014)	( 847,858)
Net assets - Beginning of year	3,966,950	2,523,329	6,490,279
<b>Net assets - End of year</b>	<b>\$ 3,735,106</b>	<b>\$ 1,907,315</b>	<b>\$ 5,642,421</b>

# Hawkeye Area Community Action Program, Inc.

## Statements of Cash Flows

Years Ended September 30, 2016 and 2015

	2016	2015
<b>Cash flows from operating activities:</b>		
Change in net assets	(\$ 612,810)	\$ (847,858)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	480,085	521,968
Donated property	0	( 145,000)
Effects of changes in operating assets and liabilities:		
Grants receivable	( 74,289)	645,847
Accounts receivable	39,848	( 1,299)
Contribution receivable	( 53,483)	46,337
Prepaid expenses and other assets	( 56,973)	( 161,829)
Inventories	190,676	416,149
Accounts payable and accrued expenses	158,625	( 321,422)
Grant funds received in advance	61,692	46,702
Other liabilities	( 3,752)	5,804
<b>Net cash provided by operating activities</b>	<b>129,619</b>	<b>205,399</b>
<b>Cash flows from investing activities:</b>		
Purchase of property and equipment	( 77,000)	( 98,435)
Purchase of certificates of deposit	( 4,592)	0
Sales or maturities of certificates of deposit	0	242,753
<b>Net cash (used in) provided by investing activities</b>	<b>( 81,592)</b>	<b>144,318</b>
<b>Cash flows from financing activities:</b>		
Principal payments on notes payable	( 201,937)	( 194,759)
<b>Net cash used in financing activities</b>	<b>( 201,937)</b>	<b>( 194,759)</b>
Changes in cash and cash equivalents	( 153,910)	154,958
Cash and cash equivalents - Beginning of year	813,437	658,479
<b>Cash and cash equivalents - End of year</b>	<b>\$ 659,527</b>	<b>\$ 813,437</b>
<b>Supplemental Schedule of Other Cash Activity:</b>		
Interest paid and expensed	\$ 50,455	\$ 58,296
<b>Noncash Investing and Financing Activity:</b>		
Donated property	\$ 0	\$ 145,000

See accompanying notes to financial statements.



# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

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### Note 1      **Summary of Significant Accounting Policies**

#### **Nature of Operations**

Hawkeye Area Community Action Program, Inc. (HACAP) was incorporated in 1965 under the laws of the state of Iowa and is defined as a Community Action Program in accordance with Iowa House File 2437 under the 69th General Assembly.

HACAP serves the Iowa counties of Benton, Iowa, Johnson, Jones, Linn, and Washington.

HACAP's mission statement is "Helping people develop skills to become successful and build strong communities."

HACAP operates programs which administer and deliver social services for needy citizens in East Central Iowa. Funding and support is generally provided through contracts with federal, state, and local government agencies and through additional local community support. These programs are operated for the benefit of eligible participants as defined under guidelines issues by the respective granting agencies. For fiscal year ended September 30, 2016, HACAP received 25% and 31% of grant funding under its Low-Income Home Energy assistance and federal Head Start programs, respectively. For fiscal year ended September 30, 2015, HACAP received 23% and 31% of grant funding under its Low-Income Home Energy assistance and federal Head Start programs, respectively.

#### **Description of Programs**

HACAP operates the following programs:

##### **Food and Nutrition**

Services include:

- Channeling donated and purchased food to various community outlets that feed the needy.
- Reimbursing registered home family day care providers for providing USDA approved meals and snacks to children in their care.
- Providing prenatal and nutritional education and social assessment for pregnant women.
- Providing assessment and outreach for low-cost or no-cost health insurance.
- Providing well child care for children from birth through 21 years of age.
- Administering the USDA funded Supplemental Nutrition Program for Women, Infants, and Children (WIC).
- Providing oral health education and screening for children from birth up to age 21.
- Providing nutritious meals and snacks that meet daily nutritional requirements for children and seniors.
- Providing meals, medical information, medical equipment loans, and some property maintenance services for the elderly.

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

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### Note 1 Summary of Significant Accounting Policies (Continued)

#### Description of Programs (Continued)

##### Energy

Services include:

- Energy efficiency education, budget counseling, and incentives for qualified households.
- Energy crisis and bill payment assistance to elderly, disabled, and low-income households.
- Weatherization assistance program to reduce personal utility costs by improving the housing stock of low-income individuals and families.
- Housing rehabilitation to improve the safety of housing stock for low income households.

##### Children

Services include:

- Increasing quality child care capacity by providing training opportunities to child care centers and family day care homes.
- Providing safe shelter for children during times of family crisis.
- Head Start and Early Head Start programs to provide comprehensive child development for children from birth to age five, pregnant women, and their families.
- Strengthening the quality and expanding the availability of child care for families with young children.
- Providing opportunities for parents to strengthen parenting skills.

##### Homelessness

Services include:

- Temporary assistance to homeless children by providing funds for emergency childcare, health care, protective clothing, and education supplies or special events.
- Operating the United Way of East Central Iowa "First Call For Help" call center to direct those in need to available community resources.
- Providing support to communities in leveraging resources that bring together volunteers and families in need.
- Managing a number of apartments and single-family dwellings for homeless families with children that provide them with safe and stable housing.
- Stabilizing the homeless through safe housing, needs assessment, and creating action plans for returning to society.
- Providing transitional housing for the homeless in four counties.
- Providing permanent housing for chronically homeless unaccompanied adults in Linn County.

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

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### **Note 1**      **Summary of Significant Accounting Policies (Continued)**

#### **Description of Programs (Continued)**

##### **Veteran Support**

Services include:

- Temporary assistance to homeless veterans and their families that provide housing and economic stability.
- Providing case management services to veterans and their families that connect them with community resources and veteran's benefits.

#### **Basis of Presentation**

All financial statements are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States.

#### **Classification of Net Assets**

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

**Unrestricted Net Assets** - Net assets that are not subject to donor-imposed stipulations or where donor-imposed stipulations are met in the year of the contribution.

**Temporarily Restricted Net Assets** - Net assets subject to donor-imposed stipulations that may or may not be met, either by actions of HACAP and/or the passage of time. When a restriction expires, temporarily restricted net assets are transferred to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

**Permanently Restricted Net Assets** - Net assets subject to donor-imposed stipulations that they be maintained permanently by HACAP. Generally, the donors of these assets permit HACAP to use all or part of the income earned on any related investments for general or specific purposes. Currently, HACAP does not have any permanently restricted net assets.

#### **Use of Estimates in Preparing Financial Statements**

The preparation of financial statements in accordance with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

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### **Note 1**      **Summary of Significant Accounting Policies (Continued)**

#### **Cash and Cash Equivalents**

For purposes of reporting cash flows, HACAP includes all cash accounts, which are not subject to withdrawal restrictions or penalties, and all highly liquid debt instruments purchased with an original maturity of three months or less as cash and cash equivalents.

#### **Accounts Receivable**

Accounts receivable consists of amounts due from other organizations. Amounts are reviewed for collectability by management and an allowance for doubtful accounts is recorded as needed based on collection history and customer attributes. HACAP considers these receivables to be collectible and, therefore, no allowance for uncollectible amounts has been recorded. If an account becomes uncollectible, it will be written off at that time.

#### **Contribution Receivable**

The contribution receivable represents the remaining annual pledge due from United Way of East Central Iowa. HACAP considers the contribution receivable to be collectible and, therefore, no allowance for uncollectible amounts has been recorded. There is no discount recorded on the pledge as it is due within one year.

#### **Inventories**

Inventories consist of weatherization supplies, donated food, purchased food, and United States Department of Agriculture (USDA) commodities received from the government. Food inventories, other than inventories received from USDA, are valued using a price per pound based on an annual product valuation survey conducted for Feeding America. Food from the USDA is valued using a price per pound based on published USDA fair values. Weatherization supplies are valued at the lower of cost or market. Cost is determined on the first-in, first-out basis.

#### **Property and Equipment**

Property and equipment are capitalized at cost and depreciated over their estimated useful life using the straight-line method. HACAP considers property and equipment to be items with a cost of \$5,000 or more and a useful life of over five years.

Property and equipment purchased with grant funds is owned by HACAP while used in the program for which they were purchased or in other future authorized programs. However, the various funding sources have a reversionary interest in the property and equipment purchased with grant funds. Its disposition, as well as the ownership of any proceeds therefrom, is subject to funding source regulations. Property and equipment purchased with grant funds, net of depreciation, was \$1,821,285 and \$1,934,612 at September 30, 2016 and 2015, respectively.

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

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### **Note 1**      **Summary of Significant Accounting Policies (Continued)**

#### **In-Kind Contributions**

HACAP has recorded in-kind contributions for space, supplies, and professional services in the statement of activities in accordance with generally accepted accounting principles (GAAP).

GAAP requires that only contributions of service received which create or enhance a nonfinancial asset or require specialized skill by the individual possessing those skills and would typically need to be purchased if not provided by donation be recorded. The requirements of GAAP are different than the in-kind requirements of several of HACAP's grant awards. HACAP also received in-kind contributions for nonprofessional volunteers during the year with a value of \$449,344 and \$425,594 for the year ended September 30, 2016 and 2015, respectively, primarily for its Head Start program, which is not recorded in the statement of activities.

#### **Revenue Recognition**

Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified as unrestricted net assets and reported in the statement of activities as net assets released from restriction.

Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional.

Grants are recorded as either contributions or exchange transactions based on criteria contained in the grant award.

#### **A. Grant Awards That Are Contributions**

Grants that qualify as contributions are recorded as invoiced to the funding sources. Revenue is recognized in the accounting period when the related expenses are incurred. Amounts received in excess of expenses are reflected as grant funds received in advance.

#### **B. Grant Awards That Are Exchange Transactions**

Exchange transactions reimburse based on a predetermined rate for services performed. The revenue is recognized in the period the service is performed. Amounts received in excess of those earned are reflected as deferred revenue.

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

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### Note 1 Summary of Significant Accounting Policies (Continued)

#### Indirect Cost Rate

Joint costs are allocated to benefiting programs using an indirect cost rate. Joint costs are those costs incurred for the common benefit of all HACAP's programs that cannot be readily identified with a final cost objective. A provisional indirect cost rate has been approved by the U.S. Department of Health and Human Services (DHHS). HACAP's provisional indirect cost rate is based upon the previous year actual rate. HACAP adjusts the provisional rate based upon actual experience. This adjusted rate is subject to approval by DHHS at which time the indirect cost rate becomes final.

#### Income Taxes

HACAP is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and similar sections of the state of Iowa income tax law, which provides income tax exemptions for corporations organized and operated exclusively for religious, charitable, or educational purposes.

HACAP is required to assess whether it is more likely than not that a tax position will be sustained upon examination on the technical merits of the position assuming the taxing authority has full knowledge of all information. If the tax position does not meet the more likely than not recognition threshold, the benefit of that position is not recognized in the financial statements. HACAP has determined there are no amounts to record as assets or liabilities related to uncertain tax positions.

#### Subsequent Events

Subsequent events have been evaluated through January 27, 2017, which is the date the financial statements were available to be issued.

### Note 2 Concentration of Risk

HACAP maintains bank accounts in several local banks; however, frequently the balances in certain banks exceed the maximum amount insured by the Federal Deposit Insurance Corporation. HACAP's main operating bank; however, has pledged securities for excess deposits. Management believes the financial institutions have strong credit ratings and credit risk related to these deposits is minimal.

### Note 3 Grants Receivable

Grants receivable represent amounts due from various funding sources as follows:

	<u>2016</u>	<u>2015</u>
Federal programs	\$ 354,621	\$ 736,005
State and local programs	1,393,675	938,002
<b>Totals</b>	<b>\$ 1,748,296</b>	<b>\$ 1,674,007</b>

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

### Note 4 Inventories

At September 30, HACAP's inventories consist of the following:

	2016	2015
Food	\$ 335,996	\$ 526,671
Weatherization materials	36,406	36,407
<b>Totals</b>	<b>\$ 372,402</b>	<b>\$ 563,078</b>

### Note 5 Property and Equipment

At September 30, HACAP's property and equipment consist of the following:

	2016	2015
Land, building, and rehabilitation	\$ 7,299,220	\$ 7,299,220
Transitional housing properties	4,559,005	4,559,005
Furnishings and office equipment	825,938	748,938
Program equipment	790,209	790,208
Subtotal	13,474,372	13,397,371
Accumulated depreciation	( 9,124,916)	( 8,644,830)
<b>Total</b>	<b>\$ 4,349,456</b>	<b>\$ 4,752,541</b>

### Note 6 Notes Payable

At September 30, HACAP's notes payable consist of the following:

	2016	2015
Revenue bond issued by City of Hiawatha, Iowa, payable to U.S. Bank, requiring monthly installments of \$13,435, including interest at a fixed 3.75%. Final payment is due in June 2020, and the note is secured by the Hiawatha corporate office building, land, and all business assets.	\$ 555,627	\$ 692,830
Revenue bond issued by City of Coralville, Iowa, payable to U.S. Bank, requiring monthly installments of \$3,476, including interest at a fixed 3.74%. Final payment is due in April 2021, secured by the 10th Street, Coralville building and land.	172,431	206,880
Note payable to City of Iowa City, requiring monthly installments of \$356, including interest at 0%. Final payment is due in January 2019, secured by two Iowa City residential properties.	73,599	77,866

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

Note 6	Notes Payable (Continued)	2016	2015
	Note payable to City of Iowa City, requiring monthly installments of \$411, including interest at 0%. Final payment is due in January 2020, secured by two Iowa City residential properties.	92,500	97,433
	Note payable to City of Iowa City, requiring monthly installments of \$275, including interest at 0%. Final payment is due in June 2038, secured by three Iowa City residential properties.	71,775	75,075
	Note payable to Hills Bank and Trust, requiring monthly installments of \$3,214, including interest at 5.95% for the first 60 payments. Thereafter, the interest rate is subject to change based on the weekly average yield on U.S. Treasury Securities adjusted to a constant maturity of five years. The interest rate as of September 30, 2016 was 5.95%. Final payment is due in October 2029, and the note is secured by two Iowa City residential properties.	346,622	364,407
	Total	1,312,554	1,514,491
	Current portion	( 208,753)	( 200,994)
	<u>Long-term portion</u>	<u>\$ 1,103,801</u>	<u>\$ 1,313,497</u>
	Future maturities of notes payable at September 30, 2016, are as follows:		
	2017	\$	208,753
	2018		216,687
	2019		224,951
	2020		185,556
	2021		56,721
	Thereafter		419,886
	<u>Total</u>		<u>\$ 1,312,554</u>

### Note 7 Line of Credit

HACAP has a line-of-credit agreement of \$100,000 with a local bank, which expires February 1, 2017, and is secured by all assets of HACAP, and bears interest at the *Wall Street Journal* Prime Rate (currently 3.50% as of September 30, 2016). There were no outstanding balances as of September 30, 2016 and 2015.



# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

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### Note 8 Temporarily Restricted Net Assets

Temporarily restricted net assets are available for the following purposes or time periods:

	<b>2016</b>	<b>2015</b>
Food and Nutrition	\$ 342,662	\$ 733,429
Energy	50,979	60,166
Children	90,688	107,379
Homelessness	1,114,900	1,006,341
<b>Total</b>	<b>\$ 1,599,229</b>	<b>\$ 1,907,315</b>

Food and Nutrition represents contributions with donor restrictions and the value of undistributed food inventory, energy and homelessness consist of amounts restricted for use on HACAP affordable housing properties and contribution receivable due from United Way and other donations, and children amounts are restricted for use in those activities.

### Note 9 Operating Leases

HACAP leases various field offices, warehouse and storage facilities, community centers, vehicles, and office equipment. These leases generally are written over a one-year to ten-year period and HACAP expects to renew or replace most leases at their expiration. Lease expense for the years ended September 30, 2016 and 2015, were \$388,926 and \$351,235, respectively.

Future minimum lease payments beyond 2016 are as follows:

2017	\$ 290,345
2018	264,061
2019	256,657
2020	213,939
2021	21,510
<b>Total</b>	<b>\$ 1,046,512</b>

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

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### Note 10 Lessor Activity

HACAP owns buildings that are leased to individuals for program operations. In addition, rental units are leased to two other nonprofit organizations. All properties are leased on short-term agreements. Rental income for the years ended September 30, 2016 and 2015, was \$337,323 and \$380,969, respectively, and is included in program income on the statements of activities.

A summary of the acquisition cost and accumulated depreciation on the leased property at September 30 is as follows:

	2016	2015
Land	\$ 622,446	\$ 622,446
Buildings	5,854,568	5,854,568
Subtotal	6,477,014	6,477,014
Accumulated depreciation	( 4,535,041)	( 4,255,008)
Total	<u>\$ 1,941,973</u>	<u>\$ 2,222,006</u>

### Note 11 Retirement Plans

HACAP contributes to a tax deferred annuity 403(b) plan. The plan is administered by American Trust Retirement Inc. on behalf of its participating employees. During the year ended September 30, 2016 and 2015, HACAP provided \$219,897 and \$207,488, respectively, in employer contributions.

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

Plan's legal name: Iowa Public Employees' Retirement System  
Employer identification number: 42-6150870

HACAP is one of over 1,800 public employers participating in the plan, which has a plan net position exceeding \$28 billion as of June 30, 2016. As with any multi-employer plan, the plan's financial results may be affected by other employers entering or withdrawing from the plan, actions by the plan's board of trustees, and other events beyond HACAP's control. IPERS's funded status was 81.82%, leaving an unfunded actuarial liability of approximately \$6 billion as of June 30, 2016, as reported in IPERS' comprehensive annual financial report. For additional IPERS plan information, see [www.ipers.org](http://www.ipers.org).

Participating employees are required to contribute 5.95% of their annual covered salary and HACAP is required to contribute 8.93% of annual covered payroll. Contribution requirements to IPERS are established by state statute. HACAP's contribution to IPERS for the year ended September 30, 2016 and 2015 was \$522,234 and \$470,099, respectively.

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

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### **Note 12**      **Contingencies**

In consideration of various grant funds or forgivable loans received from the Cities of Iowa City and Cedar Rapids for property improvement, liens in the amount of \$1,413,516 and \$1,444,697 at September 30, 2016 and 2015, respectively, have been established in favor of the Cities as lien holder upon various properties. Repayment of all or a pro-rated portion of the lien amount is required if HACAP does not continue to own and operate the properties to provide low-income housing at the property enhanced with the funding. The liens expire at various times through June 2038. HACAP intends to utilize the properties for their intended purpose at a minimum through the expiration dates of the various liens. Therefore, no liability has been recorded on the statement of financial position.

HACAP is involved in legal matters arising in the normal course of business. In the opinion of management, any liability resulting from such proceedings would not have a material adverse effect on HACAP's financial statements.

### **Note 13**      **Grant Awards**

At September 30, 2016, HACAP had commitments under various ongoing grant awards of approximately \$4,424,000. The revenue relating to these grants is not recognized in the accompanying financial statements because the revenue recognition is conditional on the incurrence of expenditures or the performance of services in the next fiscal year.

# **Supplementary Information**

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# Hawkeye Area Community Action Program, Inc.

Schedule A-1

Schedule of Program Activity

Year Ended September 30, 2016

	FEDERAL PROGRAMS							
	Department of Agriculture							
	10.557	10.558			10.568	10.569	10.568 & Cluster 10.569	
TOTAL	Women, Infants, and Children - Cash (1)	Child and Adult Care Food Program Centers (2)	Child and Adult Care Food Program Homes (3)	10.558 Subtotal	TEFAP Food Program (4)	TEFAP Food Distribution (5)	10.568 & Cluster 10.569 Subtotal	
<b>REVENUE</b>								
Grant revenue	\$ 21,549,994	\$ 870,425	\$ 375,027	\$ 646,685	\$ 1,021,712	\$ 50,802	\$ 0	\$ 50,802
Commodities	744,226	0	0	0	0	0	744,226	744,226
United Way	1,052,439	0	0	0	0	0	0	0
Contributions and public support	1,165,001	0	0	0	0	0	0	0
CSBG transfer	0	0	0	16,952	16,952	0	0	0
Program income	1,051,986	0	0	259	259	0	0	0
Investment income	8,853	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Internal service fee	0	0	185,579	0	185,579	0	0	0
In-kind contributions	5,717,167	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>31,289,666</b>	<b>870,425</b>	<b>560,606</b>	<b>663,896</b>	<b>1,224,502</b>	<b>50,802</b>	<b>744,226</b>	<b>795,028</b>
<b>EXPENSES</b>								
Salaries and wages	8,330,125	334,159	221,473	60,950	282,423	25,948	0	25,948
Fringe benefits	3,714,696	219,044	135,295	42,155	177,450	18,743	0	18,743
Assistance to individuals	5,295,874	0	0	531,850	531,850	0	744,226	744,226
Contracted services and fees	5,282,569	122,972	33,759	4,710	38,469	0	0	0
Depreciation	480,085	0	0	0	0	0	0	0
Equipment and repairs	150,034	1,277	0	0	0	0	0	0
Insurance	225,735	0	0	0	0	0	0	0
Memberships	36,613	0	0	200	200	0	0	0
Occupancy	884,173	59,764	0	0	0	0	0	0
Other Direct Costs	60,420	2,604	0	0	0	0	0	0
Postage	42,448	2,425	6	1,608	1,614	0	0	0
Printing	18,116	0	0	761	761	0	0	0
Supplies and materials	894,840	39,806	117,302	1,573	118,875	0	0	0
Telephone	171,004	3,481	725	1,250	1,975	0	0	0
Training	119,342	3,160	0	379	379	0	0	0
Travel	270,464	6,166	2,011	4,680	6,691	0	0	0
Indirect costs	3,428	75,567	50,035	13,780	63,815	6,111	0	6,111
In-kind expenses	5,922,510	0	0	0	0	0	0	0
	<b>31,902,476</b>	<b>870,425</b>	<b>560,606</b>	<b>663,896</b>	<b>1,224,502</b>	<b>50,802</b>	<b>744,226</b>	<b>795,028</b>
Change in net assets	( 612,810)	0	0	0	0	0	0	0
Net assets - Beginning of year	5,642,421	0	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 5,029,611</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-2

Schedule of Program Activity

Year Ended September 30, 2016

FEDERAL PROGRAMS								
Department of Housing and Urban Development								
14.218	14.231			14.235				
Community Development Block Grant	Emergency Shelter Grant Program 2015	Emergency Shelter Grant Program 2016	14.231 Subtotal	Supportive Housing Program II - 2016	Supportive Housing Program II - 2017	HUD V 2016	HUD V 2017	
(6)	(7)	(8)		(9)	(10)	(11)	(12)	
<b>REVENUE</b>								
Grant revenue	\$ 45,181	\$ 46,681	\$ 60,405	\$ 107,086	\$ 391,669	\$ 142,402	\$ 168,742	\$ 75,312
Commodities	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	0	0
Contributions and public support	0	0	0	0	0	0	0	0
CSBG transfer	1,370	0	0	0	0	0	0	0
Program income	0	0	0	0	75,401	16,269	30,431	14,373
Investment income	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>46,551</b>	<b>46,681</b>	<b>60,405</b>	<b>107,086</b>	<b>467,070</b>	<b>158,671</b>	<b>199,173</b>	<b>89,685</b>
<b>EXPENSES</b>								
Salaries and wages	25,197	14,575	6,716	21,291	170,786	61,481	84,228	30,208
Fringe benefits	15,657	9,438	4,122	13,560	119,770	42,611	55,285	19,721
Assistance to individuals	0	0	1,925	1,925	5,207	1,160	0	600
Contracted services and fees	0	0	0	0	58,282	30,365	18,792	15,055
Depreciation	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	200	0	1,139	5,188
Insurance	0	0	0	0	6,111	497	6,335	632
Memberships	0	0	0	0	0	0	0	0
Occupancy	0	19,240	46,181	65,421	61,209	1,046	3,849	7,548
Other Direct Costs	0	0	0	0	847	1,742	120	0
Postage	0	0	0	0	0	0	0	0
Printing	0	0	0	0	0	0	0	0
Supplies and materials	0	0	0	0	678	6,282	7,306	3,960
Telephone	0	0	0	0	2,155	703	1,171	391
Training	0	0	0	0	0	0	0	0
Travel	0	0	76	76	1,168	323	1,013	309
Indirect costs	5,697	3,428	1,385	4,813	40,657	12,461	19,935	6,073
In-kind expenses	0	0	0	0	0	0	0	0
	<b>46,551</b>	<b>46,681</b>	<b>60,405</b>	<b>107,086</b>	<b>467,070</b>	<b>158,671</b>	<b>199,173</b>	<b>89,685</b>
Change in net assets	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-3

Schedule of Program Activity

Year Ended September 30, 2016

FEDERAL PROGRAMS								
Department of Housing and Urban Development						DVA	DOE	
14.235		14.239				64.033	81.042	
Chronically Homeless 2016 (13)	14.235 Subtotal	Tenant Based Rental Assistance (14)	Tenant Based Rental Assistance (15)	Tenant Based Rental Assistance (16)	14.239 Subtotal	Supportive Services For Veteran Families (17)	DOE Weatherization DOE-16-02 (18)	
<b>REVENUE</b>								
Grant revenue	\$ 19,177	\$ 797,302	\$ 14,741	\$ 39,901	\$ 6,772	\$ 61,414	\$ 1,214,501	\$ 383,558
Commodities	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	0	0
Contributions and public support	0	0	0	0	0	0	0	0
CSBG transfer	0	0	0	0	0	0	0	0
Program income	0	136,474	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>19,177</b>	<b>933,776</b>	<b>14,741</b>	<b>39,901</b>	<b>6,772</b>	<b>61,414</b>	<b>1,214,501</b>	<b>383,558</b>
<b>EXPENSES</b>								
Salaries and wages	10,032	356,735	0	1,485	0	1,485	218,431	0
Fringe benefits	6,782	244,169	0	1,029	0	1,029	149,941	0
Assistance to individuals	0	6,967	14,741	37,037	6,772	58,550	317,855	0
Contracted services and fees	0	122,494	0	0	0	0	456,695	383,558
Depreciation	0	0	0	0	0	0	0	0
Equipment and repairs	0	6,527	0	0	0	0	700	0
Insurance	0	13,575	0	0	0	0	0	0
Memberships	0	0	0	0	0	0	0	0
Occupancy	0	73,652	0	0	0	0	0	0
Other Direct Costs	0	2,709	0	0	0	0	505	0
Postage	0	0	0	0	0	0	119	0
Printing	0	0	0	0	0	0	413	0
Supplies and materials	0	18,226	0	0	0	0	1,712	0
Telephone	0	4,420	0	0	0	0	6,671	0
Training	0	0	0	0	0	0	0	0
Travel	0	2,813	0	0	0	0	12,081	0
Indirect costs	2,363	81,489	0	350	0	350	49,378	0
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>19,177</b>	<b>933,776</b>	<b>14,741</b>	<b>39,901</b>	<b>6,772</b>	<b>61,414</b>	<b>1,214,501</b>	<b>383,558</b>
Change in net assets	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-4

