

Hawkeye Area Community Action Program, Inc.

Hiawatha, Iowa

Financial Statements and
Supplementary Information

Years Ended September 30, 2021 and 2020



Hawkeye Area Community Action Program, Inc.

Financial Statements and Supplementary Information
Years Ended September 30, 2021 and 2020

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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, 2021 and 2020, and the related statements of activities, functional expenses 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, 2021 and 2020, 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 46 through 76 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. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the information is fairly stated, in all material respects in relation to the financial statements as a whole.

We also have previously audited, in accordance with auditing standards generally accepted in the United States, the statement of financial position of Hawkeye Area Community Action Program, Inc. as of September 30, 2020, and the related statements of activities and cash flows for the year then ended, and we expressed an unmodified opinion on those financial statements. That audit was conducted for purposes of forming an opinion on the financial statements as a whole. The supplementary schedules on page 59 to 76 are presented for purposes of additional analysis. 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 September 30, 2020, financial statements. The information has been subjected to the auditing procedures applied in the audit of those financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the prior year expenses included on the supplementary schedules on pages 59 to 76 are fairly presented, in all material respects, in relation to the financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 27, 2022, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Hawkeye Area Community Action Program, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Hawkeye Area Community Action Program, Inc.'s internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Wipfli LLP". The signature is written in a cursive, flowing style.

Wipfli LLP

January 27, 2022
Madison, Wisconsin

Hawkeye Area Community Action Program, Inc.

Statements of Financial Position

September 30, 2021 and 2020

<i>Assets</i>	2021	2020
Current assets:		
Cash and cash equivalents	\$ 5,144,356	\$ 3,073,744
Grants receivable	3,241,884	2,089,889
Accounts receivable	120,783	220,999
Contribution receivable	184,800	231,000
Prepaid expenses and other assets	432,511	241,112
Inventories	584,331	883,414
Total current assets	9,708,665	6,740,158
Property and equipment, net	3,442,685	2,816,811
TOTAL ASSETS	\$ 13,151,350	\$ 9,556,969
<i>Liabilities and Net Assets</i>		
Current liabilities:		
Notes payable - current portion	\$ 204,318	\$ 31,009
Line of credit	22	0
Accounts payable and accrued expenses	2,608,217	2,408,979
Refundable advances	934,453	227,878
Other liabilities	176,054	68,632
Total current liabilities	3,923,064	2,736,498
Long-term liabilities:		
Notes payable	835,400	348,927
Deferred compensation	111,675	99,572
Total long-term liabilities	947,075	448,499
Total liabilities	4,870,139	3,184,997
Net assets:		
Without donor restrictions	4,279,138	3,448,300
With donor restrictions	4,002,073	2,923,672
Total net assets	8,281,211	6,371,972
TOTAL LIABILITIES AND NET ASSETS	\$ 13,151,350	\$ 9,556,969

See accompanying notes to financial statements.

Hawkeye Area Community Action Program, Inc.

Statements of Activities

Year Ended September 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue:			
Government grants, fees, and support	\$ 31,457,252	\$ 116,787	\$ 31,574,039
Commodities	2,342,989	0	2,342,989
United Way	336,953	1,569	338,522
Contributions and public support	3,454,471	1,138,773	4,593,244
Program income	1,248,962	0	1,248,962
Investment income	13,181	0	13,181
In-kind contributions	8,815,829	0	8,815,829
Net assets released from restrictions	178,728	(178,728)	0
Total revenue and support	47,848,365	1,078,401	48,926,766
Expenses:			
Program activities:			
Food and Nutrition	17,877,974	0	17,877,974
Energy	9,810,935	0	9,810,935
Children	10,187,846	0	10,187,846
Homelessness	5,000,163	0	5,000,163
Veteran Support	1,468,298	0	1,468,298
Total program activities	44,345,216	0	44,345,216
Management and general	2,210,096	0	2,210,096
Fund-raising expenses	462,215	0	462,215
Total expenses	47,017,527	0	47,017,527
Change in net assets	830,838	1,078,401	1,909,239
Net assets - Beginning of year	3,448,300	2,923,672	6,371,972
Net assets - End of year	\$ 4,279,138	\$ 4,002,073	\$ 8,281,211

Hawkeye Area Community Action Program, Inc.

Statements of Activities (Continued) Year Ended September 30, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue:			
Government grants, fees, and support	\$ 22,565,702	\$ 61,641	\$ 22,627,343
Commodities	3,066,370	0	3,066,370
United Way	349,278	4,301	353,579
Contributions and public support	2,389,936	2,347,166	4,737,102
Program income	1,330,452	890	1,331,342
Investment income	2,936	0	2,936
In-kind contributions	12,080,362	0	12,080,362
Net assets released from restrictions	381,533	(381,533)	0
Total revenue and support	42,166,569	2,032,465	44,199,034
Expenses:			
Program activities:			
Food and Nutrition	20,300,397	0	20,300,397
Energy	6,095,113	0	6,095,113
Children	8,857,604	0	8,857,604
Homelessness	2,672,689	0	2,672,689
Veteran Support	1,198,527	0	1,198,527
Total program activities	39,124,330	0	39,124,330
Management and general	2,021,792	0	2,021,792
Fund-raising expenses	409,112	0	409,112
Total expenses	41,555,234	0	41,555,234
Change in net assets	611,335	2,032,465	2,643,800
Net assets - Beginning of year	2,836,965	891,207	3,728,172
Net assets - End of year	\$ 3,448,300	\$ 2,923,672	\$ 6,371,972

Hawkeye Area Community Action Program, Inc.

Statement of Functional Expenses

Year Ended September 30, 2021

	<u>Program</u>	<u>Management & General</u>	<u>Fund-raising</u>	<u>Total</u>
Salaries and wages	\$ 9,274,957	\$ 851,920	\$ 171,657	\$ 10,298,534
Fringe benefits	4,748,261	575,498	58,276	5,382,035
Assistance to individuals	12,469,593	0	0	12,469,593
Contracted services and fees	4,665,914	(43,898)	218,870	4,840,886
Depreciation	333,576	0	0	333,576
Equipment and repairs	308,119	632	0	308,751
Insurance	161,954	84,127	0	246,081
Memberships	17,433	11,671	0	29,104
Occupancy	593,743	540,563	0	1,134,306
Other direct costs	973,345	102,921	13,412	1,089,678
Postage	36,384	7,829	0	44,213
Printing	2,556	6,087	0	8,643
Supplies and materials	1,012,009	42,302	0	1,054,311
Telephone	187,319	5,555	0	192,874
Training	90,207	17,661	0	107,868
Travel	326,870	7,228	0	334,098
In-kind expenses	9,142,976	0	0	9,142,976
Total expenses	<u>\$ 44,345,216</u>	<u>\$ 2,210,096</u>	<u>\$ 462,215</u>	<u>\$ 47,017,527</u>

Hawkeye Area Community Action Program, Inc.

Statement of Functional Expenses

Year Ended September 30, 2020

	<u>Program</u>	<u>Management & General</u>	<u>Fund-raising</u>	<u>Total</u>
Salaries and wages	\$ 7,892,417	\$ 690,177	\$ 158,471	\$ 8,741,065
Fringe benefits	4,092,055	491,472	54,743	4,638,270
Assistance to individuals	8,737,094	0	0	8,737,094
Contracted services and fees	3,384,920	138,732	183,676	3,707,328
Depreciation	366,597	0	0	366,597
Equipment and repairs	302,843	0	0	302,843
Insurance	123,642	59,689	0	183,331
Memberships	17,946	18,899	0	36,845
Occupancy	318,973	510,881	0	829,854
Other direct costs	62,069	31,084	12,222	105,375
Postage	28,506	5,688	0	34,194
Printing	5,003	2,627	0	7,630
Supplies and materials	1,125,255	52,834	0	1,178,089
Telephone	160,612	2,914	0	163,526
Training	27,785	11,580	0	39,365
Travel	353,912	5,215	0	359,127
In-kind expenses	12,124,701	0	0	12,124,701
Total expenses	<u>\$ 39,124,330</u>	<u>\$ 2,021,792</u>	<u>\$ 409,112</u>	<u>\$ 41,555,234</u>

Hawkeye Area Community Action Program, Inc.

Statements of Cash Flows

Years Ended September 30, 2021 and 2020

	2021	2020
Increase (decrease) in cash and cash equivalents:		
Cash flows from operating activities:		
Change in net assets	\$ 1,909,239	\$ 2,643,800
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	333,576	366,597
Loss on disposal of property and equipment	0	20,463
Gain on business acquisition	(189,865)	0
Effects of changes in operating assets and liabilities:		
Grants receivable	(1,029,273)	(445,088)
Accounts receivable	119,423	(131,811)
Contribution receivable	46,200	273,257
Prepaid expenses and other assets	(11,193)	250,188
Inventories	299,083	(14,368)
Payables in excess of cash	0	(110,581)
Accounts payable and accrued expenses	(57,150)	605,769
Refundable advances	508,029	(31,139)
Deferred Compensation	12,103	8,195
Other liabilities	107,422	5,645
Net cash provided by operating activities	2,047,594	3,440,927
Cash flows from investing activities:		
Cash received in business merger	430,116	0
Purchase of property and equipment	(311,846)	(59,500)
Net cash provided by used in investing activities	118,270	(59,500)
Cash flows from financing activities:		
Principal payments on notes payable	(95,274)	(279,483)
Proceeds from notes payable	0	0
Net proceeds from line of credit	22	(28,200)
Net cash used in financing activities	(95,252)	(307,683)
Changes in cash and cash equivalents	2,070,612	3,073,744
Cash and cash equivalents - Beginning of year	3,073,744	0
Cash and cash equivalents - End of year	\$ 5,144,356	\$ 3,073,744

Supplemental Schedule of Other Cash Activity:

Interest paid and expensed	\$ 37,963	\$ 28,184
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Supplemental disclosures of noncash operating, investing and financing activities:

Notes payable issued to purchase property	\$ 444,559	\$ 0
Assets received in business acquisition	\$ 525,180	\$ 0
Liabilities assumed in business acquisition	\$ 765,431	\$ 0

See accompanying notes to financial statements.

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

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, Delaware, Dubuque, Iowa, Jackson, 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, 2021 and 2020, HACAP received 25% and 27% 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

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.
- Head Start, Early Head Start, and early Childhood and child care partnership 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 child care, health care, protective clothing, and education supplies or special events.
- 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 and at-risk 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 affordable housing for at risk populations in four counties.
- Providing permanent housing for chronically homeless unaccompanied adults in Linn County.
- Providing assistance to homeless or nearly homeless families that will help them obtain housing or keep them housed.
- Provide recovery assistance to affected Iowans in an area where the Governor has declared a disaster.
- Administer VITA income tax preparation program for low income individuals.

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.

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

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.

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.

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 stated at the lower of cost or net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less reasonably predictable costs of completion, disposal, and transportation. Weatherization supplies are expensed in the accounting period when the unit weatherized is claimed as a completed unit. A completed unit represents a dwelling unit, which has received weatherization services within the limits established in the weatherization contract, the final inspection has been performed, and the owner sign-off has been obtained.

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

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 five years or more.

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 \$1,022,288 and \$1,178,283 at September 30, 2021 and 2020, respectively.

Classification of Net Assets

Net assets and revenue, 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:

Net Assets Without Donor Restrictions - Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. These assets also include property and equipment acquired with grant funds that remain in the HACAP's possession.

Net Assets With Donor Restrictions - Net assets subject to donor or certain grantor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other explicit donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor imposed restrictions are released when a restriction expires, that is when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

In-Kind Contributions

HACAP has recorded in-kind contributions for donated food, space, supplies, and professional services in the statements of activities in accordance with accounting principles generally accepted in the United States (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 \$458,294 and \$446,822 for the years ended September 30, 2021 and 2020, respectively, primarily for its Head Start program, which is not recorded in the statements of activities.

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Revenue Recognition

Contributions

Contributions, including promises to give, are considered conditional or unconditional, depending on the nature and existence of any donor or grantor conditions. A contribution or promise to give contains a donor or grantor condition when both of the following are present:

- An explicit identification of a barrier, that is more than trivial, that must be overcome before the revenue can be earned and recognized
- An implicit right of return of assets transferred or a right of release of a donor or grantor's obligation to transfer assets promised, if the condition is not met

Conditional contributions received are recognized as a refundable advance liability until the barrier(s) to entitlement are overcome, at which point they are recognized as revenue. Unconditional contributions are recognized as revenue when received.

Contributions are considered available for use without donor restrictions unless specifically restricted by the donor. Contributions are recorded as support with or without donor restrictions, depending on the existence and nature of any donor restrictions. Unconditional promises to give cash or other assets are reported at fair value at the date the conditional contributions are recognized when the barrier(s) to entitlement are overcome. Unconditional contributions are recognized as revenue when received.

Unconditional contributions or conditional contributions in which the conditions have been substantially met or explicitly waived by the donor are recorded as support with or without donor restrictions, depending on the existence and nature of any donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized.

Grants and Contracts

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

- Grant awards that are contributions – Unconditional grants are reported as fair value at the date the grant is received. Conditional grants are recognized only when the conditions on which they depend are substantially met and the grant becomes unconditional. Grants that qualify as conditional contributions are recorded as invoiced to the funding sources. Revenue is recognized in the accounting period when the related allowable expenses are incurred. Amounts received in excess of expenses are included in refundable advances in the accompanying statement of financial position.

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Revenue Recognition (Continued)

- Grant awards that are exchanges – Exchange transactions are reimbursed based on a predetermined rate for services performed in accordance with the terms of the award and ASC Topic 958-606. Revenue is recognized when control of the promised goods or services are transferred to the customer (grantor) in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Amounts received in excess of recognized revenue are reflected as a contract liability.

Revenue from Contracts with Customers

The Organization recognized revenue from exchange transactions from contracts with customers for health and nutrition services, handling fees, application processing services and sales. The Organization recognizes revenue in accordance with Financial Accounting Standard Board (FASB) Accounting Standards Update (ASU 2014-09) and ASC 606, *Revenue from Contracts with Customers*, as amended. ASU 2014-09 applies to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition with a focus on the transfer of control of promised goods or services to a customer.

Hawkeye Area Community Action Program, Inc. (HACAP) exchange revenue results from providing Health & Nutritional services to its clients billed to Medicaid at the designated rates. HACAP provides Food to its partner Food Pantries for 4-14 cents per pound handling fee. HACAP provides to Linn County an application processing services for the Emergency Rental Assistance (ERA) program at \$150 per application. Other small revenue streams are predominately the sale of minor supplemental and application processing services.

Total revenue from contracts recognized in accordance with ASC 606 during the years ended September 30, 2021 and 2020, and included on the statements of activities under government grants, fees and support, is summarized below:

	2021	2020
Health and nutrition services	\$ 246,838	\$ 256,495
Food pantry handling fees	141,574	100,512
Application processing service	61,105	0
Other	13,841	8,366
Totals	\$ 463,358	\$ 365,373

The following is an analysis of the timing of revenue recognized during the years ended September 30, 2021 and 2020:

	2021	2020
Revenue recognized at a point in time	\$ 13,841	\$ 8,366
Revenue recognized over time	449,517	357,007
Totals	\$ 463,358	\$ 365,373

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Revenue Recognition (Continued)

HACAP determined at September 30, 2021 and 2020 there were no services provided without a contract in place and, therefore, has no expected adjustments to receivables and revenue. The receivables from contracts with customers for services provided are included in grants receivable and accounts receivable on the statements of financial position and are as follows:

Accounts receivable from contracts with customers at October 1, 2019	\$	0
Accounts receivable from contracts with customers at September 30, 2020		10,886
Accounts receivable from contracts with customers at September 30, 2021		69,520

There are no contract assets or contract liabilities at September 30, 2021 or 2020.

