

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

Hiawatha, Iowa

Financial Statements and  
Supplementary Information  
Years Ended September 30, 2017 and 2016

# Hawkeye Area Community Action Program, Inc.

Financial Statements and Supplementary Information  
Years Ended September 30, 2017 and 2016

---

## Table of Contents

Independent Auditor's Report .....	1
Financial Statements	
Statements of Financial Position .....	3
Statements of Activities .....	4
Statements of Cash Flows .....	6
Notes to Financial Statements .....	7
Supplementary Information	
Schedule of Program Activity .....	18
Schedule of Expenditures of Federal Awards .....	33
Statement of Financial Position - By Fund .....	35
Schedule of Revenue and Expenses Compared With Budget:	
Community Services Block Grant .....	49
Low-Income Home Energy Assistance Program .....	50
Weatherization Assistance Programs .....	51
Shared Visions Child Development .....	56
Wrap Around Child Care Program .....	57
Emergency Solutions Grant .....	58
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters .....	59
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance .....	61
Schedule of Findings and Questioned Costs .....	63



## **Independent Auditor's Report**

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

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

We have audited the accompanying financial statements of Hawkeye Area Community Action Program, Inc., which comprise the statements of financial position as of September 30, 2017 and 2016, and the related statements of activities and cash flows for the years then ended and the related notes to the financial statements.

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

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

### **Auditor's Responsibility**

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

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

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

## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Hawkeye Area Community Action Program, Inc. as of September 30, 2017 and 2016, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States.

## Other Matters

### ***Supplementary Information***

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of program activity, schedule of expenditures of federal awards as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the supplementary information on pages 35 through 58 are presented for purposes of additional analysis, and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the information is fairly stated, in all material respects in relation to the financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 25, 2018, 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 the 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.



Wipfli LLP

January 25, 2018  
Madison, Wisconsin

# Hawkeye Area Community Action Program, Inc.

## Statements of Financial Position

September 30, 2017 and 2016

<i>Assets</i>	<b>2017</b>	<b>2016</b>
Current assets:		
Cash and cash equivalents	\$ 614,651	\$ 659,527
Certificates of deposit	0	245,201
Grants receivable	1,519,668	1,748,296
Accounts receivable	144,081	128,812
Contribution receivable	783,846	831,893
Prepaid expenses and other assets	281,013	514,189
Inventories	310,851	372,402
Total current assets	3,654,110	4,500,320
Property and equipment, net	3,925,598	4,349,456
<b>TOTAL ASSETS</b>	<b>\$ 7,579,708</b>	<b>\$ 8,849,776</b>
<i>Liabilities and Net Assets</i>		
Current liabilities:		
Notes payable - Current portion	\$ 216,687	\$ 208,753
Accounts payable and accrued expenses	1,957,174	2,103,163
Grant funds received in advance	285,533	378,476
Other liabilities	32,047	25,972
Total current liabilities	2,491,441	2,716,364
Long-term liabilities:		
Notes payable	886,183	1,103,801
Total liabilities	3,377,624	3,820,165
Net assets:		
Unrestricted	2,772,191	3,430,382
Temporarily restricted	1,429,893	1,599,229
Total net assets	4,202,084	5,029,611
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 7,579,708</b>	<b>\$ 8,849,776</b>