Schedule of Program Activity

Year Ended September 30, 2016

FEDERAL PROGRAMS								
Department of Health and Human Services								
93.283	93.568				93.569	93.575		
School Based Sealant Program	HEAP Weatherization 15-02C	HEAP Weatherization 16-02	LIHEAP 16-02	93.568 Subtotal	Community Services Block Grant 16-02	Child Care Block Grant Wrap Around 2016	Child Care Block Grant Wrap Around 2017	
(19)	(20)	(21)	(22)		(23)	(24)	(25)	
<b>REVENUE</b>								
Grant revenue	\$ 6,781	\$ 609,896	\$ 1,204,021	\$ 3,655,112	\$ 5,469,029	\$ 985,939	\$ 449,920	\$ 65,576
Commodities	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	0	0
Contributions and public support	0	0	0	0	0	0	0	0
CSBG transfer	0	0	0	0	0	( 895,632)	419,259	0
Program income	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>6,781</b>	<b>609,896</b>	<b>1,204,021</b>	<b>3,655,112</b>	<b>5,469,029</b>	<b>90,307</b>	<b>869,179</b>	<b>65,576</b>
<b>EXPENSES</b>								
Salaries and wages	1,877	0	0	210,018	210,018	46,146	454,437	36,992
Fringe benefits	1,289	0	0	136,617	136,617	30,050	304,356	24,487
Assistance to individuals	0	0	0	3,232,371	3,232,371	0	0	0
Contracted services and fees	2,879	603,988	1,189,876	6,927	1,800,791	0	0	0
Depreciation	0	0	0	0	0	0	0	0
Equipment and repairs	9	0	5,768	1,622	7,390	0	0	0
Insurance	0	5,728	5,757	0	11,485	0	0	0
Memberships	0	0	0	0	0	0	0	0
Occupancy	0	0	0	3,955	3,955	0	0	0
Other Direct Costs	0	0	0	279	279	0	0	0
Postage	1	0	0	6,370	6,370	0	0	0
Printing	0	0	0	0	0	0	0	0
Supplies and materials	263	0	0	6,077	6,077	0	0	0
Telephone	39	0	0	1,935	1,935	0	0	0
Training	0	180	1,741	0	1,921	250	0	0
Travel	0	0	879	1,419	2,298	3,427	0	0
Indirect costs	424	0	0	47,522	47,522	10,434	110,386	4,097
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>6,781</b>	<b>609,896</b>	<b>1,204,021</b>	<b>3,655,112</b>	<b>5,469,029</b>	<b>90,307</b>	<b>869,179</b>	<b>65,576</b>
Change in net assets	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>



# Hawkeye Area Community Action Program, Inc.

Schedule A-5

Schedule of Program Activity

Year Ended September 30, 2016

FEDERAL PROGRAMS								
Department of Health and Human Services								
93.575	93.600					93.994		
Subtotal 93.575	Head Start 2015 (26)	Head Start 2016 (27)	EHS Child Care Partnership Expand 2016 (28)	EHS Child Care Partnership Expand 2017 (29)	Subtotal 93.600	Health Alliance Child and Maternal Health (30)	Total Federal Programs	
<b>REVENUE</b>								
Grant revenue	\$ 515,496	\$ 1,240,409	\$ 4,729,391	\$ 591,756	\$ 48,778	\$ 6,610,334	\$ 197,185	\$ 18,336,745
Commodities	0	0	0	0	0	0	0	744,226
United Way	0	0	0	0	0	0	0	0
Contributions and public support	0	0	0	0	0	0	0	0
CSBG transfer	419,259	0	0	0	0	0	0	( 458,051)
Program income	0	0	0	0	0	0	0	136,733
Investment income	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	185,579
In-kind contributions	0	171,614	422,591	5,344	100	599,649	0	599,649
<b>Total Revenue</b>	<b>934,755</b>	<b>1,412,023</b>	<b>5,151,982</b>	<b>597,100</b>	<b>48,878</b>	<b>7,209,983</b>	<b>197,185</b>	<b>19,544,881</b>
<b>EXPENSES</b>								
Salaries and wages	491,429	479,048	1,884,905	209,056	20,646	2,593,655	95,993	4,704,787
Fringe benefits	328,843	296,735	1,276,106	145,016	13,862	1,731,719	61,975	3,130,086
Assistance to individuals	0	73	41	0	0	114	0	4,893,858
Contracted services and fees	0	140,592	460,343	19,033	2,576	622,544	7,617	3,558,019
Depreciation	0	0	0	0	0	0	0	0
Equipment and repairs	0	1,107	6,456	85	0	7,648	498	24,049
Insurance	0	5,839	7,854	0	0	13,693	0	38,753
Memberships	0	0	3,422	0	0	3,422	0	3,622
Occupancy	0	167,397	507,720	87,383	5,980	768,480	0	971,272
Other Direct Costs	0	0	0	200	0	200	163	6,460
Postage	0	467	1,342	0	0	1,809	3,059	15,397
Printing	0	241	3,703	272	17	4,233	0	5,407
Supplies and materials	0	20,194	102,424	50,627	87	173,332	3,672	361,963
Telephone	0	6,114	18,057	1,145	104	25,420	483	44,424
Training	0	1,445	11,454	7,426	465	20,790	651	27,151
Travel	0	8,468	24,579	24,439	555	58,041	1,948	93,541
Indirect costs	114,483	112,689	420,985	47,074	4,486	585,234	21,126	1,066,443
In-kind expenses	0	171,614	422,591	5,344	100	599,649	0	599,649
<b>Total Expenses</b>	<b>934,755</b>	<b>1,412,023</b>	<b>5,151,982</b>	<b>597,100</b>	<b>48,878</b>	<b>7,209,983</b>	<b>197,185</b>	<b>19,544,881</b>
Change in net assets	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-6

Schedule of Program Activity

Year Ended September 30, 2016

STATE AND LOCAL PROGRAMS										
	Health Alliance Child and Maternal Health State Portion (31)	School Based Sealant Program State Portion (32)	First Five (33)	Chronically Homeless 2016 (34)	Chronically Homeless 2017 (35)	Black Hills Utilities BHE-15-02 (36)	Black Hills Utilities BHE-16-02 (37)	IP&L Utilities 15-02 (38)		
<b>REVENUE</b>										
Grant revenue	\$ 282,278	\$ 8,219	\$ 227,726	\$ 0	\$ 0	\$ 11,984	\$ 15,857	\$ 67,301		
Commodities	0	0	0	0	0	0	0	0		
United Way	0	0	0	0	0	0	0	0		
Contributions and public support	3,500	0	0	0	0	0	0	0		
CSBG transfer	0	0	0	0	0	0	0	0		
Program income	124,380	103,758	75	10,688	4,550	0	0	0		
Investment income	0	0	0	0	0	0	0	0		
Transfers	0	0	0	5,661	( 5,661)	0	0	0		
Internal service fee	0	0	0	0	0	0	0	0		
In-kind contributions	0	0	0	0	0	0	0	0		
<b>Total Revenue</b>	<b>410,158</b>	<b>111,977</b>	<b>227,801</b>	<b>16,349</b>	<b>( 1,111)</b>	<b>11,984</b>	<b>15,857</b>	<b>67,301</b>		
<b>EXPENSES</b>										
Salaries and wages	199,670	33,843	113,227	532	164	0	0	0		
Fringe benefits	128,910	23,231	71,645	377	123	0	0	0		
Assistance to individuals	0	0	348	0	0	0	0	0		
Contracted services and fees	15,844	49,700	1,394	4,494	1,978	11,984	15,857	67,301		
Depreciation	0	0	0	0	0	0	0	0		
Equipment and repairs	1,037	156	55	0	0	0	0	0		
Insurance	0	0	0	3,062	272	0	0	0		
Memberships	0	0	0	0	0	0	0	0		
Occupancy	0	0	0	7,092	3,774	0	0	0		
Other Direct Costs	341	0	0	71	89	0	0	0		
Postage	6,363	24	469	1	4	0	0	0		
Printing	0	0	0	0	0	0	0	0		
Supplies and materials	7,634	4,750	10,124	461	40	0	0	0		
Telephone	1,006	706	1,666	0	0	0	0	0		
Training	1,354	0	455	0	0	0	0	0		
Travel	4,054	0	3,436	131	30	0	0	0		
Indirect costs	43,945	7,652	24,982	128	34	0	0	0		
In-kind expenses	0	0	0	0	0	0	0	0		
<b>Total Expenses</b>	<b>410,158</b>	<b>120,062</b>	<b>227,801</b>	<b>16,349</b>	<b>6,508</b>	<b>11,984</b>	<b>15,857</b>	<b>67,301</b>		
Change in net assets	0	( 8,085)	0	0	( 7,619)	0	0	0		
Net assets - Beginning of year	0	0	0	0	0	0	0	0		
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>(\$ 8,085)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>(\$ 7,619)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>		

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-7

Schedule of Program Activity

Year Ended September 30, 2016

STATE AND LOCAL PROGRAMS								
	IP&L Utilities 16-02 (39)	MEC Utilities 16-02 (40)	IPL Home Energy Savers (41)	Shared Visions 2016 (42)	Shared Visions 2017 (43)	Emergency Child Care 2016 (44)	Emergency Child Care 2017 (45)	Food Reservoir Fundraising (46)
<b>REVENUE</b>								
Grant revenue	\$ 295,825	\$ 321,614	\$ 39,617	\$ 675,747	\$ 160,378	\$ 34,472	(\$ 4,475)	\$ 0
Commodities	0	0	0	0	0	0	0	0
United Way	0	0	0	44,096	14,699	12,788	17,438	0
Contributions and public support	0	0	0	0	0	0	0	142,957
CSBG transfer	0	0	0	0	0	0	0	0
Program income	0	0	3,908	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>295,825</b>	<b>321,614</b>	<b>43,525</b>	<b>719,843</b>	<b>175,077</b>	<b>47,260</b>	<b>12,963</b>	<b>142,957</b>
<b>EXPENSES</b>								
Salaries and wages	0	0	0	378,775	93,691	17,893	5,413	0
Fringe benefits	0	0	0	251,811	63,716	11,487	3,344	0
Assistance to individuals	0	0	0	0	0	10,106	2,227	0
Contracted services and fees	295,825	321,614	58,498	0	0	2,250	750	150,526
Depreciation	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	772	0	0	0	0	0
Insurance	0	0	0	0	0	0	0	0
Memberships	0	0	0	0	0	0	0	0
Occupancy	0	0	0	0	0	0	0	0
Other Direct Costs	0	0	0	0	0	660	0	2,680
Postage	0	0	0	0	0	21	17	0
Printing	0	0	0	0	0	0	0	0
Supplies and materials	0	0	0	0	0	168	0	0
Telephone	0	0	0	0	0	471	156	0
Training	0	0	0	0	0	0	0	0
Travel	0	0	0	0	0	0	0	0
Indirect costs	0	0	0	89,257	17,670	4,204	1,056	0
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>295,825</b>	<b>321,614</b>	<b>59,270</b>	<b>719,843</b>	<b>175,077</b>	<b>47,260</b>	<b>12,963</b>	<b>153,206</b>
Change in net assets	0	0	( 15,745)	0	0	0	0	( 10,249)
Net assets - Beginning of year	0	0	( 2,301)	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>(\$ 18,046)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>(\$ 10,249)</b>

# Hawkeye Area Community Action Program, Inc.

Schedule A-8

Schedule of Program Activity

Year Ended September 30, 2016

STATE AND LOCAL PROGRAMS								
	Food Reservoir Back Pack Program	Food Reservoir Bulk Program	Food Reservoir Operations	Food Reservoir Inventory	Health Alliance Linn County ECI 2016	Health Alliance Linn County ECI 2017	Linn County ECI Wrap Around 2016	Linn County ECI Wrap Around 2017
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
<b>REVENUE</b>								
Grant revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 119,473	\$ 6,735	\$ 122,297	\$ 41,375
Commodities	0	0	0	0	0	0	0	0
United Way	0	0	72,000	0	0	0	84,618	28,206
Contributions and public support	151,122	0	453,057	0	0	0	0	0
CSBG transfer	0	0	45,750	0	0	0	29,340	0
Program income	0	51,878	105,251	0	139,388	29,078	0	0
Investment income	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	5,566,862	0	0	0	0
<b>Total Revenue</b>	<b>151,122</b>	<b>51,878</b>	<b>676,058</b>	<b>5,566,862</b>	<b>258,861</b>	<b>35,813</b>	<b>236,255</b>	<b>69,581</b>
<b>EXPENSES</b>								
Salaries and wages	21,894	0	229,122	0	46,428	11,494	124,139	36,701
Fringe benefits	14,941	0	152,910	0	27,699	7,134	82,852	25,698
Assistance to individuals	0	0	0	0	4,239	0	0	0
Contracted services and fees	0	0	36,274	0	163,155	44,100	0	0
Depreciation	0	0	20,059	0	0	0	0	0
Equipment and repairs	0	0	87,653	0	0	0	0	0
Insurance	0	0	9,710	0	0	0	0	0
Memberships	0	0	15,173	0	0	0	0	0
Occupancy	0	0	0	0	0	0	0	0
Other Direct Costs	0	0	9,884	0	0	0	0	0
Postage	0	0	1,636	0	0	0	0	0
Printing	2,106	0	2,810	0	0	0	0	0
Supplies and materials	285,192	64,307	40,264	0	6,407	0	0	0
Telephone	0	0	2,118	0	0	0	0	0
Training	0	0	51,699	0	0	0	0	0
Travel	0	12,601	34,725	0	0	0	0	0
Indirect costs	4,949	0	51,563	0	10,933	2,163	29,264	7,182
In-kind expenses	0	0	0	5,772,205	0	0	0	0
<b>Total Expenses</b>	<b>329,082</b>	<b>76,908</b>	<b>745,600</b>	<b>5,772,205</b>	<b>258,861</b>	<b>64,891</b>	<b>236,255</b>	<b>69,581</b>
Change in net assets	( 177,960)	( 25,030)	( 69,542)	( 205,343)	0	( 29,078)	0	0
Net assets - Beginning of year	203,144	3,688	12,078	499,320	0	0	0	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 25,184</b>	<b>(\$ 21,342)</b>	<b>(\$ 57,464)</b>	<b>\$ 293,977</b>	<b>\$ 0</b>	<b>(\$ 29,078)</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-9