Program Income

Program income represent amounts contributed by program beneficiaries. The contributions are to help defray the cost of the specific program in which the beneficiary received assistance.

Commodity Food

Commodity food received is recognized as commodities revenue and assistance to individuals expense based on the value of food received through the State of Iowa. Valuations are provided by the State of Iowa. The commodities are distributed to low-income households.

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.

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Functional Allocation of Costs

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Personnel costs are allocated based on time and effort reporting. Occupancy and related costs are allocated based on square footage.

Accounting Pronouncements Adopted

In May 2014, the FASB issued ASU No. 2014-09, *Revenue from Contracts with Customers (Topic 606)*. This ASU, as amended, provides comprehensive guidance on the recognition of revenue from customers arising from the transfer of goods and services, guidance on accounting for certain contract costs, and new disclosures. The new standard supersedes current revenue recognition requirements in FASB Accounting Standards Codification (ASC) Topic 605, Revenue Recognition, and most industry-specific guidance. The adoption was applied on a modified retrospective basis as of October 1, 2020. There were no changes to revenue as a result of implementation, nor were any beginning balances restated.

Upcoming Accounting Pronouncement

In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*, the objective of which is to assist organizations in recognizing the right to use of an asset and its related liability or obligation when there is a contract in place that includes the right to control or direct the use of an identifiable asset. This ASU also includes provisions where the majority of leases that have lease terms greater than one year are to be reported as capital leases on the statement of financial position, whereas, in the past, these leases may have been recorded as either capital leases or operating leases. This ASU is effective for certain entities with annual periods beginning after December 15, 2021. HACAP is currently evaluating the impact of the provisions of the new standard.

Subsequent Events

Subsequent events have been evaluated through January 27, 2022, 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 at the main bank exceeds 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.

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 3: Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions or designations limiting their use, within twelve months of the statement of financial position date, comprise the following for HACAP as of September 30:

	2021	2020
Cash and cash equivalents	\$ 5,144,356	\$ 3,073,744
Grants receivable	3,241,884	2,089,889
Accounts receivable	120,783	220,999
Contribution receivable	184,800	231,000
Subtotal financial assets	\$ 8,691,823	5,615,632
Less: accounts payable and accrued expenses	(2,608,217)	(2,408,979)
Less: refundable advances in cash	(588,947)	(63,531)
Less: other liabilities	(176,054)	(68,632)
Less: cash in net assets with donor restrictions	(3,499,516)	(2,615,077)
<u>Net financial assets available</u>	<u>\$ 1,819,089</u>	<u>\$ 459,413</u>

HACAP does not have a formal liquidity policy but generally maintains financial assets in liquid form. HACAP can rely on a lower cash balance as it is primarily funded with cost reimbursement grants. Under cost reimbursement grants, once expenses are incurred, an organization can request reimbursement from the funding source. HACAP has grant commitments for future expenses of approximately \$24,359,000 at September 30, 2021. Additionally, HACAP has access to a line of credit of \$1,000,000 with Hills Bank of Hills, IA. As of September 30, 2021, the available balance on the line of credit is \$999,978.

Note 4: Grants Receivable

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

	2021	2020
Federal programs	\$ 1,893,405	\$ 898,289
State and local programs	1,348,479	1,191,600
<u>Totals</u>	<u>\$ 3,241,884</u>	<u>\$ 2,089,889</u>

Note 5: Inventories

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

	2021	2020
Food	\$ 509,989	\$ 836,069
Weatherization materials	74,342	47,345
<u>Totals</u>	<u>\$ 584,331</u>	<u>\$ 883,414</u>

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 6: Property and Equipment

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

	2021	2020
Land, building, and rehabilitation	\$ 8,237,171	\$ 7,327,205
Transitional housing properties	4,423,157	4,423,157
Furnishings and office equipment	792,413	812,337
Program equipment	836,219	786,823
Subtotal	14,288,960	13,349,522
Accumulated depreciation	(10,846,275)	(10,532,711)
Total	\$ 3,442,685	\$ 2,816,811

Note 7: Notes Payable

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

	2021	2020
Note payable to City of Iowa City, requiring monthly installments of \$356, including interest at 0%. Final payment is due in October 2021, secured by two Iowa City residential properties.	\$ 52,266	\$ 56,533
Note payable to City of Iowa City, requiring monthly installment of \$275, including interest at 0%. Final payment is due in January 2022, secured by three Iowa City residential properties.	55,275	58,575
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, 2021 was 5.0%. Final payment is due in October 2029, and the note is secured by two Iowa City residential properties.	241,371	264,828
Note payable to James Murray – Waterfront property, requiring monthly installment of \$7,000, including interest at 3.74%. Final payment is due in October 2028, secured by property.	525,927	0
Note payable to Hills Bank and Trust - Dyersville property, requiring monthly installment of \$1,031, including interest at 3.95%. Final payment is due in October 2040, secured by property.	164,879	0
Total	1,039,718	379,936
Current portion	(204,318)	(31,009)
Long-term portion	\$ 835,400	\$ 348,927

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 7: Notes Payable (Continued)

Future maturities of notes payable at September 30, 2021, are as follows:

2022	\$ 204,318
2023	101,036
2024	105,492
2025	110,155
2026	115,035
Thereafter	403,682
Total	\$ 1,039,718

Note 8: Line of Credit

HACAP has a line-of-credit agreement of \$1,000,000 with a local bank, which expires March 1, 2022, and is secured by essentially all non-discretionary assets of HACAP, and bears interest at the *Wall Street Journal* Prime Rate (currently 3.25% as of September 30, 2021). The outstanding balances as of September 30, 2021 and 2020 were \$22 and \$0, respectively.

Note 9: Deferred Compensation

HACAP has an employment agreement with a key employee. The agreement provides for payment upon employment separation of two weeks salary per year of tenure. The deferred compensation at September 30, 2021 and 2020, was \$111,675 and \$99,572 respectively. The compensation expense for the year ended September 30, 2021 and 2020, was \$12,103 and \$8,195, respectively.

Note 10: Net Assets With Donor Restrictions

Net assets with donor restrictions are available for the following purposes or time periods:

	2021	2020
Food and Nutrition	\$ 2,785,058	\$ 2,111,017
Energy	600,186	301,865
Children	101,778	63,869
Homelessness	515,051	446,921
Total	\$ 4,002,073	\$ 2,923,672

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.

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 11: 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, 2021 and 2020, were \$502,510 and \$461,321, respectively.

Future minimum lease payments beyond 2021 are as follows:

2022	\$	410,707
2023		228,858
2024		207,283
2025		199,319
2026		94,782
Thereafter		143,749
<hr/>		
Total	\$	1,284,698

Note 12: Lessor Activity

HACAP owns buildings that are leased to individuals for program operations. All properties are leased on short-term agreements. Rental income for the years ended September 30, 2021 and 2020, was \$762,503 and \$1,133,964, 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:

	2021	2020
Land	\$ 606,726	\$ 606,726
Buildings	5,734,440	5,734,440
Subtotal	6,341,166	6,341,166
Accumulated depreciation	(5,602,911)	(5,429,147)
<hr/>		
Total	\$ 738,255	\$ 912,019

Note 13: Retirement Plans

HACAP contributes to a tax deferred annuity 403(b) plan. The plan is administered by Principal Financial from July 1, 2019 on behalf of its participating employees. During the year ended September 30, 2021 and 2020, HACAP provided \$227,032 and \$219,885, respectively, in employer contributions.

HACAP also participates in 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.

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 13: Retirement Plans (Continued)

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

HACAP is one of over 1,900 public employers participating in the plan, which has a plan net position exceeding \$42 billion as of June 30, 2021. 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 88.34%, leaving an unfunded actuarial liability of approximately \$5 billion as of June 30, 2021, as reported in IPERS' comprehensive annual financial report. For additional IPERS plan information, see www.ipers.org.

Participating employees are required to contribute 6.29% of their annual covered salary and HACAP is required to contribute 9.44% of annual covered payroll. Contribution requirements to IPERS are established by state statute. HACAP's contribution to IPERS for the year ended September 30, 2021 and 2020 was \$807,806 and \$617,727, respectively.

Note 14: 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 \$599,212 and \$642,677 at September 30, 2021 and 2020, 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 statements 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 15: Grant Awards

At September 30, 2021, HACAP had commitments under various ongoing grant awards of approximately \$24,359,000. 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.

Note 16: Business Conditions

In March 2020, the World Health Organization declared the outbreak of the novel coronavirus (COVID-19) as a pandemic, which continues to spread throughout the United States. Future potential impacts to HACAP may include disruptions in operations. While the business disruptions are expected to be temporary, management cannot reasonably estimate the length or severity of this pandemic, including any direct and indirect negative impact to the HACAP's financial position, results of operations and cash flow.

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 17: Business Acquisition

On October 1, 2020, HACAP acquired the assets and liabilities of Operation: New View Community Action Agency, a nonprofit community action agency that served the Iowa counties of Dubuque, Delaware and Jackson. This resulted in a contribution received on acquisition of \$189,865 which was recorded on the statement of activities as contributions and public support.

The fair values of the assets and liabilities at the date of acquisitions are as follows:

Cash	\$ 430,116
Grants receivable	122,722
Accounts receivable	19,207
Prepaid expenses and other assets	180,206
Property and equipment	203,045
Accounts payable and accrued expenses	(256,388)
Refundable advances	(198,546)
Note payable	(310,497)
<hr/>	
Net contribution received in transaction	\$ 189,865

Supplementary Information

Hawkeye Area Community Action Program, Inc.

Schedule A-1

Schedule of Program Activity

Year Ended September 30, 2021

FEDERAL PROGRAMS									
Department of Agriculture (Dept. of Ag)									
10.557									
10.558									
10.568									
10.569									
	TOTAL	WIC Women, Infants and Children (1)	Breast Feeding Peer Counselor (2)	10.557 Subtotal	Child and Adult Care Food Program Centers (3)	Child and Adult Care Food Program Homes (4)	10.558 Subtotal	TEFAP Food Program (5)	TEFAP Food Distribution (6)
REVENUE									
Grant revenue	\$ 31,574,039	\$ 1,142,550	\$ 50,000	\$ 1,192,550	\$ 346,729	\$ 814,014	\$ 1,160,743	\$ 570,018	\$ 0
Commodities	2,342,989	0	0	0	0	0	0	0	2,342,989
United Way	338,522	0	0	0	0	0	0	0	0
Contributions and public support	4,593,244	0	0	0	0	0	0	0	0
CSBG transfer	0	0	0	0	0	70,054	70,054	0	0
Program income	1,248,962	0	0	0	0	350	350	0	0
Investment income	13,181	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
In-kind contributions	8,815,829	0	0	0	0	0	0	0	0
Total Revenue	48,926,766	1,142,550	50,000	1,192,550	346,729	884,418	1,231,147	570,018	2,342,989
EXPENSES									
Salaries and wages	10,298,534	447,633	31,085	478,718	295,504	100,393	395,897	300,389	0
Fringe benefits	5,382,035	309,201	10,789	319,990	167,455	70,137	237,592	208,470	0
Assistance to individuals	12,469,593	0	0	0	0	677,956	677,956	0	2,342,989
Contracted services and fees	4,840,886	188,666	0	188,666	127,572	6,814	134,386	0	0
Depreciation	333,576	0	0	0	0	0	0	0	0
Equipment and repairs	308,751	12,386	0	12,386	0	0	0	0	0
Insurance	246,081	463	0	463	0	0	0	0	0
Memberships	29,104	0	0	0	150	150	300	0	0
Occupancy	1,134,306	41,597	0	41,597	0	1,352	1,352	0	0
Other direct costs	1,089,678	362	0	362	0	0	0	0	0
Postage	44,213	6,532	0	6,532	0	660	660	0	0
Printing	8,643	0	0	0	0	0	0	0	0
Supplies and materials	1,054,311	32,457	10	32,467	15,700	1,550	17,250	0	0
Telephone	192,874	8,832	1,785	10,617	424	1,475	1,899	0	0
Training	107,868	1,953	0	1,953	0	1,533	1,533	0	0
Travel	334,098	1,248	0	1,248	2,853	1,953	4,806	0	0
Internal service fee	0	0	0	0	(323,133)	0	(323,133)	0	0
Indirect costs	0	91,220	6,331	97,551	60,204	20,445	80,649	61,159	0
In-kind expenses	9,142,976	0	0	0	0	0	0	0	0
Total Expenses	47,017,527	1,142,550	50,000	1,192,550	346,729	884,418	1,231,147	570,018	2,342,989
Change in net assets	1,909,239	0	0	0	0	0	0	0	0
Net assets - Beginning of year	6,371,972	0	0	0	0	0	0	0	0
NET ASSETS - END OF YEAR	\$ 8,281,211	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Hawkeye Area Community Action Program, Inc.

Schedule A-2

Schedule of Program Activity

Year Ended September 30, 2021

FEDERAL PROGRAMS									
Dept. of Ag	Department of Housing and Urban Development (HUD)								
	14.218				14.231				
10.568 & 10.569 Cluster Subtotal	Community Development Block Grant 2021 (7)	Community Development Block Grant 2022 (8)	14.218 Subtotal	Emergency Solutions Grant Program 2020 (9)	Emergency Solutions Grant Program 2021 (10)	COVID-19 Emergency Solutions Grant Subs 2021 (11)	COVID-19 Emergency Solutions Grant Cares 2021 (12)	COVID-19 Emergency Solutions Grant Cares 2 (13)	
REVENUE									
Grant revenue	\$ 570,018	\$ 22,228	\$ 0	\$ 22,228	\$ 3,431	\$ 23,072	\$ 396,210	\$ 283,744	\$ 98,386
Commodities	2,342,989	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	0	0	0
Contributions and public support	0	0	0	0	0	0	0	0	0
CSBG transfer	0	0	0	0	0	0	0	0	0
Program income	0	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0
Total Revenue	2,913,007	22,228	0	22,228	3,431	23,072	396,210	283,744	98,386
EXPENSES									
Salaries and wages	300,389	11,262	0	11,262 (	673)	7,913	60,222	52,796	4,580
Fringe benefits	208,470	8,494 (	552)	7,942 (	635)	5,447	42,164	37,084	3,164
Assistance to individuals	2,342,989	0	0	0	4,751	7,774	278,554	180,285	78,953
Contracted services and fees	0	0	0	0	0	0	0	0	10,096
Depreciation	0	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	0	0	0	0	0
Insurance	0	0	0	0	0	0	0	0	0
Memberships	0	0	0	0	0	0	0	0	0
Occupancy	0	0	0	0	0	0	0	0	0
Other direct costs	0	0	0	0	0	0	0	0	0
Postage	0	0	0	0	0	0	0	0	0
Printing	0	0	0	0	0	0	0	0	0
Supplies and materials	0	0	0	0	0	0	0	0	0
Telephone	0	0	0	0	0	0	0	358	478
Training	0	0	0	0	0	0	0	0	0
Travel	0	0	0	0	131	322	3,006	2,661	182
Internal service fee	0	0	0	0	0	0	0	0	0
Indirect costs	61,159	2,472 (	71)	2,401 (	143)	1,616	12,264	10,560	933
In-kind expenses	0	0	0	0	0	0	0	0	0
Total Expenses	2,913,007	22,228 (	623)	21,605	3,431	23,072	396,210	283,744	98,386
Change in net assets	0	0	623	623	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0	0
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 623	\$ 623	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Schedule A-3

Schedule of Program Activity

Year Ended September 30, 2021

FEDERAL PROGRAMS

Department of Housing and Urban Development (HUD)

	14.231	14.239	14.267						
	14.231	Tenant Based Rental Assistance 2021	HUD First 2020	HUD First 2021	HUD Rapid Rehousing I 2020	HUD Rapid Rehousing I 2021	HUD Rapid Rehousing II 2021	HUD Rapid Rehousing II 2022	HUD V 2021
	Subtotal	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
REVENUE									
Grant revenue	\$ 804,843	\$ 71,426	\$ 86,943	\$ 249,644	\$ 41,265	\$ 42,905	\$ 13,685	\$ 47,726	\$ 38,557
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	0	0	0	0	0	0	0	0	0
CSBG transfer	0	0	0	0	0	0	0	0	0
Program income	0	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0
Total Revenue	804,843	71,426	86,943	249,644	41,265	42,905	13,685	47,726	38,557
EXPENSES									
Salaries and wages	124,838	1,536	13,990	54,280	12,019	4,359	662	5,383	4,241
Fringe benefits	87,224	1,099	9,804	37,388	8,805	2,917	415	3,658	2,732
Assistance to individuals	550,317	68,478	59,128	143,250	17,330	34,520	12,467	37,490	30,669
Contracted services and fees	10,096	0	0	0	0	0	0	0	0
Depreciation	0	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	0	0	0	0	0
Insurance	0	0	0	0	0	0	0	0	0
Memberships	0	0	0	0	0	0	0	0	0
Occupancy	0	0	0	0	0	0	0	0	0
Other direct costs	0	0	0	0	0	0	0	0	0
Postage	0	0	0	0	0	0	0	0	0
Printing	0	0	0	0	0	0	0	0	0
Supplies and materials	0	0	0	0	0	0	0	0	0
Telephone	836	0	73	342	135	223	0	0	0
Training	0	0	0	0	0	0	0	0	0
Travel	6,302	0	971	3,454	418	106	0	103	12
Internal service fee	0	0	0	0	0	0	0	0	0
Indirect costs	25,230	313	2,977	10,930	2,558	780	141	1,092	903
In-kind expenses	0	0	0	0	0	0	0	0	0
Total Expenses	804,843	71,426	86,943	249,644	41,265	42,905	13,685	47,726	38,557
Change in net assets	0	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0	0
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Hawkeye Area Community Action Program, Inc.