# Hawkeye Area Community Action Program, Inc.

## Statements of Activities

Year Ended September 30, 2017

	Unrestricted	Temporarily Restricted	Total
<b>Revenue:</b>			
Government grants, fees, and support	\$ 21,238,069	\$ 0	\$ 21,238,069
Commodities	650,383	0	650,383
United Way	947,075	0	947,075
Contributions and public support	1,534,408	3,237	1,537,645
Program income	1,230,026	0	1,230,026
Investment income	( 1,598)	0	( 1,598)
In-kind contributions	8,393,680	0	8,393,680
Net assets released from restrictions	172,573	( 172,573)	0
<b>Total revenue and support</b>	<b>34,164,616</b>	<b>( 169,336)</b>	<b>33,995,280</b>
<b>Expenses:</b>			
Program activities:			
Food and Nutrition	13,572,140	0	13,572,140
Energy	6,246,108	0	6,246,108
Children	9,012,293	0	9,012,293
Homelessness	2,493,735	0	2,493,735
Veteran Support	1,161,139	0	1,161,139
<b>Total program activities</b>	<b>32,485,415</b>	<b>0</b>	<b>32,485,415</b>
Management and general	2,027,359	0	2,027,359
Fund-raising expenses	310,033	0	310,033
<b>Total expenses</b>	<b>34,822,807</b>	<b>0</b>	<b>34,822,807</b>
Change in net assets	( 658,191)	( 169,336)	( 827,527)
Net assets - Beginning of year	3,430,382	1,599,229	5,029,611
<b>Net assets - End of year</b>	<b>\$ 2,772,191</b>	<b>\$ 1,429,893</b>	<b>\$ 4,202,084</b>

See accompanying notes to financial statements.

# Hawkeye Area Community Action Program, Inc.

## Statements of Activities (Continued)

Year Ended September 30, 2016

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

# Hawkeye Area Community Action Program, Inc.

## Statements of Cash Flows

Years Ended September 30, 2017 and 2016

	2017	2016
Increase (decrease) in cash and cash equivalents:		
Cash flows from operating activities:		
Change in net assets	(\$ 827,527)	(\$ 612,810)
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:		
Depreciation	451,843	480,085
Effects of changes in operating assets and liabilities:		
Grants receivable	228,628	( 74,289)
Accounts receivable	( 15,269)	39,848
Contribution receivable	48,047	( 53,483)
Prepaid expenses and other assets	233,176	( 56,973)
Inventories	61,551	190,676
Accounts payable and accrued expenses	( 145,989)	158,625
Grant funds received in advance	( 92,943)	61,692
Other liabilities	6,075	( 3,752)
Net cash (used in) provided by operating activities	( 52,408)	129,619
Cash flows from investing activities:		
Purchase of property and equipment	( 27,985)	( 77,000)
Purchase of certificates of deposit	0	( 4,592)
Sales or maturities of certificates of deposit	245,201	0
Net cash provided by (used in) investing activities	217,216	( 81,592)
Cash flows from financing activities:		
Principal payments on notes payable	( 209,684)	( 201,937)
Net cash used in financing activities	( 209,684)	( 201,937)
Changes in cash and cash equivalents	( 44,876)	( 153,910)
Cash and cash equivalents - Beginning of year	659,527	813,437
Cash and cash equivalents - End of year	\$ 614,651	\$ 659,527
<b>Supplemental Schedule of Other Cash Activity:</b>		
Interest paid and expensed	\$ 42,670	\$ 50,455

See accompanying notes to financial statements.



# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

---

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

#### **Nature of Operations**

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

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

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

HACAP operates programs which administer and deliver social services for needy citizens in East Central Iowa. Funding and support is generally provided through contracts with federal, state, and local government agencies and through additional local community support. These programs are operated for the benefit of eligible participants as defined under guidelines issues by the respective granting agencies. For fiscal year ended September 30, 2017, HACAP received 21% and 32% of grant funding under its Low-Income Home Energy assistance and federal Head Start programs, respectively. For fiscal year ended September 30, 2016, HACAP received 25% and 31% of grant funding under its Low-Income Home Energy assistance and federal Head Start programs, respectively.

#### **Description of Programs**

HACAP operates the following programs:

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

Services include:

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

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

---

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

#### Description of Programs (Continued)

##### Energy

Services include:

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

##### Children

Services include:

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

##### Homelessness

Services include:

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

##### Veteran Support

Services include:

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

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

---

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

#### **Basis of Presentation**

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

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

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

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

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

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

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

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

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

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

#### **Accounts Receivable**

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

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

---

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

#### **Contribution Receivable**

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

#### **Inventories**

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

#### **Property and Equipment**

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

Property and equipment purchased with grant funds is owned by HACAP while used in the program for which they were purchased or in other future authorized programs. However, the various funding sources have a reversionary interest in the property and equipment purchased with grant funds. Its disposition, as well as the ownership of any proceeds therefrom, is subject to funding source regulations. Property and equipment purchased with grant funds, net of depreciation, was \$1,647,733 and \$1,821,285 at September 30, 2017 and 2016, respectively.

