

Hawkeye Area Community Action Program, Inc.

Hiawatha, Iowa

Financial Statements and
Supplementary Information

Years Ended September 30, 2023 and 2022



Hawkeye Area Community Action Program, Inc.

Years Ended September 30, 2023 and 2022

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Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinion

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, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Hawkeye Area Community Action Program, Inc. as of September 30, 2023 and 2022, 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 of America ("GAAP").

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Hawkeye Area Community Action Program, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Hawkeye Area Community Action Program, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Hawkeye Area Community Action Program, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Hawkeye Area Community Action Program, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

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, the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the supplementary information on pages 48 through 75 are presented for purposes of additional analysis and are not required parts 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 GAAS. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Report on Summarized Comparative Information

We previously audited Hawkeye Area Community Action Program, Inc.'s 2022 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated January 24, 2023. The supplementary schedules on page 60 to 75 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, 2022, 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. In our opinion, all prior year expenses included on any of the supplementary schedules on pages 60 to 75 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 March 4, 2025 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

Madison, Wisconsin
March 4, 2025

Hawkeye Area Community Action Program, Inc.

Statements of Financial Position

September 30, 2023 and 2022

Assets	2023	2022
Current assets:		
Cash and cash equivalents	\$ 3,491,220	\$ 6,459,520
Certificates of deposit	1,516,203	0
Grants receivable	2,856,371	3,257,517
Accounts receivable	74,267	94,351
Contribution receivable	168,172	180,650
Prepaid expenses and other assets	473,008	1,013,132
Inventories	787,158	617,135
Total current assets	9,366,399	11,622,305
Other assets:		
Right-of-use assets - operating	933,145	0
Total other assets	933,145	0
Property and equipment, net	4,203,705	3,269,888
TOTAL ASSETS	\$ 14,503,249	\$ 14,892,193
<i>Liabilities and Net Assets</i>		
Current liabilities:		
Notes payable - current portion	162,389	\$ 101,036
Accounts payable and accrued expenses	2,674,535	3,796,162
Refundable advances	502,953	842,988
Other liabilities	72,031	67,960
Lease liability - operating	377,814	0
Total current liabilities	3,789,722	4,808,146
Long-term liabilities:		
Notes payable	1,295,053	733,904
Deferred compensation	138,215	129,102
Lease liability - operating, less current portion	607,177	0
Total long-term liabilities	2,040,445	863,006
Total liabilities	5,830,167	5,671,152
Net assets:		
Without donor restrictions	4,478,593	4,386,469
With donor restrictions	4,194,489	4,834,572
Total net assets	8,673,082	9,221,041
TOTAL LIABILITIES AND NET ASSETS	\$ 14,503,249	\$ 14,892,193

See accompanying notes to financial statements.

Hawkeye Area Community Action Program, Inc.

Statements of Activities

Year Ended September 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue:			
Government grants, fees, and support	\$ 35,581,050	\$ 641	\$ 35,581,691
Commodities	2,053,978	0	2,053,978
United Way	302,988	0	302,988
Contributions and public support	3,812,511	9,813	3,822,324
Program income	1,620,611	0	1,620,611
Investment income	24,998	0	24,998
In-kind contributions	11,086,344	0	11,086,344
Net assets released from restrictions	650,537	(650,537)	0
Total revenue and support	55,133,017	(640,083)	54,492,934
Expenses:			
Program activities:			
Food and Nutrition	20,792,400	0	20,792,400
Energy	14,344,581	0	14,344,581
Children	12,213,490	0	12,213,490
Homelessness	3,173,465	0	3,173,465
Veteran Support	1,474,193	0	1,474,193
Total program activities	51,998,129	0	51,998,129
Management and general	2,468,805	0	2,468,805
Fund-raising expenses	573,959	0	573,959
Total expenses	55,040,893	0	55,040,893
Change in net assets	92,124	(640,083)	(547,959)
Net assets - Beginning of year	4,386,469	4,834,572	9,221,041
Net assets - End of year	\$ 4,478,593	\$ 4,194,489	\$ 8,673,082

Hawkeye Area Community Action Program, Inc.

Statements of Activities (Continued)

Year Ended September 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue:			
Government grants, fees, and support	\$ 46,846,894	\$ 1,507	\$ 46,848,401
Commodities	1,952,937	0	1,952,937
United Way	504,728	128,484	633,212
Contributions and public support	2,654,793	1,063,296	3,718,089
Program income	1,657,532	0	1,657,532
Investment income	13,606	0	13,606
In-kind contributions	8,640,894	0	8,640,894
Net assets released from restrictions	360,788	(360,788)	0
Total revenue and support	62,632,172	832,499	63,464,671
Expenses:			
Program activities:			
Food and Nutrition	18,009,014	0	18,009,014
Energy	20,998,986	0	20,998,986
Children	11,557,287	0	11,557,287
Homelessness	7,707,839	0	7,707,839
Veteran Support	1,276,573	0	1,276,573
Total program activities	59,549,699	0	59,549,699
Management and general	2,534,538	0	2,534,538
Fund-raising expenses	440,604	0	440,604
Total expenses	62,524,841	0	62,524,841
Change in net assets	107,331	832,499	939,830
Net assets - Beginning of year	4,279,138	4,002,073	8,281,211
Net assets - End of year	\$ 4,386,469	\$ 4,834,572	\$ 9,221,041

Hawkeye Area Community Action Program, Inc.

Statement of Functional Expenses

Year Ended September 30, 2023

	<u>Program</u>	<u>Management & General</u>	<u>Fund-raising</u>	<u>Total</u>
Salaries and wages	10,635,063	836,520	223,668	11,695,251
Fringe benefits	4,844,069	517,953	67,744	5,429,766
Assistance to individuals	13,961,509	0	0	13,961,509
Contracted services and fees	6,842,870	118,588	281,518	7,242,976
Depreciation	290,959	0	0	290,959
Equipment and repairs	115,923	576	0	116,499
Insurance	142,010	115,345	0	257,355
Memberships	29,072	28,693	0	57,765
Occupancy	894,103	728,094	0	1,622,197
Other direct costs	162,517	31,957	1,029	195,503
Postage	32,558	7,479	0	40,037
Printing	13,989	6,262	0	20,251
Supplies and materials	2,564,954	32,237	0	2,597,191
Telephone	170,910	5,117	0	176,027
Training	80,392	30,977	0	111,369
Travel	451,375	9,007	0	460,382
In-kind expenses	10,765,856	0	0	10,765,856
Total expenses	51,998,129	2,468,805	573,959	55,040,893

Hawkeye Area Community Action Program, Inc.

Statement of Functional Expenses

Year Ended September 30, 2022

	<u>Program</u>	<u>Management & General</u>	<u>Fund-raising</u>	<u>Total</u>
Salaries and wages	10,538,902	929,308	184,708	11,652,918
Fringe benefits	4,771,204	544,880	63,128	5,379,212
Assistance to individuals	24,491,152	0	0	24,491,152
Contracted services and fees	5,903,551	282,165	185,602	6,371,318
Depreciation	313,061	0	0	313,061
Equipment and repairs	209,936	576	0	210,512
Insurance	146,718	101,734	0	248,452
Memberships	40,986	24,355	0	65,341
Occupancy	665,233	459,314	0	1,124,547
Other direct costs	58,497	72,127	7,166	137,790
Postage	45,123	5,180	0	50,303
Printing	8,936	8,764	0	17,700
Supplies and materials	2,705,196	41,890	0	2,747,086
Telephone	198,052	5,217	0	203,269
Training	93,964	53,739	0	147,703
Travel	411,445	5,289	0	416,734
In-kind expenses	8,947,743	0	0	8,947,743
Total expenses	59,549,699	2,534,538	440,604	62,524,841

Hawkeye Area Community Action Program, Inc.

Statements of Cash Flows

Years Ended September 30, 2023 and 2022

	2023	2022
Increase (decrease) in cash and cash equivalents:		
Cash flows from operating activities:		
Change in net assets	(\$ 547,959)	\$ 939,830
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	290,959	313,061
Loss on disposal of property and equipment	0	33,075
Amortization of right-of-use assets - operating	358,211	0
Effects of changes in operating assets and liabilities:		
Grants receivable	401,146	(15,633)
Accounts receivable	20,084	26,432
Contribution receivable	12,478	4,150
Prepaid expenses and other assets	540,124	(580,621)
Inventories	(170,023)	(32,804)
Accounts payable and accrued expenses	(1,121,627)	1,187,945
Refundable advances	(340,035)	(91,465)
Deferred compensation	9,113	17,427
Other liabilities	4,071	(108,094)
Lease liability	(306,365)	0
Net cash from operating activities	(849,823)	1,693,303
Cash flows from investing activities:		
Purchase of certificates of deposit	(1,516,203)	0
Purchase of property and equipment	(478,797)	(173,339)
Net cash from investing activities	(1,995,000)	(173,339)
Cash flows from financing activities:		
Principal payments on notes payable	(123,477)	(204,778)
Net (payments) proceeds from line of credit	0	(22)
Net cash from financing activities	(123,477)	(204,800)
Changes in cash and cash equivalents	(2,968,300)	1,315,164
Cash and cash equivalents - Beginning of year	6,459,520	5,144,356
Cash and cash equivalents - End of year	\$ 3,491,220	\$ 6,459,520

Supplemental Schedule of Other Cash Activity:

Interest paid and expensed	\$ 57,959	\$ 36,824
Interest paid and capitalized	\$ 61,965	\$ 0

Supplemental disclosures of noncash operating, investing and financing activities:

Notes payable issued to purchase property	\$ 745,979	\$ 0
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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, 2023, HACAP received 33% and 29% of grant funding under its Low-Income Home Energy assistance and federal Head Start programs, respectively. For fiscal year ended September 30, 2022, HACAP received 21% and 21% 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)

Nature of Operations (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 lowans 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

The financial statements are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

Use of Estimates in Preparing Financial Statements

The preparation of accompanying financial statements in conformity with GAAP requires management to make certain estimates and assumptions regarding reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenue and expenses during the reporting period. Actual results may differ from those estimates.

Cash and Cash Equivalents

For purposes of the statement of 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 initial 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.

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

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.

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 \$1,018,302 and \$1,014,639 at September 30, 2023, and 2022, 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 equipment acquired with federal funds that remain in 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.

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

In-Kind Contributions

HACAP has recorded in-kind contributions for donated space, professional services and supplies in the statement of activities in accordance with 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 received contributions of nonprofessional volunteers during the years ended September 30, 2023 and 2022, with a value of \$437,835 and \$626,088, respectively, primarily for its Head Start program which is not recorded in the statement of activities.

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 identifying 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 promised 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 statement 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.

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Revenue Recognition (Continued)

Grants and Contracts

Grants 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.
- Grant awards that are exchange transactions – Exchange transactions are reimbursed based on a predetermined rate for services performed in accordance with the terms of the award. 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

HACAP recognized revenue from exchange transactions from contracts with customers for health and nutrition services, handling fees, application processing services and sales. HACAP 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.

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 to 14 cents per pound handling fee. HACAP provides to Linn County application 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.

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Revenue Recognition (Continued)

Total revenue from contracts recognized in accordance with ASC 606 during the years ended September 30, 2023, and 2022, and included on the statements of activities under government grants, fees and support, is summarized below:

	2023	2022
Health and nutrition services	\$ 232,210	\$ 175,734
Food pantry handling fees	409,678	227,520
Application processing service	0	180,092
Other	3,177	6,429
Total	\$ 645,065	\$ 589,775

The following is an analysis of the timing of revenue recognized during the years ended September 30, 2023, and 2022:

	2023	2022
Revenue recognized at a point in time	\$ 3,177	\$ 6,429
Revenue recognized over time	641,888	583,347
Total	\$ 645,065	\$ 589,776

HACAP determined at September 30, 2023, and 2022 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, 2021	\$ 120,187
Accounts receivable from contracts with customers at September 30, 2022	92,486
Accounts receivable from contracts with customers at September 30, 2023	\$ 74,634

There are no contract assets or contract liabilities at September 30, 2023, or 2022.

Program Income

Program income represent rental income and amounts contributed by program beneficiaries. Operating lease revenue is recognized as rental revenue over the term of the lease. Advance receipts, if any, are deferred and classified as liabilities until earned. The contributions are to help defray the cost of the specific program in which the beneficiary received assistance.

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Revenue Recognition (Continued)

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 federal 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 of 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.

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.

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Adoption of New Accounting Standard

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-02, *Leases (Topic 842)*. ASU 2016-16 is intended to improve financial reporting of leasing transactions by requiring organizations that lease assets to recognize assets and liabilities for the rights and obligations created by leases on the statement of financial position. This accounting update also requires additional disclosures surrounding the amount, timing, and uncertainty of cash flows arising from leases.

HACAP adopted this guidance for the year ended September 30, 2023, with modified retrospective application to October 1, 2022, through a cumulative effect adjustment. The Organization has elected the package of practical expedients permitted in ASC Topic 842.

Accordingly, HACAP accounted for its existing operating leases as operating leases and capital leases as finance leases under the new guidance, without reassessing (a) whether the contracts contain a lease under ASC Topic 842, (b) whether the classification of the leases would be different in accordance with ASC Topic 842, or (c) whether any unamortized initial direct costs before transition adjustments would have met the definition of initial direct costs in ASC Topic 842 at lease commencement. Similarly, HACAP did not reassess service contracts evaluated for lease treatment under ASC 840 for embedded leases under ASC 842.

As a result of the adoption of the new lease accounting guidance HACAP recognized the following as of October 1, 2022:

Right-of-use asset - operating	\$ 1,291,356
Lease liability - operating	\$ 1,291,356

This standard did not have a material impact on the HACAP's net assets or cash flows from operations and had an immaterial impact on its operating results. The most significant impact was the recognition of the ROU assets and lease obligations for operating leases.

ASC 842 Lease Accounting

HACAP is a lessee in multiple noncancelable operating leases. If the contract provides HACAP the right to substantially all the economic benefits and the right to direct the use of the identified asset, it is considered to be or contain a lease. Right-of-use-assets and lease liabilities are recognized at the lease commencement date based on the present value of the future lease payments over the expected lease term. The right-of-use assets are also adjusted for any lease prepayments made, lease incentives received, and initial direct costs incurred.

The lease liability is initially and subsequently recognized based on the present value of its future lease payments. Variable payments are included in the future lease payments when those variable payments depend on an index or a rate. Increases (decreases) to variable lease payments due to subsequent changes in an index or rate are recorded as variable lease expense (income) in the future period in which they are incurred.

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

ASC 842 Lease Accounting (Continued)

HACAP has elected to use a risk-free rate for a term similar to the underlying lease as the discount rate if the implicit rate in the lease contract is not readily determinable.

The right-of-use assets are subsequently measured throughout the lease term at the amount of the remeasured lease liability (i.e., present value of the remaining lease payments), plus unamortized initial direct costs, plus (minus) any prepaid (accrued) lease payments, less the unamortized balance of lease incentives received, and any impairment recognized. For operating leases with lease payments that fluctuate over the lease term, the total lease costs are recognized on a straight-line basis over the lease term.

For all underlying classes of assets, HACAP has elected to not recognize right-of-use assets and lease liabilities for short term leases that have a lease term of 12 months or less at lease commencement and do not include an option to purchase the underlying asset that HACAP is reasonably certain to exercise. Leases containing termination clauses in which either party may terminate the lease without cause and the notice period is less than 12 months are deemed short term leases with lease costs included in short term lease expense. HACAP recognizes short term lease cost on a straight-line basis over the lease term.