Schedule A-4

Schedule of Program Activity

Year Ended September 30, 2021

FEDERAL PROGRAMS									
Department of HUD		Department of the Treasury				Department of Veterans Affairs			
14.267		21.023				64.033			
		COVID-19 Iowa Rent and Utility Assistance Program (IRUAP)		Emergency Rent Assistance Program (ERA)		Supportive Services For Veteran Families 2020		Supportive Services For Veteran Families 2021	
HUD V 2022	14.267 Subtotal	(23)	(24)	21.023 Subtotal	(25)	(26)	(27)	64.033 Subtotal	
(22)									
REVENUE									
Grant revenue	\$ 143,845	\$ 664,570	\$ 231,972	\$ 997,947	\$ 1,229,919	\$ 485,825	\$ 1,047,679	\$ 38,318	\$ 1,571,822
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	0	0	0	0	0	0	0	0	0
CSBG transfer	0	0	0	0	0	0	0	0	0
Program income	0	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0
Total Revenue	143,845	664,570	231,972	997,947	1,229,919	485,825	1,047,679	38,318	1,571,822
EXPENSES									
Salaries and wages	27,511	122,445	131,371	33,032	164,403	112,326	269,601	13,566	395,493
Fringe benefits	18,707	84,426	73,963	19,963	93,926	81,359	183,118	9,198	273,675
Assistance to individuals	91,899	426,753	0	936,842	936,842	220,370	459,847	10,312	690,529
Contracted services and fees	0	0	0	0	0	35,397	41,952	0	77,349
Depreciation	0	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	1,400	1,400	0	0	0	0
Insurance	0	0	0	0	0	0	0	0	0
Memberships	0	0	0	0	0	0	0	0	0
Occupancy	0	0	0	0	0	2,804	10,770	914	14,488
Other direct costs	0	0	0	0	0	419	1,117	140	1,676
Postage	0	0	0	1	1	15	17	0	32
Printing	0	0	0	0	0	0	0	0	0
Supplies and materials	0	0	137	0	137	942	863	81	1,886
Telephone	0	773	0	0	0	2,193	3,970	0	6,163
Training	0	0	0	0	0	0	0	0	0
Travel	165	5,229	0	0	0	6,097	22,668	1,220	29,985
Internal service fee	0	0	0	0	0	0	0	0	0
Indirect costs	5,563	24,944	26,501	6,709	33,210	23,903	53,756	2,887	80,546
In-kind expenses	0	0	0	0	0	0	0	0	0
Total Expenses	143,845	664,570	231,972	997,947	1,229,919	485,825	1,047,679	38,318	1,571,822
Change in net assets	0	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0	0
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Hawkeye Area Community Action Program, Inc.

Schedule A-5

Schedule of Program Activity

Year Ended September 30, 2021

FEDERAL PROGRAMS									
Department of Energy (DOE)					Department of Health and Human Services (DHHS)				
81.042					93.568				
	DOE Weatherization DOE-20-02 (28)	DOE Weatherization DOE-21-02 (29)	DOE Weatherization DDJ DOE-20-02-ONV (30)	81.042 Subtotal	HEAP Weatherization 20-02 (31)	HEAP Weatherization 21-02 (32)	HEAP DDJ (33)	LIHEAP 20-02 (34)	LIHEAP 21-02 (35)
REVENUE									
Grant revenue	\$ 395,500	\$ 700,042	\$ 55,215	\$ 1,150,757	\$ 141,192	\$ 600,163	\$ 6,226	(\$ 3,784)	\$ 6,295,366
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	0	0	0	0	0	0	0	0	0
CSBG transfer	0	0	0	0	0	0	0	0	0
Program income	0	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0
Total Revenue	395,500	700,042	55,215	1,150,757	141,192	600,163	6,226	(3,784)	6,295,366
EXPENSES									
Salaries and wages	0	0	0	0	0	0	0	0	365,241
Fringe benefits	0	0	0	0	0	0	0	0	227,988
Assistance to individuals	0	0	0	0	0	0	0	(3,784)	5,581,148
Contracted services and fees	395,500	700,042	55,215	1,150,757	140,581	600,163	6,226	0	16,543
Depreciation	0	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	0	0	0	0	0
Insurance	0	0	0	0	(1,347)	0	0	0	0
Memberships	0	0	0	0	0	0	0	0	0
Occupancy	0	0	0	0	0	0	0	0	5,323
Other direct costs	0	0	0	0	0	0	0	0	0
Postage	0	0	0	0	0	0	0	0	14,650
Printing	0	0	0	0	0	0	0	0	0
Supplies and materials	0	0	0	0	0	0	0	0	3,834
Telephone	0	0	0	0	0	0	0	0	5,181
Training	0	0	0	0	1,875	0	0	0	159
Travel	0	0	0	0	83	0	0	0	824
Internal service fee	0	0	0	0	0	0	0	0	0
Indirect costs	0	0	0	0	0	0	0	0	74,475
In-kind expenses	0	0	0	0	0	0	0	0	0
Total Expenses	395,500	700,042	55,215	1,150,757	141,192	600,163	6,226	(3,784)	6,295,366
Change in net assets	0	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0	0
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Hawkeye Area Community Action Program, Inc.

Schedule A-6

Schedule of Program Activity

Year Ended September 30, 2021

FEDERAL PROGRAMS									
Department of Health and Human Services (DHHS)									
93.568			93.569				93.575		
COVID-19 LIHEAP Cares 2 (36)	COVID-19 LIHEAP CARES DDJ (37)	93.568 Subtotal	Community Services Block Grant 21-02 (38)	Community Services Block Grant DDJ (39)	COVID-19 Community Services Block Grant 2021 (40)	COVID-19 Community Services Block Grant DDJ 2021 (41)	Subtotal 93.569	Child Care Block Grant Wrap Around 2021 (42)	
REVENUE									
Grant revenue	\$ 731,867	\$ 122,000	\$ 7,893,030	\$ 1,154,814	\$ 169,233	\$ 487,496	\$ 83,031	\$ 1,894,574	\$ 739,200
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	0	0	0	0	0	0	0	0	0
CSBG transfer	0	0	0 (	1,049,163) (	104,929) (	65,311) (	0 (	1,219,403) (	0
Program income	0	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0
Total Revenue	731,867	122,000	7,893,030	105,651	64,304	422,185	83,031	675,171	739,200
EXPENSES									
Salaries and wages	25,708	11,592	402,541	56,107	7,791	205,570	0	269,468	384,077
Fringe benefits	17,453	8,047	253,488	37,515	5,140	138,785	0	181,440	274,477
Assistance to individuals	683,471	100,000	6,360,835	0	0	0	31,122	31,122	0
Contracted services and fees	0	0	763,513	0	49,786	4,025	50,859	104,670	0
Depreciation	0	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	0	14,286	0	14,286	0
Insurance	0	0 (	1,347) (	0	0	0	0	0	0
Memberships	0	0	0	0	0	0	0	0	0
Occupancy	0	0	5,323	0	0	0	0	0	0
Other direct costs	0	0	0	0	0	0	0	0	0
Postage	0	0	14,650	0	0	0	0	0	0
Printing	0	0	0	0	0	0	0	0	0
Supplies and materials	0	0	3,834	0	0	17,344	1,050	18,394	0
Telephone	0	0	5,181	0	0	112	0	112	0
Training	0	0	2,034	577	0	0	0	577	0
Travel	0	0	907	26	0	7	0	33	0
Internal service fee	0	0	0	0	0	0	0	0	0
Indirect costs	5,235	2,361	82,071	11,426	1,587	42,056	0	55,069	80,646
In-kind expenses	0	0	0	0	0	0	0	0	0
Total Expenses	731,867	122,000	7,893,030	105,651	64,304	422,185	83,031	675,171	739,200
Change in net assets	0	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0	0
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Hawkeye Area Community Action Program, Inc.

Schedule A-7

Schedule of Program Activity

Year Ended September 30, 2021

FEDERAL PROGRAMS									
Department of Health and Human Services									
93.575			93.600						
	Child Care Block Grant Wrap Around 2022	Subtotal 93.575	Head Start 2020	Head Start 2021	DDJ Head Start 2020	DDJ Head Start 2021	COVID-19 Head Start Grant	EHS Child Care Partnership Expand 2021	Subtotal 93.600
	(43)		(44)	(45)	(46)	(47)	(48)	(49)	
REVENUE									
Grant revenue	\$ 155,428	\$ 894,628	\$ 1,545,639	\$ 4,061,622	\$ 609,389	\$ 1,517,238	\$ 147,423	\$ 585,033	\$ 8,466,344
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	0	0	0	0	0	0	0	0	0
CSBG transfer	0	0	0	0	0	0	0	0	0
Program income	0	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	154,876	340,298	0	0	0	85,296	580,470
Total Revenue	155,428	894,628	1,700,515	4,401,920	609,389	1,517,238	147,423	670,329	9,046,814
EXPENSES									
Salaries and wages	93,789	477,866	627,165	1,470,486	284,686	687,598	0	197,116	3,267,051
Fringe benefits	45,055	319,532	447,171	983,214	198,356	448,580	0	135,732	2,213,053
Assistance to individuals	0	0	0	0	0	0	0	0	0
Contracted services and fees	0	0	148,727	571,813	13,914	70,189	0	106,120	910,763
Depreciation	0	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	1,192	5,260	0	954	1,990	17	9,413
Insurance	0	0	1,156	5,409	0	1,119	0	224	7,908
Memberships	0	0	0	3,033	0	802	0	162	3,997
Occupancy	0	0	165,034	567,441	34,521	108,064	145,433	72,039	1,092,532
Other direct costs	0	0	0	5,064	0	0	0	0	5,064
Postage	0	0	350	1,265	113	728	0	17	2,473
Printing	0	0	0	1,307	0	757	0	52	2,116
Supplies and materials	0	0	13,635	100,380	8,691	34,156	0	27,995	184,857
Telephone	0	0	5,982	19,162	2,985	5,318	0	486	33,933
Training	0	0	1,511	24,056	1,895	7,180	0	2,824	37,466
Travel	0	0	1,745	8,238	4,444	13,673	0	2,181	30,281
Internal service fee	0	0	0	0	0	0	0	0	0
Indirect costs	16,584	97,230	131,971	295,494	59,784	138,120	0	40,068	665,437
In-kind expenses	0	0	154,876	340,298	0	0	0	85,296	580,470
Total Expenses	155,428	894,628	1,700,515	4,401,920	609,389	1,517,238	147,423	670,329	9,046,814
Change in net assets	0	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0	0
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Hawkeye Area Community Action Program, Inc.

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Schedule of Program Activity

Year Ended September 30, 2021

	FEDERAL PROGRAMS					STATE AND LOCAL PROGRAMS			
	Department of Health and Human Services								
	93.778		93.994						
	1st Five Implementation Phase 2021 (50)	1st Five Implementation Phase 2021 (51)	Subtotal 93.778	Maternal and Child Health Services (52)	Total Federal Programs	East Central Iowa United Way 2021 (53)	East Central Iowa United Way 2022 (54)	Linn County Permanent Housing 2021 (55)	Linn County Permanent Housing 2022 (56)
REVENUE									
Grant revenue	\$ 109,110	\$ 31,466	\$ 140,576	\$ 123,513	\$ 27,851,541	\$ 0	\$ 0	\$ 32,887	\$ 10,839
Commodities	0	0	0	0	2,342,989	0	0	0	0
United Way	0	0	0	0	0	(231,000)	184,800	37,500	10,000
Contributions and public support	0	0	0	0	0	0	0	135,348	2,043
CSBG transfer	0	0	0	0	(1,149,349)	0	0	0	10,000
Program income	0	0	0	0	350	0	0	306,077	139,542
Investment income	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	580,470	0	0	(896,034)	896,034
Total Revenue	109,110	31,466	140,576	123,513	29,626,001	(231,000)	184,800	(384,222)	1,068,458
EXPENSES									
Salaries and wages	56,057	17,472	73,529	61,685	6,547,121	0	0	36,925	15,760
Fringe benefits	38,499	9,953	48,452	39,279	4,369,588	0	0	27,045	9,507
Assistance to individuals	0	0	0	0	12,085,821	0	0	504	7
Contracted services and fees	586	366	952	2,539	3,343,691	0	0	102,473	28,049
Depreciation	0	0	0	0	0	0	0	30,733	10,244
Equipment and repairs	0	0	0	641	38,126	0	0	0	0
Insurance	0	0	0	0	7,024	0	0	10,338	0
Memberships	0	0	0	0	4,297	0	0	0	0
Occupancy	0	0	0	1,648	1,156,940	0	0	103,574	35,266
Other direct costs	27	0	27	318	7,447	0	0	11,267	2,914
Postage	118	45	163	963	25,474	0	0	560	190
Printing	0	0	0	0	2,116	0	0	0	0
Supplies and materials	282	55	337	3,913	263,075	0	0	17,096	14,503
Telephone	975	363	1,338	799	61,651	0	0	1,288	516
Training	620	0	620	188	44,371	0	0	0	0
Travel	165	12	177	171	79,139	0	0	4,855	1,981
Internal service fee	0	0	0	0	(323,133)	0	0	(3,472)	(1,085)
Indirect costs	11,781	3,200	14,981	11,369	1,332,160	0	0	7,906	3,027
In-kind expenses	0	0	0	0	580,470	0	0	0	0
Total Expenses	109,110	31,466	140,576	123,513	29,625,378	0	0	351,092	120,879
Change in net assets	0	0	0	0	623	(231,000)	184,800	(735,314)	947,579
Net assets - Beginning of year	0	0	0	0	0	231,000	0	735,314	0
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 623	\$ 0	\$ 184,800	\$ 0	\$ 947,579

Hawkeye Area Community Action Program, Inc.