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

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

GAAP requires that only contributions of service received which create or enhance a nonfinancial asset or require specialized skill by the individual possessing those skills and would typically need to be purchased if not provided by donation be recorded. The requirements of GAAP are different than the in-kind requirements of several of HACAP's grant awards. HACAP also received in-kind contributions for nonprofessional volunteers during the year with a value of \$360,406 and \$449,344 for the year ended September 30, 2017 and 2016, respectively, primarily for its Head Start program, which is not recorded in the statement of activities.

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

---

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

#### **Revenue Recognition**

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

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

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

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

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

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

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

#### **Indirect Cost Rate**

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

#### **Income Taxes**

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

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

---

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

#### Income Taxes (Continued)

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

#### Subsequent Events

Subsequent events have been evaluated through January 25, 2018, which is the date the financial statements were available to be issued.

### Note 2: Concentration of Risk

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

### Note 3: Grants Receivable

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

	<b>2017</b>	<b>2016</b>
Federal programs	\$ 438,666	\$ 354,621
State and local programs	1,081,002	1,393,675
<b>Totals</b>	<b>\$ 1,519,668</b>	<b>\$ 1,748,296</b>

### Note 4: Inventories

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

	<b>2017</b>	<b>2016</b>
Food	\$ 286,449	\$ 335,996
Weatherization materials	24,402	36,406
<b>Totals</b>	<b>\$ 310,851</b>	<b>\$ 372,402</b>

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

### Note 5: Property and Equipment

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

	2017	2016
Land, building, and rehabilitation	\$ 7,327,205	\$ 7,299,220
Transitional housing properties	4,559,005	4,559,005
Furnishings and office equipment	825,938	825,938
Program equipment	790,209	790,209
Subtotal	13,502,357	13,474,372
Accumulated depreciation	( 9,576,759)	( 9,124,916)
Total	\$ 3,925,598	\$ 4,349,456

### Note 6: Notes Payable

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

	2017	2016
Revenue bond issued by City of Hiawatha, Iowa, payable to U.S. Bank, requiring monthly installments of \$13,435, including interest at a fixed 3.75%. Final payment is due in June 2020, and the note is secured by the Hiawatha corporate office building, land, and all business assets.	\$ 413,054	\$ 555,627
Revenue bond issued by City of Coralville, Iowa, payable to U.S. Bank, requiring monthly installments of \$3,476, including interest at a fixed 3.74%. Final payment is due in April 2021, secured by the 10th Street, Coralville building and land.	136,633	172,431
Note payable to City of Iowa City, requiring monthly installments of \$356, including interest at 0%. Final payment is due in January 2019, secured by two Iowa City residential properties.	69,333	73,599
Note payable to City of Iowa City, requiring monthly installments of \$411, including interest at 0%. Final payment is due in January 2020, secured by two Iowa City residential properties.	87,567	92,500
Note payable to City of Iowa City, requiring monthly installments of \$275, including interest at 0%. Final payment is due in June 2038, secured by three Iowa City residential properties.	68,475	71,775

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

### Note 6: Notes Payable (Continued)

	2017	2016
Note payable to Hills Bank and Trust, requiring monthly installments of \$3,214, including interest at 5.95% for the first 60 payments. Thereafter, the interest rate is subject to change based on the weekly average yield on U.S. Treasury Securities adjusted to a constant maturity of five years. The interest rate as of September 30, 2017 was 5.28%. Final payment is due in October 2029, and the note is secured by two Iowa City residential properties.	327,808	346,622
Total	1,102,870	1,312,554
Current portion	(216,687)	(208,753)
Long-term portion	\$ 886,183	\$ 1,103,801