Subsequent Events

Subsequent events have been evaluated through March 4, 2025, which is the date the financial statements were available to be issued.

Note 2: Concentration of Credit Risk

HACAP maintains bank accounts in several local banks; however, frequently the balance 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.

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:

	2023	2022
Cash and cash equivalents	\$ 3,491,220	\$ 6,459,520
Certificates of deposit	1,516,203	0
Grants receivable	2,856,371	3,257,517
Accounts receivable	74,267	94,351
Contributions receivable	168,172	180,650
Subtotal financial assets	8,106,233	\$ 9,992,038

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 3: Liquidity and Availability (Continued)

Less: accounts payable and accrued expenses	(2,674,535)	(3,796,162)
Less: refundable advances in cash	(94,415)	(219,789)
Less: other liabilities	(72,031)	(67,960)
Less: Net assets with donor restrictions in cash	(3,905,976)	(3,820,647)

Net financial assets available	\$ 1,359,276	\$ 2,087,480
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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 \$9,463,000 at September 30, 2023. Additionally, HACAP has access to a line of credit of \$1,000,000 with Hills Bank of Hills, IA. As of September 30, 2023, the available balance on the line of credit is \$1,000,000.

Note 4: Grants Receivable

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

	2023	2022
Federal programs	\$ 1,271,744	\$ 1,519,734
State and local programs	1,584,627	1,737,783
Total	\$ 2,856,371	\$ 3,257,517

Note 5: Inventories

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

	2023	2022
Food	\$ 684,575	\$ 533,894
Weatherization material	102,583	83,241
Total	\$ 787,158	\$ 617,135

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:

	2023	2022
Land, building, and rehabilitation	\$ 9,320,224	\$ 8,237,261
Transitional housing properties	4,710,468	4,568,636
Furnishings and office equipment	772,175	772,175
Program equipment	798,248	798,267
Subtotal	15,601,115	\$ 14,376,339
Less - Accumulated depreciation	(11,397,410)	(11,106,451)
Total	\$ 4,203,705	\$ 3,269,888

Note 7: Notes Payable

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

	2023	2022
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. Final payment is due in October 2029, and the note is secured by two Iowa City residential properties.	\$ 190,655	\$ 216,667
Note payable to James Murray – Waterfront property, requiring monthly installments of \$7,000, including interest at 3.74%. Final payment is due in October 2028, secured by property.	390,246	459,272
Note payable to Hills Bank and Trust - Dyersville property, requiring monthly installments of \$1,031, including interest at 3.95%. Final payment is due in October 2040, secured by property.	152,884	159,001
Note payable to Adobe Construction - Kacena property, requiring monthly installments of \$9,685, including interest at 8.5%. Final payment is due in May 2043, secured by property.	723,657	0
Total	1,457,442	834,940
Current portion	(162,389)	(101,036)
Long-term portion	\$ 1,295,053	\$ 733,904

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 7: Notes Payable (Continued)

Future maturities of notes payable at September 30, 2023 are as follows:

2024	\$	162,389
2025		172,082
2026		182,435
2027		193,501
2028		205,332
Thereafter		541,703
<hr/>		
Total	\$	1,457,442

Note 8: Line of Credit

HACAP has a line-of-credit agreement of \$1,000,000 with a local bank, which expires December 1, 2024, and is secured by essentially all non-discretionary assets of HACAP, and bears interest at the *Wall Street Journal* Prime Rate (currently 8.5% as of September 30, 2023). The outstanding balances as of September 30, 2023, and 2022 were \$0 and \$0, respectively.

Note 9: Deferred Compensation Plan

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, 2023, and 2022, was \$138,215 and \$129,102 respectively. The compensation expense for the year ended September 30, 2023, and 2022, was \$9,113 and \$17,427, respectively.

Note 10: Net Assets with Donor Restriction

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

	2023	2022
<hr/>		
Purpose restricted:		
Food and Nutrition	\$ 2,803,902	\$ 3,108,748
Energy	1,024,225	1,262,683
Children	78,485	133,754
Homelessness	119,705	151,186
Time restricted:		
Homelessness	168,172	178,201
<hr/>		
Total	\$ 4,194,489	\$ 4,834,572

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 10: Net Assets with Donor Restriction (Continued)

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.

Net assets released from restrictions of \$650,537 during the year ended September 30, 2023, represent amounts that satisfied specific program restrictions or were appropriated and utilized during the time period for which it was restricted.

Note 11: Leases

Leases Under ASC 842

HACAP leases space at various locations for programs and administrative offices for operations and copiers. The majority of leases entered into include one or more options to renew. The renewal terms can extend the lease term from one to five years. The exercise of lease renewal options is at HACAP's sole discretion. Renewal option periods are included in the measurement of the right-of-use asset and lease liability when the exercise is reasonably certain to occur.

The depreciable life of assets and leasehold improvements are limited by the expected lease term, unless there is a transfer of title or purchase option reasonably certain of exercise.

HACAP's lease agreements do not contain any material residual value guarantees or material restrictive covenants. Payments due under the lease contracts include fixed payments plus, for many of HACAP 's leases, variable payments. HACAP office space leases require it to make variable payments for HACAP's proportionate share of the buildings property taxes, insurance, and common area maintenance. These variable lease payments are not included in lease payments used to determine the lease liability and are recognized as variable costs when incurred.

Components of lease expense were as follows for the year ended September 30, 2023:

Lease cost		
Operating lease cost	\$	404,450
Short-term lease costs		160,965
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Total	\$	565,415
<hr/>		

2023

Weighted-average remaining lease term - Operating leases	3.37 years
Weighted-average discount rate - Operating leases	4.11 %

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 11: Leases (Continued)

Maturities of lease liabilities are as follows as of September 30, 2023:

	2023
2024	\$ 409,687
2025	276,172
2026	210,852
2027	61,354
2028	51,820
Thereafter	43,185
Total lease payments	1,053,070
Less imputed interest	(68,079)
Total	\$ 984,991

Leases Under ASC 840

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. Rent expense was \$517,718 for the year ended September 30, 2022.

Future minimum lease payments beyond 2022 are as follows:

	Amount
2023	\$ 327,025
2024	150,883
2025	147,619
2026	94,782
2027	55,782
Thereafter	87,967
Total	\$ 864,058

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

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, 2023 and 2022 was \$893,809 and \$862,900, respectively, and is included in program income on the statements of activities.

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

	2023	2022
Land	\$ 629,326	\$ 606,726
Buildings	5,999,151	5,879,919
Subtotal	6,628,477	6,486,645
Accumulated Depreciation	(6,065,485)	(5,758,523)
Total	\$ 562,992	\$ 728,122

Note 13: Retirement Plans

HACAP contributes to a tax deferred annuity 403(b) plan. The plan is administered by Principal Financial on behalf of its participating employees. During the years ended September 30, 2023, and 2022, HACAP provided \$268,652 and \$252,749, 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.

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 \$45.7 billion as of June 30, 2023. 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 89.70%, leaving an unfunded actuarial liability of approximately \$4.7 billion as of June 30, 2023, 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, 2023, and 2022 was \$917,212 and \$862,900, respectively.

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 14: In-Kind Contributions

HACAP has recorded in-kind contributions for the years ended in the statements of activities including:

In-Kind Contributions	2023	2022
Space	\$ 0	\$ 30,544
Food	11,086,344	8,610,350
Total In-Kind Contributions	\$ 11,086,344	\$ 8,640,894

In-Kind Expenses	2023	2022
Space	\$ 0	\$ 30,544
Food	10,765,856	8,917,199
Total In-Kind Expenses	\$ 10,765,856	\$ 8,947,743

The fair value of the space in-kind was based on market rent studies that were performed based on comparable properties. Space in-kind is utilized by HACAP's Head Start program. Food is valued at values provided by the State of Iowa and is distributed to individuals and food pantries. The difference between food contributions and food expense is due to the timing of receipts and distributions. Contributed nonfinancial assets did not have donor-imposed restrictions.

Note 15: 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 \$650,537 and \$634,557 at September 30, 2023, and 2022, 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 16: Grant Awards

At September 30, 2023, HACAP had commitments under various ongoing grant awards of approximately \$9,463,000. The revenue relating to these grants is not recognized in the accompanying financial statements because the revenue recognition is conditional on the incurrence of expenditures or the performance of services in the next fiscal year.

Supplementary Information

Hawkeye Area Community Action Program, Inc.

Schedule A-1

Schedule of Program Activity

Year Ended September 30, 2023

FEDERAL PROGRAMS									
Department of Agriculture (Dept. of Ag)									
			10.557	10.558			10.568	10.569	
	TOTAL	WIC Women, Infants and Children	Breast Feeding Peer Counselor	10.557 Subtotal	Child and Adult Care Food Program Centers	Child and Adult Care Food Program Homes	10.558 Subtotal	TEFAP Food Program	TEFAP Food Distribution
		(1)	(2)		(3)	(4)		(5)	(6)
REVENUE									
Grant revenue	\$ 35,581,691	\$ 1,727,456	\$ 78,524	\$ 1,805,980	\$ 633,018	\$ 1,004,037	\$ 1,637,055	\$ 348,678	\$ 0
Commodities	2,053,978	0	0	0	0	0	0	0	2,053,978
United Way	302,988	0	0	0	0	0	0	0	0
Contributions and public support	3,822,324	0	0	0	0	0	0	0	0
CSBG transfer	0	0	0	0	0	70,618	70,618	0	0
Program income	1,620,611	0	0	0	0	0	0	0	0
Investment income	24,998	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
In-kind contributions	11,086,344	0	0	0	0	0	0	0	0
Total Revenue	54,492,934	1,727,456	78,524	1,805,980	633,018	1,074,655	1,707,673	348,678	2,053,978
EXPENSES									
Salaries and wages	11,695,251	501,623	35,387	537,010	402,110	107,130	509,240	216,704	0
Fringe benefits	5,429,766	305,675	9,094	314,769	225,494	68,093	293,587	94,266	0
Assistance to individuals	13,961,509	0	0	0	0	856,847	856,847	0	2,053,978
Contracted services and fees	7,242,976	722,278	22,970	745,248	212,335	8,717	221,052	0	0
Depreciation	290,959	0	0	0	0	0	0	0	0
Equipment and repairs	116,499	6,437	0	6,437	0	0	0	0	0
Insurance	257,355	0	0	0	0	0	0	0	0
Memberships	57,765	0	0	0	0	100	100	0	0
Occupancy	1,622,197	38,297	0	38,297	0	1,190	1,190	0	0
Other direct costs	195,503	1,809	0	1,809	0	0	0	0	0
Postage	40,037	5,024	0	5,024	3	405	408	0	0
Printing	20,251	0	0	0	0	0	0	0	0
Supplies and materials	2,597,191	41,749	2,736	44,485	236,368	2,051	238,419	0	0
Telephone	176,027	6,619	1,969	8,588	554	1,184	1,738	0	0
Training	111,369	3,329	0	3,329	0	1,935	1,935	0	0
Travel	460,382	4,341	0	4,341	5,410	7,724	13,134	0	0
Internal service fee	0	0	0	0	(521,620)	0	(521,620)	0	0
Indirect costs	0	90,275	6,368	96,643	72,364	19,279	91,643	37,708	0
In-kind expenses	10,765,856	0	0	0	0	0	0	0	0
Total Expenses	55,040,893	1,727,456	78,524	1,805,980	633,018	1,074,655	1,707,673	348,678	2,053,978
Change in net assets	(547,959)	0	0	0	0	0	0	0	0
Net assets - Beginning of year	9,221,041	0	0	0	0	0	0	0	0
NET ASSETS - END OF YEAR	\$ 8,673,082	\$ 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, 2023

FEDERAL PROGRAMS									
Dept. of Ag	Department of Housing and Urban Development (HUD)								
	14.218	14.231					14.239	14.267	
		COVID-19							
10.568 & 10.569 Cluster Subtotal	Community Development Block Grant 2023	Emergency Solutions Grant Program 2022	Emergency Solutions Grant Program 2023	Emergency Solutions Grant Subs 2023	COVID-19 Emergency Solutions Grant CARES 2	14.231 Subtotal	Tenant Based Rental Assistance 2022	HUD First 2022	
	(7)	(8)	(9)	(10)	(11)		(12)	(13)	
REVENUE									
Grant revenue	\$ 348,678	\$ 22,000	\$ 27,101	\$ 108,272	\$ 18,381	\$ 24,571	\$ 178,325	\$ 22,096	\$ 88,731
Commodities	2,053,978	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	2,402,656	22,000	27,101	108,272	18,381	24,571	178,325	22,096	88,731
EXPENSES									
Salaries and wages	216,704	12,235	9,412	31,081	2,763	5,773	49,029	371	25,060
Fringe benefits	94,266	7,524	5,551	19,971	1,611	3,491	30,624	241	14,809
Assistance to individuals	2,053,978	0	10,180	50,883	13,461	5,349	79,873	21,417	37,321
Contracted services and fees	0	0	0	0	0	8,546	8,546	0	5,551
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	109	0	373	482	0	108
Training	0	0	0	0	0	0	0	0	0
Travel	0	0	262	636	49	0	947	0	1,361
Internal service fee	0	0	0	0	0	0	0	0	0
Indirect costs	37,708	2,241	1,696	5,592	497	1,039	8,824	67	4,521
In-kind expenses	0	0	0	0	0	0	0	0	0
Total Expenses	2,402,656	22,000	27,101	108,272	18,381	24,571	178,325	22,096	88,731
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-3

Schedule of Program Activity

Year Ended September 30, 2023

FEDERAL PROGRAMS									
Department of Housing and Urban Development (HUD)									Dept. of Treasury
14.267									21.024
	HUD First 2023 (14)	HUD Rapid Rehousing I 2022 (15)	HUD Rapid Rehousing I 2023 (16)	HUD Rapid Rehousing II 2022 (17)	HUD Rapid Rehousing II 2023 (18)	HUD V 2022 (19)	HUD V 2023 (20)	14.267 Subtotal	COVID-19 ARPA Housing (21)
REVENUE									
Grant revenue	\$ 340,115	\$ 19,114	\$ 39,454	\$ 15,586	\$ 45,929	\$ 35,119	\$ 175,927	\$ 759,975	\$ 148,129
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	340,115	19,114	39,454	15,586	45,929	35,119	175,927	759,975	148,129
EXPENSES									
Salaries and wages	82,475	5,882	4,610	1,570	5,033	11,012	34,256	169,898	0
Fringe benefits	52,956	3,461	2,944	942	3,245	6,594	22,091	107,042	0
Assistance to individuals	185,997	8,640	30,751	12,632	36,500	15,094	112,538	439,473	0
Contracted services and fees	1,343	0	0	0	0	0	0	6,894	3,283
Depreciation	0	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	0	0	0	0	144,192
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	654
Telephone	690	0	0	0	0	0	0	798	0
Training	0	0	0	0	0	0	0	0	0
Travel	1,804	68	324	159	246	434	863	5,259	0
Internal service fee	0	0	0	0	0	0	0	0	0
Indirect costs	14,850	1,063	825	283	905	1,985	6,179	30,611	0
In-kind expenses	0	0	0	0	0	0	0	0	0
Total Expenses	340,115	19,114	39,454	15,586	45,929	35,119	175,927	759,975	148,129
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, 2023