Schedule A-9

Schedule of Program Activity

Year Ended September 30, 2021

STATE AND LOCAL PROGRAMS										
	lowans Helping lowans (57)	Chronically Homeless 2021 (58)	Chronically Homeless 2022 (59)	Johnson County Local Housing 2021 (60)	Johnson County Local Housing 2022 (61)	UW Dubuque 2021 (62)	UW Dubuque 2022 (63)	Washington County Local Operations 2021 (64)	Washington County Local Operations 2022 (65)	
REVENUE										
Grant revenue	\$ 302,558	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 90,000	\$ 30,000	
Commodities	0	0	0	0	0	0	0	0	0	
United Way	0	0	0	0	0	17,000	8,500	0	0	
Contributions and public support	0	0	0	134,321	123	0	0	962	290	
CSBG transfer	0	15,692	6,902	0	10,000	0	0	10,000	5,000	
Program income	0	13,447	7,078	174,633	92,837	0	0	14,109	5,718	
Investment income	0	0	0	0	0	0	0	0	0	
Transfers	0	20,673 (	20,673 (	152,060)	152,060	0	0	128,862 (	165,736)	
In-kind contributions	0	0	0	0	0	0	0	0	0	
Total Revenue	302,558	49,812 (	6,693)	156,894	255,020	17,000	8,500	243,933 (	124,728)	
EXPENSES										
Salaries and wages	66,565	0	0	45,793	13,849	10,245	3,804	0	0	
Fringe benefits	39,073	0	0	29,910	6,802	7,583	2,285	0	0	
Assistance to individuals	78,065	0	0	1,134	0	998	913	0	0	
Contracted services and fees	100,953	7,966	10,736	73,546	19,698	0	0	700	0	
Depreciation	0	0	0	18,947	6,316	0	0	0	0	
Equipment and repairs	0	0	0	0	0	0	0	710	203	
Insurance	0	4,169	0	18,460	0	0	0	885	0	
Memberships	0	0	0	0	0	0	0	0	0	
Occupancy	0	11,072	2,698	33,047	12,574	0	0	95,379	30,954	
Other direct costs	0	691	185	413	566	0	0	1,033	195	
Postage	0	11	5	394	217	0	0	130	55	
Printing	0	0	0	0	0	0	0	0	0	
Supplies and materials	500	5,200	331	14,316	2,220	0	0	3,335	450	
Telephone	783	0	0	1,619	526	321	37	608	195	
Training	0	0	0	0	150	0	0	0	0	
Travel	3,061	30	25	4,014	762	0	0	476	732	
Internal service fee	0	0	0 (	3,748)	(2,284)	0	0	0	0	
Indirect costs	13,558	0	0	9,659	2,519	2,154	707	0	0	
In-kind expenses	0	0	0	0	0	0	0	0	0	
Total Expenses	302,558	29,139	13,980	247,504	63,915	21,301	7,746	103,256	32,784	
Change in net assets	0	20,673 (	20,673 (	90,610)	191,105 (	4,301)	754	140,677 (	157,512)	
Net assets - Beginning of year	(3,387)	(20,673)	0	90,610	0	4,301	0 (	140,677)	0	
NET ASSETS - END OF YEAR	(\$ 3,387)	\$ 0	(\$ 20,673)	\$ 0	\$ 191,105	\$ 0	\$ 754	\$ 0	(\$ 157,512)	

Hawkeye Area Community Action Program, Inc.

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Schedule of Program Activity

Year Ended September 30, 2021

STATE AND LOCAL PROGRAMS

	Benton County Local Housing 2021 (66)	Benton County Local Housing 2022 (67)	Benton County Local Senior Services 2021 (68)	Benton County Local Senior Services 2022 (69)	Food Reservoir Inventory (70)	Johnson County ECI 2021 (71)	Johnson County ECI 2022 (72)	Food Reservoir Back Pack Program (73)	Food Reservoir Fundraising (74)
REVENUE									
Grant revenue	\$ 16,267	\$ 5,422	\$ 41,710	\$ 11,772	\$ 0	\$ 33,334	\$ 9,375	\$ 0	\$ 0
Commodities	0	0	0	0	0	0	0	0	0
United Way	0	0	26,250	7,000	0	0	0	0	0
Contributions and public support	0	0	14,710	475	0	0	218,649	798,227	0
CSBG transfer	0	5,000	47,652	18,182	0	0	20,039	0	0
Program income	5,420	3,643	75,623	18,088	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0	0
Transfers	(163,921)	163,921	25,246	(25,246)	0	0	0	0	0
In-kind contributions	0	0	0	0	8,693,653	0	0	0	0
Total Revenue	(142,234)	177,986	231,191	30,271	8,693,653	33,334	29,414	218,649	798,227
EXPENSES									
Salaries and wages	102	12	55,300	17,520	0	17,219	15,892	29,353	0
Fringe benefits	73	7	39,687	9,760	0	12,499	10,395	20,176	0
Assistance to individuals	0	0	189	279	0	0	0	0	0
Contracted services and fees	(19,454)	4,170	0	0	0	0	0	0	218,870
Depreciation	3,620	1,207	0	0	0	0	0	0	0
Equipment and repairs	0	0	1,747	49	0	0	0	0	0
Insurance	1,855	0	0	0	0	0	0	0	0
Memberships	0	0	0	0	0	0	0	0	0
Occupancy	16,857	5,744	31,287	10,314	0	0	0	0	0
Other direct costs	196	0	380	180	0	0	0	0	7,301
Postage	0	0	630	192	0	0	0	0	0
Printing	0	0	0	0	0	0	0	0	0
Supplies and materials	(83)	918	27,904	9,571	0	0	0	163,144	0
Telephone	0	0	278	97	0	0	0	0	0
Training	0	0	15	0	0	0	0	0	0
Travel	133	0	9,427	4,339	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0	0
Indirect costs	21	2	11,613	3,216	0	3,616	3,127	5,976	0
In-kind expenses	0	0	0	0	9,020,800	0	0	0	0
Total Expenses	3,320	12,060	178,457	55,517	9,020,800	33,334	29,414	218,649	226,171
Change in net assets	(145,554)	165,926	52,734	(25,246)	(327,147)	0	0	0	572,056
Net assets - Beginning of year	145,554	0	(52,734)	0	726,697	0	0	77,595	279,905
NET ASSETS - END OF YEAR	\$ 0	\$ 165,926	\$ 0	(\$ 25,246)	\$ 399,550	\$ 0	\$ 0	\$ 77,595	\$ 851,961

Hawkeye Area Community Action Program, Inc.

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Schedule of Program Activity

Year Ended September 30, 2021

STATE AND LOCAL PROGRAMS

	Food Reservoir Bulk Program (75)	Food Reservoir Operations (76)	Shared Visions 2021 (77)	Shared Visions 2022 (78)	Local Childcare Training Programs 2021 (79)	Local Childcare Training Programs 2022 (80)	BP Senior Dining 2021 (81)	BP Senior Dining 2022 (82)	Cedar/Jones ECI 2021 (83)
REVENUE									
Grant revenue	\$ 0	\$ 498,569	\$ 553,130	\$ 181,472	\$ 0	\$ 0	\$ 4,387	\$ 10,000	\$ 18,591
Commodities	0	0	0	0	0	0	0	0	0
United Way	0	66,500	45,900	12,245	0	0	0	0	0
Contributions and public support	116,196	1,656,624	0	0	0	0	28,648	9,758	0
CSBG transfer	0	0	83,977	0	0	0	37,722	14,500	0
Program income	89,228	52,346	0	0	1,665	0	82,733	13,660	0
Investment income	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	3,095	3,095	56,068	56,068	1,104
In-kind contributions	0	0	0	0	0	0	0	0	0
Total Revenue	205,424	2,274,039	683,007	193,717	(1,430)	3,095	200,784	(8,150)	17,487
EXPENSES									
Salaries and wages	0	286,593	383,515	62,192	0	193	47,371	17,430	7,526
Fringe benefits	0	189,855	280,449	23,662	0	129	34,588	10,548	5,567
Assistance to individuals	0	66,288	0	0	0	75	0	0	0
Contracted services and fees	0	34,430	0	0	700	0	2,471	136	0
Depreciation	0	20,669	0	0	0	0	0	0	0
Equipment and repairs	0	153,007	0	0	0	0	271	0	0
Insurance	0	19,686	0	0	0	0	1,182	(51)	0
Memberships	0	12,380	0	0	0	0	0	0	0
Occupancy	0	300	0	0	0	0	0	0	0
Other direct costs	0	839,332	0	0	0	0	2,145	478	0
Postage	0	1,507	0	0	0	0	56	0	0
Printing	0	261	0	0	0	0	0	0	0
Supplies and materials	205,424	338,962	0	0	0	0	33,243	11,087	2,324
Telephone	0	6,152	0	0	0	0	1,072	418	0
Training	0	2,224	0	0	98	0	160	0	0
Travel	0	145,911	0	0	0	0	8,822	4,223	485
Internal service fee	0	0	0	0	0	0	0	0	0
Indirect costs	0	58,415	80,684	10,232	0	39	9,947	3,249	1,585
In-kind expenses	0	0	0	0	0	0	0	0	0
Total Expenses	205,424	2,175,972	744,648	96,086	798	436	141,328	47,518	17,487
Change in net assets	0	98,067	(61,641)	97,631	(2,228)	2,659	59,456	(55,668)	0
Net assets - Beginning of year	208,538	1,515,918	61,641	0	2,228	0	(59,456)	0	0
NET ASSETS - END OF YEAR	\$ 208,538	\$ 1,613,985	\$ 0	\$ 97,631	\$ 0	\$ 2,659	\$ 0	\$ 55,668	\$ 0

Hawkeye Area Community Action Program, Inc.

Schedule A-12

Schedule of Program Activity

Year Ended September 30, 2021

STATE AND LOCAL PROGRAMS									
	Cedar/Jones ECI 2022 (84)	Benton ECI 2021 (85)	Benton ECI 2022 (86)	Jackson Co ECI 2022 (87)	Local Child Care Operations 2021 (88)	Local Child Care Operations 2022 (89)	Agency Volunteer Coordination (90)	Hazel Corey Endowment (91)	Greater C.R. Community Foundation 2021 (92)
REVENUE									
Grant revenue	\$ 5,877	\$ 8,669	\$ 2,718	\$ 2,843	\$ 81,309	\$ 18,155	\$ 0	\$ 0	\$ 0
Commodities	0	0	0	0	0	0	0	0	0
United Way	0	0	0	0	15,895	0	0	0	0
Contributions and public support	0	0	0	0	272,950	229,824	0	0	1,750
CSBG transfer	0	0	0	0	0	0	4,875	0	0
Program income	0	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	6,459	0
Transfers	1,104	0	0	0	(260,982)	260,982	0	36,874	0
In-kind contributions	0	0	0	0	0	0	0	0	0
Total Revenue	6,981	8,669	2,718	2,843	109,172	508,961	4,875	43,333	1,750
EXPENSES									
Salaries and wages	3,190	3,817	1,500	1,504	37,273	20,391	2,103	0	0
Fringe benefits	1,772	2,829	817	1,033	19,259	10,276	1,459	0	0
Assistance to individuals	0	0	0	0	0	0	0	0	0
Contracted services and fees	0	6	0	0	(85)	0	0	0	0
Depreciation	0	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	0	0	0	0	0
Insurance	0	0	0	0	0	0	0	0	0
Memberships	0	0	0	0	0	0	0	0	0
Occupancy	0	0	0	0	0	0	0	0	0
Other direct costs	0	0	0	0	73,421	2,699	108	0	0
Postage	0	0	0	0	0	0	0	0	0
Printing	0	0	0	0	0	0	0	0	0
Supplies and materials	0	890	0	0	0	0	401	0	30,811
Telephone	0	0	0	0	0	0	376	0	0
Training	0	0	0	0	0	0	0	0	0
Travel	316	322	121	0	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0	0
Indirect costs	599	805	280	306	7,583	3,916	428	0	0
In-kind expenses	0	0	0	0	0	0	0	0	0
Total Expenses	5,877	8,669	2,718	2,843	137,451	37,282	4,875	0	30,811
Change in net assets	1,104	0	0	0	(28,279)	471,679	0	43,333	(29,061)
Net assets - Beginning of year	0	0	0	0	28,279	0	0	0	29,061
NET ASSETS - END OF YEAR	\$ 1,104	\$ 0	\$ 0	\$ 0	\$ 0	\$ 471,679	\$ 0	\$ 43,333	\$ 0

Hawkeye Area Community Action Program, Inc.

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Schedule of Program Activity

Year Ended September 30, 2021

STATE AND LOCAL PROGRAMS

	Greater C.R. Community Foundation 2022 (93)	Johnson Cty United Way 2021 (94)	Johnson Cty United Way 2022 (95)	Center for Working Families (96)	Maternal and Child Health Services State Portion (97)	Local Health Alliance (98)	1st Five Implementation Phase 2021 State Portion (99)	1st Five Implementation Phase 2022 State Portion (100)	VITA (101)
REVENUE									
Grant revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 412,581	\$ 0	\$ 185,783	\$ 53,577	\$ 7,000
Commodities	0	0	0	0	0	0	0	0	0
United Way	0	35,189	12,033	0	0	0	0	0	0
Contributions and public support	32,979	0	0	0	0	41,995	0	0	0
CSBG transfer	0	0	0	0	0	0	0	0	48,387
Program income	0	0	0	0	29,234	50,529	0	0	0
Investment income	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0
Total Revenue	32,979	35,189	12,033	0	441,815	92,524	185,783	53,577	55,387
EXPENSES									
Salaries and wages	0	12,434	6,346	0	218,702	141	95,449	29,750	28,757
Fringe benefits	0	9,189	4,090	0	139,261	100	65,552	16,948	20,136
Assistance to individuals	0	0	0	284	0	33,762	0	0	0
Contracted services and fees	0	0	0	0	12,910	15,834	997	623	0
Depreciation	0	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	2,274	0	0	0	0
Insurance	0	0	0	0	0	0	0	0	0
Memberships	0	0	0	0	0	0	0	0	0
Occupancy	0	0	0	0	5,843	0	0	0	0
Other direct costs	0	0	0	0	1,126	543	46	0	267
Postage	0	0	0	0	3,412	0	201	77	80
Printing	0	0	0	0	0	0	0	0	160
Supplies and materials	0	0	0	(529)	13,875	284	480	93	66
Telephone	0	0	0	245	2,832	0	1,660	618	0
Training	0	0	0	0	665	0	1,056	0	0
Travel	0	0	0	0	606	0	282	20	65
Internal service fee	0	0	0	0	0	0	0	0	0
Indirect costs	0	2,611	1,213	0	40,309	5,464	20,060	5,448	5,856
In-kind expenses	0	0	0	0	0	0	0	0	0
Total Expenses	0	24,234	11,649	0	441,815	56,128	185,783	53,577	55,387
Change in net assets	32,979	10,955	384	0	0	36,396	0	0	0
Net assets - Beginning of year	0	(10,955)	0	0	0	(74,660)	0	0	0
NET ASSETS - END OF YEAR	\$ 32,979	\$ 0	\$ 384	\$ 0	\$ 0	(\$ 38,264)	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Schedule A-14