Future maturities of notes payable at September 30, 2017, are as follows:

2018	\$ 216,687
2019	285,750
2020	254,011
2021	47,398
2022	27,682
Thereafter	271,342
Total	\$ 1,102,870

### Note 7: Line of Credit

HACAP has a line-of-credit agreement of \$1,000,000 with a local bank, which expires February 1, 2018, and is secured by all assets of HACAP, and bears interest at the *Wall Street Journal* Prime Rate (currently 4.25% as of September 30, 2017). There were no outstanding balances as of September 30, 2017 and 2016.

### Note 8: Temporarily Restricted Net Assets

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

	2017	2016
Food and Nutrition	\$ 255,686	\$ 342,662
Energy	44,792	50,979
Children	63,570	90,688
Homelessness	1,065,845	1,114,900
Total	\$ 1,429,893	\$ 1,599,229



# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

---

### Note 8: Temporarily Restricted Net Assets (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.

### Note 9: Operating Leases

HACAP leases various field offices, warehouse and storage facilities, community centers, vehicles, and office equipment. These leases generally are written over a one-year to ten-year period and HACAP expects to renew or replace most leases at their expiration. Lease expense for the years ended September 30, 2017 and 2016, were \$448,024 and \$388,926, respectively.

Future minimum lease payments beyond 2017 are as follows:

2018	\$	294,406
2019		256,657
2020		213,939
2021		21,510
<hr/>		
Total	\$	786,512

### Note 10: Lessor Activity

HACAP owns buildings that are leased to individuals for program operations. In addition, rental units are leased to two other nonprofit organizations. All properties are leased on short-term agreements. Rental income for the years ended September 30, 2017 and 2016, was \$323,940 and \$337,323, respectively, and is included in program income on the statements of activities.

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

	<b>2017</b>	<b>2016</b>
Land	\$ 622,446	\$ 622,446
Buildings	5,854,568	5,854,568
Subtotal	6,477,014	6,477,014
Accumulated depreciation	( 4,804,816)	( 4,535,041)
<hr/>		
Total	\$ 1,672,198	\$ 1,941,973

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

---

### Note 11: Retirement Plans

HACAP contributes to a tax deferred annuity 403(b) plan. The plan is administered by American Trust Retirement Inc. on behalf of its participating employees. During the year ended September 30, 2017 and 2016, HACAP provided \$233,792 and \$219,897, respectively, in employer contributions.

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

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

HACAP is one of over 1,800 public employers participating in the plan, which has a plan net position exceeding \$30.7 billion as of June 30, 2017. As with any multi-employer plan, the plan's financial results may be affected by other employers entering or withdrawing from the plan, actions by the plan's board of trustees, and other events beyond HACAP's control. IPERS's funded status was 81.4%, leaving an unfunded actuarial liability of approximately \$7 billion as of June 30, 2017, as reported in IPERS' comprehensive annual financial report. For additional IPERS plan information, see [www.ipers.org](http://www.ipers.org).

Participating employees are required to contribute 5.95% of their annual covered salary and HACAP is required to contribute 8.93% of annual covered payroll. Contribution requirements to IPERS are established by state statute. HACAP's contribution to IPERS for the year ended September 30, 2017 and 2016 was \$570,739 and \$522,234, respectively.

### Note 12: Contingencies

In consideration of various grant funds or forgivable loans received from the Cities of Iowa City and Cedar Rapids for property improvement, liens in the amount of \$1,389,417 and \$1,413,516 at September 30, 2017 and 2016, respectively, have been established in favor of the Cities as lien holder upon various properties. Repayment of all or a pro-rated portion of the lien amount is required if HACAP does not continue to own and operate the properties to provide low-income housing at the property enhanced with the funding. The liens expire at various times through June 2038. HACAP intends to utilize the properties for their intended purpose at a minimum through the expiration dates of the various liens. Therefore, no liability has been recorded on the statement of financial position.