FEDERAL PROGRAMS									
Department of Veterans Affairs				Department of Energy (DOE)				DHHS	
64.033				81.042				93.499	
Shallow Subsidy									
	Supportive Services For Veteran Families 2022	Supportive Services For Veteran Families 2023	Supportive Services For Veteran Families 2023	64.033 Subtotal	DOE Weatherization DOE-BIL-22-02	DOE Weatherization DOE-22-02	DOE Weatherization DOE-23-02	81.042 Subtotal	COVID-19 #LIHWAP 21-ARPA-02
	(22)	(23)	(24)		(25)	(26)	(27)		(28)
REVENUE									
Grant revenue	\$ 781,921	\$ 618,007	\$ 184,209	\$ 1,584,137	\$ 205,667	\$ 14,883	\$ 638,573	\$ 859,123	\$ 557,928
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	781,921	618,007	184,209	1,584,137	205,667	14,883	638,573	859,123	557,928
EXPENSES									
Salaries and wages	267,664	171,231	59,037	497,932	0	1,128	0	1,128	61,904
Fringe benefits	163,114	113,614	37,607	314,335	0	721	0	721	39,615
Assistance to individuals	246,789	255,159	68,693	570,641	0	0	0	0	444,991
Contracted services and fees	9,286	15,802	0	25,088	201,143	12,800	634,821	848,764	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	12,606	14,775	0	27,381	0	0	0	0	0
Other direct costs	978	559	0	1,537	0	0	0	0	0
Postage	25	48	0	73	0	0	0	0	210
Printing	0	0	0	0	0	0	0	0	0
Supplies and materials	3,032	2,386	13	5,431	0	0	0	0	0
Telephone	2,662	1,903	494	5,059	0	0	0	0	0
Training	0	625	0	625	4,524	0	2,388	6,912	0
Travel	27,669	11,083	7,706	46,458	0	0	1,364	1,364	0
Internal service fee	0	0	0	0	0	0	0	0	0
Indirect costs	48,096	30,822	10,659	89,577	0	234	0	234	11,208
In-kind expenses	0	0	0	0	0	0	0	0	0
Total Expenses	781,921	618,007	184,209	1,584,137	205,667	14,883	638,573	859,123	557,928
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, 2023

FEDERAL PROGRAMS									
Department of Health and Human Services (DHHS)									
93.568							93.569		
	HEAP		HEAP		COVID-19		93.568	Community Services	Community Services
	Weatherization	Weatherization	LIHEAP	LIHEAP	LIHEAP	LIHEAP	Subtotal	Block Grant	Block Grant
	#HEAP 22-02	#HEAP 23-02	#LIHEAP 22-02	#LIHEAP 23-02	CARES 2	#LIHEAP 23ES-02		#CSBG-22-02	#CSBG-23-02
	(29)	(30)	(31)	(32)	(33)	(34)		(35)	(36)
REVENUE									
Grant revenue	\$ 828,488	\$ 1,115,218	(\$ 27,150)	\$ 5,064,838	\$ 123,776	\$ 4,064,655	\$ 11,169,825	\$ 224,693	\$ 1,427,669
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	(178,825)	(1,164,458)
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	828,488	1,115,218	(27,150)	5,064,838	123,776	4,064,655	11,169,825	45,868	263,211
EXPENSES									
Salaries and wages	4,539	0	0	317,603	0	250,978	573,120	9,361	68,260
Fringe benefits	3,077	0	0	176,717	0	158,645	338,439	5,365	42,615
Assistance to individuals	0	0	(27,150)	4,486,573	123,776	3,587,127	8,170,326	0	0
Contracted services and fees	819,932	1,115,218	0	9,577	0	833	1,945,560	29,460	136,771
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	2,621	0	9,509	12,130	0	0
Other direct costs	0	0	0	750	0	0	750	0	0
Postage	0	0	0	10,430	0	3,671	14,101	0	0
Printing	0	0	0	0	0	0	0	0	0
Supplies and materials	0	0	0	648	0	5,943	6,591	0	0
Telephone	0	0	0	1,550	0	1,520	3,070	0	0
Training	0	0	0	0	0	25	25	0	1,664
Travel	0	0	0	1,216	0	1,204	2,420	0	1,613
Internal service fee	0	0	0	0	0	0	0	0	0
Indirect costs	940	0	0	57,153	0	45,200	103,293	1,682	12,288
In-kind expenses	0	0	0	0	0	0	0	0	0
Total Expenses	828,488	1,115,218	(27,150)	5,064,838	123,776	4,064,655	11,169,825	45,868	263,211
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, 2023

FEDERAL PROGRAMS									
Department of Health and Human Services									
	93.569	93.575			93.600			93.778	
	Subtotal 93.569	Child Care Block Grant Wrap Around 2023 (37)	Child Care Block Grant Wrap Around 2024 (38)	Subtotal 93.575	Head Start 2022 (39)	Head Start 2023 (40)	COVID-19 Head Start Grant (41)	Subtotal 93.600	1st Five Implementation Phase 2022 (42)
REVENUE									
Grant revenue	\$ 1,652,362	\$ 564,926	\$ 254,011	\$ 818,937	\$ 2,486,964	\$ 7,193,369	\$ 614,586	\$ 10,294,919	\$ 55,821
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	(1,343,283)	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	250	0	0	250	0
In-kind contributions	0	0	0	0	121,365	316,682	0	438,047	0
Total Revenue	309,079	564,926	254,011	818,937	2,608,579	7,510,051	614,586	10,733,216	55,821
EXPENSES									
Salaries and wages	77,621	324,123	139,775	463,898	994,321	2,772,414	36,865	3,803,600	28,597
Fringe benefits	47,980	182,451	89,051	271,502	577,970	1,719,487	21,906	2,319,363	16,543
Assistance to individuals	0	0	0	0	0	0	0	0	0
Contracted services and fees	166,231	0	0	0	331,092	874,985	0	1,206,077	748
Depreciation	0	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	1,988	6,973	0	8,961	0
Insurance	0	0	0	0	1,719	6,613	0	8,332	0
Memberships	0	0	0	0	0	5,332	0	5,332	0
Occupancy	0	0	0	0	332,932	1,007,685	259,239	1,599,856	0
Other direct costs	0	0	0	0	720	535	0	1,255	47
Postage	0	0	0	0	505	948	0	1,453	139
Printing	0	0	0	0	637	8,139	2,188	10,964	0
Supplies and materials	0	0	0	0	30,604	166,159	287,201	483,964	4,009
Telephone	0	0	0	0	10,130	27,730	557	38,417	484
Training	1,664	0	0	0	8,311	39,507	0	47,818	0
Travel	1,613	0	0	0	17,307	57,922	0	75,229	103
Internal service fee	0	0	0	0	0	0	0	0	0
Indirect costs	13,970	58,352	25,185	83,537	178,978	498,940	6,630	684,548	5,151
In-kind expenses	0	0	0	0	121,365	316,682	0	438,047	0
Total Expenses	309,079	564,926	254,011	818,937	2,608,579	7,510,051	614,586	10,733,216	55,821
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, 2023

	FEDERAL PROGRAMS					STATE AND LOCAL PROGRAMS			
	Department of Health and Human Services								
	93.778	93.994							
	1st Five Implementation Phase 2023 (43)	Subtotal 93.778	Maternal and Child Health Services (44)	Maternal and Child Health Services (45)	Subtotal 93.994	Total Federal Programs	East Central Iowa United Way 2023 (46)	East Central Iowa United Way 2024 (47)	Linn County Permanent Housing 2023 (48)
REVENUE									
Grant revenue	\$ 183,121	\$ 238,942	\$ 89,255	\$ 266,348	\$ 594,545	\$ 32,454,014	\$ 0	\$ 0	\$ 24,665
Commodities	0	0	0	0	0	2,053,978	0	0	0
United Way	0	0	0	4,913	4,913	4,913	(178,201)	168,172	28,929
Contributions and public support	0	0	0	0	0	0	0	0	7,830
CSBG transfer	0	0	0	0	0	(1,272,665)	0	0	57,553
Program income	0	0	29,570	69,594	99,164	99,164	0	0	386,711
Investment income	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	250	0	0	(896,059)
In-kind contributions	0	0	0	0	0	438,047	0	0	0
Total Revenue	183,121	238,942	118,825	340,855	698,622	33,777,701	(178,201)	168,172	(390,371)
EXPENSES									
Salaries and wages	96,753	125,350	63,703	185,423	374,476	7,348,166	0	0	90,556
Fringe benefits	60,794	77,337	34,065	101,548	212,950	4,392,958	0	0	57,577
Assistance to individuals	0	0	0	0	0	12,637,546	0	0	335
Contracted services and fees	2,142	2,890	750	1,775	5,415	5,182,158	0	0	91,624
Depreciation	0	0	0	0	0	0	0	0	14,898
Equipment and repairs	0	0	794	0	794	160,384	0	0	0
Insurance	0	0	0	0	0	8,332	0	0	9,731
Memberships	0	0	0	0	0	5,432	0	0	0
Occupancy	0	0	1,126	7,528	8,654	1,687,508	0	0	147,486
Other direct costs	0	47	275	325	647	5,998	0	0	9,708
Postage	335	474	946	2,307	3,727	24,996	0	0	1,343
Printing	0	0	0	0	0	10,964	0	0	(4)
Supplies and materials	1,913	5,922	4,877	5,487	16,286	795,830	0	0	39,545
Telephone	1,414	1,898	877	2,449	5,224	63,376	0	0	1,496
Training	1,508	1,508	0	702	2,210	64,518	0	0	0
Travel	851	954	1,374	3,342	5,670	156,435	0	0	6,091
Internal service fee	0	0	0	0	0	(521,620)	0	0	(9,387)
Indirect costs	17,411	22,562	10,038	29,969	62,569	1,316,673	0	0	16,366
In-kind expenses	0	0	0	0	0	438,047	0	0	0
Total Expenses	183,121	238,942	118,825	340,855	698,622	33,777,701	0	0	477,365
Change in net assets	0	0	0	0	0	0	(178,201)	168,172	(867,736)
Net assets - Beginning of year	0	0	0	0	0	0	178,201	0	867,736
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 168,172	\$ 0

Hawkeye Area Community Action Program, Inc.

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Schedule of Program Activity

Year Ended September 30, 2023

STATE AND LOCAL PROGRAMS									
	Linn County Permanent Housing 2024 (49)	Iowans Helping Iowans (50)	Chronically Homeless 2023 (51)	Chronically Homeless 2024 (52)	Johnson County Local Housing 2023 (53)	Johnson County Local Housing 2024 (54)	UW Dubuque 2023 (55)	UW Dubuque 2024 (56)	Washington County Local Operations 2023 (57)
REVENUE									
Grant revenue	\$ 8,222	\$ 124,767	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 180,642
Commodities	0	0	0	0	0	0	0	0	0
United Way	8,000	0	0	0	0	0	16,221	10,417	0
Contributions and public support	722	0	0	0	700	200	0	0	12,105
CSBG transfer	26,926	0	11,134	2,003	8,790	0	0	0	0
Program income	125,723	0	15,214	3,564	239,053	91,283	0	0	12,528
Investment income	0	0	0	0	0	0	0	0	1,740
Transfers	896,059	0	20,673	(20,673)	(189,605)	189,605	0	0	188,441
In-kind contributions	0	0	0	0	0	0	0	0	0
Total Revenue	1,065,652	124,767	47,021	(15,106)	58,938	281,088	16,221	10,417	395,456
EXPENSES									
Salaries and wages	31,973	32,644	0	0	62,632	22,515	8,729	8,934	36,775
Fringe benefits	22,743	20,995	0	0	33,795	13,437	5,374	5,897	22,171
Assistance to individuals	200	63,942	0	0	291	0	548	250	0
Contracted services and fees	50,098	334	10,148	1,271	115,593	24,535	0	0	595
Depreciation	4,966	0	0	0	16,932	5,644	0	0	0
Equipment and repairs	0	0	310	0	0	0	0	0	441
Insurance	885	0	3,635	330	14,126	1,284	0	0	963
Memberships	0	0	0	0	0	0	0	0	0
Occupancy	43,100	0	6,281	2,551	45,866	18,598	0	0	153,889
Other direct costs	4,323	0	232	146	1,909	650	0	0	318
Postage	529	0	5	2	835	293	0	0	0
Printing	0	7	0	0	31	0	0	0	0
Supplies and materials	11,461	280	4,516	966	12,326	3,314	0	0	6,723
Telephone	423	0	1,200	280	1,556	519	0	0	562
Training	0	0	0	0	0	0	0	0	0
Travel	2,072	723	21	21	3,278	653	0	0	669
Internal service fee	(2,032)	0	0	0	(7,827)	(2,910)	0	0	0
Indirect costs	5,933	5,880	0	0	11,266	4,033	1,570	1,608	6,614
In-kind expenses	0	0	0	0	0	0	0	0	0
Total Expenses	176,674	124,805	26,348	5,567	312,609	92,565	16,221	16,689	229,720
Change in net assets	888,978	(38)	20,673	(20,673)	(253,671)	188,523	0	(6,272)	165,736
Net assets - Beginning of year	0	11,367	(20,673)	0	253,671	0	0	0	(165,736)
NET ASSETS - END OF YEAR	\$ 888,978	\$ 11,329	\$ 0	(\$ 20,673)	\$ 0	\$ 188,523	\$ 0	(\$ 6,272)	\$ 0

Hawkeye Area Community Action Program, Inc.

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Schedule of Program Activity

Year Ended September 30, 2023

STATE AND LOCAL PROGRAMS									
	Washington County Local Operations 2024 (58)	Benton County Local Housing 2023 (59)	Benton County Local Housing 2024 (60)	Benton County Local Senior Services 20223 (61)	Benton County Local Senior Services 2024 (62)	Food Reservoir Inventory (63)	Johnson County ECI 2023 (64)	Johnson County ECI 2024 (65)	Food Reservoir Back Pack Program (66)
REVENUE									
Grant revenue	\$ 94,741	\$ 16,267	\$ 5,422	\$ 35,315	\$ 21,772	\$ 0	\$ 31,315	\$ 17,150	\$ 0
Commodities	0	0	0	0	0	0	0	0	0
United Way	0	0	0	20,250	8,064	0	0	0	0
Contributions and public support	342	0	0	3,955	2,016	0	0	0	174,972
CSBG transfer	11,346	10,938	7,556	146,284	42,425	0	16,080	0	0
Program income	4,693	10,590	4,450	60,458	22,330	0	0	0	0
Investment income	1,803	0	0	0	0	0	0	0	0
Transfers	(188,441)	(163,922)	163,922	25,246	(25,246)	0	0	0	0
In-kind contributions	0	0	0	0	0	11,086,132	0	0	0
Total Revenue	(75,516)	(126,127)	181,350	291,508	71,361	11,086,132	47,395	17,150	174,972
EXPENSES									
Salaries and wages	12,279	869	62	103,980	35,844	0	26,833	19,018	18,843
Fringe benefits	8,334	616	65	63,443	24,688	0	15,734	12,027	11,831
Assistance to individuals	0	0	0	36	132	0	0	0	0
Contracted services and fees	0	12,319	7,870	0	0	0	0	0	0
Depreciation	0	0	0	0	0	0	0	0	0
Equipment and repairs	1,322	0	0	1,153	0	0	0	0	0
Insurance	88	1,383	126	0	0	0	0	0	0
Memberships	0	0	0	0	0	0	0	0	0
Occupancy	86,025	20,884	7,001	36,155	12,307	0	0	0	0
Other direct costs	2	0	0	300	150	0	0	0	0
Postage	0	0	0	616	288	0	0	0	0
Printing	0	0	0	0	0	0	0	0	0
Supplies and materials	2,067	1,563	2,088	28,556	10,494	0	0	0	137,477
Telephone	188	0	0	346	94	0	0	0	0
Training	0	0	0	0	0	0	0	0	0
Travel	410	0	206	13,138	6,151	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0	0
Indirect costs	2,210	160	11	18,711	6,452	0	4,828	3,423	3,391
In-kind expenses	0	0	0	0	0	10,765,644	0	0	0
Total Expenses	112,925	37,794	17,429	266,434	96,600	10,765,644	47,395	34,468	171,542
Change in net assets	(188,441)	(163,921)	163,921	25,074	(25,239)	320,488	0	(17,318)	3,430
Net assets - Beginning of year	0	163,921	0	(25,074)	0	92,701	0	0	78,381
NET ASSETS - END OF YEAR	(\$ 188,441)	\$ 0	\$ 163,921	\$ 0	(\$ 25,239)	\$ 413,189	\$ 0	(\$ 17,318)	\$ 81,811

Hawkeye Area Community Action Program, Inc.