Schedule of Program Activity

Year Ended September 30, 2016

STATE AND LOCAL PROGRAMS								
	Linn Cty ECI Nontraditional Child Care 2016 (55)	Linn Cty ECI Nontraditional Child Care 2017 (56)	Cedar/Jones ECI 2016 (57)	Cedar/Jones ECI 2017 (58)	Johnson County ECI 2016 (59)	Johnson County ECI 2017 (60)	First Call For Help 2016 (61)	First Call For Help 2017 (62)
<b>REVENUE</b>								
Grant revenue	\$ 144,497	\$ 38,500	\$ 2,971	\$ 2,311	\$ 30,612	\$ 14,594	\$ 0	\$ 0
Commodities	0	0	0	0	0	0	0	0
United Way	118,180	41,328	0	0	0	0	211,711	70,570
Contributions and public support	0	0	0	0	0	0	0	0
CSBG transfer	0	0	0	0	0	0	79,673	35,705
Program income	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>262,677</b>	<b>79,828</b>	<b>2,971</b>	<b>2,311</b>	<b>30,612</b>	<b>14,594</b>	<b>291,384</b>	<b>106,275</b>
<b>EXPENSES</b>								
Salaries and wages	101,976	35,365	1,376	958	17,425	7,595	147,062	54,783
Fringe benefits	68,065	23,818	940	538	12,380	5,445	97,960	36,517
Assistance to individuals	9,261	600	0	100	0	0	0	0
Contracted services and fees	14,765	0	0	161	0	0	0	0
Depreciation	0	0	0	0	0	0	0	0
Equipment and repairs	22,889	800	0	0	0	0	179	0
Insurance	0	0	0	0	0	0	0	0
Memberships	0	0	0	0	0	0	140	0
Occupancy	0	0	0	0	0	0	0	0
Other Direct Costs	2,655	1,640	0	0	0	0	945	195
Postage	493	140	0	0	0	0	315	99
Printing	205	180	0	0	0	0	0	0
Supplies and materials	12,273	5,671	0	350	0	0	1,329	1,738
Telephone	653	156	0	0	0	0	6,409	1,742
Training	524	574	0	0	0	0	197	129
Travel	4,900	3,887	331	0	0	0	2,215	189
Indirect costs	24,018	6,997	324	204	807	1,554	34,633	10,948
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>262,677</b>	<b>79,828</b>	<b>2,971</b>	<b>2,311</b>	<b>30,612</b>	<b>14,594</b>	<b>291,384</b>	<b>106,340</b>
Change in net assets	0	0	0	0	0	0	0	( 65)
Net assets - Beginning of year	0	0	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>(\$ 65)</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-10

Schedule of Program Activity

Year Ended September 30, 2016

STATE AND LOCAL PROGRAMS								
	East Central Iowa United Way 2016 (63)	East Central Iowa United Way 2017 (64)	Johnson Cty United Way 2016 (65)	Johnson Cty United Way 2017 (66)	Local Child Care Operations 2016 (67)	Local Child Care Operations 2017 (68)	Parent Committee 2016 (69)	Parent Committee 2017 (70)
<b>REVENUE</b>								
Grant revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 52,496	\$ 10,733	\$ 0	\$ 0
Commodities	0	0	0	0	0	0	0	0
United Way	( 778,410)	831,893	15,225	4,931	39,525	0	0	0
Contributions and public support	0	0	0	0	7,322	585	2,434	134
CSBG transfer	0	0	0	0	0	0	0	0
Program income	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0
Transfers	0	0	0	0 (	31,016)	31,016 (	16,876)	16,876
Internal service fee	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>( 778,410)</b>	<b>831,893</b>	<b>15,225</b>	<b>4,931</b>	<b>68,327</b>	<b>42,334</b>	<b>( 14,442)</b>	<b>17,010</b>
<b>EXPENSES</b>								
Salaries and wages	0	0	6,834	2,615	26,329	11,931	0	0
Fringe benefits	0	0	4,646	1,881	18,050	8,181	0	0
Assistance to individuals	0	0	0	0	10,080	14	0	0
Contracted services and fees	0	0	0	0	2,007	0	0	0
Depreciation	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	0	0	0	0
Insurance	0	0	0	0	0	0	0	0
Memberships	0	0	0	0	0	0	0	0
Occupancy	0	0	0	0	95	0	0	0
Other Direct Costs	0	0	0	0 (	11,148)	( 373)	2,517	0
Postage	0	0	0	0	0	0	0	0
Printing	0	0	0	0	0	0	0	0
Supplies and materials	0	0	0	0	3,461 (	183)	0	0
Telephone	0	0	0	0	0	0	0	0
Training	0	0	0	0	0	0	0	0
Travel	0	0	0	0	0	0	0	0
Indirect costs	0	0	1,609	527	6,201	2,450	0	0
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>0</b>	<b>0</b>	<b>13,089</b>	<b>5,023</b>	<b>55,075</b>	<b>22,020</b>	<b>2,517</b>	<b>0</b>
Change in net assets	( 778,410)	831,893	2,136 (	92)	13,252	20,314 (	16,959)	17,010
Net assets - Beginning of year	778,410	0 (	2,136)	0 (	13,252)	0	16,959	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 831,893</b>	<b>\$ 0</b>	<b>(\$ 92)</b>	<b>\$ 0</b>	<b>\$ 20,314</b>	<b>\$ 0</b>	<b>\$ 17,010</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-11

Schedule of Program Activity

Year Ended September 30, 2016

STATE AND LOCAL PROGRAMS									
	Maquoketa Valley Assistance	Amana Assistance	East Central REC Assistance	Linn County REC Assistance	TIP REC Assistance	Coggon Municipal	Black Hills Assistance	Alliant Home Town Care Assistance 2016	
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	
<b>REVENUE</b>									
Grant revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Commodities	0	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	0	0	0
Contributions and public support	261	0	2,186	5,813	869	0	2,480	15,036	
CSBG transfer	0	0	0	0	0	0	0	0	
Program income	0	0	0	0	0	0	0	0	
Investment income	0	0	0	0	0	0	0	0	
Transfers	0	0	0	0	0	0	0	( 28,933)	
Internal service fee	0	0	0	0	0	0	0	0	
In-kind contributions	0	0	0	0	0	0	0	0	
<b>Total Revenue</b>	<b>261</b>	<b>0</b>	<b>2,186</b>	<b>5,813</b>	<b>869</b>	<b>0</b>	<b>2,480</b>	<b>( 13,897)</b>	
<b>EXPENSES</b>									
Salaries and wages	0	0	0	0	0	0	0	0	
Fringe benefits	0	0	0	0	0	0	0	0	
Assistance to individuals	8	750	6,310	6,540	900	0	1,804	8,142	
Contracted services and fees	0	0	0	0	0	0	0	0	
Depreciation	0	0	0	0	0	0	0	0	
Equipment and repairs	0	0	0	0	0	0	0	0	
Insurance	0	0	0	0	0	0	0	0	
Memberships	0	0	0	0	0	0	0	0	
Occupancy	0	0	0	0	0	0	0	0	
Other Direct Costs	0	0	0	0	0	0	0	0	
Postage	0	0	0	0	0	0	0	0	
Printing	0	0	0	0	0	0	0	0	
Supplies and materials	0	0	0	0	0	0	0	0	
Telephone	0	0	0	0	0	0	0	0	
Training	0	0	0	0	0	0	0	0	
Travel	0	0	0	0	0	0	0	0	
Indirect costs	0	0	0	0	0	0	0	0	
In-kind expenses	0	0	0	0	0	0	0	0	
<b>Total Expenses</b>	<b>8</b>	<b>750</b>	<b>6,310</b>	<b>6,540</b>	<b>900</b>	<b>0</b>	<b>1,804</b>	<b>8,142</b>	
Change in net assets	253	( 750)	( 4,124)	( 727)	( 31)	0	676	( 22,039)	
Net assets - Beginning of year	9	3,423	17,591	1,143	6,555	551	3,441	22,039	
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 262</b>	<b>\$ 2,673</b>	<b>\$ 13,467</b>	<b>\$ 416</b>	<b>\$ 6,524</b>	<b>\$ 551</b>	<b>\$ 4,117</b>	<b>\$ 0</b>	

# Hawkeye Area Community Action Program, Inc.

Schedule A-12

Schedule of Program Activity

Year Ended September 30, 2016

	STATE AND LOCAL PROGRAMS									
	Alliant Home Town Care Assistance 2017 (79)	Mid American Assistance 2016 (80)	Mid American Assistance 2017 (81)	Local Assistance Operations (82)	Washington County Local Assistance 2016 (83)	Washington County Local Assistance 2017 (84)	Homeless Children Trust (85)	Benton County Local Senior Services 2016 (86)		
<b>REVENUE</b>										
Grant revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 32,718
Commodities	0	0	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	0	0	0	26,250
Contributions and public support	175,870	15,732	46,613	14,202	20,380	4,611	12,254	636	0	636
CSBG transfer	0	0	0	48,000	0	0	0	0	0	78,744
Program income	0	0	0	2,800	0	0	0	0	0	86,559
Investment income	0	0	0	0	0	0	0	0	0	0
Transfers	28,933	( 10,020)	10,020	0	( 58,499)	58,499	0	( 3,960)	0	0
Internal service fee	0	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>204,803</b>	<b>5,712</b>	<b>56,633</b>	<b>65,002</b>	<b>( 38,119)</b>	<b>63,110</b>	<b>12,254</b>	<b>220,947</b>		
<b>EXPENSES</b>										
Salaries and wages	0	282	1,410	15,583	0	0	0	75,312	0	75,312
Fringe benefits	0	192	1,007	8,648	0	0	0	49,236	0	49,236
Assistance to individuals	182,415	10,587	53,317	27,031	12,499	5,240	5,858	1,136	0	1,136
Contracted services and fees	0	0	0	0	0	0	0	0	0	0
Depreciation	0	0	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	799	0	0	0	1,144	0	1,144
Insurance	0	0	0	0	0	0	0	0	0	0
Memberships	0	0	0	0	0	0	0	0	0	0
Occupancy	0	0	0	5,176	0	0	0	30,473	0	30,473
Other Direct Costs	0	0	0	1,500	0	0	1,465	415	0	415
Postage	0	0	0	103	0	0	0	329	0	329
Printing	0	0	0	0	0	0	0	0	0	0
Supplies and materials	0	0	0	1,503	0	0	0	25,060	0	25,060
Telephone	0	0	0	745	0	0	0	468	0	468
Training	0	0	0	145	0	0	0	0	0	0
Travel	0	0	0	1,751	0	0	0	6,559	0	6,559
Indirect costs	0	66	316	3,524	0	0	0	17,742	0	17,742
In-kind expenses	0	0	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>182,415</b>	<b>11,127</b>	<b>56,050</b>	<b>66,508</b>	<b>12,499</b>	<b>5,240</b>	<b>7,323</b>	<b>207,874</b>		
Change in net assets	22,388	( 5,415)	583	( 1,506)	( 50,618)	57,870	4,931	13,073	0	13,073
Net assets - Beginning of year	0	5,415	0	( 7,161)	50,618	0	14,741	( 13,073)	0	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 22,388</b>	<b>\$ 0</b>	<b>\$ 583</b>	<b>(\$ 8,667)</b>	<b>\$ 0</b>	<b>\$ 57,870</b>	<b>\$ 19,672</b>	<b>\$ 0</b>		

See Independent Auditor's Report.



# Hawkeye Area Community Action Program, Inc.

Schedule A-13

Schedule of Program Activity

Year Ended September 30, 2016

STATE AND LOCAL PROGRAMS								
	Benton County Local Senior Services 2017 (87)	Benton County Local Housing 2016 (88)	Benton County Local Housing 2017 (89)	Inn Circle Local Operations 2016 (90)	Inn Circle Local Operations 2017 (91)	Linn County Permanent Housing 2016 (92)	Linn County Permanent Housing 2017 (93)	Johnson County Local Housing 2016 (94)
<b>REVENUE</b>								
Grant revenue	\$ 17,124	\$ 15,396	\$ 5,264	\$ 24,637	\$ 7,406	\$ 0	\$ 0	\$ 0
Commodities	0	0	0	0	0	0	0	0
United Way	8,750	0	0	45,000	15,000	0	0	0
Contributions and public support	2,025	0	0	3,507	905	4,284	365	0
CSBG transfer	10,859	18,169	2,524	0	0	10,000	5,224	57,250
Program income	31,344	2,638	2,799	1,704	833	28,809	8,409	61,550
Investment income	0	0	0	0	0	0	0	0
Transfers	3,960	( 160,502)	160,502	( 409,206)	409,206	( 329,327)	329,327	( 153,776)
Internal service fee	0	0	0	7,279	2,895	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>74,062</b>	<b>( 124,299)</b>	<b>171,089</b>	<b>( 327,079)</b>	<b>436,245</b>	<b>( 286,234)</b>	<b>343,325</b>	<b>( 34,976)</b>
<b>EXPENSES</b>								
Salaries and wages	25,563	2,166	688	888	0	1,415	1,594	8,343
Fringe benefits	16,885	1,529	494	649	0	1,020	1,145	5,775
Assistance to individuals	642	0	0	0	0	0	0	0
Contracted services and fees	0	7,879	587	14,319	0	( 2,902)	3,341	30,751
Depreciation	0	5,595	1,865	20,397	6,799	15,478	5,159	25,588
Equipment and repairs	0	0	0	0	0	0	0	( 30)
Insurance	0	1,142	1,370	0	0	2,860	260	6,022
Memberships	0	0	0	0	0	0	0	0
Occupancy	10,040	17,768	3,993	14,197	6,980	10,424	2,615	27,105
Other Direct Costs	0	179	0	6,974	0	( 1,678)	1,022	0
Postage	65	0	0	890	329	106	54	215
Printing	0	0	0	0	0	0	0	0
Supplies and materials	9,705	526	2,309	30,065	4,432	1,218	2,758	6,462
Telephone	156	0	0	729	156	0	0	0
Training	0	0	0	0	0	0	0	0
Travel	1,970	96	124	0	66	4,739	1,492	414
Indirect costs	5,074	535	142	215	( 103)	334	145	1,967
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>70,100</b>	<b>37,415</b>	<b>11,572</b>	<b>89,323</b>	<b>18,659</b>	<b>33,014</b>	<b>19,585</b>	<b>112,612</b>
Change in net assets	3,962	( 161,714)	159,517	( 416,402)	417,586	( 319,248)	323,740	( 147,588)
Net assets - Beginning of year	0	161,714	0	416,402	0	319,248	0	147,588
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 3,962</b>	<b>\$ 0</b>	<b>\$ 159,517</b>	<b>\$ 0</b>	<b>\$ 417,586</b>	<b>\$ 0</b>	<b>\$ 323,740</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-14