Schedule of Program Activity

Year Ended September 30, 2021

STATE AND LOCAL PROGRAMS

	Farmers Market (102)	IP&L Utilities 20-02 (103)	IP&L Utilities 21-02 (104)	IP&L Utilities DDJ (105)	MEC Utilities 20-02 (106)	MEC Utilities 21-02 (107)	Black Hills Utilities 20-02 (108)	Black Hills Utilities 21-02 (109)	Black Hills Utilities DDJ (110)
REVENUE									
Grant revenue	\$ 17	\$ 26,499	\$ 72,442	\$ 2,663	\$ 66,584	\$ 141,136	\$ 5,593	\$ 51,171	\$ 7,049
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	0	0	0	0	0	0	0	0	0
CSBG transfer	0	0	0	0	0	0	0	0	0
Program income	0	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0
Total Revenue	17	26,499	72,442	2,663	66,584	141,136	5,593	51,171	7,049
EXPENSES									
Salaries and wages	0	0	0	0	0	0	0	0	0
Fringe benefits	0	0	0	0	0	0	0	0	0
Assistance to individuals	0	0	0	0	0	0	0	0	0
Contracted services and fees	0	26,499	59,485	2,663	66,584	141,136	5,593	46,076	7,049
Depreciation	0	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	0	0	0	0	0
Insurance	0	0	0	0	0	0	0	0	0
Memberships	0	0	0	0	0	0	0	0	0
Occupancy	0	0	0	0	0	0	0	0	0
Other direct costs	0	0	0	0	0	0	0	0	0
Postage	784	0	0	0	0	0	0	0	0
Printing	0	0	0	0	0	0	0	0	0
Supplies and materials	150	0	0	0	0	0	0	0	0
Telephone	0	0	0	0	0	0	0	0	0
Training	0	0	0	0	0	0	0	0	0
Travel	0	0	0	0	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0	0
Indirect costs	0	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0	0
Total Expenses	934	26,499	59,485	2,663	66,584	141,136	5,593	46,076	7,049
Change in net assets	(917)	0	12,957	0	0	0	0	5,095	0
Net assets - Beginning of year	1,115	0	0	0	0	0	0	0	0
NET ASSETS - END OF YEAR	\$ 198	\$ 0	\$ 12,957	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,095	\$ 0

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Schedule A-15

Schedule of Program Activity

Year Ended September 30, 2021

STATE AND LOCAL PROGRAMS

	Weatherization Inventory (111)		Weatherization Inventory (112)		Residential Environmental Division Pool (113)		Residential Environmental Division Pool (114)		Linn County ECI Wrap Around 2021 (115)		Linn County ECI Wrap Around 2022 (116)		Health Alliance Linn County ECI 2021 (117)		Health Alliance Linn County ECI 2022 (118)		Linn Cty ECI Nontraditional Child Care 2021 (119)		
REVENUE																			
Grant revenue	\$	0	\$	0	\$	20,129	\$	34,283	\$	142,132	\$	33,523	\$	143,712	\$	30,913	\$	134,973	
Commodities		0		0		0		0		0		0		0		0		0	
United Way		0		0		0		0		52,955		18,355		0		0		7,292	
Contributions and public support		0		0		0		0		0		0		0		0		0	
CSBG transfer		0		0		0		200,000		75,918		0		0		0		19,529	
Program income		0		0		0		1,762		0		0		30,375		40,865		0	
Investment income		0		0		0		0		0		0		0		0		0	
Transfers		46,129	(	46,129)		531,896	(	531,896)		0		0		0		0		0
In-kind contributions		0		0		0		0		0		0		0		0		0	
Total Revenue		46,129	(	46,129)		552,025	(	295,851)		271,005		51,878		174,087		71,778		161,794
EXPENSES																			
Salaries and wages		0		0		221,720		610,320		141,293		30,857		48,776		20,087		71,330	
Fringe benefits		0		0		168,039		445,835		100,041		15,646		30,847		9,457		48,780	
Assistance to individuals		0		0		0		0		0		0		87		0		7,292	
Contracted services and fees		0	(	0		11,629)		72,047		0		0		66,437		38,164		2,828
Depreciation		0		0		0		0		0		0		0		0		0	
Equipment and repairs		0		0		473		4,333		0		0		2,185		0		1,600	
Insurance		0		0		10,053		10,053		0		0		0		0		0	
Memberships		0		0		0		0		0		0		0		0		0	
Occupancy		0		0		0		0		0		0		0		0		0	
Other direct costs		0		0		1,754		1,475		0		0		0		0		0	
Postage		0		0		111		218		0		0		41		0		181	
Printing		0		0		19		0		0		0		0		0		0	
Supplies and materials		46,236		146,435		7,338		23,444		0		0		15,003		183		13,949	
Telephone		0		0		2,893		5,161		0		0		163		48		330	
Training		0	(	0		1,957)		10,863		0		0		0		0		180
Travel		0		0		8,909		41,318		0		0		368		53		329	
Internal service fee	(	45,580)	(	131,805)	(	372,052)	(	1,157,242)		0		0		0		0		0
Indirect costs		0		0		47,347		122,587		29,671		5,375		10,180		3,786		14,995	
In-kind expenses		0		0		0		0		0		0		0		0		0	
Total Expenses		656		14,630		83,018		190,412		271,005		51,878		174,087		71,778		161,794	
Change in net assets		45,473	(	60,759)		469,007	(	486,263)		0		0		0		0		0
Net assets - Beginning of year	(	45,473)		0	(	469,007)		0		0		0		0		0		0
NET ASSETS - END OF YEAR	\$	0	\$	60,759	\$	0	\$	486,263	\$	0	\$	0	\$	0	\$	0	\$	0	

Hawkeye Area Community Action Program, Inc.

Schedule A-16

Schedule of Program Activity

Year Ended September 30, 2021

STATE AND LOCAL PROGRAMS

	Linn Cty ECI Nontraditional Child Care 2022 (120)	Maquoketa Valley Assistance (121)	Amana Assistance (122)	East Central REC Assistance (123)	Linn County REC Assistance (124)	TIP REC Assistance (125)	Coggon Municipal (126)	Cascade Utilities (127)	Black Hills Assistance (128)
REVENUE									
Grant revenue	\$ 38,576	\$ 4,329	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 30,751	\$ 91,707
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	0	3,181	2,200	5,324	14,039	1,708	50	0	26,976
CSBG transfer	0	0	0	0	0	0	0	0	0
Program income	0	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0
Total Revenue	38,576	7,510	2,200	5,324	14,039	1,708	50	30,751	118,683
EXPENSES									
Salaries and wages	21,047	0	0	0	0	0	0	0	0
Fringe benefits	10,949	0	0	0	0	0	0	0	0
Assistance to individuals	0	1,203	277	2,090	1,179	0	0	0	2,873
Contracted services and fees	0	0	0	0	0	0	0	0	0
Depreciation	0	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	0	0	0	0	0
Insurance	0	0	0	0	0	0	0	0	0
Memberships	0	0	0	0	0	0	0	0	0
Occupancy	0	0	0	0	0	0	0	0	0
Other direct costs	0	0	0	0	0	0	0	0	0
Postage	23	0	0	0	0	0	0	0	0
Printing	0	0	0	0	0	0	0	0	0
Supplies and materials	2,460	0	0	0	0	0	0	0	0
Telephone	97	0	0	0	0	0	0	0	0
Training	0	0	0	0	0	0	0	0	0
Travel	165	0	0	0	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0	0
Indirect costs	3,835	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0	0
Total Expenses	38,576	1,203	277	2,090	1,179	0	0	0	2,873
Change in net assets	0	6,307	1,923	3,234	12,860	1,708	50	30,751	115,810
Net assets - Beginning of year	0	855	2,073	14,773	6,599	10,434	784	0	11,396
NET ASSETS - END OF YEAR	\$ 0	\$ 7,162	\$ 3,996	\$ 18,007	\$ 19,459	\$ 12,142	\$ 834	\$ 30,751	\$ 127,206

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Schedule A-17

Schedule of Program Activity

Year Ended September 30, 2021

STATE AND LOCAL PROGRAMS

	Alliant Home Town Care Assistance 2021	Alliant Home Town Care Assistance 2022	Mid American Assistance 2021	Mid American Assistance 2022	Local Assistance Operations 2021	Washington County Local Assistance 2021	Washington County Local Assistance 2022	Dubuque County Local 2021	Jackson County Local 2021
	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)	(137)
REVENUE									
Grant revenue	\$ 0	\$ 72,824	\$ 0	\$ 0	\$ 7,555	\$ 0	\$ 0	\$ 124,225	\$ 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	6,645	44,060	8,960	58,086	305,979	30,541	3,075	51,433	5,597
CSBG transfer	0	0	0	0	313,712	0	0	128,068	40,813
Program income	0	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0	0
Transfers	(198,240)	198,240	(69,330)	69,330	0	(83,798)	83,798	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0
Total Revenue	(191,595)	315,124	(60,370)	127,416	627,246	(53,257)	86,873	303,726	46,410
EXPENSES									
Salaries and wages	0	0	162	221	162,256	0	0	70,860	16,764
Fringe benefits	0	0	120	153	101,892	0	0	44,769	9,031
Assistance to individuals	2,170	72,412	500	7,133	247,168	9,853	2,820	19,844	1,627
Contracted services and fees	0	0	0	0	0	0	0	0	0
Depreciation	0	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	0	0	0	0	0
Insurance	0	0	0	0	0	0	0	0	0
Memberships	0	0	0	0	756	0	0	0	0
Occupancy	0	0	0	0	13,902	0	0	0	15,328
Other direct costs	0	0	0	0	5,234	0	0	10	115
Postage	0	0	0	0	1,769	0	0	11	0
Printing	0	0	0	0	0	0	0	0	0
Supplies and materials	0	0	0	0	5,368	0	0	32	80
Telephone	0	0	0	0	2,259	0	0	293	0
Training	0	0	0	0	3,863	0	0	28,519	0
Travel	0	0	0	0	2,731	0	0	732	48
Internal service fee	0	0	0	0	0	0	0	0	0
Indirect costs	0	0	34	44	32,938	0	0	14,431	3,417
In-kind expenses	0	0	0	0	0	0	0	0	0
Total Expenses	2,170	72,412	816	7,551	580,136	9,853	2,820	179,501	46,410
Change in net assets	(193,765)	242,712	(61,186)	119,865	47,110	(63,110)	84,053	124,225	0
Net assets - Beginning of year	193,765	0	61,186	0	112,719	63,110	0	0	0
NET ASSETS - END OF YEAR	\$ 0	\$ 242,712	\$ 0	\$ 119,865	\$ 159,829	\$ 0	\$ 84,053	\$ 124,225	\$ 0

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Schedule A-18

Schedule of Program Activity

Year Ended September 30, 2021

	STATE AND LOCAL PROGRAMS				DISCRETIONARY ACTIVITIES				
	Delaware County Local	Homeless Children Trust	Broadway Complex Maintenance Account	Total State and Local Programs	Elimination of Internal Services	GAAP Adjustments	Fringe Benefits 2021	Corporate Operations	Corporate Operations Property
	(138)	(139)	(140)			(141)	(142)	(143)	(144)
REVENUE									
Grant revenue	\$ 820	\$ 0	\$ 0	\$ 3,903,657	\$ 0	(\$ 181,159)	\$ 0	\$ 0	\$ 0
Commodities	0	0	0	0	0	0	0	0	0
United Way	0	0	0	326,414	0	0	0	0	0
Contributions and public support	7,340	(34,082)	0	4,236,984	0	0	0	0	0
CSBG transfer	33,381	0	0	1,149,349	0	0	0	0	0
Program income	0	0	0	1,248,612	0	0	0	0	0
Investment income	0	0	0	6,459	0	0	0	0	0
Transfers	0	0	0	0	0	0	24,666	0	0
In-kind contributions	0	0	0	8,693,653	0	(458,294)	0	0	0
Total Revenue	41,541	(34,082)	0	19,565,128	0	(639,453)	(24,666)	0	0
EXPENSES									
Salaries and wages	18,514	0	0	3,028,723	(1,539,883)	0	1,317,989	862,764	78,426
Fringe benefits	11,752	0	0	2,049,632	(5,633,706)	0	3,966,474	578,082	49,716
Assistance to individuals	2,280	1,625	0	564,931	0	(181,159)	0	0	0
Contracted services and fees	0	0	0	1,138,661	0	0	0	126,294	402,432
Depreciation	0	0	1,818	93,554	0	164,543	0	0	75,479
Equipment and repairs	0	0	0	166,852	0	0	0	632	103,141
Insurance	0	0	0	76,630	0	0	0	84,127	78,300
Memberships	0	0	0	13,136	0	0	0	4,155	0
Occupancy	4,282	0	0	428,421	(1,467,029)	0	0	521,942	475,411
Other direct costs	0	0	0	954,074	0	0	23,837	6,449	892
Postage	0	0	0	10,855	0	0	0	7,829	55
Printing	0	0	0	440	0	0	0	6,087	0
Supplies and materials	32	0	0	1,157,526	(500,518)	0	0	37,815	91,926
Telephone	0	0	0	30,885	0	0	0	5,555	94,783
Training	0	0	0	45,836	0	0	0	17,661	0
Travel	91	0	0	245,752	0	0	44	7,228	1,935
Internal service fee	0	0	0	1,717,268	9,141,136	0	(5,633,706)	0	(1,467,029)
Indirect costs	3,770	0	0	618,540	0	0	300,696	(2,266,620)	14,533
In-kind expenses	0	0	0	9,020,800	0	(458,294)	0	0	0
Total Expenses	40,721	1,625	1,818	17,927,980	0	(474,910)	(24,666)	0	0
Change in net assets	820	(35,707)	(1,818)	1,637,148	0	(164,543)	0	0	0
Net assets - Beginning of year	0	35,707	22,193	3,796,328	0	1,099,989	0	0	835,808
NET ASSETS - END OF YEAR	\$ 820	\$ 0	\$ 20,375	\$ 5,433,476	\$ 0	\$ 935,446	\$ 0	\$ 0	\$ 835,808

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Schedule A-19

Schedule of Program Activity

Year Ended September 30, 2021

DISCRETIONARY ACTIVITIES

	Corporate Operations Unallocable	Total Discretionary Activity
REVENUE	(145)	
Grant revenue	\$ 0	(\$ 181,159)
Commodities	0	0
United Way	12,108	12,108
Contributions and public support	356,260	356,260
CSBG transfer	0	0
Program income	0	0
Investment income	6,722	6,722
Transfers	24,666	0
In-kind contributions	0	(458,294)
Total Revenue	399,756	(264,363)
EXPENSES		
Salaries and wages	3,394	722,690
Fringe benefits	2,249	(1,037,185)
Assistance to individuals	0	(181,159)
Contracted services and fees	(170,192)	358,534
Depreciation	0	240,022
Equipment and repairs	0	103,773
Insurance	0	162,427
Memberships	7,516	11,671
Occupancy	18,621	(451,055)
Other direct costs	96,979	128,157
Postage	0	7,884
Printing	0	6,087
Supplies and materials	4,487	(366,290)
Telephone	0	100,338
Training	0	17,661
Travel	0	9,207
Internal service fee	0	2,040,401
Indirect costs	691	(1,950,700)
In-kind expenses	0	(458,294)
Total Expenses	(36,255)	(535,831)
Change in net assets	436,011	271,468
Net assets - Beginning of year	639,847	2,575,644
NET ASSETS - END OF YEAR	\$ 1,075,858	\$ 2,847,112