Schedule A-10

Schedule of Program Activity

Year Ended September 30, 2023

STATE AND LOCAL PROGRAMS										
	Food Reservoir Fundraising	Food Reservoir Bulk Program	Food Reservoir Operations	Shared Visions 2023	Shared Visions 2024	Local Childcare Training Programs 2023	Local Childcare Training Programs 2024	BP Senior Dining 2023	BP Senior Dining 2024	
	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	
REVENUE										
Grant revenue	\$ 0	\$ 50,000	\$ 93,689	\$ 544,415	\$ 181,472	\$ 0	\$ 0	\$ 4,963	\$ 5,447	
Commodities	0	0	0	0	0	0	0	0	0	
United Way	0	0	50,580	35,408	10,000	0	0	0	0	
Contributions and public support	282,547	915,877	1,089,556	0	0	0	0	30,251	10,246	
CSBG transfer	0	0	0	79,528	0	0	0	69,999	28,471	
Program income	0	415,940	(6,262)	0	0	819	0	49,236	13,002	
Investment income	0	0	10,802	0	0	0	0	0	0	
Transfers	0	0	0	0	0	(13,418)	13,418	56,069	(56,069)	
In-kind contributions	0	0	0	0	0	0	0	0	0	
Total Revenue	282,547	1,381,817	1,238,365	659,351	191,472	(12,599)	13,418	210,518	1,097	
EXPENSES										
Salaries and wages	0	0	452,156	431,414	66,072	4,243	0	57,591	18,893	
Fringe benefits	0	0	319,367	259,642	50,330	2,633	1,189	35,197	13,387	
Assistance to individuals	0	0	1,500	0	0	0	0	0	0	
Contracted services and fees	281,518	0	22,228	0	0	1,560	0	420	3,582	
Depreciation	0	0	11,900	0	0	0	0	0	0	
Equipment and repairs	0	0	35,458	0	0	0	0	0	0	
Insurance	0	0	9,600	0	0	0	0	1,253	105	
Memberships	0	0	23,133	0	0	0	0	0	0	
Occupancy	0	0	150	0	0	0	0	0	0	
Other direct costs	1,029	0	18,565	0	0	0	0	2,865	686	
Postage	0	0	1,411	0	0	0	0	0	0	
Printing	0	0	2,366	0	0	0	0	(3)	0	
Supplies and materials	0	1,571,808	125,820	0	0	0	75	35,768	12,193	
Telephone	0	0	6,695	0	0	0	0	836	206	
Training	0	0	5,047	0	0	0	101	0	0	
Travel	0	9,610	151,545	0	0	0	0	10,160	3,922	
Internal service fee	0	0	(9,073)	0	0	0	0	0	0	
Indirect costs	0	0	82,983	77,639	11,890	764	0	10,363	3,401	
In-kind expenses	0	0	0	0	0	0	0	0	0	
Total Expenses	282,547	1,581,418	1,260,851	768,695	128,292	9,200	1,365	154,450	56,375	
Change in net assets	0	(199,601)	(22,486)	(109,344)	63,180	(21,799)	12,053	56,068	(55,278)	
Net assets - Beginning of year	892,227	166,960	1,616,360	109,344	0	21,799	0	56,068	0	
NET ASSETS - END OF YEAR	\$ 892,227	(\$ 32,641)	\$ 1,593,874	\$ 0	\$ 63,180	\$ 0	\$ 12,053	\$ 0	(\$ 55,278)	

Hawkeye Area Community Action Program, Inc.

Schedule A-11

Schedule of Program Activity

Year Ended September 30, 2023

STATE AND LOCAL PROGRAMS									
	Cedar/Jones ECI Health 2023 (76)	Cedar/Jones ECI Health 2024 (77)	Cedar/Jones ECI HS 2023 (78)	Cedar/Jones ECI HS 2024 (79)	Benton ECI 2023 (80)	Jackson Co ECI 2023 (81)	Jackson Co ECI 2024 (82)	Local Child Care Operations 2023 (83)	Local Child Care Operations 2024 (84)
REVENUE									
Grant revenue	\$ 19,302	\$ 403	\$ 23,041	\$ 4,153	\$ 9,101	\$ 19,983	\$ 5,691	\$ 59,929	\$ 16,663
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	9,401	5,897
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	(3,252)	3,252	0	0	0	0	0	(462,412)	462,412
In-kind contributions	0	0	0	0	0	0	0	0	0
Total Revenue	16,050	3,655	23,041	4,153	9,101	19,983	5,691	(393,082)	484,972
EXPENSES									
Salaries and wages	9,992	124	12,796	2,108	4,577	11,137	2,997	29,843	19,389
Fringe benefits	6,056	257	7,943	1,665	2,759	6,842	2,155	14,243	8,902
Assistance to individuals	0	0	0	0	0	0	0	0	0
Contracted services and fees	130	0	0	0	0	0	0	1,574	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	68	0
Other direct costs	0	0	0	0	0	0	0	37,309	52,253
Postage	0	0	0	0	0	0	0	0	0
Printing	0	0	0	0	0	0	0	(126)	0
Supplies and materials	0	0	0	0	504	0	0	349	0
Telephone	0	0	0	0	0	0	0	0	0
Training	0	0	0	0	0	0	0	0	0
Travel	684	0	0	0	444	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0	0
Indirect costs	1,799	22	2,302	380	817	2,004	539	5,751	3,490
In-kind expenses	0	0	0	0	0	0	0	0	0
Total Expenses	18,661	403	23,041	4,153	9,101	19,983	5,691	89,011	84,034
Change in net assets	(2,611)	3,252	0	0	0	0	0	(482,093)	400,938
Net assets - Beginning of year	2,611	0	0	0	0	0	0	482,093	0
NET ASSETS - END OF YEAR	\$ 0	\$ 3,252	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 400,938

Hawkeye Area Community Action Program, Inc.

Schedule A-12

Schedule of Program Activity

Year Ended September 30, 2023

STATE AND LOCAL PROGRAMS										
	Agency Volunteer Coordination	Hazel Corey Endowment	Greater C.R. Community Foundation 2023	Greater C.R. Community Foundation 2024	Johnson Cty United Way 2023	Johnson Cty United Way 2024	Food Donor Relations	Local Health Alliance	1st Five Implementation Phase 2022 State Portion	
	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	
REVENUE										
Grant revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 750	\$ 32,784
Commodities	0	0	0	0	0	0	0	0	0	0
United Way	0	0	0	0	34,525	11,815	0	0	0	0
Contributions and public support	0	0	2,750	30,378	0	0	0	9,759	0	0
CSBG transfer	6,061	0	0	0	0	0	0	0	0	0
Program income	0	0	0	0	0	0	0	42,161	0	0
Investment income	0	(253)	0	0	0	0	0	0	0	0
Transfers	0	0	(500)	500	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0	0
Total Revenue	6,061	(253)	2,250	30,878	34,525	11,815	0	52,670	32,784	
EXPENSES										
Salaries and wages	1,487	0	0	0	19,608	10,659	50,495	31,752	16,796	
Fringe benefits	966	0	0	0	11,386	6,955	31,102	20,980	9,716	
Assistance to individuals	0	0	2,763	0	0	0	0	0	0	
Contracted services and fees	0	0	0	0	0	0	0	1,403	439	
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	3,272	28	
Postage	0	0	0	0	0	0	0	59	81	
Printing	0	0	0	0	0	0	0	0	0	
Supplies and materials	2,755	0	28,776	24,643	0	0	0	66	2,354	
Telephone	375	0	0	0	0	0	0	0	285	
Training	0	0	0	0	0	0	705	0	0	
Travel	210	0	0	0	0	0	4,387	4,026	60	
Internal service fee	0	0	0	0	0	0	0	0	0	
Indirect costs	268	0	0	0	3,531	1,918	9,087	10,535	3,025	
In-kind expenses	0	0	0	0	0	0	0	0	0	
Total Expenses	6,061	0	31,539	24,643	34,525	19,532	95,776	72,093	32,784	
Change in net assets	0	(253)	(29,289)	6,235	0	(7,717)	(95,776)	(19,423)	0	
Net assets - Beginning of year	0	38,783	29,289	0	0	0	325,531	8,290	0	
NET ASSETS - END OF YEAR	\$ 0	\$ 38,530	\$ 0	\$ 6,235	\$ 0	(\$ 7,717)	\$ 229,755	(\$ 11,133)	\$ 0	

Hawkeye Area Community Action Program, Inc.

Schedule A-13

Schedule of Program Activity

Year Ended September 30, 2023

STATE AND LOCAL PROGRAMS									
	Implementation Phase	VITA	VITA	Farmers	IP&L	IP&L	MEC	MEC	Black Hills
	2023	2022	2023	Market	Utilities	Utilities	Utilities	Utilities	Utilities
	State Portion				22-02	23-02	22-02	23-02	23-02
	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)
REVENUE									
Grant revenue	\$ 107,547	\$ 0	\$ 7,128	\$ 2,280	\$ 43,422	\$ 83,871	\$ 28,779	\$ 172,747	\$ 72,420
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	55	0	0	0	0	0	0
CSBG transfer	0	11,627	7,779	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	107,547	11,627	14,962	2,280	43,422	83,871	28,779	172,747	72,420
EXPENSES									
Salaries and wages	56,822	6,574	7,740	0	0	0	0	0	0
Fringe benefits	35,704	3,868	4,953	0	0	0	0	0	0
Assistance to individuals	0	0	0	0	0	0	0	0	0
Contracted services and fees	1,258	0	0	0	43,422	83,871	28,779	172,747	72,420
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	556	0	0	0	0	0	0
Postage	197	0	105	0	0	0	0	0	0
Printing	0	0	0	0	0	0	0	0	0
Supplies and materials	1,124	0	202	0	0	0	0	0	0
Telephone	831	0	0	0	0	0	0	0	0
Training	886	0	0	0	0	0	0	0	0
Travel	500	0	15	0	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0	0
Indirect costs	10,225	1,185	1,391	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0	0
Total Expenses	107,547	11,627	14,962	0	43,422	83,871	28,779	172,747	72,420
Change in net assets	0	0	0	2,280	0	0	0	0	0
Net assets - Beginning of year	0	0	0	2,316	0	0	0	0	0
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 4,596	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Hawkeye Area Community Action Program, Inc.

Schedule A-14

Schedule of Program Activity

Year Ended September 30, 2023

STATE AND LOCAL PROGRAMS											
	Weatherization Inventory		Residential Environmental Division Pool		Residential Environmental Division Pool		Linn County ECI Wrap Around	Linn County ECI Wrap Around	Linn County ECI Family Learning Connections	Linn County ECI Family Learning Connections	Benton/Tama ECI
	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)		
	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	
REVENUE											
Grant revenue	\$ 0	\$ 0	\$ 0	\$ 7,687	\$ 173,674	\$ 46,482	\$ 149,243	\$ 32,826	\$ 15,000		
Commodities	0	0	0	0	0	0	0	0	0		
United Way	0	0	0	0	53,113	15,000	0	0	0		
Contributions and public support	0	0	0	0	0	0	0	0	0		
CSBG transfer	0	0	0	75,237	53,650	0	7,514	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	68,912	(68,912)	251,498	(251,498)	0	0	0	0	0		
In-kind contributions	0	0	0	0	0	0	0	0	0		
Total Revenue	68,912	(68,912)	251,498	(168,574)	280,437	61,482	156,757	32,826	15,000		
EXPENSES											
Salaries and wages	0	0	225,496	737,016	145,389	35,865	86,653	17,751	8,467		
Fringe benefits	0	0	146,793	508,017	85,812	25,511	34,134	10,017	5,009		
Assistance to individuals	0	0	0	0	0	0	6,544	1,296	0		
Contracted services and fees	0	0	(124,958)	249,433	0	0	9,489	0	0		
Depreciation	0	0	0	0	0	0	0	0	0		
Equipment and repairs	0	0	822	5,296	0	0	1,458	0	0		
Insurance	0	0	8,748	11,271	0	0	0	0	0		
Memberships	0	0	0	0	0	0	0	450	0		
Occupancy	0	0	0	8,244	0	0	0	0	0		
Other direct costs	0	0	120	2,079	0	0	930	0	0		
Postage	0	0	38	335	0	0	133	0	0		
Printing	0	0	0	0	0	0	230	15	0		
Supplies and materials	39,082	184,963	6,190	20,996	23,053	0	219	0	0		
Telephone	0	0	1,799	5,490	0	0	577	94	0		
Training	0	0	850	3,584	0	0	1,000	0	0		
Travel	0	0	3,573	57,936	0	0	160	19	0		
Internal service fee	(60,741)	(190,065)	(518,269)	(1,500,491)	0	0	0	0	0		
Indirect costs	0	0	40,628	132,608	26,183	6,456	15,230	3,184	1,524		
In-kind expenses	0	0	0	0	0	0	0	0	0		
Total Expenses	(21,659)	(5,102)	(208,170)	241,814	280,437	67,832	156,757	32,826	15,000		
Change in net assets	90,571	(63,810)	459,668	(410,388)	0	(6,350)	0	0	0		
Net assets - Beginning of year	(90,571)	0	(459,668)	0	0	0	0	0	0		
NET ASSETS - END OF YEAR	\$ 0	(\$ 63,810)	\$ 0	(\$ 410,388)	\$ 0	(\$ 6,350)	\$ 0	\$ 0	\$ 0	\$ 0	

Hawkeye Area Community Action Program, Inc.