Schedule of Program Activity

Year Ended September 30, 2016

STATE AND LOCAL PROGRAMS								
	Johnson County Local Housing 2017 (95)	Washington County Local Operations 2016 (96)	Washington County Local Operations 2017 (97)	Delta Dental (98)	Broadway Complex Maintenance Account (99)	Greater C.R. Community Foundation 2016 (100)	Greater C.R. Community Foundation 2017 (101)	Residential Environmental Division Pool (102)
<b>REVENUE</b>								
Grant revenue	\$ 0	\$ 90,000	\$ 30,000	\$ 51,081	\$ 0	\$ 0	\$ 0	\$ 13,077
Commodities	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	0	0
Contributions and public support	0	1,290	371	0	0	5,099	23,500	4,450
CSBG transfer	0	0	3,000	0	0	0	0	0
Program income	27,689	24,416	10,153	( 4,348)	0	0	0	0
Investment income	0	1,600	0	0	0	0	0	0
Transfers	153,776	15,109	( 15,109)	0	( 2,883)	2,883	0	35,622
Internal service fee	0	0	0	0	0	0	0	629,116
In-kind contributions	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>181,465</b>	<b>132,415</b>	<b>28,415</b>	<b>46,733</b>	<b>0</b>	<b>2,216</b>	<b>26,383</b>	<b>682,265</b>
<b>EXPENSES</b>								
Salaries and wages	3,568	54,121	17,331	21,086	0	0	0	315,164
Fringe benefits	2,347	36,896	12,072	14,529	0	0	0	232,686
Assistance to individuals	0	0	0	0	0	17,415	2,883	0
Contracted services and fees	12,562	6,844	1,050	0	0	0	( 98,574)	0
Depreciation	8,577	0	0	0	4,150	0	0	0
Equipment and repairs	0	472	692	0	0	0	0	1,691
Insurance	547	1,033	94	0	0	0	0	10,341
Memberships	0	0	0	0	0	0	0	0
Occupancy	8,234	95,139	31,526	0	0	0	0	0
Other Direct Costs	0	1,308	527	0	0	0	0	1,155
Postage	110	147	2	3,157	0	0	0	171
Printing	0	0	0	0	0	0	0	0
Supplies and materials	2,503	4,883	1,672	406	0	0	0	6,115
Telephone	0	1,093	358	642	0	0	0	2,170
Training	0	0	0	205	0	0	0	975
Travel	191	1,251	937	1,797	0	0	0	3,912
Indirect costs	729	12,746	3,410	4,768	0	0	0	43,613
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>39,368</b>	<b>215,933</b>	<b>69,671</b>	<b>46,590</b>	<b>4,150</b>	<b>17,415</b>	<b>2,883</b>	<b>519,419</b>
Change in net assets	142,097	( 83,518)	( 41,256)	143	( 4,150)	( 15,199)	23,500	162,846
Net assets - Beginning of year	0	83,518	0	( 143)	35,282	15,199	0	( 162,846)
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 142,097</b>	<b>\$ 0</b>	<b>(\$ 41,256)</b>	<b>\$ 0</b>	<b>\$ 31,132</b>	<b>\$ 0</b>	<b>\$ 23,500</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-15

Schedule of Program Activity

Year Ended September 30, 2016

STATE AND LOCAL PROGRAMS									
	Residential Environmental Division Pool	Weatherization Inventory	Local Childcare Training Programs	Local Childcare Training Programs	Local Health Alliance	2016 RED Ahead	2017 RED Ahead	IA Respite Care	
	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	
<b>REVENUE</b>									
Grant revenue	\$ 0	\$ 0	\$ 0	\$ 15,000	\$ 6,400	\$ 0	\$ 0	\$ 9,730	
Commodities	0	0	0	0	0	0	0	0	
United Way	0	0	5,803	( 1,209)	0	112,512	0	1,209	
Contributions and public support	0	0	0	0	500	0	0	0	
CSBG transfer	0	0	0	0	18,636	0	0	0	
Program income	6,255	0	15,523	1,450	1,445	23,044	9,227	0	
Investment income	0	0	0	0	0	0	0	0	
Transfers	( 35,622)	0	( 68,075)	68,075	0	0	0	0	
Internal service fee	1,337,137	257,759	0	0	0	0	0	0	
In-kind contributions	0	0	0	0	0	0	0	0	
<b>Total Revenue</b>	<b>1,307,770</b>	<b>257,759</b>	<b>( 46,749)</b>	<b>83,316</b>	<b>26,981</b>	<b>135,556</b>	<b>9,227</b>	<b>10,939</b>	
<b>EXPENSES</b>									
Salaries and wages	570,549	0	14,162	4,627	5,067	59,557	21,419	3,527	
Fringe benefits	446,690	0	9,559	3,151	3,639	37,955	12,470	2,208	
Assistance to individuals	0	0	0	0	0	1,500	100	4,365	
Contracted services and fees	59,143	0	7,401	0	3,656	129	0	0	
Depreciation	0	0	0	0	0	0	0	0	
Equipment and repairs	3,082	0	200	0	0	0	0	0	
Insurance	14,616	0	0	0	0	0	0	0	
Memberships	0	0	0	0	0	0	0	0	
Occupancy	0	0	0	0	0	1,480	839	0	
Other Direct Costs	( 6,106)	0	0	0	( 22)	0	0	0	
Postage	963	0	0	0	0	1,405	1,191	0	
Printing	0	0	0	0	0	0	0	0	
Supplies and materials	11,248	272,845	426	126	0	3,408	2,094	0	
Telephone	6,500	0	0	0	0	271	186	0	
Training	2,770	0	8,588	761	0	270	43	0	
Travel	34,360	0	0	54	2,253	587	445	40	
Indirect costs	134,669	0	3,335	921	3,401	14,026	4,284	799	
In-kind expenses	0	0	0	0	0	0	0	0	
<b>Total Expenses</b>	<b>1,278,484</b>	<b>272,845</b>	<b>43,671</b>	<b>9,640</b>	<b>17,994</b>	<b>120,588</b>	<b>43,071</b>	<b>10,939</b>	
Change in net assets	29,286	( 15,086)	( 90,420)	73,676	8,987	14,968	( 33,844)	0	
Net assets - Beginning of year	0	2,702	90,420	0	( 16,784)	( 14,968)	0	0	
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 29,286</b>	<b>(\$ 12,384)</b>	<b>\$ 0</b>	<b>\$ 73,676</b>	<b>(\$ 7,797)</b>	<b>\$ 0</b>	<b>(\$ 33,844)</b>	<b>\$ 0</b>	

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-16

Schedule of Program Activity

Year Ended September 30, 2016

STATE AND LOCAL PROGRAMS									
	Agency Volunteer Coordination	Health and Wellness Initiative	Iowans Helping Iowans	Cedar Rapids Lead Mou	Farmers Market	Home to Stay	BP Senior Dining	Total State and Local Programs	
	(111)	(112)	(113)	(114)	(115)	(116)	(117)		
<b>REVENUE</b>									
Grant revenue	\$ 0	\$ 0	\$ 39,788	\$ 74,783	\$ 2,378	\$ 76,563	\$ 0		3,234,482
Commodities	0	0	0	0	0	0	0		0
United Way	0	0	0	0	0	0	0		1,042,113
Contributions and public support	0	0	0	0	0	0	0		1,124,350
CSBG transfer	4,164	11,013	0	0	0	0	0		458,051
Program income	0	0	0	0	0	0	0		915,253
Investment income	0	0	0	0	0	0	0		1,600
Transfers	0	0	0	0	0	0	0		0
Internal service fee	0	0	0	0	0	0	0		2,234,186
In-kind contributions	0	0	0	0	0	0	0		5,566,862
<b>Total Revenue</b>	<b>4,164</b>	<b>11,013</b>	<b>39,788</b>	<b>74,783</b>	<b>2,378</b>	<b>76,563</b>	<b>0</b>		<b>14,576,897</b>
<b>EXPENSES</b>									
Salaries and wages	0	5,473	1,487	0	1,693	21,739	6,084		2,987,133
Fringe benefits	0	3,742	1,075	0	1,222	14,866	4,363		2,070,349
Assistance to individuals	0	0	36,832	0	0	0	0		423,249
Contracted services and fees	0	0	0	73,245	0	0	40		1,377,948
Depreciation	0	0	0	0	0	0	0		113,667
Equipment and repairs	0	0	0	1,538	0	0	462		123,591
Insurance	0	0	0	0	0	270	0		51,599
Memberships	0	0	0	0	0	0	0		15,313
Occupancy	0	0	0	0	0	33,060	0		310,010
Other Direct Costs	13	0	10	0	0	0	246		17,164
Postage	0	0	0	0	0	0	0		18,819
Printing	0	0	0	0	0	0	0		5,301
Supplies and materials	3,396	58	0	0	0	855	5,865		843,924
Telephone	646	208	0	0	0	313	66		29,790
Training	45	0	0	0	0	0	0		68,734
Travel	64	295	48	0	0	340	199		130,483
Indirect costs	0	1,237	336	0	399	5,120	1,376		650,380
In-kind expenses	0	0	0	0	0	0	0		5,772,205
<b>Total Expenses</b>	<b>4,164</b>	<b>11,013</b>	<b>39,788</b>	<b>74,783</b>	<b>3,314</b>	<b>76,563</b>	<b>18,701</b>		<b>15,009,659</b>
Change in net assets	0	0	0	0	( 936)	0	( 18,701)		( 432,762)
Net assets - Beginning of year	0	0	0	0	936	0	0		2,679,470
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>(\$ 18,701)</b>		<b>\$ 2,246,708</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-17

Schedule of Program Activity

Year Ended September 30, 2016

	<b>DISCRETIONARY ACTIVITIES</b>						
	Elimination of Internal Services	GAAP Adjustments (118)	Fringe Benefits 2016 (119)	Corporate Operations (120)	Corporate Operations Property (121)	Corporate Operations Unallocable (122)	Total Discretionary Activity
<b>REVENUE</b>							
Grant revenue	\$ 0	( 21,233)	\$ 0	\$ 0	\$ 0	\$ 0	(\$ 21,233)
Commodities	0	0	0	0	0	0	0
United Way	0	0	0	0	0	10,326	10,326
Contributions and public support	0	0	0	0	0	40,651	40,651
CSBG transfer	0	0	0	0	0	0	0
Program income	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	7,253	7,253
Transfers	0	0	48,707	0	0	( 48,707)	0
Internal service fee	( 7,983,618)	0	4,226,590	0	1,337,263	0	( 2,419,765)
In-kind contributions	0	( 449,344)	0	0	0	0	( 449,344)
<b>Total Revenue</b>	<b>( 7,983,618)</b>	<b>( 470,577)</b>	<b>4,275,297</b>	<b>0</b>	<b>1,337,263</b>	<b>9,523</b>	<b>( 2,832,112)</b>
<b>EXPENSES</b>							
Salaries and wages	( 1,342,152)	0	1,178,697	714,629	86,179	852	638,205
Fringe benefits	( 4,850,692)	0	2,845,681	461,783	56,874	615	( 1,485,739)
Assistance to individuals	0	( 21,233)	0	0	0	0	( 21,233)
Contracted services and fees	0	( 3,034)	0	95,055	254,581	0	346,602
Depreciation	0	197,604	0	0	168,814	0	366,418
Equipment and repairs	0	( 73,966)	0	2,807	73,553	0	2,394
Insurance	0	0	0	71,230	64,153	0	135,383
Memberships	0	0	0	1,305	0	16,373	17,678
Occupancy	( 1,347,437)	0	0	519,191	403,180	27,957	( 397,109)
Other Direct Costs	0	0	8,007	5,410	4,310	19,069	36,796
Postage	0	0	0	8,232	0	0	8,232
Printing	0	0	0	7,408	0	0	7,408
Supplies and materials	( 443,337)	0	0	26,605	101,777	3,908	( 311,047)
Telephone	0	0	0	5,799	90,991	0	96,790
Training	0	0	0	23,073	384	0	23,457
Travel	0	0	0	28,444	17,996	0	46,440
Indirect costs	0	0	242,912	( 1,970,971)	14,471	193	( 1,713,395)
In-kind expenses	0	( 449,344)	0	0	0	0	( 449,344)
<b>Total Expenses</b>	<b>( 7,983,618)</b>	<b>( 349,973)</b>	<b>4,275,297</b>	<b>0</b>	<b>1,337,263</b>	<b>68,967</b>	<b>( 2,652,064)</b>
Change in net assets	0	( 120,604)	0	0	0	( 59,444)	( 180,048)
Net assets - Beginning of year	0	1,934,612	0	0	835,808	192,531	2,962,951
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 1,814,008</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 835,808</b>	<b>\$ 133,087</b>	<b>\$ 2,782,903</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Schedule B-1