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Schedule B-1

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2021

Federal Grantor/Pass-Through Entity Identifying Number/Program or Cluster Title	Assistance Listing Number	Federal Grantor or Pass-Through Agency	Program Period	Federal Expenditures
DEPARTMENT OF AGRICULTURE				
(1) WIC Special Supplemental Nutrition Program for Women, Infants, and Children #5881AO34	10.557	Iowa Department of Public Health	10/01/20 - 09/30/21	\$ 1,142,550
(2) Breastfeeding Peer Counselor #5881AO82E		Iowa Department of Public Health	10/01/20 - 09/30/21	50,000
Total Federal Expenditures #10.557				1,192,550
(3) Child and Adult Care Food Program - Centers #57-8013	10.558	Iowa Department of Education	10/01/20 - 09/30/21	346,729
(4) Child and Adult Care Food Program - Home Providers #57-8028		Iowa Department of Education	10/01/20 - 09/30/21	814,014
Total Federal Expenditures #10.558				1,160,743
Food Distribution Cluster				
(5) Temporary Emergency Food Assistance Program #ACFS 16-196	10.568	Iowa Department of Human Services	10/01/20 - 09/30/21	570,018
(6) Temporary Emergency Food Assistance Program (Noncash) #ACFS 16-196	10.569	Iowa Department of Human Services	10/01/20 - 09/30/21	2,342,989
Total Federal Expenditures Food Distribution Cluster #10.568 & #10.569				2,913,007
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
CDBG - Entitlement Grants Cluster				
(7) Community Development Block Grant 2021	14.218	City of Cedar Rapids	07/01/18 - 06/30/20	22,228
(8) Community Development Block Grant 2022		City of Cedar Rapids	07/01/21 - 06/30/22	0
Total Federal Expenditures CDBG- Entitlement Grants Cluster #14.218				22,228
(9) Emergency Solutions Grant Program 2020 #ESG-00005-20	14.231	Iowa Finance Authority	01/01/20 - 12/31/20	3,431
(10) Emergency Solutions Grant Program 2021 #ESG-00005-21		Iowa Finance Authority	01/01/21 - 12/31/21	23,072
(11) COVID-19 Emergency Solutions Grant Subs 2021 #ESG-CV-57007-20		Iowa Finance Authority	03/01/20 - 12/31/21	396,210
(12) COVID-19 Emergency Solutions Grant CARES 2021 #ESG-CV-00005-20		Iowa Finance Authority	03/01/20 - 12/31/21	283,744
(13) COVID-19 Emergency Solutions Grant CARES 2 #ESG-CV2-00005-20		Iowa Finance Authority	06/01/21 - 06/30/22	98,386
Total Federal Expenditures #14.231				804,843
(14) Tenant Based Rental Assistance 2021 #19-1-HM-565	14.239	Iowa Community Action Association	06/01/19 - 06/30/21	71,426
(15) HUD First - 2020 #IA0092L7D011803	14.267	US Department of Housing and Urban Development	01/01/20 - 12/31/20	86,943
(16) HUD First - 2021 #IA0092L7D011904		US Department of Housing and Urban Development	01/01/21 - 12/31/21	249,644
(17) HUD Rapid Rehousing I - 2020 #IA100L7D011802		US Department of Housing and Urban Development	01/01/20 - 12/31/20	41,265
(18) HUD Rapid Rehousing I - 2021 #IA0100L7D011903		US Department of Housing and Urban Development	01/01/21 - 12/31/21	42,905
(19) HUD Rapid Rehousing II 2020 #IA0101L7D011802		US Department of Housing and Urban Development	01/01/20 - 12/31/20	13,685
(20) HUD Rapid Rehousing II 2021 #IA0101L7D011903		US Department of Housing and Urban Development	01/01/21 - 12/31/21	47,726
(21) HUD V - 2020 #IA0110L7D011801		US Department of Housing and Urban Development	01/01/20 - 12/31/20	38,557
(22) HUD V - 2021 #IA0110L7D011902		US Department of Housing and Urban Development	01/01/21 - 12/31/21	143,845
Total Federal Expenditures #14.267				664,570

Hawkeye Area Community Action Program, Inc.

Schedule B-2

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2021

Federal Grantor/Pass-Through Number/Program Title	Assistance Listing Number	Federal Grantor or Pass-Through Agency	Program Period	Federal Expenditures
DEPARTMENT OF THE TREASURY				
(23) COVID-19 Iowa Rent and Utility Assistance Program (IRUAP) 2021-22	21.023	Iowa Community Action Association	04/19/21 - 12/31/22	231,972
(24) Emergency Rent Assistance Program (ERA)		Linn County Community Services	08/16/21 - 08/16/23	997,947
		Total Federal Expenditures #21.023		1,229,919
DEPARTMENT OF VETERAN AFFAIRS				
(25) Supportive Services for Veteran Families #2015-IA-192-20	64.033	US Department of Veterans Affairs	10/01/18 - 10/31/19	485,825
(26) Supportive Services for Veteran Families #2015-IA-192-C2		US Department of Veterans Affairs	10/01/19 - 12/31/20	1,047,679
(27) COVID-19 Supportive Services for Veteran Family CARES #2015-IA-192-CA		US Department of Veterans Affairs	04/01/20 - 10/31/20	38,318
		Total Federal Expenditures #64.033		1,571,822
DEPARTMENT OF ENERGY				
(28) Weatherization #DOE-20-02	81.042	Iowa Department of Human Rights	04/01/20 - 03/31/21	395,500
(29) Weatherization #DOE-21-02		Iowa Department of Human Rights	04/01/21 - 03/31/22	700,042
(30) Weatherization DDJ #DOE-20-02-ONV		Iowa Department of Human Rights	10/01/20 - 03/31/21	55,215
		Total Federal Expenditures #81.042		1,150,757
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
(31) HEAP Weatherization #HEAP-20-02	93.568	Iowa Department of Human Rights	01/01/20 - 12/31/20	141,192
(32) HEAP Weatherization #HEAP-21-02		Iowa Department of Human Rights	01/01/21 - 12/31/21	600,163
(33) Low-Income Home Energy Assistance DDJ #HEAP-20-02-ONV		Iowa Department of Human Rights	10/01/20 - 12/31/20	6,226
(34) Low-Income Home Energy Assistance Program #LIHEAP-20-02		Iowa Department of Human Rights	10/01/19 - 10/31/20	(3,784)
(35) Low-Income Home Energy Assistance Program #LIHEAP-21-02		Iowa Department of Human Rights	10/01/20 - 09/30/21	6,295,366
(36) COVID-19 Low-Income Home Energy Assistance CARES 2 #LIHEAP 21ARPA-02		Iowa Department of Human Rights	05/27/21 - 09/30/22	731,867
(37) COVID-19 Low-Income Home Energy Assistance CARES DDJ Program #LIHEAP-20CA-02ONV		Iowa Department of Human Rights	10/01/20 - 09/30/21	122,000
		Total Federal Expenditures #93.568		7,893,030
(38) Community Services Block Grant #CSBG-21-02	93.569	Iowa Department of Human Rights	10/01/20 - 12/31/21	1,154,814
(39) Community Services Block Grant DDJ #CSBG-20-02-ONV		Iowa Department of Human Rights	10/01/20 - 09/30/21	169,233
(40) COVID-19 Community Services Block Grant 2021 CARES #CSBG-20S-02		Iowa Department of Human Rights	01/01/20 - 09/30/22	487,496
(41) COVID-19 Community Services Block Grant CARES DDJ 2021 #CSBG-20S-02-ONV		Iowa Department of Human Rights	10/01/20 - 09/30/22	83,031
		Total Federal Expenditures #93.569		1,894,574
CCDF Cluster				
(42) Child Care Block Grant Wrap Around 2021 #ACFS-21-008	93.575	Iowa Department of Human Services	09/01/20 - 06/30/21	739,200
(43) Child Care Block Grant Wrap Around 2021 #ACFS-21-008		Iowa Department of Human Services	07/01/21 - 06/30/22	155,428
		Total Federal Expenditures CCDF Cluster #93.575		894,628

Hawkeye Area Community Action Program, Inc.

Schedule B-3

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2021

Federal Grantor/Pass-Through Number/Program Title	Assistance Listing Number	Federal Grantor or Pass-Through Agency	Program Period	Federal Expenditures
Head Start Cluster				
(44) Head Start 2020 #07CH010299-05-04	93.600	US Department of Health and Human Services	01/01/20 - 12/31/20	1,545,639
(45) Head Start 2021 #07CH011879-01-02		US Department of Health and Human Services	01/01/21 - 12/31/21	4,061,622
(46) Head Start 2020 DDJ #07CH01178301		US Department of Health and Human Services	01/01/20 - 12/31/20	609,389
(47) Head Start 2021 DDJ #07CH011783-02-01		US Department of Health and Human Services	01/01/21 - 12/31/21	1,517,238
(48) COVID-19 Head Start #07HE000129-01-01		US Department of Health and Human Services	04/01/21 - 03/31/23	147,423
(49) Early Head Start Child Care Partnership Expansion #07HP000246-02-02		US Department of Health and Human Services	09/01/20 - 08/31/21	585,033
Total Federal Expenditures Head Start Cluster #93.600				8,466,344
Medicaid Cluster				
(50) 1st Five HDMI - Implementation Phase #5881MHI07	93.778	Iowa Department of Public Health	07/01/20 - 06/30/21	109,110
(51) 1st Five HDMI - Implementation Phase #5881MHI07E		Iowa Department of Public Health	07/01/21 - 09/30/22	31,466
Total Federal Expenditures Medicaid Cluster #93.778				140,576
(52) Maternal and Child Health Services Block Grant to the States #5888MH08	93.994	Iowa Department of Public Health	10/01/20 - 09/30/21	123,513
TOTAL FEDERAL EXPENDITURES				\$ 30,194,530

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, 2021. 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, 2021

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	\$ 5,144,356	\$ 1,038,915	(\$ 167,411)	(\$ 24,614)	\$ 0	\$ 4,297,466
Grants receivable	3,241,884	0	0	87,635	0	3,154,249
Accounts receivable	120,783	57,847	0	0	0	62,936
Contribution receivable	184,800	0	0	0	0	184,800
Prepaid expenses and other assets	432,511	1,050	0	8,715	345,506	77,240
Inventories	584,331	0	0	0	0	584,331
Property and equipment, net	3,442,685	0	1,533,380	0	1,142,456	766,849
TOTAL ASSETS	13,151,350	1,097,812	1,365,969	71,736	1,487,962	9,127,871
LIABILITIES & NET ASSETS						
LIABILITIES						
Line of credit	22	22	0	0	0	0
Accounts payable and accrued expenses	2,719,892	828	53,498	71,736	0	2,593,830
Refundable advances	934,453	0	0	0	345,506	588,947
Other liabilities	176,054	102,811	0	0	0	73,243
Notes payable	1,039,718	0	690,806	0	0	348,912
Total Liabilities	4,870,139	103,661	744,304	71,736	345,506	3,604,932
NET ASSETS						
Without donor restrictions	4,279,138	994,151	621,665	0	1,142,456	1,520,866
With donor restrictions	4,002,073	0	0	0	0	4,002,073
Total net assets/(deficit)	8,281,211	994,151	621,665	0	1,142,456	5,522,939
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 13,151,350	\$ 1,097,812	\$ 1,365,969	\$ 71,736	\$ 1,487,962	\$ 9,127,871

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2021

ASSETS	Benefit		East Central		Linn County		Iowans Helping		Chronically		CSBG	
	Allocation Pool	CSBG	Iowa	United Way	Permanent	Housing	Iowans	Helping	Homeless	Supplemental		
Cash and cash equivalents	\$ 947,535	(\$ 115,180)	\$ 0	\$ 0	\$ 621,156	(\$ 9,416)	(\$ 15,309)	(\$ 13,571)				
Grants receivable	189,749	146,423	0	0	0	0	0	33,431				
Accounts receivable	3,563	0	0	0	0	7,777	0	0				
Contribution receivable	0	0	184,800	0	0	0	0	0				
Prepaid expenses and other assets	0	0	0	0	400	0	0	0				
Inventories	0	0	0	0	6,240	0	0	0				
Property and equipment, net	0	0	0	0	376,291	0	0	0				
TOTAL ASSETS	1,140,847	31,243	184,800	1,004,087	(1,639)	(15,309)	19,860					
LIABILITIES & NET ASSETS												
LIABILITIES												
Line of credit	0	0	0	0	0	0	0	0	0	0	0	0
Accounts payable and accrued expenses	1,052,007	31,243	0	0	16,708	1,748	3,517	19,860				
Refundable advances	0	0	0	0	0	0	0	0				
Other liabilities	0	0	0	0	39,800	0	1,847	0				
Notes payable	0	0	0	0	0	0	0	0				
Total Liabilities	1,052,007	31,243	0	0	56,508	1,748	5,364	19,860				
NET ASSETS												
Without donor restrictions	88,840	0	0	0	947,579	(3,387)	(20,673)	0				
With donor restrictions	0	0	184,800	0	0	0	0	0				
Total net assets/(deficit)	88,840	0	184,800	0	947,579	(3,387)	(20,673)	0				
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 1,140,847	\$ 31,243	\$ 184,800	\$ 1,004,087	(\$ 1,639)	(\$ 15,309)	\$ 19,860					

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2021

ASSETS	IFA Rent	ESG Subs	CSBG Cares- DDJ	Johnson County Local Operations	United Way DATS	Washington County Local Operations	Benton County Local Housing
Cash and cash equivalents	\$ 10,136	(\$ 50,509)	\$ 772	\$ 273,824	\$ 1,700	(\$ 153,791)	\$ 157,627
Grants receivable	0	56,340	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0	0
Contribution receivable	0	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	0	0	0
Inventories	0	0	0	3,199	0	0	0
Property and equipment, net	0	0	0	292,592	0	0	10,800
TOTAL ASSETS	10,136	5,831	772	569,615	1,700	(153,791)	168,427
LIABILITIES & NET ASSETS							
LIABILITIES							
Line of credit	0	0	0	0	0	0	0
Accounts payable and accrued expenses	0	5,831	0	3,768	946	171	285
Refundable advances	10,136	0	772	0	0	0	0
Other liabilities	0	0	0	25,830	0	3,550	2,216
Notes payable	0	0	0	348,912	0	0	0
Total Liabilities	10,136	5,831	772	378,510	946	3,721	2,501
NET ASSETS							
Without donor restrictions	0	0	0	9,992	0	(157,512)	165,926
With donor restrictions	0	0	0	181,113	754	0	0
Total net assets/(deficit)	0	0	0	191,105	754	(157,512)	165,926
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 10,136	\$ 5,831	\$ 772	\$ 569,615	\$ 1,700	(\$ 153,791)	\$ 168,427

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2021

ASSETS	Benton County Local Senior Services	Food Reservoir Inventory Account	Johnson County ECI	DDJ Head Start/Early Head Start	CSBG-DDJ	LiHEAP Cares 2	ESG Cares 2
Cash and cash equivalents	(\$ 30,365)	\$ 0	\$ 215	(\$ 13,117)	(\$ 10,905)	\$ 310,822	(\$ 26,222)
Grants receivable	0	0	3,333	88,235	10,905	0	28,022
Accounts receivable	16,661	0	0	0	0	0	0
Contribution receivable	0	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	2,000	0	0	0
Inventories	0	399,550	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0	0
TOTAL ASSETS	(13,704)	399,550	3,548	77,118	0	310,822	1,800
LIABILITIES & NET ASSETS							
LIABILITIES							
Line of credit	0	0	0	0	0	0	0
Accounts payable and accrued expenses	11,542	0	3,548	77,118	0	7,435	1,800
Refundable advances	0	0	0	0	0	303,387	0
Other liabilities	0	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0	0
Total Liabilities	11,542	0	3,548	77,118	0	310,822	1,800
NET ASSETS							
Without donor restrictions	(25,246)	399,550	0	0	0	0	0
With donor restrictions	0	0	0	0	0	0	0
Total net assets/(deficit)	(25,246)	399,550	0	0	0	0	0
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	(\$ 13,704)	\$ 399,550	\$ 3,548	\$ 77,118	\$ 0	\$ 310,822	\$ 1,800