Schedule A-15

Schedule of Program Activity

Year Ended September 30, 2023

STATE AND LOCAL PROGRAMS									
	Benton/Tama ECI 2024 (112)	Health Alliance Linn County ECI 2023 (113)	Health Alliance Linn County ECI 2024 (114)	Linn Cty ECI Nontraditional Child Care 2023 (115)	Linn Cty ECI Nontraditional Child Care 2024 (116)	Maquoketa Valley Assistance (117)	Amana Assistance (118)	East Central REC Assistance (119)	Linn County REC Assistance (120)
REVENUE									
Grant revenue	\$ 3,467	\$ 170,318	\$ 63,998	\$ 98,305	\$ 1,757	\$ 0	\$ 0	\$ 0	\$ 0
Commodities	0	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	0	0	0
Contributions and public support	0	0	0	0	0	2,652	0	2,999	7,428
CSBG transfer	0	0	0	18,845	0	0	0	0	0
Program income	0	29,382	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	3,467	199,700	63,998	117,150	1,757	2,652	0	2,999	7,428
EXPENSES									
Salaries and wages	1,794	76,521	16,846	56,469	642	0	0	0	0
Fringe benefits	1,350	35,434	9,372	32,116	327	0	0	0	0
Assistance to individuals	0	555	0	10,525	0	5,135	1,108	4,913	2,338
Contracted services and fees	0	67,187	32,928	450	100	0	0	0	0
Depreciation	0	0	0	0	0	0	0	0	0
Equipment and repairs	0	564	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	3	13	0	0	0	0
Printing	0	0	0	0	21	0	0	0	0
Supplies and materials	0	3,974	2,079	5,915	523	0	0	0	0
Telephone	0	281	0	562	0	0	0	0	0
Training	0	0	0	0	0	0	0	0	0
Travel	0	1,409	0	951	15	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0	0
Indirect costs	323	13,775	3,032	10,159	116	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0	0
Total Expenses	3,467	199,700	64,257	117,150	1,757	5,135	1,108	4,913	2,338
Change in net assets	0	0	(259)	0	0	(2,483)	(1,108)	(1,914)	5,090
Net assets - Beginning of year	0	0	0	0	0	9,495	3,996	20,656	26,441
NET ASSETS - END OF YEAR	\$ 0	\$ 0	(\$ 259)	\$ 0	\$ 0	\$ 7,012	\$ 2,888	\$ 18,742	\$ 31,531

Hawkeye Area Community Action Program, Inc.

Schedule A-16

Schedule of Program Activity

Year Ended September 30, 2023

STATE AND LOCAL PROGRAMS										
	TIP REC Assistance	Coggon Municipal	Cascade Utilities	Black Hills Assistance	Alliant Home Town Care Assistance 2022	Alliant Home Town Care Assistance 2023	Mid American Assistance 2022	Mid American Assistance 2023	Local Assistance Operations	
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	
REVENUE										
Grant revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Commodities	0	0	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	0	0	0	0
Contributions and public support	1,743	50	0	19,109	155,793	400,772	12,305	37,521	95,032	
CSBG transfer	0	0	0	0	0	0	0	0	504,177	
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	(941,758)	941,758	(170,556)	170,556	0	
In-kind contributions	0	0	0	0	0	0	0	0	0	
Total Revenue	1,743	50	0	19,109	(785,965)	1,342,530	(158,251)	208,077	599,209	
EXPENSES										
Salaries and wages	0	0	0	0	1,315	13,672	82	1,553	276,489	
Fringe benefits	0	0	0	0	920	8,745	51	1,010	172,701	
Assistance to individuals	450	397	239	115,812	49,358	492,281	12,152	164,307	145,354	
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	57	
Occupancy	0	0	0	0	0	0	0	0	15,283	
Other direct costs	0	0	0	0	0	0	0	0	319	
Postage	0	0	0	0	0	0	0	0	535	
Printing	0	0	0	0	0	0	0	0	0	
Supplies and materials	0	0	0	0	0	0	0	0	4,646	
Telephone	0	0	0	0	0	0	0	0	1,989	
Training	0	0	0	0	0	0	0	0	3,512	
Travel	0	0	0	0	0	0	0	0	3,546	
Internal service fee	0	0	0	0	0	0	0	0	0	
Indirect costs	0	0	0	0	238	2,460	15	279	49,753	
In-kind expenses	0	0	0	0	0	0	0	0	0	
Total Expenses	450	397	239	115,812	51,831	517,158	12,300	167,149	674,184	
Change in net assets	1,293	(347)	(239)	(96,703)	(837,796)	825,372	(170,551)	40,928	(74,975)	
Net assets - Beginning of year	13,190	834	31,226	148,498	837,796	0	170,551	0	163,566	
NET ASSETS - END OF YEAR	\$ 14,483	\$ 487	\$ 30,987	\$ 51,795	\$ 0	\$ 825,372	\$ 0	\$ 40,928	\$ 88,591	

Hawkeye Area Community Action Program, Inc.

Schedule A-17

Schedule of Program Activity

Year Ended September 30, 2023

	STATE AND LOCAL PROGRAMS								DISCRETIONARY
	Washington County Local Assistance 2022 (130)	Washington County Local Assistance 2023 (131)	Dubuque County Local (132)	Jackson County Local (133)	Delaware County Local (134)	Broadway Complex Maintenance Account (135)	Broadway Complex Maintenance Account (136)	Total State and Local Programs	Elimination of Internal Services
REVENUE									
Grant revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,913,015	\$ 0
Commodities	0	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	0	292,293	0
Contributions and public support	17,851	2,400	6,855	5,890	12,599	0	0	3,370,558	0
CSBG transfer	0	0	20,000	30,709	18,033	0	0	1,272,665	0
Program income	0	0	0	0	0	0	0	1,520,875	0
Investment income	0	0	0	0	0	0	0	14,092	0
Transfers	(67,199)	67,199	0	0	0	(17,194)	17,194	0	0
In-kind contributions	0	0	0	0	0	0	0	11,086,132	0
Total Revenue	(49,348)	69,599	26,855	36,599	30,632	(17,194)	17,194	20,469,630	0
EXPENSES									
Salaries and wages	0	0	49,052	12,407	13,729	0	0	3,614,959	(1,947,031)
Fringe benefits	0	0	28,018	7,720	8,812	0	0	2,298,793	(5,594,373)
Assistance to individuals	14,498	5,163	3,604	895	2,380	0	0	1,109,301	0
Contracted services and fees	0	0	0	0	0	0	0	1,264,367	0
Depreciation	0	0	0	0	0	1,363	455	56,158	0
Equipment and repairs	0	0	0	0	0	0	0	46,824	0
Insurance	0	0	0	0	0	0	0	63,528	0
Memberships	0	0	0	0	0	0	0	23,640	0
Occupancy	30,000	0	3,091	11,621	3,770	0	0	652,370	(1,937,589)
Other direct costs	0	0	40	0	0	0	0	137,789	0
Postage	0	0	741	0	0	0	0	7,562	0
Printing	0	0	0	0	0	0	0	2,537	0
Supplies and materials	0	0	165	775	87	0	0	2,360,480	(781,499)
Telephone	0	0	375	0	0	0	0	27,059	0
Training	0	0	0	0	0	0	0	15,685	0
Travel	0	0	840	948	171	0	0	288,564	0
Internal service fee	0	0	0	0	0	0	(2,300,795)	10,260,492	
Indirect costs	0	0	8,828	2,233	2,470	0	0	657,259	0
In-kind expenses	0	0	0	0	0	0	0	10,765,644	0
Total Expenses	44,498	5,163	94,754	36,599	31,419	1,363	455	21,091,724	0
Change in net assets	(93,846)	64,436	(67,899)	0	(787)	(18,557)	16,739	(622,094)	0
Net assets - Beginning of year	93,846	0	124,225	0	820	18,557	0	6,187,488	0
NET ASSETS - END OF YEAR	\$ 0	\$ 64,436	\$ 56,326	\$ 0	\$ 33	\$ 0	\$ 16,739	\$ 5,565,394	\$ 0

Hawkeye Area Community Action Program, Inc.

Schedule A-18

Schedule of Program Activity

Year Ended September 30, 2023

DISCRETIONARY ACTIVITIES						
	GAAP Adjustments (136)	Fringe Benefits 2023 (137)	Corporate Operations (138)	Corporate Operations Property (139)	Corporate Operations Unallocable (140)	Total Discretionary Activity
REVENUE						
Grant revenue	\$ 214,662	\$ 0	\$ 0	\$ 0	\$ 0	\$ 214,662
Commodities	0	0	0	0	0	0
United Way	0	0	0	0	5,782	5,782
Contributions and public support	0	0	0	0	451,766	451,766
CSBG transfer	0	0	0	0	0	0
Program income	0	0	0	0	572	572
Investment income	0	0	0	0	10,906	10,906
Transfers	0	0	0	0	(250)	(250)
In-kind contributions	(437,835)	0	0	0	0	(437,835)
Total Revenue	(223,173)	0	0	0	468,776	245,603
EXPENSES						
Salaries and wages	0	1,692,387	850,959	134,109	1,702	732,126
Fringe benefits	0	3,728,643	521,743	80,904	1,098	(1,261,985)
Assistance to individuals	214,662	0	0	0	0	214,662
Contracted services and fees	0	0	118,588	677,863	0	796,451
Depreciation	146,751	0	0	88,050	0	234,801
Equipment and repairs	(141,832)	0	576	50,547	0	(90,709)
Insurance	0	0	115,345	70,150	0	185,495
Memberships	0	0	5,833	0	22,860	28,693
Occupancy	51,846	0	578,182	439,968	149,912	(717,681)
Other direct costs	0	18,872	6,398	887	25,559	51,716
Postage	0	0	7,479	0	0	7,479
Printing	0	0	6,262	488	0	6,750
Supplies and materials	0	0	31,153	190,143	1,084	(559,119)
Telephone	0	0	5,117	80,475	0	85,592
Training	0	0	30,977	189	0	31,166
Travel	0	44	8,670	6,332	337	15,383
Internal service fee	0	(5,594,373)	0	(1,843,704)	0	2,822,415
Indirect costs	0	289,443	(2,287,282)	23,599	308	(1,973,932)
In-kind expenses	(437,835)	0	0	0	0	(437,835)
Total Expenses	(166,408)	135,016	0	0	202,860	171,468
Change in net assets	(56,765)	(135,016)	0	0	265,916	74,135
Net assets - Beginning of year	919,268	0	0	835,808	1,278,477	3,033,553
NET ASSETS - END OF YEAR	\$ 862,503	(\$ 135,016)	\$ 0	\$ 835,808	\$ 1,544,393	\$ 3,107,688

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Schedule B-1

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2023

Federal Grantor/Pass-Through Entity Identifying Number/Program or Cluster Title	Assistance		Program Period	Federal Expenditures
	Listing Number	Federal Grantor or Pass-Through Agency		
DEPARTMENT OF AGRICULTURE				
(1) WIC Special Supplemental Nutrition Program for Women, Infants, and Children #5881AO34E	10.557	Iowa Department of Public Health	10/01/22 - 09/30/23	\$ 1,727,456
(2) Breastfeeding Peer Counselor #5881AO82		Iowa Department of Public Health	10/01/22 - 09/30/23	78,524
Total Federal Expenditures #10.557				1,805,980
(3) Child and Adult Care Food Program - Centers #57-8013	10.558	Iowa Department of Education	10/01/22 - 09/30/23	633,018
(4) Child and Adult Care Food Program - Home Providers #57-8028		Iowa Department of Education	10/01/22 - 09/30/23	1,004,037
Total Federal Expenditures #10.558				1,637,055
Food Distribution Cluster				
(5) Temporary Emergency Food Assistance Program #ACFS 16-196	10.568	Iowa Department of Human Services	10/01/22 - 09/30/23	348,678
(6) Temporary Emergency Food Assistance Program (Noncash) #ACFS 16-196	10.569	Iowa Department of Human Services	10/01/22 - 09/30/23	2,053,978
Total Federal Expenditures Food Distribution Cluster #10.568 & #10.569				2,402,656
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
CDBG - Entitlement Grants Cluster				
(7) Community Development Block Grant 2023	14.218	City of Cedar Rapids	07/01/22 - 06/30/23	22,000
(8) Emergency Solutions Grant Program 2022 #ESG-00005-22	14.231	Iowa Finance Authority	01/01/22 - 12/31/22	27,101
(9) Emergency Solutions Grant Program 2023 #ESG-00005-23		Iowa Finance Authority	01/01/23 - 01/31/24	108,272
(10) COVID-19 Emergency Solutions Grant Subs 2022 #ESG-CV-57007-20		Iowa Finance Authority	03/01/20 - 12/31/22	18,381
(11) COVID-19 Emergency Solutions Grant CARES 2 #ESG-CV2-00005-20		Iowa Finance Authority	03/01/20 - 04/30/23	24,571
Total Federal Expenditures #14.231				178,325
(12) Tenant Based Rental Assistance 2023 #21-1-HM-516	14.239	Iowa Community Action Association	12/10/21-11/01/23	22,096
Total Federal Expenditures #14.239				22,096
(13) HUD First - 2022 #IA0092L7D011904	14.267	US Department of Housing and Urban Development	01/01/22 - 12/31/22	88,731
(14) HUD First - 2023 #IA0092L7D012005		US Department of Housing and Urban Development	01/01/23 - 12/31/24	340,115
(15) HUD Rapid Rehousing I - 2022 #IA0100L7D011903		US Department of Housing and Urban Development	01/01/22 - 12/31/22	19,114
(16) HUD Rapid Rehousing I - 2023 #IA0100L7D012004		US Department of Housing and Urban Development	01/01/23 - 12/31/24	39,454
(17) HUD Rapid Rehousing II 2022 #IA0101L7D011903		US Department of Housing and Urban Development	01/01/22 - 12/31/22	15,586
(18) HUD Rapid Rehousing II 2023 #IA0101L7D012004		US Department of Housing and Urban Development	01/01/23 - 12/31/24	45,929
(19) HUD V - 2022 #IA0110L7D011902		US Department of Housing and Urban Development	01/01/22 - 12/31/22	35,119
(20) HUD V - 2023 #IA0110L7D012003		US Department of Housing and Urban Development	01/01/23 - 12/31/24	175,927
Total Federal Expenditures #14.267				759,975

Hawkeye Area Community Action Program, Inc.

Schedule B-2

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2023

Federal Grantor/Pass-Through Number/Program Title	Assistance		Program Period	Federal Expenditures
	Listing Number	Federal Grantor or Pass-Through Agency		
DEPARTMENT OF THE TREASURY (Continued)				
(21) COVID-19 ARPA Housing #ARPA2022-006	21.024	Linn County Iowa	08/01/22 - 12/31/24	<u>148,129</u>
DEPARTMENT OF VETERAN AFFAIRS				
(22) Supportive Services for Veteran Families 2022 #2015-IA-192-C2	64.033	US Department of Veterans Affairs	10/01/22 - 09/30/23	781,921
(23) Supportive Services for Veteran Families 2023 #15-IA-192		US Department of Veterans Affairs	10/01/22 - 09/30/23	618,007
(24) Supportive Services for Veteran Families Shallow Subsidy #15-IA-192SS		US Department of Veterans Affairs	09/01/21 - 09/30/23	184,209
		Total Federal Expenditures #64.033		<u>1,584,137</u>
DEPARTMENT OF ENERGY				
(25) HEAP Weatherization #DOE-BIL-22-02	81.042	Iowa Department of Human Rights	07/01/22 - 06/30/25	205,667
(26) Weatherization #DOE-22-02		Iowa Department of Human Rights	04/01/22 - 03/31/23	14,883
(27) Weatherization #DOE-23-02		Iowa Department of Human Rights	04/01/23 - 03/31/24	638,573
		Total Federal Expenditures #81.042		<u>859,123</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
(28) COVID-19 Low-Income Water Assistance 2023 #LIHWAP-21ARPA-02	93.499	Iowa Department of Human Rights	03/01/22 - 03/31/24	<u>557,928</u>
(28) HEAP Weatherization #HEAP-22-02	93.568	Iowa Department of Human Rights	01/01/22 - 12/31/22	828,488
(29) HEAP Weatherization #HEAP-23-02		Iowa Department of Human Rights	01/01/23 - 12/31/23	1,115,218
(29) Low-Income Home Energy Assistance Program #LIHEAP 22-02		Iowa Department of Human Rights	10/01/21 - 09/30/22	(27,150)
(30) Low-Income Home Energy Assistance Program #LIHEAP 23-02		Iowa Department of Human Rights	10/01/22 - 03/31/24	5,064,838
(31) COVID-19 Low-Income Home Energy Assistance CARES 2 #LIHEAP-21ARPA-02		Iowa Department of Human Rights	05/27/21 - 11/30/22	123,776
(32) Low-Income Home Energy Assistance Program #LIHEAP 23ES-02		Iowa Department of Human Rights	10/01/22 - 03/31/24	4,064,655
		Total Federal Expenditures #93.568		<u>11,169,825</u>
(33) Community Services Block Grant 2022 #CSBG-22-02	93.569	Iowa Department of Human Rights	10/01/21 - 12/31/22	224,693
(34) Community Services Block Grant 2023 #CSBG-23-02		Iowa Department of Human Rights	10/01/22 - 12/31/23	1,427,669
		Total Federal Expenditures #93.569		<u>1,652,362</u>
CCDF Cluster				
(35) Child Care Block Grant Wrap Around 2022 #ACFS-21-008	93.575	Iowa Department of Human Services	07/01/22 - 06/30/23	564,926
(36) Child Care Block Grant Wrap Around 2023 #ACFS-21-008		Iowa Department of Human Services	07/01/23 - 06/30/24	254,011
		Total Federal Expenditures CCDF Cluster #93.575		<u>818,937</u>
Head Start Cluster				
(37) Head Start 2022 #07CH011879-02	93.600	US Department of Health and Human Services	01/01/22 - 12/31/22	2,486,964
(38) Head Start 2023 #07CH011879-03		US Department of Health and Human Services	01/01/23 - 12/31/24	7,193,369
(39) COVID-19 Head Start #07HE000129-01-01		US Department of Health and Human Services	04/01/21 - 03/31/23	614,586

Hawkeye Area Community Action Program, Inc.