### Schedule of Expenditures of Federal Awards

Year Ended September 30, 2016

Federal Grantor/Pass-Through Entity Identifying Number/Program or Cluster Title	CFDA Number	Federal Grantor or Pass-Through Agency	Program Period	Federal Expenditures
<b>DEPARTMENT OF AGRICULTURE</b>				
( 1) Women, Infants, and Children - Cash #5886A034	10.557	Iowa Department of Public Health	10/01/15 - 09/30/16	<u>\$ 870,425</u>
( 2) Child and Adult Care Food Program - Centers #57-8013	10.558	Iowa Department of Education	10/01/15 - 09/30/16	375,027
( 3) Child and Adult Care Food Program - Home Providers #57-8028		Iowa Department of Education	10/01/15 - 09/30/16	646,685
		<b>Total Federal Expenditures #10.558</b>		<u>1,021,712</u>
( 4) Temporary Emergency Food Assistance Program #ACFS 16-196	10.568	Iowa Department of Human Services	10/01/15 - 09/30/16	<u>50,802</u>
( 5) Temporary Emergency Food Assistance Program (Noncash) #ACFS 16-196	10.569	Iowa Department of Human Services	10/01/15 - 09/30/16	<u>744,226</u>
		<b>Total Federal Expenditures Food Distribution Cluster #10.568 &amp; #10.569</b>		<u>795,028</u>
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
( 6) Community Development Block Grant	14.218	City of Cedar Rapids	07/01/15 - 06/30/17	<u>45,181</u>
( 7) Emergency Solutions Grant Program 2015	14.231	Iowa Finance Authority	01/01/15 - 12/31/15	46,681
( 8) Emergency Solutions Grant Program 2016		Iowa Finance Authority	01/01/16 - 12/31/16	60,405
		<b>Total Federal Expenditures #14.231</b>		<u>107,086</u>
( 9) Supportive Housing Program 2016 #IA 0011L7DO11407	14.235	US Department of Housing and Urban Development	07/01/15 - 06/30/16	391,669
(10) Supportive Housing Program 2017 #IA 0011L7D011508		US Department of Housing and Urban Development	07/01/16 - 06/30/17	142,402
(11) HUD V - 2016 #IA 0012L7DO11407		US Department of Housing and Urban Development	07/01/15 - 06/30/16	168,742
(12) HUD V - 2017 #IA 001267D011508		US Department of Housing and Urban Development	07/01/16 - 06/30/17	75,312
(13) Chronically Homeless 2016 #IA 0008L7D011407		US Department of Housing and Urban Development	07/01/15 - 06/30/16	19,177
		<b>Total Federal Expenditures #14.235</b>		<u>797,302</u>
(14) Tenant Based Rental Assistance #17-HM-593	14.239	Iowa Community Action Association	07/03/14 - 05/01/16	14,741
(15) Tenant Based Rental Assistance #13P-763		Iowa Community Action Association	10/01/13 - 07/29/16	39,901
(16) Tenant Based Rental Assistance #15-HM-591		Iowa Community Action Association	07/20/15 - 06/01/17	6,772
		<b>Total Federal Expenditures #14.239</b>		<u>61,414</u>
<b>DEPARTMENT OF VETERAN AFFAIRS</b>				
(17) Supportive Services for Veteran Families #15-IA-192	64.033	US Department of Veterans Affairs	10/01/15 - 09/30/16	<u>1,214,501</u>
<b>DEPARTMENT OF ENERGY</b>				
(18) Weatherization #DOE-16-02	81.042	Iowa Department of Human Rights	04/01/16 - 03/31/17	<u>383,558</u>

# Hawkeye Area Community Action Program, Inc.

## Schedule B-2

### Schedule of Expenditures of Federal Awards

Year Ended September 30, 2016

Federal Grantor/Pass-Through Number/Program Title	CFDA Number	Federal Grantor or Pass-Through Agency	Program Period	Federal Expenditures
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
(19) School Based Sealant Program #5886DH10	93.283	Iowa Department of Public Health	10/01/15 - 09/30/16	<u>6,781</u>
(20) HEAP Weatherization #HEAP-15-02	93.568	Iowa Department of Human Rights	01/01/15 - 12/31/15	609,896
(21) HEAP Weatherization #HEAP-16-02		Iowa Department of Human Rights	01/01/16 - 12/31/16	1,204,021
(22) Low-Income Home Energy Assistance Program #LIHEAP-16-02		Iowa Department of Human Rights	10/01/15 - 09/30/16	3,655,112
		<b>Total Federal Expenditures #93.568</b>		<u><b>5,469,029</b></u>
(23) Community Services Block Grant #CSBG-16-02	93.569	Iowa Department of Human Rights	10/01/15 - 12/31/16	<u>985,939</u>
(24) Child Care Block Grant Wrap Around 2016 #ACFS - 15 -105	93.575	Iowa Department of Human Services	09/01/15 - 08/31/16	449,920
(25) Child Care Block Grant Wrap Around 2017 #ACFS - 15 -105		Iowa Department of Human Services	09/01/16 - 08/31/17	65,576
		<b>Total Federal Expenditures CCDF Cluster #93.575</b>		<u><b>515,496</b></u>
(26) Head Start 2015 #07CH6114/50	93.600	US Department of Health and Human Services	01/01/15 - 12/31/15	1,240,409
(27) Head Start 2016 #07CH010299-01		US Department of Health and Human Services	01/01/16 - 12/31/16	4,729,391
(28) Early Head Start Child Care Partnership Expansion #07HP0008/01		US Department of Health and Human Services	03/01/15 - 08/31/16	591,756
(29) Early Head Start Child Care Partnership Expansion #07HP0008/02		US Department of Health and Human Services	09/01/16 - 08/31/17	48,778
		<b>Total Federal Expenditures #93.600</b>		<u><b>6,610,334</b></u>
(30) Alliance Child and Maternal Health #5886 MH12	93.994	Iowa Department of Public Health	10/1/15 - 9/30/16	<u>197,185</u>
		<b>TOTAL FEDERAL EXPENDITURES</b>		<u><b>\$ 19,080,971</b></u>

#### Notes to Schedule of Expenditures of Federal Awards

##### Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Hawkeye Area Community Action Program, Inc. under programs of the federal government for the year ended September 30, 2016. 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 Hawkeye Area Community Action Program, Inc., it is not intended to and does not present the financial position, changes in net assets or cash flows of Hawkeye Area Community Action Program, Inc.

##### Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

##### Note 3 - Indirect Cost Allocation

Hawkeye Area Community Action Program, Inc. has not elected to use the 10-percent de minimis indirect cost rate. Hawkeye Area Community Action Program, Inc. has an approved provisional indirect cost rate.

##### Note 4 - Subrecipients

Hawkeye Area Community Action Program, Inc. does not have any subrecipients and therefore has not incurred subrecipient expenditures.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2016

ASSETS	Total All Funds	Corporate Operations Unallocable	Corporate Operations Property	Corporate Operations Allocable	GAAP Differences Account	Total Restricted or Designated Funds
Cash and cash equivalents	\$ 659,527	(\$ 116,091)	\$ 190,396	\$ 3,627	\$ 0	\$ 581,595
Certificate of deposit	245,201	245,201	0	0	0	0
Grants receivable	1,748,296	0	0	43,101	0	1,705,195
Accounts receivable	128,812	( 7)	0	17	0	128,802
Contribution receivable	831,893	0	0	0	0	831,893
Prepaid expenses and other assets	514,189	5,113	31,991	3,636	211,383	262,066
Inventories	372,402	0	0	0	0	372,402
Property and equipment, net	4,349,456	0	1,401,556	0	1,814,008	1,133,892
<b>TOTAL ASSETS</b>	<b>\$ 8,849,776</b>	<b>\$ 134,216</b>	<b>\$ 1,623,943</b>	<b>\$ 50,381</b>	<b>\$ 2,025,391</b>	<b>\$ 5,015,845</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 2,103,163	\$ 1,129	\$ 140,536	\$ 50,381	\$ 0	\$ 1,911,117
Grant funds received in advance	378,476	0	0	0	211,383	167,093
Other liabilities	25,972	0	0	0	0	25,972
Notes payable	1,312,554	0	647,599	0	0	664,955
Total Liabilities	3,820,165	1,129	788,135	50,381	211,383	2,769,137
<b>NET ASSETS</b>						
Unrestricted	3,430,382	133,087	835,808	0	1,814,008	647,479
Temporarily restricted	1,599,229	0	0	0	0	1,599,229
Total net assets	5,029,611	133,087	835,808	0	1,814,008	2,246,708
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 8,849,776</b>	<b>\$ 134,216</b>	<b>\$ 1,623,943</b>	<b>\$ 50,381</b>	<b>\$ 2,025,391</b>	<b>\$ 5,015,845</b>

See Independent Auditor's Report.



# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2016

ASSETS	Benefit	Residential	Weatheri-	Head Start	HUD	HUD
	Allocation Pool	Environmental Division Pool	zation Inventory		Transitional Housing II	Transitional Housing V
Cash and cash equivalents	\$ 528,705	(\$ 290,442)	(\$ 67,490)	(\$ 64,760)	(\$ 2,489)	\$ 5,549
Certificate of deposit	0	0	0	0	0	0
Grants receivable	82,630	401,006	40,339	184,630	29,159	6,708
Accounts receivable	0	0	0	0	0	0
Contribution receivable	0	0	0	0	0	0
Prepaid expenses and other assets	224,202	0	0	325	400	0
Inventories	0	0	32,307	0	0	0
Property and equipment, net	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 835,537</b>	<b>\$ 110,564</b>	<b>\$ 5,156</b>	<b>\$ 120,195</b>	<b>\$ 27,070</b>	<b>\$ 12,257</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 835,537	\$ 81,278	\$ 17,540	\$ 120,195	\$ 24,391	\$ 8,751
Grant funds received in advance	0	0	0	0	0	0
Other liabilities	0	0	0	0	2,679	3,506
Notes payable	0	0	0	0	0	0
Total Liabilities	835,537	81,278	17,540	120,195	27,070	12,257
<b>NET ASSETS</b>						
Unrestricted	0	29,286	( 12,384)	0	0	0
Temporarily restricted	0	0	0	0	0	0
Total net assets	0	29,286	( 12,384)	0	0	0
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 835,537</b>	<b>\$ 110,564</b>	<b>\$ 5,156</b>	<b>\$ 120,195</b>	<b>\$ 27,070</b>	<b>\$ 12,257</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2016

<b>ASSETS</b>	<b>Chronically Homeless</b>	<b>CSBG</b>	<b>LIHEAP</b>	<b>HEAP WX</b>	<b>CACFP Home Providers</b>	<b>CACFP Centers</b>
Cash and cash equivalents	(\$ 3,060)	\$ 1,709	\$ 42,452	\$ 184,428	(\$ 6,790)	(\$ 22,538)
Certificate of deposit	0	0	0	0	0	0
Grants receivable	0	0	0	177,950	53,495	34,627
Accounts receivable	0	0	0	0	0	0
Contribution receivable	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	1,568	0	0	0
Inventories	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>(\$ 3,060)</b>	<b>\$ 1,709</b>	<b>\$ 44,020</b>	<b>\$ 362,378</b>	<b>\$ 46,705</b>	<b>\$ 12,089</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 2,836	\$ 1,709	\$ 17,219	\$ 362,378	\$ 46,705	\$ 12,089
Grant funds received in advance	0	0	26,801	0	0	0
Other liabilities	1,723	0	0	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	4,559	1,709	44,020	362,378	46,705	12,089
<b>NET ASSETS</b>						
Unrestricted	( 7,619)	0	0	0	0	0
Temporarily restricted	0	0	0	0	0	0
Total net assets	( 7,619)	0	0	0	0	0
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>(\$ 3,060)</b>	<b>\$ 1,709</b>	<b>\$ 44,020</b>	<b>\$ 362,378</b>	<b>\$ 46,705</b>	<b>\$ 12,089</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2016

ASSETS	Child Care		Crisis	Food		Food	Food
	Shared Visions	Block Grant Wrap Around		Reservoir	Reservoir		
			Child Care	Fundraising	Bulk Buy	Operations	
Cash and cash equivalents	\$ 62,241	(\$ 53,294)	\$ 5,801	(\$ 9,913)	(\$ 33,559)	(\$ 99,308)	
Certificate of deposit	0	0	0	0	0	0	
Grants receivable	0	65,576	0	0	0	11,687	
Accounts receivable	0	0	0	0	5,862	27,132	
Contribution receivable	0	0	0	0	0	0	
Prepaid expenses and other assets	0	0	0	0	0	723	
Inventories	0	0	0	0	6,355	0	
Property and equipment, net	0	0	0	0	0	43,857	
<b>TOTAL ASSETS</b>	<b>\$ 62,241</b>	<b>\$ 12,282</b>	<b>\$ 5,801</b>	<b>(\$ 9,913)</b>	<b>(\$ 21,342)</b>	<b>(\$ 15,909)</b>	
<b>LIABILITIES &amp; NET ASSETS</b>							
<b>LIABILITIES</b>							
Accounts payable and accrued expenses	\$ 14,717	\$ 12,282	\$ 1,326	\$ 336	\$ 0	\$ 11,555	
Grant funds received in advance	47,524	0	4,475	0	0	30,000	
Other liabilities	0	0	0	0	0	0	
Notes payable	0	0	0	0	0	0	
Total Liabilities	62,241	12,282	5,801	336	0	41,555	
<b>NET ASSETS</b>							
Unrestricted	0	0	0	( 10,249)	( 21,342)	( 57,464)	
Temporarily restricted	0	0	0	0	0	0	
Total net assets	0	0	0	( 10,249)	( 21,342)	( 57,464)	
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 62,241</b>	<b>\$ 12,282</b>	<b>\$ 5,801</b>	<b>(\$ 9,913)</b>	<b>(\$ 21,342)</b>	<b>(\$ 15,909)</b>	

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2016

<b>ASSETS</b>	<b>Food Reservoir Back Pack Program</b>	<b>Food Reservoir Inventory Account</b>	<b>WIC</b>	<b>Linn County ECI Health Alliance</b>	<b>Farmers Market Nutrition Program</b>	<b>Linn County ECI Non- traditional Child Care</b>
Cash and cash equivalents	(\$ 9,504)	\$ 0	(\$ 2,116)	(\$ 37,810)	(\$ 700)	(\$ 29,474)
Certificate of deposit	0	0	0	0	0	0
Grants receivable	0	0	96,444	6,735	700	38,500
Accounts receivable	0	0	0	36,069	0	0
Contribution receivable	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	1,000	0	0	0
Inventories	35,664	293,977	0	0	0	0
Property and equipment, net	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 26,160</b>	<b>\$ 293,977</b>	<b>\$ 95,328</b>	<b>\$ 4,994</b>	<b>\$ 0</b>	<b>\$ 9,026</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 976	\$ 0	\$ 37,894	\$ 34,072	\$ 0	\$ 9,026
Grant funds received in advance	0	0	57,434	0	0	0
Other liabilities	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	976	0	95,328	34,072	0	9,026
<b>NET ASSETS</b>						
Unrestricted	0	0	0	( 29,078)	0	0
Temporarily restricted	25,184	293,977	0	0	0	0
Total net assets	25,184	293,977	0	( 29,078)	0	0
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 26,160</b>	<b>\$ 293,977</b>	<b>\$ 95,328</b>	<b>\$ 4,994</b>	<b>\$ 0</b>	<b>\$ 9,026</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2016