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2021

ASSETS	Food Reservoir				Child Care Block		
	Back Pack Program	Food Reservoir Fundraising	Food Reservoir Bulk Program	Food Reservoir Operations	Grant Wrap Around	Shared Visions	Head Start
Cash and cash equivalents	\$ 48,400	\$ 852,654	\$ 114,340	\$ 1,481,703	\$ 233,059	\$ 128,170	(\$ 103,612)
Grants receivable	0	0	0	97,326	0	0	302,379
Accounts receivable	0	0	14,919	10,417	0	0	0
Contribution receivable	0	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	1,126	0	0	325
Inventories	31,160	0	79,279	0	0	0	0
Property and equipment, net	0	0	0	82,031	0	0	0
TOTAL ASSETS	79,560	852,654	208,538	1,672,603	233,059	128,170	199,092
LIABILITIES & NET ASSETS							
LIABILITIES							
Line of credit	0	0	0	0	0	0	0
Accounts payable and accrued expenses	1,965	693	0	58,618	18,887	30,539	199,092
Refundable advances	0	0	0	0	214,172	0	0
Other liabilities	0	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0	0
Total Liabilities	1,965	693	0	58,618	233,059	30,539	199,092
NET ASSETS							
Without donor restrictions	0	0	0	0	0	0	0
With donor restrictions	77,595	851,961	208,538	1,613,985	0	97,631	0
Total net assets/(deficit)	77,595	851,961	208,538	1,613,985	0	97,631	0
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 79,560	\$ 852,654	\$ 208,538	\$ 1,672,603	\$ 233,059	\$ 128,170	\$ 199,092

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2021

ASSETS	EHS Expansion	Local Child Care	CACFP Home			Cedar/Jones		
	Grant	Training	CACFP Centers	Providers	BP Sr Dining	County ECI	Jackson Co ECI	
Cash and cash equivalents	(\$ 29,685)	\$ 2,842	\$ 4,710	(\$ 3,595)	(\$ 49,622)	(\$ 184)	(\$ 1,923)	
Grants receivable	55,197	0	37,312	74,566	0	2,127	2,843	
Accounts receivable	0	0	0	0	681	0	0	
Contribution receivable	0	0	0	0	0	0	0	
Prepaid expenses and other assets	0	0	0	28,657	0	0	0	
Inventories	0	0	0	0	0	0	0	
Property and equipment, net	0	0	0	0	0	0	0	
TOTAL ASSETS	25,512	2,842	42,022	99,628	(48,941)	1,943	920	
LIABILITIES & NET ASSETS								
LIABILITIES								
Line of credit	0	0	0	0	0	0	0	
Accounts payable and accrued expenses	25,512	183	42,022	99,628	6,727	839	920	
Refundable advances	0	0	0	0	0	0	0	
Other liabilities	0	0	0	0	0	0	0	
Notes payable	0	0	0	0	0	0	0	
Total Liabilities	25,512	183	42,022	99,628	6,727	839	920	
NET ASSETS								
Without donor restrictions	0	0	0	0	(55,668)	0	0	
With donor restrictions	0	2,659	0	0	0	1,104	0	
Total net assets/(deficit)	0	2,659	0	0	(55,668)	1,104	0	
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 25,512	\$ 2,842	\$ 42,022	\$ 99,628	(\$ 48,941)	\$ 1,943	\$ 920	

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2021

ASSETS	Local Child Care Operations	HUD First	HUD Rapid Rehousing I	Hazel Corey Endowment	Greater C.R. Community Foundation	Emergency Shelter Grant Program	Johnson County United Way
Cash and cash equivalents	\$ 480,478	(\$ 420)	\$ 318	\$ 0	\$ 32,979	(\$ 5,764)	\$ 4,259
Grants receivable	0	8,274	0	0	0	12,289	0
Accounts receivable	0	0	0	0	0	0	0
Contribution receivable	0	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	43,333	0	0	0
Inventories	0	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0	0
TOTAL ASSETS	480,478	7,854	318	43,333	32,979	6,525	4,259
LIABILITIES & NET ASSETS							
LIABILITIES							
Line of credit	0	0	0	0	0	0	0
Accounts payable and accrued expenses	8,799	7,854	0	0	0	6,525	3,875
Refundable advances	0	0	318	0	0	0	0
Other liabilities	0	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0	0
Total Liabilities	8,799	7,854	318	0	0	6,525	3,875
NET ASSETS							
Without donor restrictions	471,679	0	0	0	0	0	0
With donor restrictions	0	0	0	43,333	32,979	0	384
Total net assets/(deficit)	471,679	0	0	43,333	32,979	0	384
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 480,478	\$ 7,854	\$ 318	\$ 43,333	\$ 32,979	\$ 6,525	\$ 4,259

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2021

ASSETS	Supportive		Tenant Based	Dubuque Co	Jackson Co	Delaware Co	
	Services for	CR-CDBG	Rental	Local	Local	Local	WIC
	Veterans		Assistance				
Cash and cash equivalents	(\$ 742)	\$ 623	(\$ 9,532)	\$ 128,708	\$ 490	\$ 820	(\$ 9,422)
Grants receivable	31,668	0	9,532	0	0	0	126,818
Accounts receivable	0	0	0	0	0	0	0
Contribution receivable	0	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	0	0	1,099
Inventories	0	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0	0
TOTAL ASSETS	30,926	623	0	128,708	490	820	118,495
LIABILITIES & NET ASSETS							
LIABILITIES							
Line of credit	0	0	0	0	0	0	0
Accounts payable and accrued expenses	30,926	0	0	4,483	490	0	61,062
Refundable advances	0	0	0	0	0	0	57,433
Other liabilities	0	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0	0
Total Liabilities	30,926	0	0	4,483	490	0	118,495
NET ASSETS							
Without donor restrictions	0	0	0	124,225	0	820	0
With donor restrictions	0	623	0	0	0	0	0
Total net assets/(deficit)	0	623	0	124,225	0	820	0
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 30,926	\$ 623	\$ 0	\$ 128,708	\$ 490	\$ 820	\$ 118,495

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2021

ASSETS	Maternal and Child Health Services	Local Health Alliance	1st Five HDMI Implementation Phase	Farmers Market Nutrition Program	LIHEAP	COVID Head Start	ERA-2
Cash and cash equivalents	(\$ 87,630)	(\$ 38,264)	(\$ 44,149)	\$ 198	\$ 21,868	\$ 0	(\$ 969,169)
Grants receivable	116,590	0	56,713	0	26,232	126,990	997,947
Accounts receivable	0	0	0	0	0	0	0
Contribution receivable	0	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	300	0	0
Inventories	0	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0	0
TOTAL ASSETS	28,960	(38,264)	12,564	198	48,400	126,990	28,778
LIABILITIES & NET ASSETS							
LIABILITIES							
Line of credit	0	0	0	0	0	0	0
Accounts payable and accrued expenses	28,960	0	12,564	0	45,671	126,990	28,778
Refundable advances	0	0	0	0	2,729	0	0
Other liabilities	0	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0	0
Total Liabilities	28,960	0	12,564	0	48,400	126,990	28,778
NET ASSETS							
Without donor restrictions	0	(38,264)	0	198	0	0	0
With donor restrictions	0	0	0	0	0	0	0
Total net assets/(deficit)	0	(38,264)	0	198	0	0	0
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 28,960	(\$ 38,264)	\$ 12,564	\$ 198	\$ 48,400	\$ 126,990	\$ 28,778

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2021

ASSETS	HEAP WX	DOE Wx	IP&L	Black Hills	Weatheri-zation Inventory	Residential Environmental Division Pool	Benton County ECI
Cash and cash equivalents	\$ 59,892	\$ 57,751	\$ 27,502	\$ 11,185	(\$ 124,745)	(\$ 612,319)	(\$ 1,249)
Grants receivable	44,598	103,237	0	0	27,920	258,193	1,702
Accounts receivable	0	0	0	0	0	0	0
Contribution receivable	0	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	0	0	0
Inventories	0	0	0	0	64,903	0	0
Property and equipment, net	0	0	0	0	0	0	0
TOTAL ASSETS	104,490	160,988	27,502	11,185	(31,922)	(354,126)	453
LIABILITIES & NET ASSETS							
LIABILITIES							
Line of credit	0	0	0	0	0	0	0
Accounts payable and accrued expenses	104,490	160,988	14,545	6,090	28,837	132,137	453
Refundable advances	0	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0	0
Total Liabilities	104,490	160,988	14,545	6,090	28,837	132,137	453
NET ASSETS							
Without donor restrictions	0	0	0	0	(60,759)	(486,263)	0
With donor restrictions	0	0	12,957	5,095	0	0	0
Total net assets/(deficit)	0	0	12,957	5,095	(60,759)	(486,263)	0
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 104,490	\$ 160,988	\$ 27,502	\$ 11,185	(\$ 31,922)	(\$ 354,126)	\$ 453

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2021

ASSETS	Breast Feeding	Linn County ECI	Linn County ECI	Linn County ECI	Maquoketa	Amana	East Central
	Peer Counselor	Head Start Wrap Around	Linn County ECI Health Alliance	Non-traditional Child Care	Valley Assistance	Assistance	REC Assistance
Cash and cash equivalents	(\$ 2,943)	(\$ 19,492)	(\$ 21,475)	\$ 3,577	\$ 7,162	\$ 3,996	\$ 18,007
Grants receivable	4,548	33,523	30,913	3,576	0	0	0
Accounts receivable	0	0	8,918	0	0	0	0
Contribution receivable	0	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	0	0	0
Inventories	0	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0	0
TOTAL ASSETS	1,605	14,031	18,356	7,153	7,162	3,996	18,007
LIABILITIES & NET ASSETS							
LIABILITIES							
Line of credit	0	0	0	0	0	0	0
Accounts payable and accrued expenses	1,605	14,031	18,356	7,153	0	0	0
Refundable advances	0	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0	0
Total Liabilities	1,605	14,031	18,356	7,153	0	0	0
NET ASSETS							
Without donor restrictions	0	0	0	0	0	0	0
With donor restrictions	0	0	0	0	7,162	3,996	18,007
Total net assets/(deficit)	0	0	0	0	7,162	3,996	18,007
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 1,605	\$ 14,031	\$ 18,356	\$ 7,153	\$ 7,162	\$ 3,996	\$ 18,007

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2021

ASSETS	Cascade Energy Assistance	Linn Co REC Assistance	TIP REC Assistance	Coggon Municipal	HUD V Rapid Rehousing	Black Hills Assistance	HUD Rapid Rehousing II
Cash and cash equivalents	\$ 30,751	\$ 19,459	\$ 12,142	\$ 834	(\$ 347)	\$ 127,206	(\$ 156)
Grants receivable	0	0	0	0	3,648	0	1,150
Accounts receivable	0	0	0	0	0	0	0
Contribution receivable	0	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	0	0	0
Inventories	0	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0	0
TOTAL ASSETS	30,751	19,459	12,142	834	3,301	127,206	994
LIABILITIES & NET ASSETS							
LIABILITIES							
Line of credit	0	0	0	0	0	0	0
Accounts payable and accrued expenses	0	0	0	0	3,301	0	994
Refundable advances	0	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0	0
Total Liabilities	0	0	0	0	3,301	0	994
NET ASSETS							
Without donor restrictions	0	0	0	0	0	0	0
With donor restrictions	30,751	19,459	12,142	834	0	127,206	0
Total net assets/(deficit)	30,751	19,459	12,142	834	0	127,206	0
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 30,751	\$ 19,459	\$ 12,142	\$ 834	\$ 3,301	\$ 127,206	\$ 994

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2021

ASSETS	Alliant Home Town Care Assistance	Mid American Assistance	Local Assistance Operations	Washington County Local Assistance	Broadway Complex Maintenance
Cash and cash equivalents	\$ 242,712	\$ 119,865	\$ 170,550	\$ 84,053	\$ 15,240
Grants receivable	0	0	0	0	0
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	5,135
TOTAL ASSETS	242,712	119,865	170,550	84,053	20,375
LIABILITIES & NET ASSETS					
LIABILITIES					
Line of credit	0	0	0	0	0
Accounts payable and accrued expenses	0	0	10,721	0	0
Refundable advances	0	0	0	0	0
Other liabilities	0	0	0	0	0
Notes payable	0	0	0	0	0
Total Liabilities	0	0	10,721	0	0
NET ASSETS					
Without donor restrictions	0	0	159,829	0	0
With donor restrictions	242,712	119,865	0	84,053	20,375
Total net assets/(deficit)	242,712	119,865	159,829	84,053	20,375
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 242,712	\$ 119,865	\$ 170,550	\$ 84,053	\$ 20,375

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Emergency Solutions Grant Program (ESGP)

Contract Number ESG-00005-21

Contract Period 01/01/21 - 12/31/21

	Approved Budget	Actual 01/01/21 - 09/30/21
REVENUE		
Iowa Finance Authority	\$ 135,219	\$ 23,072
TOTAL REVENUE	<u>\$ 135,219</u>	<u>\$ 23,072</u>
EXPENSES		
Rapid Rehousing	132,515	23,072
Administration	2,704	0
TOTAL EXPENSES	<u>\$ 135,219</u>	<u>\$ 23,072</u>

Emergency Solutions Grant Program (ESGP)

Contract Number ESG-00005-20

Contract Period 01/01/20 - 12/31/20

	Approved Budget	Total Actual	Actual 01/01/20 - 09/30/20	Actual 10/01/20 - 12/31/20
REVENUE				
Iowa Finance Authority	\$ 125,751	\$ 125,751	\$ 122,320	\$ 3,431
TOTAL REVENUE	<u>\$ 125,751</u>	<u>\$ 125,751</u>	<u>\$ 122,320</u>	<u>\$ 3,431</u>
EXPENSES				
Rapid Rehousing	123,236	\$ 124,556	119,805	4,751
Administration	2,515	1,195	2,515	(1,320)
TOTAL EXPENSES	<u>\$ 125,751</u>	<u>\$ 125,751</u>	<u>\$ 122,320</u>	<u>\$ 3,431</u>

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs
 Contract Number DOE-21-02
 Contract Period 04/01/21 - 03/31/22

	Approved Budget	Actual 04/01/21 - 09/30/21
REVENUE		
Iowa Department of Human Rights	\$ 786,268	\$ 700,042
EXPENSES		
Administration	\$ 100,585	\$ 92,326
Health and safety	130,247	0
Support	171,282	188,958
Labor	179,577	279,157
Materials	179,577	139,601
T&TA	25,000	0
TOTAL EXPENSES	\$ 786,268	\$ 700,042

Contract Number DOE-20-02
 Contract Period 04/01/20 - 03/31/21

	Approved Budget	Total	Actual 04/01/20 - 09/30/20	Actual 10/01/20 - 03/31/21
REVENUE				
Iowa Department of Human Rights	\$ 571,027	\$ 556,125	\$ 160,625	\$ 395,500
EXPENSES				
Administration	40,635	40,530	13,766	26,764
Health and safety	102,628	112,050	13,450	98,600
Support	133,612	241,771	55,023	186,748
Labor	139,576	118,068	49,446	68,622
Materials	139,576	42,181	27,415	14,766
T & TA	15,000	1,525	1,525	0
TOTAL EXPENSES	\$ 571,027	\$ 556,125	\$ 160,625	\$ 395,500

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Contract Number DOE-20-02-ONV

Contract Period 10/01/20 - 03/31/21

	Approved Budget	Actual 10/01/20 - 03/31/21
REVENUE		
Iowa Department of Human Rights	\$ 80,000	\$ 55,215
EXPENSES		
Administration	\$ 4,000	\$ 2,751
Health and safety	15,200	10,200
Support	20,520	16,366
Labor	20,140	14,636
Materials	20,140	11,262
T&TA	0	0
TOTAL EXPENSES	\$ 80,000	\$ 55,215

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Contract Number HEAP 21-02

Contract Period 01/01/21 -12/31/21

	Approved Budget	Actual 01/01/21 - 09/30/21
REVENUE		
Iowa Department of Human Rights	\$ 1,946,434	\$ 600,163
EXPENSES		
Administration	\$ 98,594	\$ 33,216
Health and Safety	421,342	316,430
Support	469,819	146,684
Labor	460,531	67,821
Materials	460,531	36,012
Equipment/Training	30,000	0
POI Insurance	5,617	0
TOTAL EXPENSES	\$ 1,946,434	\$ 600,163