Schedule B-3

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2023

Federal Grantor/Pass-Through Number/Program Title	Assistance		Federal Grantor or Pass-Through Agency	Program Period	Federal Expenditures
	Listing Number				
DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)					
Head Start Cluster (Continued)					
Total Federal Expenditures Head Start Cluster #93.600					10,294,919
Medicaid Cluster					
(40) 1st Five HDMI - Implementation Phase #5881MHI07E	93.778	Iowa Department of Public Health	07/01/21 - 12/30/22	55,821	
(41) 1st Five HDMI - Implementation Phase #5881MHI07E		Iowa Department of Public Health	07/01/21 - 06/30/24	183,121	
Total Federal Expenditures #93.778					238,942
(42) Maternal and Child Health Services Block Grant to the States #5888MH08	93.994	Iowa Department of Public Health	10/01/21 - 12/31/22	89,255	
(43) Maternal and Child Health Services Block Grant to the States #5888MH08	93.994	Iowa Department of Public Health	01/01/23 - 09/30/23	266,348	
Total Federal Expenditures #93.778					355,603
TOTAL FEDERAL EXPENDITURES					\$ 34,507,992

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, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of 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, 2023

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	\$ 3,491,220	\$ 1,018,970	(\$ 577,401)	(\$ 24,339)	\$ 0	\$ 3,073,990
Certificates of deposit	1,516,203	505,401	0	0	0	1,010,802
Grants receivable	2,856,371	0	0	96,699	0	2,759,672
Accounts receivable	74,267	(367)	0	0	0	74,634
Contribution receivable	168,172	0	0	0	0	168,172
Prepaid expenses and other assets	473,008	11,947	10,738	1,105	408,538	40,680
Inventories	787,158	0	0	0	0	787,158
Right-of-use assets - operating	933,145	0	0	0	933,145	0
Property and equipment, net	4,203,705	0	2,485,741	0	1,121,360	596,604
TOTAL ASSETS	14,503,249	1,535,951	1,919,078	73,465	2,463,043	8,511,712
LIABILITIES & NET ASSETS						
LIABILITIES						
Accounts payable and accrued expenses	2,812,750	3,018	30,626	73,465	0	2,705,641
Refundable advances	502,953	0	0	0	408,538	94,415
Other liabilities	72,031	0	0	0	0	72,031
Notes payable	1,457,442	0	1,266,787	0	0	190,655
Lease liability - operating	984,991	0	0	0	984,991	0
Total Liabilities	5,830,167	3,018	1,297,413	73,465	1,393,529	3,062,742
NET ASSETS						
Without donor restrictions	4,478,593	1,532,933	621,665	0	1,069,514	1,254,481
With donor restrictions	4,194,489	0	0	0	0	4,194,489
Total net assets/(deficit)	8,673,082	1,532,933	621,665	0	1,069,514	5,448,970
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 14,503,249	\$ 1,535,951	\$ 1,919,078	\$ 73,465	\$ 2,463,043	\$ 8,511,712

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2023

ASSETS	Linn County						
	Benefit Allocation Pool	CSBG	East Central Iowa United Way	Permanent Housing	Iowans Helping Iowans	Chronically Homeless	Food Donor
Cash and cash equivalents	\$ 872,053	\$ 15,157	\$ 0	\$ 618,771	\$ 11,417	(\$ 16,091)	\$ 233,501
Certificates of deposit	0	0	0	0	0	0	0
Grants receivable	222,858	12,986	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0	0
Contribution receivable	0	0	168,172	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	0	0	0
Inventories	0	0	0	8,293	0	0	0
Right-of-use assets - operating	0	0	0	0	0	0	0
Property and equipment, net	0	0	0	321,635	0	0	0
TOTAL ASSETS	1,094,911	28,143	168,172	948,699	11,417	(16,091)	233,501
LIABILITIES & NET ASSETS							
LIABILITIES							
Accounts payable and accrued expenses	1,211,462	28,143	0	18,519	88	2,146	3,746
Refundable advances	0	0	0	0	0	0	0
Other liabilities	0	0	0	41,202	0	2,436	0
Notes payable	0	0	0	0	0	0	0
Lease liability - operating	0	0	0	0	0	0	0
Total Liabilities	1,211,462	28,143	0	59,721	88	4,582	3,746
NET ASSETS							
Without donor restrictions	(116,551)	0	0	888,978	11,329	(20,673)	0
With donor restrictions	0	0	168,172	0	0	0	229,755
Total net assets/(deficit)	(116,551)	0	168,172	888,978	11,329	(20,673)	229,755
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 1,094,911	\$ 28,143	\$ 168,172	\$ 948,699	\$ 11,417	(\$ 16,091)	\$ 233,501

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2023

ASSETS	Johnson County Local Operations	United Way DATS	Washington County Local Operations	Benton County Local Housing	Benton County Local Senior Services	Food Reservoir Inventory Account	Johnson County ECI
Cash and cash equivalents	\$ 161,912	(\$ 2,107)	(\$ 181,836)	\$ 157,772	(\$ 34,049)	\$ 0	(\$ 22,086)
Certificates of deposit	0	0	0	0	0	0	0
Grants receivable	0	0	0	0	0	0	11,940
Accounts receivable	0	0	0	0	25,479	0	0
Contribution receivable	0	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	0	0	0
Inventories	2,691	0	0	0	0	413,189	0
Right-of-use assets - operating	0	0	0	0	0	0	0
Property and equipment, net	245,065	0	0	10,800	0	0	0
TOTAL ASSETS	409,668	(2,107)	(181,836)	168,572	(8,570)	413,189	(10,146)
LIABILITIES & NET ASSETS							
LIABILITIES							
Accounts payable and accrued expenses	9,113	4,165	2,755	1,485	16,669	0	7,172
Refundable advances	0	0	0	0	0	0	0
Other liabilities	21,377	0	3,850	3,166	0	0	0
Notes payable	190,655	0	0	0	0	0	0
Lease liability - operating	0	0	0	0	0	0	0
Total Liabilities	221,145	4,165	6,605	4,651	16,669	0	7,172
NET ASSETS							
Without donor restrictions	188,523	(6,272)	(188,441)	163,921	(25,239)	413,189	(17,318)
With donor restrictions	0	0	0	0	0	0	0
Total net assets/(deficit)	188,523	(6,272)	(188,441)	163,921	(25,239)	413,189	(17,318)
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 409,668	(\$ 2,107)	(\$ 181,836)	\$ 168,572	(\$ 8,570)	\$ 413,189	(\$ 10,146)

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2023

ASSETS	Food Reservoir				Child Care Block		
	DOE BIL	Back Pack Program	Food Reservoir Fundraising	Food Reservoir Bulk Program	Food Reservoir Operations	Grant Wrap Around	Shared Visions
Cash and cash equivalents	(\$ 4,524)	(\$ 6,427)	\$ 892,227	(\$ 255,805)	\$ 594,205	(\$ 221,229)	\$ 99,478
Certificates of deposit	0	0	0	0	1,010,802	0	0
Grants receivable	4,524	0	0	0	52,098	254,011	0
Accounts receivable	0	0	0	43,709	(1)	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	89,621	0	181,765	0	0	0
Right-of-use assets - operating	0	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	17,605	0	0
TOTAL ASSETS	0	83,194	892,227	(30,331)	1,674,709	32,782	99,478
LIABILITIES & NET ASSETS							
LIABILITIES							
Accounts payable and accrued expenses	0	1,383	0	2,310	80,835	32,782	36,298
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
Lease liability - operating	0	0	0	0	0	0	0
Total Liabilities	0	1,383	0	2,310	80,835	32,782	36,298
NET ASSETS							
Without donor restrictions	0	0	0	(32,641)	0	0	0
With donor restrictions	0	81,811	892,227	0	1,593,874	0	63,180
Total net assets/(deficit)	0	81,811	892,227	(32,641)	1,593,874	0	63,180
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 0	\$ 83,194	\$ 892,227	(\$ 30,331)	\$ 1,674,709	\$ 32,782	\$ 99,478

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2023

ASSETS	Local Child Care		CACFP Home		BP Sr Dining	Family Learning Connections	Cedar/Jones County ECI
	Head Start	Training	CACFP Centers	Providers			
Cash and cash equivalents	(\$ 213,000)	\$ 12,053	(\$ 2,558)	(\$ 3,802)	(\$ 50,411)	(\$ 26,023)	\$ 3,071
Certificates of deposit	0	0	0	0	0	0	0
Grants receivable	610,916	0	63,019	64,396	0	32,826	403
Accounts receivable	0	0	0	0	5,447	0	0
Contribution receivable	0	0	0	0	0	0	0
Prepaid expenses and other assets	2,000	0	0	150	0	0	0
Inventories	0	0	0	0	0	0	0
Right-of-use assets - operating	0	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0	0
TOTAL ASSETS	399,916	12,053	60,461	60,744	(44,964)	6,803	3,474
LIABILITIES & NET ASSETS							
LIABILITIES							
Accounts payable and accrued expenses	399,916	0	60,461	60,744	10,314	6,803	222
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
Lease liability - operating	0	0	0	0	0	0	0
Total Liabilities	399,916	0	60,461	60,744	10,314	6,803	222
NET ASSETS							
Without donor restrictions	0	0	0	0	(55,278)	0	0
With donor restrictions	0	12,053	0	0	0	0	3,252
Total net assets/(deficit)	0	12,053	0	0	(55,278)	0	3,252
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 399,916	\$ 12,053	\$ 60,461	\$ 60,744	(\$ 44,964)	\$ 6,803	\$ 3,474

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2023

ASSETS	Local Child Care		HUD First	HUD Rapid Rehousing I	Hazel Corey Endowment	Greater C.R. Community Foundation	Emergency Shelter Grant Program
	Jackson Co ECI	Operations					
Cash and cash equivalents	(\$ 4,141)	\$ 410,042	(\$ 2,303)	\$ 646	\$ 0	\$ 6,235	(\$ 15,605)
Certificates of deposit	0	0	0	0	0	0	0
Grants receivable	5,691	0	13,446	0	0	0	19,118
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	38,530	0	0
Inventories	0	0	0	0	0	0	0
Right-of-use assets - operating	0	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0	0
TOTAL ASSETS	1,550	410,042	11,143	646	38,530	6,235	3,513
LIABILITIES & NET ASSETS							
LIABILITIES							
Accounts payable and accrued expenses	1,550	9,104	11,143	646	0	0	3,513
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
Lease liability - operating	0	0	0	0	0	0	0
Total Liabilities	1,550	9,104	11,143	646	0	0	3,513
NET ASSETS							
Without donor restrictions	0	400,938	0	0	0	0	0
With donor restrictions	0	0	0	0	38,530	6,235	0
Total net assets/(deficit)	0	400,938	0	0	38,530	6,235	0
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 1,550	\$ 410,042	\$ 11,143	\$ 646	\$ 38,530	\$ 6,235	\$ 3,513

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2023

ASSETS	Johnson County United Way	Supportive Services for Veterans	Tenant Based Rental Assistance	Dubuque Co Local	Jackson Co Local	Delaware Co Local	WIC
Cash and cash equivalents	(\$ 3,814)	(\$ 53,331)	(\$ 4,385)	\$ 56,326	\$ 460	\$ 1,870	(\$ 222,917)
Certificates of deposit	0	0	0	0	0	0	0
Grants receivable	0	92,468	4,385	0	0	0	425,851
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
Right-of-use assets - operating	0	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0	0
TOTAL ASSETS	(3,814)	39,137	0	56,326	460	1,870	202,934
LIABILITIES & NET ASSETS							
LIABILITIES							
Accounts payable and accrued expenses	3,903	39,137	0	0	460	1,837	145,501
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
Lease liability - operating	0	0	0	0	0	0	0
Total Liabilities	3,903	39,137	0	0	460	1,837	202,934
NET ASSETS							
Without donor restrictions	(7,717)	0	0	56,326	0	33	0
With donor restrictions	0	0	0	0	0	0	0
Total net assets/(deficit)	(7,717)	0	0	56,326	0	33	0
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	(\$ 3,814)	\$ 39,137	\$ 0	\$ 56,326	\$ 460	\$ 1,870	\$ 202,934

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2023

ASSETS	Maternal and Child Health Services	Local Health Alliance	1st Five HDMI Implementation Phase	SSVF Shallow Subside	Farmers Market Nutrition Program	LIHEAP	HEAP WX
Cash and cash equivalents	(\$ 105,392)	(\$ 10,361)	(\$ 56,211)	(\$ 11,303)	\$ 4,596	\$ 34,230	(\$ 508,407)
Certificates of deposit	0	0	0	0	0	0	0
Grants receivable	124,903	0	69,860	16,670	0	0	508,407
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
Right-of-use assets - operating	0	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0	0
TOTAL ASSETS	19,511	(10,361)	13,649	5,367	4,596	34,230	0
LIABILITIES & NET ASSETS							
LIABILITIES							
Accounts payable and accrued expenses	19,511	772	13,649	5,367	0	0	0
Refundable advances	0	0	0	0	0	34,230	0
Other liabilities	0	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0	0
Lease liability - operating	0	0	0	0	0	0	0
Total Liabilities	19,511	772	13,649	5,367	0	34,230	0
NET ASSETS							
Without donor restrictions	0	(11,133)	0	0	4,596	0	0
With donor restrictions	0	0	0	0	0	0	0
Total net assets/(deficit)	0	(11,133)	0	0	4,596	0	0
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 19,511	(\$ 10,361)	\$ 13,649	\$ 5,367	\$ 4,596	\$ 34,230	\$ 0