<b>ASSETS</b>	<b>Local Child Care Training</b>	<b>RED Ahead</b>	<b>Supportive Services for Veterans</b>	<b>Johnson County ECI</b>	<b>Tenant Based Rental Assistance</b>	<b>Sealant</b>
Cash and cash equivalents	\$ 74,538	(\$ 36,971)	(\$ 6,906)	(\$ 11,478)	(\$ 3,187)	\$ 2,910
Certificate of deposit	0	0	0	0	0	0
Grants receivable	0	0	71,191	14,594	3,187	12,744
Accounts receivable	0	8,136	0	0	0	0
Contribution receivable	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	0	0
Inventories	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 74,538</b>	<b>(\$ 28,835)</b>	<b>\$ 64,285</b>	<b>\$ 3,116</b>	<b>\$ 0</b>	<b>\$ 15,654</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 862	\$ 5,009	\$ 64,285	\$ 3,116	\$ 0	\$ 23,739
Grant funds received in advance	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	862	5,009	64,285	3,116	0	23,739
<b>NET ASSETS</b>						
Unrestricted	0	( 33,844)	0	0	0	( 8,085)
Temporarily restricted	73,676	0	0	0	0	0
Total net assets	73,676	( 33,844)	0	0	0	( 8,085)
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 74,538</b>	<b>(\$ 28,835)</b>	<b>\$ 64,285</b>	<b>\$ 3,116</b>	<b>\$ 0</b>	<b>\$ 15,654</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2016

ASSETS	First Five	Health and Wellness Initiative	Broadway Complex Maintenance	Local Health Alliance	Health Alliance Child and Maternal Health	Linn County ECI Head Start Wrap Around
Cash and cash equivalents	(\$ 56,902)	\$ 343	\$ 10,340	(\$ 7,433)	(\$ 126,938)	(\$ 37,593)
Certificate of deposit	0	0	0	0	0	0
Grants receivable	67,595	0	0	0	114,864	41,375
Accounts receivable	0	0	0	241	28,052	0
Contribution receivable	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	0	0
Inventories	0	0	0	0	0	0
Property and equipment, net	0	0	20,792	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 10,693</b>	<b>\$ 343</b>	<b>\$ 31,132</b>	<b>(\$ 7,192)</b>	<b>\$ 15,978</b>	<b>\$ 3,782</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 10,693	\$ 343	\$ 0	\$ 605	\$ 15,978	\$ 3,782
Grant funds received in advance	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	10,693	343	0	605	15,978	3,782
<b>NET ASSETS</b>						
Unrestricted	0	0	0	( 7,797)	0	0
Temporarily restricted	0	0	31,132	0	0	0
Total net assets	0	0	31,132	( 7,797)	0	0
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 10,693</b>	<b>\$ 343</b>	<b>\$ 31,132</b>	<b>(\$ 7,192)</b>	<b>\$ 15,978</b>	<b>\$ 3,782</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2016

<b>ASSETS</b>	<b>Jones County ECI</b>	<b>United Way of East Central Iowa</b>	<b>First Call For Help "211"</b>	<b>Johnson County United Way</b>	<b>Local Child Care Operations</b>	<b>Local Head Start Parent Committee</b>
Cash and cash equivalents	(\$ 2,151)	\$ 0	\$ 11,439	\$ 942	\$ 21,970	\$ 17,010
Certificate of deposit	0	0	0	0	0	0
Grants receivable	2,311	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0
Contribution receivable	0	831,893	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	0	0
Inventories	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 160</b>	<b>\$ 831,893</b>	<b>\$ 11,439</b>	<b>\$ 942</b>	<b>\$ 21,970</b>	<b>\$ 17,010</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 160	\$ 0	\$ 11,504	\$ 1,034	\$ 1,656	\$ 0
Grant funds received in advance	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	160	0	11,504	1,034	1,656	0
<b>NET ASSETS</b>						
Unrestricted	0	0	( 65)	( 92)	20,314	0
Temporarily restricted	0	831,893	0	0	0	17,010
Total net assets	0	831,893	( 65)	( 92)	20,314	17,010
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 160</b>	<b>\$ 831,893</b>	<b>\$ 11,439</b>	<b>\$ 942</b>	<b>\$ 21,970</b>	<b>\$ 17,010</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2016

<b>ASSETS</b>	<b>Alliant Home Town Care Assistance</b>	<b>Mid American Assistance</b>	<b>Maquoketa Valley Assistance</b>	<b>Amana Assistance</b>	<b>East Central REC Assistance</b>	<b>Linn Co REC Assistance</b>
Cash and cash equivalents	\$ 26,231	\$ 3,068	\$ 262	\$ 2,673	\$ 13,967	\$ 416
Certificate of deposit	0	0	0	0	0	0
Grants receivable	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0
Contribution receivable	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	0	0
Inventories	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 26,231</b>	<b>\$ 3,068</b>	<b>\$ 262</b>	<b>\$ 2,673</b>	<b>\$ 13,967</b>	<b>\$ 416</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 3,843	\$ 2,485	\$ 0	\$ 0	\$ 500	\$ 0
Grant funds received in advance	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	3,843	2,485	0	0	500	0
<b>NET ASSETS</b>						
Unrestricted	0	0	0	0	0	0
Temporarily restricted	22,388	583	262	2,673	13,467	416
Total net assets	22,388	583	262	2,673	13,467	416
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 26,231</b>	<b>\$ 3,068</b>	<b>\$ 262</b>	<b>\$ 2,673</b>	<b>\$ 13,967</b>	<b>\$ 416</b>

See Independent Auditor's Report.



# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2016

<b>ASSETS</b>	<b>TIP REC Assistance</b>	<b>Coggon Municipal</b>	<b>Black Hills Assistance</b>	<b>IP&amp;L</b>	<b>IPL Home Energy Savers</b>	<b>Local Assistance Operations</b>
Cash and cash equivalents	\$ 6,524	\$ 551	\$ 4,117	\$ 33,275	(\$ 18,046)	(\$ 7,158)
Certificate of deposit	0	0	0	0	0	0
Grants receivable	0	0	0	11,773	0	0
Accounts receivable	0	0	0	0	0	0
Contribution receivable	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	0	0
Inventories	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 6,524</b>	<b>\$ 551</b>	<b>\$ 4,117</b>	<b>\$ 45,048</b>	<b>(\$ 18,046)</b>	<b>(\$ 7,158)</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 0	\$ 0	\$ 0	\$ 45,048	\$ 0	\$ 1,509
Grant funds received in advance	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	0	0	0	45,048	0	1,509
<b>NET ASSETS</b>						
Unrestricted	0	0	0	0	( 18,046)	( 8,667)
Temporarily restricted	6,524	551	4,117	0	0	0
Total net assets	6,524	551	4,117	0	( 18,046)	( 8,667)
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 6,524</b>	<b>\$ 551</b>	<b>\$ 4,117</b>	<b>\$ 45,048</b>	<b>(\$ 18,046)</b>	<b>(\$ 7,158)</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2016

<b>ASSETS</b>	<b>Washington County Local Assistance</b>	<b>Homeless Children Trust</b>	<b>Emergency Shelter Grant Program</b>	<b>Benton County Local Housing Operations</b>	<b>Benton County Local Senior Services</b>	<b>Linn County Permanent Housing</b>
Cash and cash equivalents	\$ 58,011	\$ 19,840	(\$ 31,344)	\$ 117,853	(\$ 7,465)	\$ 89,635
Certificate of deposit	0	0	0	0	0	0
Grants receivable	0	0	38,305	0	0	0
Accounts receivable	0	0	0	0	18,049	0
Contribution receivable	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	0	0
Inventories	0	0	0	0	0	0
Property and equipment, net	0	0	0	42,687	0	240,681
<b>TOTAL ASSETS</b>	<b>\$ 58,011</b>	<b>\$ 19,840</b>	<b>\$ 6,961</b>	<b>\$ 160,540</b>	<b>\$ 10,584</b>	<b>\$ 330,316</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 141	\$ 168	\$ 6,961	\$ 266	\$ 6,622	\$ 2,542
Grant funds received in advance	0	0	0	0	0	0
Other liabilities	0	0	0	757	0	4,034
Notes payable	0	0	0	0	0	0
Total Liabilities	141	168	6,961	1,023	6,622	6,576
<b>NET ASSETS</b>						
Unrestricted	0	0	0	159,517	3,962	323,740
Temporarily restricted	57,870	19,672	0	0	0	0
Total net assets	57,870	19,672	0	159,517	3,962	323,740
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 58,011</b>	<b>\$ 19,840</b>	<b>\$ 6,961</b>	<b>\$ 160,540</b>	<b>\$ 10,584</b>	<b>\$ 330,316</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2016

ASSETS	IA Respite Care	Inn Circle Local Operations	Johnson County Local Operations	Wash County Local Operations	Greater C.R. Community Foundation	IA Delta Dental
Cash and cash equivalents	(\$ 1,222)	\$ 133,758	\$ 317,063	(\$ 66,466)	\$ 23,500	(\$ 3,971)
Certificate of deposit	0	0	0	0	0	0
Grants receivable	1,390	0	0	0	0	0
Accounts receivable	0	0	0	0	0	5,261
Contribution receivable	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	33,848	0	0
Inventories	0	4,099	0	0	0	0
Property and equipment, net	0	361,503	424,372	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 168</b>	<b>\$ 499,360</b>	<b>\$ 741,435</b>	<b>(\$ 32,618)</b>	<b>\$ 23,500</b>	<b>\$ 1,290</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 168	\$ 1,315	\$ 6,058	\$ 4,149	\$ 0	\$ 1,290
Grant funds received in advance	0	0	0	0	0	0
Other liabilities	0	0	8,784	4,489	0	0
Notes payable	0	80,459	584,496	0	0	0
Total Liabilities	168	81,774	599,338	8,638	0	1,290
<b>NET ASSETS</b>						
Unrestricted	0	417,586	( 32,237)	( 41,256)	0	0
Temporarily restricted	0	0	174,334	0	23,500	0
Total net assets	0	417,586	142,097	( 41,256)	23,500	0
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 168</b>	<b>\$ 499,360</b>	<b>\$ 741,435</b>	<b>(\$ 32,618)</b>	<b>\$ 23,500</b>	<b>\$ 1,290</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2016

ASSETS	IOWA ELPS - 047	CR-CDBG	BP Sr Dining	CR Lead MOU	EHS Expansion Grant
Cash and cash equivalents	(\$ 38,104)	(\$ 5,359)	(\$ 14,664)	(\$ 31,265)	\$ 8,344
Certificate of deposit	0	0	0	0	0
Grants receivable	39,788	6,649	0	31,265	17,978
Accounts receivable	0	0	0	0	0
Contribution receivable	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	0
Inventories	0	0	0	0	0
Property and equipment, net	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 1,684</b>	<b>\$ 1,290</b>	<b>(\$ 14,664)</b>	<b>\$ 0</b>	<b>\$ 26,322</b>
<b>LIABILITIES &amp; NET ASSETS</b>					
<b>LIABILITIES</b>					
Accounts payable and accrued expenses	\$ 1,684	\$ 1,290	\$ 4,037	\$ 0	\$ 25,463
Grant funds received in advance	0	0	0	0	859
Other liabilities	0	0	0	0	0
Notes payable	0	0	0	0	0
Total Liabilities	1,684	1,290	4,037	0	26,322
<b>NET ASSETS</b>					
Unrestricted	0	0	( 18,701)	0	0
Temporarily restricted	0	0	0	0	0
Total net assets	0	0	( 18,701)	0	0
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 1,684</b>	<b>\$ 1,290</b>	<b>(\$ 14,664)</b>	<b>\$ 0</b>	<b>\$ 26,322</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Community Services Block Grant (CSBG-16-02)

Contract Period 10/01/15 - 12/31/16

	<b>Approved Budget</b>	<b>Actual 10/01/15 - 09/30/16</b>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 985,939	\$ 985,939
<b>Transferred Revenue</b>		
Benton Co Housing	16,000	20,693
Linn Co Housing/Operating Home	41,129	16,594
Johnson Co Housing	71,812	57,250
Washington Co Housing	16,000	3,000
Volunteer Engagement	25,000	4,164
Food Reservoir/Mobile Food Pantry	45,000	45,750
Head Start/EHS Wraparound	390,372	448,599
211 Call Center	103,876	115,378
Health & Wellness	12,000	11,013
Housing Stab/Financial Emp/A&R	64,000	48,000
Hsg Stabil/Rural Rehad/Lead	26,500	0
Benton Co Senior Services	44,711	89,603
CACFP Homes	1,000	16,952
CH/MH/Farmers Market	29,896	18,636
<b>Total Transferred Revenue</b>	<b>887,296</b>	<b>895,632</b>
<b>NET REVENUE</b>	<b>\$ 98,643</b>	<b>\$ 90,307</b>
<b>EXPENSE</b>		
Personnel costs	\$ 83,104	\$ 76,196
Travel	3,400	3,427
Other	500	250
Indirect	11,639	10,434
<b>TOTAL EXPENSE</b>	<b>\$ 98,643</b>	<b>\$ 90,307</b>
<b>Net Revenue</b>	<b>\$ 0</b>	<b>\$ 0</b>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Low-Income Home Energy Assistance Program

Contract Number LIHEAP 16-02

Contract Period 10/01/15 - 09/30/16

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	<b>Approved Budget</b>	<b>Actual 10/01/15 - 09/30/16</b>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 4,032,019	\$ 3,655,112
<b>EXPENSES</b>		
Regular assistance	\$ 3,192,225	\$ 2,815,318
Energy crisis intervention payments	205,670	205,670
Client services	49,707	49,707
Summer deliverable fuel payments	211,383	211,383
Administration costs	373,034	373,034
<b>TOTAL EXPENSES</b>	<b>\$ 4,032,019</b>	<b>\$ 3,655,112</b>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Contract Number DOE-16-02