Contract Number HEAP 20-02

Contract Period 01/01/20 -12/31/20

	Approved Budget	Total	Actual 01/01/20 - 09/30/20	Actual 10/01/20 - 12/31/20
REVENUE				
Iowa Department of Human Rights	\$ 1,236,337	\$ 461,008	\$ 319,816	\$ 141,192
EXPENSES				
Administration	\$ 64,960	\$ 35,571	\$ 11,492	\$ 24,079
Health and Safety	276,514	202,995	56,334	146,661
Support	299,286	204,907	239,115	(34,208)
Labor	289,313	4,095	5,347	(1,252)
Materials	289,313	3,027	3,236	(209)
POI Insurance	4,163	4,163	0	4,163
Equipment/Training	12,788	6,250	4,292	1,958
TOTAL EXPENSES	\$ 1,236,337	\$ 461,008	\$ 319,816	\$ 141,192

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Contract Number HEAP 20-02-ONV

Contract Period 10/01/20 -12/31/20

	Approved Budget	Actual 10/01/20 - 12/31/2020
REVENUE		
Iowa Department of Human Rights	\$ 350,000	\$ 6,226
EXPENSES		
Administration	\$ 17,500	\$ 310
Health and Safety	89,774	4,569
Support	66,500	1,347
Labor	88,113	0
Materials	88,113	0
TOTAL EXPENSES	\$ 350,000	\$ 6,226

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Low-Income Home Energy Assistance Program
 Contract Number LIHEAP 21-02
 Contract Period 10/01/20 - 09/30/21

	Approved Budget	Actual 10/01/20 - 09/30/21
REVENUE		
Iowa Department of Human Rights	\$ 6,488,184	\$ 6,295,366
EXPENSES		
Regular assistance	\$ 4,205,884	\$ 4,010,264
Energy crisis intervention payments	1,225,378	1,225,378
Client services	58,350	58,350
Program Support	26,287	26,287
Summer deliverable fuel payments	345,506	345,506
Administration costs	626,779	629,581
TOTAL EXPENSES	\$ 6,488,184	\$ 6,295,366

Low-Income Home Energy Assistance Program
 Contract Number LIHEAP-20CA-02-ONV
 Contract Period 10/01/20 - 09/30/21

	Approved Budget	Actual 10/01/20 - 09/30/21
REVENUE		
Iowa Department of Human Rights	\$ 122,000	\$ 122,000
EXPENSES		
Administration	10,000	10,000
ECIP	100,000	100,000
Program Support	10,000	10,000
Assurance 16	2,000	2,000
TOTAL EXPENSES	\$ 122,000	\$ 122,000

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Low-Income Home Energy Assistance Program

Contract Number LIHEAP 21ARPA-02

Contract Period 05/27/21 - 09/30/22

	Approved Budget	Actual 5/27/2021 09/30/21
REVENUE		
Iowa Department of Human Rights	\$ 8,308,878	\$ 731,867
EXPENSES		
Regular assistance	\$ 4,707,303	\$ 0
Energy crisis intervention payments	2,567,532	683,471
Client services	44,875	0
Program Support	89,750	0
Administration costs	899,418	48,396
TOTAL EXPENSES	\$ 8,308,878	\$ 731,867

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Community Services Block Grant (CSBG-21-02)

Contract Period 10/01/20 - 12/31/21

	Approved Budget	Actual 10/01/20 - 09/30/21
REVENUE		
Iowa Department of Human Rights	\$ 1,319,360	\$ 1,154,814
Transferred Revenue		
Rural Housing for at Risk Households	120,000	62,594
Benton/Iowa Co Senior Services	130,000	109,282
Healthy Homes/Rehab/RED	220,000	200,000
Agency Volunteer Engagement	5,000	4,875
Child Development Wraparound	195,000	199,463
Nutrition in Family Day Care	75,000	70,054
Financial Assistance Network	408,311	367,112
VITA	8,000	7,334
Training/Employment	40,000	28,449
Total Transferred Revenue	1,201,311	1,049,163
	\$ 118,049	\$ 105,651
EXPENSE		
Personnel costs	\$ 102,174	\$ 93,622
Travel	901	603
Other	2,500	0
Indirect	12,474	11,426
TOTAL EXPENSE	\$ 118,049	\$ 105,651
Net Revenue	\$ 0	\$ 0

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Community Services Block Grant (CSBG-20-02-ONV)

Contract Period 10/01/20 - 09/30/21

	<u>Approved Budget</u>	<u>Actual 10/01/20 - 09/30/21</u>
REVENUE		
Iowa Department of Human Rights	\$ 169,233	\$ 169,233
Transferred Revenue		
VITA	41,053	41,054
Jackson Local	8,000	6,000
Delaware Local	8,000	8,905
Dubuque Local	47,421	48,970
Total Transferred Revenue	<u>104,474</u>	<u>104,929</u>
	<u>\$ 64,759</u>	<u>\$ 64,304</u>
EXPENSE		
Personnel Costs	\$ 13,582	\$ 12,931
Other Costs	49,500	49,786
Indirect	1,677	1,587
TOTAL EXPENSE	<u>\$ 64,759</u>	<u>\$ 64,304</u>
Net Revenue	<u>\$ 0</u>	<u>\$ 0</u>

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Community Services Block Grant (CSBG-20S-02)

Contract Period 01/20/20 - 09/30/22

	Approved Budget	TOTAL	Actual 01/20/20 09/30/20	10/01/20 - 09/30/21
REVENUE				
Iowa Department of Human Rights	\$ 1,415,055	\$ 668,244	\$ 180,748	\$ 487,496
Co-Funded Programs				
Benton Senior Services	24,000	24,000	15,226	8,774
Supplemental Programs & Services				
Innovative Projects	376,000	56,537	0	56,537
Personnel costs	\$ 729,430	\$ 474,961	\$ 130,606	\$ 344,355
Travel	6,000	117	110	7
Equipment	75,000	18,005	3,719	14,286
Other	113,121	36,363	14,882	21,481
Indirect	91,504	58,261	16,205	42,056
TOTAL EXPENSE	\$ 1,415,055	\$ 668,244	\$ 180,748	\$ 487,496
Net Revenue	\$ 0	\$ 0	\$ 0	\$ 0

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Community Services Block Grant (CSBG-20S-02-ONV)

Contract Period 10/01/20 - 9/30/22

	Approved Budget	Actual 10/01/20 - 09/30/21
REVENUE		
Iowa Department of Human Rights	\$ 379,613	\$ 83,031
Transferred Revenue		
Financial Assistance Network	173,113	0
Total Transferred Revenue	173,113	0
	\$ 206,500	\$ 83,031
EXPENSE		
Contracted Services	\$ 150,500	\$ 50,859
Assistance to Individuals	50,000	31,122
Other	6,000	1,050
TOTAL EXPENSE	\$ 206,500	\$ 83,031
Net Revenue	\$ 0	\$ 0

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Wrap Around Child Care Program (ACFS-21-008)

Contract Period 07/01/2021 - 06/30/2022

	Approved Budget	Actual 09/01/20 - 09/30/21
REVENUE		
Iowa Department of Human Services	\$ 739,200	\$ 155,428
CSBG transfer	285,898	0
TOTAL REVENUE	\$ 1,025,098	\$ 155,428
EXPENSES		
Salary	\$ 524,884	\$ 93,789
Benefits	389,988	45,055
Other - Indirect costs	110,226	16,584
TOTAL EXPENSES	\$ 1,025,098	\$ 155,428

Wrap Around Child Care Program (ACFS-21-008)

Contract Period 09/01/20 - 06/30/21

	Approved Budget	Total	Actual 09/01/20 - 09/30/20	Actual 10/01/20 - 06/30/21
REVENUE				
Iowa Department of Human Services	\$ 739,200	\$ 739,200	\$ 0	\$ 739,200
CSBG transfer	286,929	70,347	70,347	0
TOTAL REVENUE	\$ 1,026,129	\$ 809,547	\$ 70,347	\$ 739,200
EXPENSES				
Salary	\$ 505,967	\$ 420,513	\$ 36,436	\$ 384,077
Benefits	361,005	300,634	26,157	274,477
Other - Indirect costs	108,025	88,400	7,754	80,646
TOTAL EXPENSES	\$ 974,997	\$ 809,547	\$ 70,347	\$ 739,200

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Shared Visions Child Development
Contract Period 07/01/21- 06/30/22

	Approved Budget	Actual 07/01/21- 09/30/21
REVENUE		
Iowa Department of Education	\$ 725,886	\$ 181,472
CSBG transfer	151,573	0
United Way of East Central Iowa	43,138	12,245
TOTAL REVENUE	\$ 920,597	\$ 193,717
EXPENSES		
Inn Circle Classroom	\$ 88,619	\$ 8,052
Bloomington	90,024	4,979
Benton County Classroom	100,384	11,434
Jones	88,619	7,437
Hayes 1 & 2	196,580	26,224
Coralville County Classroom	88,619	7,745
Waterfront Classroom 1 & 2	177,238	24,475
Washington Classroom	90,514	5,740
TOTAL EXPENSES	\$ 920,597	\$ 96,086

Shared Visions Child Development
Contract Period 07/01/20 - 06/30/21

	Approved Budget	Total	Actual 07/01/20- 09/30/20	Actual 10/01/20 - 06/30/21
REVENUE				
Iowa Department of Education	\$ 725,886	\$ 725,886	\$ 172,756	\$ 553,130
CSBG transfer	142,190	83,977	0	83,977
United Way of East Central Iowa	61,200	61,200	15,300	45,900
TOTAL REVENUE	\$ 929,276	\$ 871,063	\$ 188,056	\$ 683,007
EXPENSES				
Inn Circle Classroom	\$ 91,502	\$ 88,508	\$ 8,320	\$ 80,188
Bloomington	93,821	87,732	12,957	74,775
Benton County Classroom	95,842	89,598	14,059	75,539
Jones	91,806	85,781	12,288	73,493
Hayes 1 & 2	187,920	175,206	27,366	147,840
Coralville County Classroom	91,503	85,492	11,710	73,782
Waterfront Classroom 1-2	183,004	170,986	26,201	144,785
Washington Classroom	93,878	87,760	13,514	74,246
TOTAL EXPENSES	\$ 929,276	\$ 871,063	\$ 126,415	\$ 744,648

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

IES Utilities, Inc.

Contract Number IPL 21-02

Contract Period 01/01/21 - 12/31/21

	Approved Budget	Actual 01/01/21 - 09/30/21
REVENUE		
Iowa Department of Human Rights	\$ 240,658	\$ 72,442
EXPENSES		
Administration	\$ 10,359	\$ 2,707
Support	21,031	5,163
Labor	104,634	35,662
Materials	104,634	15,953
TOTAL EXPENSES	\$ 240,658	\$ 59,485

Contract Number IPL 20-02

Contract Period 01/01/20 - 12/31/20

	Approved Budget	Total	Actual 01/01/20 - 09/30/20	Actual 10/01/20 - 12/31/20
REVENUE				
Iowa Department of Human Rights	\$ 183,041	\$ 96,254	\$ 69,755	\$ 26,499
EXPENSES				
Administration	\$ 7,958	\$ 3,644	\$ 3,458	\$ 186
Support	15,917	8,911	6,720	2,191
Labor	79,583	53,365	33,676	19,689
Materials	79,583	30,334	25,901	4,433
TOTAL EXPENSES	\$ 183,041	\$ 96,254	\$ 69,755	\$ 26,499

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

IES Utilities, Inc.

Contract Number IPL 20-02-ONV

Contract Period 10/01/20 - 12/31/20

	Approved Budget	Actual 10/1/20 - 12/31/2020
REVENUE		
Iowa Department of Human Rights	\$ 25,000	\$ 2,663
EXPENSES		
Administration	\$ 1,250	\$ 116
Support	2,500	231
Labor	10,625	1,303
Materials	10,625	1,013
TOTAL EXPENSES	\$ 25,000	\$ 2,663

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs
 Mid American Energy Company
 Contract Number MEC 21-02
 Contract Period 01/01/21 - 12/31/21

	Approved Budget	Actual 01/1/21 - 09/30/21
REVENUE		
Iowa Department of Human Rights	\$ 141,136	\$ 141,136
EXPENSES		
Administration	\$ 6,136	\$ 6,136
Support	12,272	12,272
Labor	61,364	72,472
Materials	61,364	50,256
TOTAL EXPENSES	\$ 141,136	\$ 141,136

Contract Number MEC 20-02
 Contract Period 01/01/20 - 12/31/20

	Approved Budget	Total	Actual 01/01/20 - 09/30/20	Actual 10/01/20 - 12/31/20
REVENUE				
Iowa Department of Human Rights	\$ 141,013	\$ 141,013	\$ 74,429	\$ 66,584
EXPENSES				
Administration	\$ 6,063	\$ 6,063	\$ 3,666	\$ 2,397
Support	12,268	12,268	7,476	4,792
Labor	61,341	77,088	38,627	38,461
Materials	61,341	45,594	24,660	20,934
TOTAL EXPENSES	\$ 141,013	\$ 141,013	\$ 74,429	\$ 66,584

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Black Hills

Contract Number BHE-21-02

Contract Period 01/01/21 - 12/31/21

	Approved Budget	Actual 01/01/21 - 09/30/21
REVENUE		
Iowa Department of Human Rights	\$ 65,947	\$ 51,171
EXPENSES		
Administration	\$ 2,867	\$ 2,157
Support	5,734	3,993
Labor	28,673	21,704
Materials	28,673	18,222
TOTAL EXPENSES	\$ 65,947	\$ 46,076

Contract Number BHE 20-02C

Contract Period 01/01/20 - 12/31/20

	Approved Budget	Total	Actual 01/01/20 - 09/30/20	Actual 10/01/20 - 12/31/20
REVENUE				
Iowa Department of Human Rights	\$ 5,593	\$ 5,593	\$ 0	\$ 5,593
EXPENSES				
Administration	\$ 243	\$ 243	\$ 0	\$ 243
Support	486	486	0	486
Labor	2,432	2,627	0	2,627
Materials	2,432	2,237	0	2,237
TOTAL EXPENSES	\$ 5,593	\$ 5,593	\$ 0	\$ 5,593

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Black Hills

Contract Number BHE-20-02 ONV

Contract Period 10/1/20 - 12/31/20

	Approved Budget	Actual 10/1/20 - 12/31/2020
REVENUE		
Iowa Department of Human Rights	\$ 40,000	\$ 7,049
EXPENSES		
Administration	\$ 2,000	\$ 307
Support	4,000	613
Labor	17,000	2,991
Materials	17,000	3,138
TOTAL EXPENSES	\$ 40,000	\$ 7,049

Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Audit Standards

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, 2021, and the related statements of activities, functional expenses 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, 2022.

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”) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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 black ink that reads "Wipfli LLP". The signature is written in a cursive, flowing style.

Wipfli LLP

January 27, 2022
Madison, Wisconsin

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

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, 2021. 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

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; and the audit requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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 of 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, 2021.

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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the 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, 2022
Madison, Wisconsin

Hawkeye Area Community Action Program, Inc.

Schedule of Findings and Questioned Costs Year Ended September 30, 2021

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?	None Reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major federal programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None Reported

Type of auditor's report issued on compliance for major federal programs 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>AL No.</u>
Emergency Rental Assistance (ERA)	21.023
Weatherization	81.042
Low-Income Home Energy Assistance (LIHEAP)	93.568
Community Services Block Grant (CSBG)	93.569
Child Care Resource and Referral	93.575

Dollar threshold used to distinguish between Type A and Type B programs \$905,836

Auditee qualified as low-risk auditee? Yes

Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

None

Section IV - Summary Schedule of Prior Year Findings

None