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2023

ASSETS	DOE Wx	IP&L	MidAmerica	COVID-19 LIHWAP	Black Hills	Weatheri-zation Inventory	Residential Environmental Division Pool
Cash and cash equivalents	\$ 2,752	(\$ 146)	(\$ 16,426)	\$ 3,575	(\$ 6,471)	(\$ 133,264)	(\$ 99,136)
Certificates of deposit	0	0	0	0	0	0	0
Grants receivable	0	146	16,426	0	6,471	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	0	0	91,599	0
Right-of-use assets - operating	0	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0	0
TOTAL ASSETS	2,752	0	0	3,575	0	(41,665)	(99,136)
LIABILITIES & NET ASSETS							
LIABILITIES							
Accounts payable and accrued expenses	0	0	0	3,575	0	22,145	311,127
Refundable advances	2,752	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0	0
Lease liability - operating	0	0	0	0	0	0	0
Total Liabilities	2,752	0	0	3,575	0	22,145	311,127
NET ASSETS							
Without donor restrictions	0	0	0	0	0	(63,810)	(410,263)
With donor restrictions	0	0	0	0	0	0	0
Total net assets/(deficit)	0	0	0	0	0	(63,810)	(410,263)
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 2,752	\$ 0	\$ 0	\$ 3,575	\$ 0	(\$ 41,665)	(\$ 99,136)

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2023

ASSETS	Jones/Cedar HS ECI	Benton/Tama County ECI	Linn County ECI Head Start Wrap Around	Linn County ECI Health Alliance	Linn County ECI Non-traditional Child Care	Maquoketa Valley Assistance	Amana Assistance
Cash and cash equivalents	(\$ 2,189)	(\$ 1,720)	(\$ 37,443)	(\$ 37,851)	(\$ 990)	\$ 7,012	\$ 2,888
Certificates of deposit	0	0	0	0	0	0	0
Grants receivable	4,153	2,720	46,482	63,998	1,197	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	0	0	0	0
Right-of-use assets - operating	0	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0	0
TOTAL ASSETS	1,964	1,000	9,039	26,147	207	7,012	2,888
LIABILITIES & NET ASSETS							
LIABILITIES							
Accounts payable and accrued expenses	1,964	1,000	15,389	26,406	207	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
Lease liability - operating	0	0	0	0	0	0	0
Total Liabilities	1,964	1,000	15,389	26,406	207	0	0
NET ASSETS							
Without donor restrictions	0	0	(6,350)	(259)	0	0	0
With donor restrictions	0	0	0	0	0	7,012	2,888
Total net assets/(deficit)	0	0	(6,350)	(259)	0	7,012	2,888
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 1,964	\$ 1,000	\$ 9,039	\$ 26,147	\$ 207	\$ 7,012	\$ 2,888

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2023

ASSETS	East Central REC Assistance	Cascade Energy Assistance	Linn Co REC Assistance	TIP REC Assistance	Coggon Municipal	HUD V Rapid Rehousing	Black Hills Assistance
Cash and cash equivalents	\$ 18,742	\$ 30,987	\$ 31,531	\$ 14,483	\$ 487	(\$ 2,429)	\$ 51,795
Certificates of deposit	0	0	0	0	0	0	0
Grants receivable	0	0	0	0	0	5,587	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	0	0	0	0
Right-of-use assets - operating	0	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0	0
TOTAL ASSETS	18,742	30,987	31,531	14,483	487	3,158	51,795
LIABILITIES & NET ASSETS							
LIABILITIES							
Accounts payable and accrued expenses	0	0	0	0	0	3,158	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
Lease liability - operating	0	0	0	0	0	0	0
Total Liabilities	0	0	0	0	0	3,158	0
NET ASSETS							
Without donor restrictions	0	0	0	0	0	0	0
With donor restrictions	18,742	30,987	31,531	14,483	487	0	51,795
Total net assets/(deficit)	18,742	30,987	31,531	14,483	487	0	51,795
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 18,742	\$ 30,987	\$ 31,531	\$ 14,483	\$ 487	\$ 3,158	\$ 51,795

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2023

ASSETS	HUD Rapid Rehousing II	Alliant Home Town Care Assistance	Mid American Assistance	Local Assistance Operations	Washington County Local Assistance	LiHEAP 23ES	Broadway Complex Maintenance
Cash and cash equivalents	(\$ 138)	\$ 825,372	\$ 40,928	\$ 112,234	\$ 65,141	\$ 41,122	\$ 15,240
Certificates of deposit	0	0	0	0	0	0	0
Grants receivable	607	0	0	0	0	1,109	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	0	0	0	0
Right-of-use assets - operating	0	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0	1,499
TOTAL ASSETS	469	825,372	40,928	112,234	65,141	42,231	16,739
LIABILITIES & NET ASSETS							
LIABILITIES							
Accounts payable and accrued expenses	469	0	0	23,641	705	42,231	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
Lease liability - operating	0	0	0	0	0	0	0
Total Liabilities	469	0	0	23,641	705	42,231	0
NET ASSETS							
Without donor restrictions	0	0	0	88,593	0	0	0
With donor restrictions	0	825,372	40,928	0	64,436	0	16,739
Total net assets/(deficit)	0	825,372	40,928	88,593	64,436	0	16,739
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 469	\$ 825,372	\$ 40,928	\$ 112,234	\$ 65,141	\$ 42,231	\$ 16,739

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Emergency Solutions Grant Program (ESGP)
 Contract Number ESG-00005-22
 Contract Period 01/01/22 - 12/31/22

	Approved Budget	Total Actual	Actual 01/01/22 - 09/30/22	Actual 10/1/22 - 12/31/22
REVENUE				
Iowa Finance Authority	\$ 148,630	\$ 126,417	\$ 99,316	\$ 27,101
TOTAL REVENUE	\$ 148,630	\$ 126,417	\$ 99,316	\$ 27,101
EXPENSES				
Rapid Rehousing	\$ 145,657	\$ 123,444	\$ 96,563	\$ 26,881
Administration	2,973	2,973	2,753	220
TOTAL EXPENSES	\$ 148,630	\$ 126,417	\$ 99,316	\$ 27,101

Emergency Solutions Grant Program (ESGP)
 Contract Number ESG-00005-23
 Contract Period 01/01/23 - 01/31/24

	Approved Budget	Actual 01/01/23 - 9/30/2023
REVENUE		
Iowa Finance Authority	\$ 158,302	\$ 108,272
TOTAL REVENUE	\$ 158,302	\$ 108,272
EXPENSES		
Rapid Rehousing	\$ 155,136	\$ 108,272
Administration	3,166	0
TOTAL EXPENSES	\$ 158,302	\$ 108,272

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs
 Contract Number DOE-BIL-22-02
 Contract Period 07/01/22 - 06/30/25

	Approved Budget	Total Actual	Actual 07/01/22 - 09/30/22	Actual 10/01/22 - 09/30/23
REVENUE				
Iowa Department of Human Rights	\$ 2,545,406	\$ 205,667	\$ 0	\$ 205,667
EXPENSES				
Administration	\$ 455,128	\$ 62,667	\$ 0	\$ 62,667
Health and safety	444,642	34,359	0	34,359
Support	496,131	31,218	0	31,218
Labor	485,832	55,061	0	55,061
Materials	485,832	17,838	0	17,838
T&TA	177,841	4,524	0	4,524
Readiness	0	0	0	0
TOTAL EXPENSES	\$ 2,545,406	\$ 205,667	\$ 0	\$ 205,667

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs
 Contract Number DOE-22-02
 Contract Period 04/01/22 - 03/31/23

	Approved Budget	Total Actual	Actual 04/01/22 - 09/30/22	Actual 10/01/22 - 03/31/23
REVENUE				
Iowa Department of Human Rights	\$ 728,747	\$ 707,830	\$ 692,947	\$ 14,883
EXPENSES				
Administration	\$ 92,769	\$ 92,769	\$ 92,769	\$ 0
Health and safety	118,518	106,417	86,950	19,467
Support	138,330	149,666	132,513	17,153
Labor	169,059	240,266	255,646	(15,380)
Materials	169,059	98,617	119,857	(21,240)
T&TA	23,000	2,083	0	2,083
Readiness	18,012	18,012	5,212	12,800
TOTAL EXPENSES	\$ 728,747	\$ 707,830	\$ 692,947	\$ 14,883

Contract Number DOE-23-02
 Contract Period 04/01/23 - 03/31/24

	Approved Budget	Actual 04/01/23 - 09/30/23
REVENUE		
Iowa Department of Human Rights	\$ 803,416	\$ 638,573
EXPENSES		
Administration	\$ 96,159	\$ 92,640
Health and safety	164,559	127,981
Support	147,581	89,860
Labor	161,309	202,876
Materials	161,309	95,014
T & TA	25,000	3,752
Readiness	47,499	26,450
TOTAL EXPENSES	\$ 803,416	\$ 638,573

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Low-Income Home Assistance Programs

Contract Number HEAP 22-02

Contract Period 01/01/22 -12/31/22

	Approved Budget	Total	Actual 01/01/22 - 09/30/22	Actual 10/01/22 - 12/31/22
REVENUE				
Iowa Department of Human Rights	\$ 2,234,281	1,943,441	\$ 1,114,953	\$ 828,488
EXPENSES				
Administration	\$ 115,273	\$ 100,816	\$ 59,639	\$ 41,177
Health and Safety	481,242	789,480	321,331	468,149
Support	536,611	571,236	371,722	199,514
Labor	526,002	303,697	225,036	78,661
Materials	526,002	145,881	125,450	20,431
Equipment/Training	27,506	10,686	2,130	8,556
Insurance	5,045	5,045	5,045	0
Special Project K&T	16,600	16,600	4,600	12,000
TOTAL EXPENSES	\$ 2,234,281	\$ 1,943,441	\$ 1,114,953	\$ 828,488

Contract Number HEAP 23-02

Contract Period 01/01/23 -12/31/23

	Approved Budget	Actual 01/01/23 - 09/30/23
REVENUE		
Iowa Department of Human Rights	\$ 1,670,881	\$ 1,115,218
EXPENSES		
Administration	\$ 88,050	\$ 77,003
Health and Safety	360,336	313,855
Support	401,793	376,587
Labor	393,851	226,423
Materials	393,851	108,350
POI Insurance	0	0
Equipment/Training	20,000	0
Special Project K & T	13,000	13,000
TOTAL EXPENSES	\$ 1,670,881	\$ 1,115,218

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

LIHWAP-21ARPA-02

Contract Number LIHWAP-21ARPA-02

Contract Period 03/01/22 -03/31/24

	Approved Budget	Total	Actual 03/01/22 - 09/30/22	Actual 10/01/22 09/30/23
REVENUE				
Iowa Department of Human Rights	\$ 815,193	\$ 815,193	\$ 257,265	\$ 557,928
EXPENSES				
Administration	\$ 79,265	\$ 79,265	\$ 12,418	\$ 66,847
ECIP	671,046	671,046	226,055	444,991
Support	64,882	64,882	18,792	46,090
TOTAL EXPENSES	\$ 815,193	\$ 815,193	\$ 257,265	\$ 557,928

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Low-Income Home Energy Assistance Program

Contract Number LIHEAP 22-02

Contract Period 10/01/21 - 09/30/22

	Approved Budget	Total	Actual 10/01/21 - 09/30/22	Actual 10/01/22 - 09/30/23
REVENUE				
Iowa Department of Human Rights	\$ 7,771,901	\$ 7,281,017	\$ 7,308,167	\$ (27,150)
EXPENSES				
Regular assistance	\$ 2,888,211	\$ 2,475,612	\$ 2,501,835	\$ (26,223)
Energy crisis intervention payments	3,500,224	3,485,831	3,486,758	(927)
Client services	34,445	31,503	31,503	0
Program Support	252,415	237,677	237,677	0
Summer deliverable fuel payments	623,200	623,200	623,200	0
Administration costs	473,406	427,194	427,194	0
TOTAL EXPENSES	\$ 7,771,901	\$ 7,281,017	\$ 7,308,167	\$ (27,150)

Low-Income Home Energy Assistance Program

Contract Number LIHEAP 23-02

Contract Period 10/01/22 - 03/31/24

	Approved Budget	Actual 10/01/22 - 09/30/23
REVENUE		
Iowa Department of Human Rights	\$ 5,659,655	\$ 5,064,838
EXPENSES		
Regular assistance	\$ 4,245,263	\$ 4,217,441
Energy crisis intervention payments	593,560	269,132
Client services	50,108	23,189
Program Support	43,215	31,102
Summer deliverable fuel payments	0	0
Administration costs	727,509	523,974
TOTAL EXPENSES	\$ 5,659,655	\$ 5,064,838

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 - 11/30/22 (Pre Buy Only)

	Approved Budget	TOTAL	Actual 05/27/21 - 09/30/21	Actual 10/01/21 - 09/30/22	Actual 10/01/22 - 11/30/22
REVENUE					
Iowa Department of Human Rights	\$ 10,484,709	\$ 10,443,659	\$ 731,867	\$ 9,588,016	\$ 123,776
EXPENSES					
Regular assistance	\$ 6,835,734	\$ 6,794,684	\$ 0	\$ 6,826,708	\$ (32,024)
Energy crisis intervention payments	2,867,532	2,867,532	683,471	2,184,061	0
Client services	4,000	4,000	0	4,000	0
Program Support	22,225	22,225	0	22,225	0
Administration costs	599,418	599,418	48,396	551,022	0
Summer Pre Buys	155,800	155,800	0	0	155,800
TOTAL EXPENSES	\$ 10,484,709	\$ 10,443,659	\$ 731,867	\$ 9,588,016	\$ 123,776

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Low-Income Home Energy Assistance Program
Contract Number LIHEAP 23ES-02
Contract Period 10/01/22 - 03/31/24

	Approved Budget	Actual 10/01/22 - 09/30/23
REVENUE		
Iowa Department of Human Rights	\$ 4,071,241	\$ 4,064,655
EXPENSES		
Regular assistance	\$ 407,199	\$ 403,061
Energy crisis intervention payments	2,776,474	2,775,528
Client services	6,519	6,519
Program Support	201,648	200,446
Summer deliverable fuel payments	408,538	408,538
Administration costs	270,863	270,563
TOTAL EXPENSES	\$ 4,071,241	\$ 4,064,655

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Community Services Block Grant (CSBG-22-02)

Contract Period 10/01/21 - 12/31/22

	Approved Budget	Total	Actual 10/01/21 - 09/30/22	Actual 10/01/22 - 12/31/22
REVENUE				
Iowa Department of Human Rights	\$ 1,338,451	\$ 1,338,451	\$ 1,113,758	\$ 224,693
Transferred Revenue				
Rural Housing for at Risk Households	\$ 130,000	\$ 126,897	\$ 117,602	\$ 9,295
Benton/Iowa Co Senior Services	175,902	208,673	165,859	42,814
Healthy Homes/Rehab/RED	50,000	54,270	50,000	4,270
Agency Volunteer Engagement	4,000	6,228	3,650	2,578
Food Reservoir	1,000	0	0	0
Child Development Wraparound	195,133	178,437	178,437	0
Nutrition in Family Day Care	62,000	69,929	58,307	11,622
Financial Assistance Network	461,549	433,525	335,567	97,958
Training/Employment	0	0	0	0
VITA	20,000	15,278	7,349	7,929
Child Care Quality and Capacity Initiative	27,500	25,231	22,872	2,359
Total Transferred Revenue	1,127,084	1,118,468	939,643	178,825
	\$ 211,367	\$ 219,983	\$ 174,115	\$ 45,868
EXPENSE				
Personnel costs	\$ 99,744	\$ 104,825	\$ 90,099	\$ 14,726
Travel	510	457	457	0
Other	100,000	102,884	73,424	29,460
Indirect	11,113	11,817	10,135	1,682
TOTAL EXPENSE	\$ 211,367	\$ 219,983	\$ 174,115	\$ 45,868
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-23-02)