Contract Period 4/01/16 - 3/31/17

	<b>Approved Budget</b>	<b>Actual 04/01/16 09/30/16</b>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 383,558	\$ 383,558
<b>EXPENSES</b>		
Administration	\$ 24,314	\$ 24,314
Health and safety	71,040	66,965
Support	93,134	148,450
Labor	97,535	103,193
Materials	97,535	40,636
<b>TOTAL EXPENSES</b>	<b>\$ 383,558</b>	<b>\$ 383,558</b>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Contract Number HEAP 16-02

Contract Period 01/01/16 -12/31/16

	<b>Approved Budget</b>	<b>Actual 01/01/16 - 09/30/16</b>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 1,421,249	\$ 1,204,021
<b>EXPENSES</b>		
Administration	\$ 72,318	\$ 61,051
Support	455,453	367,302
Labor	260,259	349,106
Materials	260,259	168,800
Special Project - Knob & Tube	11,880	6,900
Pollution Occurrence Insurance	5,757	5,757
Health and safety	325,323	244,118
Training and equipment	30,000	987
<b>TOTAL EXPENSES</b>	<b>\$ 1,421,249</b>	<b>\$ 1,204,021</b>

Contract Number HEAP 15-02

Contract Period 01/01/15 -12/31/15

	<b>Approved Budget</b>	<b>Total</b>	<b>Actual 01/01/15 - 09/30/15</b>	<b>Actual 10/01/15- 12/31/15</b>
<b>REVENUE</b>				
Iowa Department of Human Rights	\$ 1,871,490	\$ 1,365,599	\$ 755,703	\$ 609,896
<b>EXPENSES</b>				
Administration	\$ 94,644	\$ 69,730	\$ 38,726	\$ 31,004
Support	515,288	409,850	232,986	176,864
Labor	425,199	278,344	221,444	56,900
Materials	425,199	119,126	107,073	12,053
Health and safety	384,072	482,015	154,848	327,167
Training and equipment	21,360	806	626	180
Pollution Occurrence Insurance	5,728	5,728	0	5,728
<b>TOTAL EXPENSES</b>	<b>\$ 1,871,490</b>	<b>\$ 1,365,599</b>	<b>\$ 755,703</b>	<b>\$ 609,896</b>



# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs  
 IES Utilities, Inc.  
 Contract Number IPL 16-02  
 Contract Period 01/01/16 - 12/31/16

	<b>Approved Budget</b>	<b>Actual 01/01/16 - 09/30/16</b>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 324,261	\$ 295,825
<b>EXPENSES</b>		
Administration	\$ 16,213	\$ 14,458
Support	32,426	29,782
Labor	137,811	154,535
Materials	137,811	97,050
<b>TOTAL EXPENSES</b>	<b>\$ 324,261</b>	<b>\$ 295,825</b>

Contract Number IPL 15-02  
 Contract Period 01/01/15 - 12/31/15

	<b>Approved Budget</b>	<b>Total</b>	<b>Actual 01/01/15 - 09/30/15</b>	<b>Actual 10/01/15 - 12/31/15</b>
<b>REVENUE</b>				
Iowa Department of Human Rights	\$ 342,522	\$ 199,418	\$ 132,117	\$ 67,301
<b>EXPENSES</b>				
Administration	\$ 17,126	\$ 9,732	\$ 6,457	\$ 3,275
Support	34,252	20,163	13,301	6,862
Labor	145,572	96,307	69,016	27,291
Materials	145,572	73,216	43,343	29,873
<b>TOTAL EXPENSES</b>	<b>\$ 342,522</b>	<b>\$ 199,418</b>	<b>\$ 132,117</b>	<b>\$ 67,301</b>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Mid American Energy Company

Contract Number MEC 16-02

Contract Period 01/01/16 - 12/31/16

	<b>Approved Budget</b>	<b>Actual 01/01/16 - 09/30/16</b>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 321,614	\$ 321,614
<b>EXPENSES</b>		
Administration	\$ 16,081	\$ 16,081
Support	32,161	32,161
Labor	136,686	157,492
Materials	136,686	115,880
<b>TOTAL EXPENSES</b>	<b>\$ 321,614</b>	<b>\$ 321,614</b>

Contract Number MEC 15-02

Contract Period 01/01/15 - 12/31/15

	<b>Approved Budget</b>	<b>Total</b>	<b>Actual 01/01/15 - 09/30/15</b>	<b>Actual 10/01/15 - 12/31/15</b>
<b>REVENUE</b>				
Iowa Department of Human Rights	\$ 300,666	\$ 300,666	\$ 300,666	\$ 0
<b>EXPENSES</b>				
Administration	\$ 15,033	\$ 15,033	\$ 14,235	\$ 798
Support	30,067	30,067	30,177	(110)
Labor	127,783	140,565	145,054	(4,489)
Materials	127,783	115,001	111,200	3,801
<b>TOTAL EXPENSES</b>	<b>\$ 300,666</b>	<b>\$ 300,666</b>	<b>\$ 300,666</b>	<b>\$ 0</b>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs  
 Black Hills  
 Contract Number BHE-16-02  
 Contract Period 01/01/16 - 12/31/16

	<b>Approved Budget</b>	<b>Actual 01/01/16 - 09/30/16</b>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 15,857	\$ 15,857
<b>EXPENSES</b>		
Administration	\$ 793	\$ 793
Support	1,586	1,586
Labor	6,739	8,401
Materials	6,739	5,077
<b>TOTAL EXPENSES</b>	<b>\$ 15,857</b>	<b>\$ 15,857</b>

Contract Number BHE 15-02  
 Contract Period 01/01/15 - 12/31/15

	<b>Approved Budget</b>	<b>Total</b>	<b>Actual 01/01/15 - 09/30/15</b>	<b>Actual 10/01/15 - 12/31/15</b>
<b>REVENUE</b>				
Iowa Department of Human Rights	\$ 15,781	\$ 15,781	\$ 3,797	\$ 11,984
<b>EXPENSES</b>				
Administration	\$ 789	\$ 789	\$ 190	\$ 599
Support	1,578	1,578	385	1,193
Labor	6,707	8,093	2,569	5,524
Materials	6,707	5,321	653	4,668
<b>TOTAL EXPENSES</b>	<b>\$ 15,781</b>	<b>\$ 15,781</b>	<b>\$ 3,797</b>	<b>\$ 11,984</b>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Shared Visions Child Development  
Contract Period 07/01/16 - 06/30/17

	Approved Budget	Actual 07/01/16- 09/30/16
<b>REVENUE</b>		
Iowa Department of Education	\$ 831,610	\$ 160,378
CSBG transfer	107,808	0
United Way of East Central Iowa	31,298	14,699
<b>TOTAL REVENUE</b>	<b>\$ 970,716</b>	<b>\$ 175,077</b>
<b>EXPENSES</b>		
Inn Circle Classroom	\$ 102,315	\$ 18,015
Bloomington	99,945	19,769
Benton County Classroom	109,404	17,079
Jones	103,377	19,554
Hayes	102,167	25,871
Hayes 2	89,579	9,073
Coralville County Classroom	99,229	19,950
Waterfront Classroom	79,930	15,295
Waterfront Classroom 2	79,930	17,071
Washington Classroom	104,840	13,400
<b>TOTAL EXPENSES</b>	<b>\$ 970,716</b>	<b>\$ 175,077</b>

Shared Visions Child Development  
Contract Period 07/01/15 - 06/30/16

	Approved Budget	Total	Actual 07/01/15 - 09/30/15	Actual 10/01/15 - 06/30/16
<b>REVENUE</b>				
Iowa Department of Education	\$ 831,610	\$ 831,610	\$ 155,863	\$ 675,747
CSBG transfer	8,666	0	0	0
United Way of East Central Iowa	12,998	58,795	14,699	44,096
<b>TOTAL REVENUE</b>	<b>\$ 853,274</b>	<b>\$ 890,405</b>	<b>\$ 170,562</b>	<b>\$ 719,843</b>
<b>EXPENSES</b>				
Inn Circle Classroom	\$ 85,328	\$ 97,272	\$ 18,533	\$ 78,739
Bloomington	85,327	83,161	21,618	61,543
Benton County Classroom	85,327	96,685	19,681	77,004
Jones	85,327	84,924	4,521	80,403
Hayes	85,328	98,426	21,422	77,004
Hayes 2	85,328	97,293	21,585	75,708
Coralville County Classroom	85,327	83,161	21,099	62,062
Waterfront Classroom	85,327	93,857	25,132	68,725
Waterfront Classroom 2	85,327	72,465	0	72,465
Washington Classroom	85,328	83,161	16,971	66,190
<b>TOTAL EXPENSES</b>	<b>\$ 853,274</b>	<b>\$ 890,405</b>	<b>\$ 170,562</b>	<b>\$ 719,843</b>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Wrap Around Child Care Program (ACFS-15-105)

Contract Period 09/01/16 - 08/31/17

	Approved Budget	Actual 09/01/16 - 09/30/16
<b>REVENUE</b>		
Iowa Department of Human Services	\$ 528,000	\$ 65,576
CSBG transfer	370,000	0
<b>TOTAL REVENUE</b>	<b>\$ 898,000</b>	<b>\$ 65,576</b>
<b>EXPENSES</b>		
Salary	\$ 468,732	\$ 36,992
Benefits	357,664	24,487
Other - Indirect	113,604	4,097
<b>TOTAL EXPENSES</b>	<b>\$ 940,000</b>	<b>\$ 65,576</b>

Wrap Around Child Care Program (ACFS-15-105)

Contract Period 09/01/15 - 08/31/16

	Approved Budget	Total	Actual 09/01/15 - 09/30/15	Actual 10/01/15 - 08/31/16
<b>REVENUE</b>				
Iowa Department of Human Services	\$ 528,000	\$ 528,000	\$ 78,080	\$ 449,920
CSBG transfer	370,000	419,259	0	419,259
<b>TOTAL REVENUE</b>	<b>\$ 898,000</b>	<b>\$ 947,259</b>	<b>\$ 78,080</b>	<b>\$ 869,179</b>
<b>EXPENSES</b>				
Salary	\$ 468,732	\$ 496,564	\$ 42,127	\$ 454,437
Benefits	357,664	330,401	26,045	304,356
Other - Indirect	113,604	120,294	9,908	110,386
<b>TOTAL EXPENSES</b>	<b>\$ 940,000</b>	<b>\$ 947,259</b>	<b>\$ 78,080</b>	<b>\$ 869,179</b>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Emergency Solutions Grant Program (ESGP)

Contract Number N/A

Contract Period 01/01/16 - 12/31/16

	Approved Budget	Actual 01/01/16 - 09/30/16
<b>REVENUE</b>		
Iowa Finance Authority	\$ 150,000	\$ 60,405
<b>TOTAL REVENUE</b>	<b>\$ 150,000</b>	<b>\$ 60,405</b>
<b>EXPENSES</b>		
Shelter	\$ 72,000	\$ 50,320
Rapid Rehousing	75,500	10,085
Administration	2,500	0
<b>TOTAL EXPENSES</b>	<b>\$ 150,000</b>	<b>\$ 60,405</b>

Emergency Solutions Grant Program (ESGP)

Contract Number N/A

Contract Period 01/01/15 - 12/31/15

	Approved Budget	Total Actual	Actual 01/01/15- 09/30/15	Actual 10/01/15 - 12/31/15
<b>REVENUE</b>				
Iowa Finance Authority	\$ 150,000	\$ 150,000	\$ 103,319	\$ 46,681
<b>TOTAL REVENUE</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 103,319</b>	<b>\$ 46,681</b>
<b>EXPENSES</b>				
Shelter	\$ 87,299	\$ 87,299	\$ 41,915	\$ 45,384
Rapid Rehousing	60,745	60,745	60,745	0
Administration	1,956	1,956	659	1,297
<b>TOTAL EXPENSES</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 103,319</b>	<b>\$ 46,681</b>



## **Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters**

Board of Directors  
Hawkeye Area Community Action Program, Inc.  
Hiawatha, Iowa

We have audited, in accordance with the auditing standards generally accepted in the United States 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 Hawkeye Area Community Action Program, Inc., which comprise the statement of financial position as of September 30, 2016, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 27, 2017

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Hawkeye Area Community Action Program, Inc.'s internal control over financial reporting ("internal control") to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Hawkeye Area Community Action Program, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Hawkeye Area Community Action Program, Inc.'s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or 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.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether Hawkeye Area Community Action Program, Inc.'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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of Hawkeye Area Community Action Program, Inc.'s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Hawkeye Area Community Action Program, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Wipfli LLP".

Wipfli LLP

January 27, 2017  
Madison, Wisconsin





## **Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance**

Board of Directors  
Hawkeye Area Community Action Program, Inc.  
Hiawatha, Iowa

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

We have audited Hawkeye Area Community Action Program, Inc.'s compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2016. Hawkeye Area Community Action Program, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### ***Management's Responsibility for Compliance***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

#### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Hawkeye Area Community Action Program, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Hawkeye Area Community Action Program, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on Hawkeye Area Community Action Program, Inc.'s compliance.

## **Opinion**

In our opinion, Hawkeye Area Community Action Program, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2016.

## **Report on Internal Control Over Compliance**

Management of Hawkeye Area Community Action Program, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Hawkeye Area Community Action Program, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Hawkeye Area Community Action Program, Inc.'s internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Wipfli LLP

January 27, 2017  
Madison, Wisconsin

# Hawkeye Area Community Action Program, Inc.

## Schedule of Findings and Questioned Costs

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### Section I - Summary of Auditor's Results

#### Financial Statements

Type of auditor's report issued?	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified?	No
Noncompliance material to financial statements noted?	No

#### Federal Awards

Internal control over major federal programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	No
Type of auditor's report issued on compliance for major program	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance [2 CFR 200.516(a)]?	No

#### Identification of major federal programs:

<u>Name of Federal Major Program or Cluster</u>	<u>CFDA No.</u>
Child and Adult Care Food Program	10.558
Supportive Housing	14.235
Head Start	93.600

Dollar threshold used to distinguish between Type A and Type B programs:	
Federal	\$750,000

Auditee qualified as low-risk auditee?	Yes
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### Section II - Financial Statement Findings

None

### Section III - Federal and State Award Findings and Questioned Costs

None

### Section IV - Summary Schedule of Prior Year Findings

None