Contract Period 10/01/22 - 12/31/23

	Approved Budget	Actual 10/01/22 - 09/30/23
REVENUE		
Iowa Department of Human Rights	\$ 1,427,669	\$ 1,427,669
Transferred Revenue		
Rural Housing for at Risk Households	\$ 85,980	\$ 122,680
Benton/Iowa Co Senior Services	194,930	244,366
Healthy Homes/Rehab/RED	75,000	75,237
Agency Volunteer Engagement	1,000	3,483
Child Development Wraparound	150,064	149,258
Food Reservoir	1,000	0
Nutrition in Family Day Care	50,000	58,996
Financial Assistance Network	569,176	474,962
VITA	11,250	11,476
PACES	24,000	24,000
Total Transferred Revenue	1,162,400	1,164,458
	\$ 265,269	\$ 263,211
EXPENSE		
Personnel costs	\$ 109,121	\$ 110,875
Travel	3,027	1,613
Other	141,000	138,435
Indirect	12,121	12,288
TOTAL EXPENSE	\$ 265,269	\$ 263,211
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 07/01/2022 - 06/30/2023

	Approved Budget	Total	Actual 07/01/22 - 09/30/22	Actual 10/01/22 - 06/30/23
REVENUE				
Iowa Department of Human Services	\$ 739,200	\$ 739,200	\$ 174,274	\$ 564,926
CSBG transfer	345,767	0	0	0
TOTAL REVENUE	\$ 1,084,967	\$ 739,200	\$ 174,274	\$ 564,926
EXPENSES				
Salary	\$ 572,391	\$ 439,064	\$ 114,941	\$ 324,123
Benefits	394,091	229,177	46,726	182,451
Other - Indirect costs	118,485	70,959	12,607	58,352
TOTAL EXPENSES	\$ 1,084,967	\$ 739,200	\$ 174,274	\$ 564,926

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

Contract Period 07/01/23 - 06/30/24

	Approved Budget	Actual 07/01/23 - 09/30/23
REVENUE		
Iowa Department of Human Services	\$ 739,200	\$ 254,011
CSBG transfer	253,323	0
TOTAL REVENUE	\$ 992,523	\$ 254,011
EXPENSES		
Salary	\$ 551,249	\$ 139,775
Benefits	342,050	89,051
Other - Indirect costs	99,224	25,185
TOTAL EXPENSES	\$ 992,523	\$ 254,011

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Shared Visions Child Development

Contract Period 07/01/22- 06/30/23

	Approved Budget	Total	Actual 07/01/22- 09/30/22	Actual 10/01/22 - 06/30/23
REVENUE				
Iowa Department of Education	\$ 725,886	\$ 725,886	\$ 72,127	\$ 653,759
CSBG transfer	218,992	79,528	0	79,528
United Way of East Central Iowa	40,066	47,211	121,147	(73,936)
TOTAL REVENUE	\$ 984,944	\$ 852,625	\$ 193,274	\$ 659,351
EXPENSES				
Inn Circle Classroom	\$ 99,719	\$ 76,799	\$ 3,392	\$ 73,407
Bloomington	101,720	81,598	3,344	78,254
Benton County Classroom	104,601	100,333	4,775	95,558
Jones	100,022	92,179	11,971	80,208
Hayes 1 & 2	190,653	149,096	13,670	135,426
Coralville County Classroom	99,719	90,150	10,784	79,366
Waterfront Classroom 1 & 2	193,765	172,022	22,845	149,177
Washington Classroom	94,745	90,448	13,149	77,299
TOTAL EXPENSES	\$ 984,944	\$ 852,625	\$ 83,930	\$ 768,695

Shared Visions Child Development

Contract Period 07/01/23 - 06/30/24

	Approved Budget	Actual 07/01/23- 09/30/23
REVENUE		
Iowa Department of Education	\$ 725,886	\$ 181,472
CSBG transfer	217,731	0
United Way of East Central Iowa	50,000	10,000
TOTAL REVENUE	\$ 993,617	\$ 191,472
EXPENSES		
Inn Circle Classroom	\$ 100,482	\$ 9,354
Bloomington	102,384	17,694
Benton County Classroom	95,585	9,463
Jones	100,914	18,069
Hayes 1 & 2	201,571	27,013
Coralville County Classroom	100,770	12,330
Waterfront Classroom 1-2	189,326	19,550
Washington Classroom	102,585	14,819
TOTAL EXPENSES	\$ 993,617	\$ 128,292

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs
 IES Utilities, Inc.
 Contract Number IPL 22-02
 Contract Period 01/01/22 - 12/31/22

	Approved Budget	Total	Actual 01/01/22 - 09/30/22	Actual 10/01/22 - 09/30/23
REVENUE				
Iowa Department of Human Rights	\$ 209,396	\$ 149,049	\$ 105,627	\$ 43,422
EXPENSES				
Administration	\$ 9,293	\$ 7,241	\$ 4,830	\$ 2,411
Support	18,013	12,196	8,490	3,706
Labor	91,045	84,197	57,822	26,375
Materials	91,045	45,415	34,485	10,930
TOTAL EXPENSES	\$ 209,396	\$ 149,049	\$ 105,627	\$ 43,422

Contract Number IPL 23-02
 Contract Period 01/01/23 - 12/31/23

	Approved Budget	Actual 01/01/23 - 09/30/23
REVENUE		
Iowa Department of Human Rights	\$ 243,092	\$ 83,871
EXPENSES		
Administration	\$ 10,566	\$ 4,041
Support	21,132	7,229
Labor	105,697	46,110
Materials	105,697	26,491
TOTAL EXPENSES	\$ 243,092	\$ 83,871

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Mid American Energy Company

Contract Number MEC 22-02

Contract Period 01/01/22 - 12/31/22

	Approved Budget		Actual 01/01/22 - 09/30/22	Actual 10/01/22 - 09/30/23
REVENUE				
Iowa Department of Human Rights	\$ 231,024	\$ 231,024	\$ 202,245	\$ 28,779
EXPENSES				
Administration	\$ 9,931	\$ 9,931	\$ 9,375	\$ 556
Support	20,201	20,201	17,604	2,597
Labor	100,446	102,113	92,631	9,482
Materials	100,446	98,779	82,635	16,144
TOTAL EXPENSES	\$ 231,024	\$ 231,024	\$ 202,245	\$ 28,779

Contract Number MEC 23-02

Contract Period 01/01/23 - 12/31/23

	Approved Budget	Actual 01/01/23 - 09/30/23
REVENUE		
Iowa Department of Human Rights	\$ 194,794	\$ 172,747
EXPENSES		
Administration	\$ 9,858	\$ 8,283
Support	19,718	14,912
Labor	82,609	85,739
Materials	82,609	63,813
TOTAL EXPENSES	\$ 194,794	\$ 172,747

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Black Hills

Contract Number BHE-22-02

Contract Period 01/01/22 - 12/31/22

	Approved Budget	Total	Actual 01/01/22 - 09/30/22	Actual 10/01/22 - 09/30/23
REVENUE				
Iowa Department of Human Rights	\$ 65,947	\$ 65,947	\$ 65,947	\$ 0
EXPENSES				
Administration	\$ 2,867	\$ 2,867	\$ 2,867	\$ 0
Support	5,734	5,734	5,734	0
Labor	28,673	32,083	32,083	0
Materials	28,673	25,263	25,263	0
TOTAL EXPENSES	\$ 65,947	\$ 65,947	\$ 65,947	\$ 0

Contract Number BHE 23-02C

Contract Period 01/01/23 - 12/31/23

	Approved Budget	Actual 01/01/23 - 09/30/23
REVENUE		
Iowa Department of Human Rights	\$ 100,949	\$ 72,420
EXPENSES		
Administration	\$ 4,172	\$ 3,479
Support	8,343	6,309
Labor	44,217	34,374
Materials	44,217	28,258
TOTAL EXPENSES	\$ 100,949	\$ 72,420

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Hawkeye Area Community Action Program, Inc., which comprise the statement of financial position as of September 30, 2023, and the related statements of activities, functional expenses, and cashflows for the year then ended and the related notes to the financial statements, and have issued our report thereon dated March 4, 2025.

Report on 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 reasonable possibility that a material misstatement of Hawkeye Area Community Action Program, Inc.'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 weakness or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a deficiency in internal control described in the accompanying schedule of findings and questioned costs as item 2023-001 that we consider to be a material weakness.

Report on 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*.

Hawkeye Area Community Action Program, Inc.'s Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on Hawkeye Area Community Action Program, Inc.'s response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. Hawkeye Area Community Action Program, Inc.'s response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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

Madison, Wisconsin

March 4, 2025

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

Opinion on Each Major Federal Program

We have audited Hawkeye Area Community Action Program, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Hawkeye Area Community Action Program, Inc.'s major federal programs for the year ended September 30, 2023. 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.

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 major federal program for the year ended September 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Hawkeye Area Community Action Program, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Hawkeye Area Community Action Program, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Hawkeye Area Community Action Program, Inc.'s federal programs.

Auditor's Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Hawkeye Area Community Action Program, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Hawkeye Area Community Action Program, Inc.'s compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Hawkeye Area Community Action Program, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Hawkeye Area Community Action Program, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Hawkeye Area Community Action Program, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness and a significant deficiency.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-001 to be a material weakness.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-002 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over-compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on Hawkeye Area Community Action Program, Inc.'s response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Hawkeye Area Community Action Program, Inc.'s response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

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

Wipfli LLP

Madison, Wisconsin

March 4, 2025

Hawkeye Area Community Action Program, Inc.

Schedule of Findings and Questioned Costs

Year Ended September 30, 2023

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued on whether the financial statements were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None Reported

Noncompliance material to financial statements noted?

Yes No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None Reported

Type of auditor's report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

Yes No

Identification of major programs

<u>AL Number(s)</u>	<u>Federal Program or Cluster</u>
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
10.568 & 10.569	Food Distribution Cluster
64.033	Supporting Services for Veteran Families
93.600	Head Start Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$1,035,240

Auditee qualified as low-risk auditee?

Yes No

Hawkeye Area Community Action Program, Inc.

Schedule of Findings and Questioned Costs

Year Ended September 30, 2023

Section II - Audit Findings in Relation to Financial Statements

Finding 2023-001: Internal Controls over Electronic Financial Information

Criteria or Specific Requirement: 2 CFR part 200 (Uniform Guidance) requires grantees to have effective control over, and accountability for, all funds, property, and other assets.

Condition: Subsequent to the fiscal year end, HACAP experienced a security breach of their electronic financial information by an outside party which denied HACAP access to their computer servers. Although several attempts were made to recover the financial information, HACAP was unable to retrieve essential electronic financial information needed to complete the audit. With the inability to retrieve the information, HACAP had to recreate the financial information manually causing significant delays in reconciling accounts and completion of the audit.

Effect: As a result of the deficiencies in adequately safeguarding of electronic financial information and the inability to recreate the electronic financial information using back-ups systems, a material weakness in internal control over financial reporting exists.

Cause: HACAP's internal controls over their electronic financial information did not adequately safeguard their financial information and prevent access from outside parties. In addition, HACAP's back-ups of the electronic financial information were not effective in recreating the financial information necessary to complete the audit.

Repeat: No

Auditor's Recommendations: We recommend HACAP implement procedures to ensure electronic records are secured and adequately backed-up.

View of Responsible Officials: Management agrees with the finding and has developed a written corrective action plan. No findings related to the the financial statements.

Hawkeye Area Community Action Program, Inc.

Schedule of Findings and Questioned Costs

Year Ended September 30, 2023

Section III - Audit Findings and Questioned Costs in Relation to Federal Awards

Finding 2023-001: Internal Controls over Electronic Financial Information

Represents a material weakness in internal control over compliance with HACAP's major federal programs.

Questioned Costs: None

Major Federal Programs:

<u>AL #</u>	<u>Federal Agency</u>	<u>Pass Through Entity</u>	<u>Grant</u>	<u>Grant Award Period</u>	<u>Award ID#</u>
10.557	Department of Agriculture	Iowa Department of Public Health	Women, Infants and Children	10/01/22-09/30/23 10/01/22-09/30/23	#5881AO34E #5881AO82
10.568	Department of Agriculture	Iowa Department of Education	Temporary Emergency Food Assistance (TEFAP)	10/01/22-09/30/23	#ACFS 16-196
10.569	Department of Agriculture	Iowa Department of Education	Temporary Emergency Food Assistance (TEFAP)	10/01/22-09/30/23	#ACFS 16-196
64.033	Department of Veterans Affairs	N/A	Supportive Services for Veteran Families	10/01/22-09/30/23 10/01/22-09/30/23 09/01/21-09/30/23	#2015-IA-192-C2 #15-IA-192 #15-IA-192SS
93.600	Department of Health and Human Services	N/A	Head Start Cluster	01/01/22-12/31/22 01/01/23-12/31/24 04/01/21-03/31/23	#07CH011879-01-02 #07CH011879-01-04 #07HE000129-01-01

Hawkeye Area Community Action Program, Inc.

Schedule of Findings and Questioned Costs

Year Ended September 30, 2023

Section III - Audit Findings and Questioned Costs in Relation to Federal Awards

Finding 2023-002: Late Audit Submission

Questioned Costs: None

Major Federal Programs:

<u>AL #</u>	<u>Federal Agency</u>	<u>Pass Through Entity</u>	<u>Grant</u>	<u>Grant Award Period</u>	<u>Award ID#</u>
10.557	Department of Agriculture	Iowa Department of Public Health	Women, Infants and Children	10/01/22-09/30/23 10/01/22-09/30/23	#5881AO34E #5881AO82
10.568	Department of Agriculture	Iowa Department of Education	Temporary Emergency Food Assistance (TEFAP)	10/01/22-09/30/23	#ACFS 16-196
10.569	Department of Agriculture	Iowa Department of Education	Temporary Emergency Food Assistance (TEFAP)	10/01/22-09/30/23	#ACFS 16-196
64.033	Department of Veterans Affairs	N/A	Supportive Services for Veteran Families	10/01/22-09/30/23 10/01/22-09/30/23 09/01/21-09/30/23	#2015-IA-192-C2 #15-IA-192 #15-IA-192SS
93.600	Department of Health and Human Services	N/A	Head Start Cluster	01/01/22-12/31/22 01/01/23-12/31/24 04/01/21-03/31/23	#07CH011879-01-02 #07CH011879-01-04 #07HE000129-01-01

Criteria or Specific Requirement: 2 CFR section 200.512(a) requires the reporting package and data collection form be submitted to the Federal Audit Clearinghouse the earlier of 30 calendar days after the reports are received from the auditors or nine months after the end of the audit period.

Condition: The September 30, 2023 audit and reporting package is being submitted after the required due date.

Effect: HACAP is not in compliance with federal regulations regarding audit timing and represents a significant deficiency in internal control over major program reporting.

Cause: Due to restricted access to computer servers and having to rebuild electronic records, HACAP audit and data collection submission was not done on time.

Repeat: No

Auditor's Recommendations: HACAP should take steps to ensure that its financial records are available in a timely manner to allow the audit to begin sufficiently before the audit due date.

View of Responsible Officials: Management agrees with the finding and has developed a written corrective action plan.

Hawkeye Area Community Action Program, Inc.

Schedule of Findings and Questioned Costs

Year Ended September 30, 2023 **Finding 2023-002: Late Audit Submission**

Section IV - Summary Schedule of Prior Year Findings

None