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

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

---

### **Note 13: Grant Awards**

At September 30, 2017, HACAP had commitments under various ongoing grant awards of approximately \$5,286,000. 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, 2017

	FEDERAL PROGRAMS								
	Department of Agriculture								HUD
	10.557	10.558			10.568	10.569	10.568 & Cluster 10.569		14.218
	Women, Infants, and Children - Cash	Child and Adult Care Food Program Centers	Child and Adult Care Food Program Homes	10.558 Subtotal	TEFAP Food Program	TEFAP Food Distribution	10.568 & Cluster 10.569 Subtotal	Community Development Block Grant	
TOTAL	(1)	(2)	(3)	(4)	(5)	(6)	(6)		
<b>REVENUE</b>									
Grant revenue	\$ 21,238,069	\$ 953,119	\$ 389,026	\$ 611,131	\$ 1,000,157	\$ 55,765	\$ 0	\$ 55,765	\$ 30,023
Commodities	650,383	0	0	0	0	0	650,383	650,383	0
United Way	947,075	0	0	0	0	0	0	0	0
Contributions and public support	1,537,645	0	0	0	0	0	0	0	0
CSBG transfer	0	0	0	18,878	18,878	0	0	0	0
Program income	1,230,026	0	0	235	235	0	0	0	0
Investment income	( 1,598)	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
Internal service fee	0	0	202,782	0	202,782	0	0	0	0
In-kind contributions	8,393,680	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>33,995,280</b>	<b>953,119</b>	<b>591,808</b>	<b>630,244</b>	<b>1,222,052</b>	<b>55,765</b>	<b>650,383</b>	<b>706,148</b>	<b>30,023</b>
<b>EXPENSES</b>									
Salaries and wages	8,783,233	358,530	236,348	59,830	296,178	28,725	0	28,725	15,851
Fringe benefits	4,597,055	247,739	147,751	41,350	189,101	20,720	0	20,720	10,797
Assistance to individuals	5,423,611	0	0	501,655	501,655	0	650,383	650,383	0
Contracted services and fees	4,227,192	137,537	36,040	4,227	40,267	0	0	0	0
Depreciation	451,843	0	0	0	0	0	0	0	0
Equipment and repairs	113,306	1,739	0	0	0	0	0	0	0
Insurance	211,364	0	0	0	0	0	0	0	0
Memberships	31,023	0	150	100	250	0	0	0	0
Occupancy	795,233	59,154	0	0	0	0	0	0	0
Other Direct Costs	78,111	901	0	0	0	0	0	0	0
Postage	36,560	3,914	2	1,483	1,485	0	0	0	0
Printing	14,685	0	0	0	0	0	0	0	0
Supplies and materials	1,084,577	58,845	118,799	3,605	122,404	0	0	0	0
Telephone	168,759	3,710	626	1,249	1,875	0	0	0	0
Training	85,637	1,886	0	214	214	0	0	0	0
Travel	254,783	2,316	1,474	3,718	5,192	0	0	0	0
Indirect costs	0	76,848	50,618	12,813	63,431	6,320	0	6,320	3,375
In-kind expenses	8,465,835	0	0	0	0	0	0	0	0
	<b>34,822,807</b>	<b>953,119</b>	<b>591,808</b>	<b>630,244</b>	<b>1,222,052</b>	<b>55,765</b>	<b>650,383</b>	<b>706,148</b>	<b>30,023</b>
Change in net assets	( 827,527)	0	0	0	0	0	0	0	0
Net assets - Beginning of year	5,029,611	0	0	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 4,202,084</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

# Hawkeye Area Community Action Program, Inc.

Schedule A-2

Schedule of Program Activity

Year Ended September 30, 2017

FEDERAL PROGRAMS									
Department of Housing and Urban Development									
14.231			14.267						
Emergency Shelter Grant Program	Emergency Shelter Grant Program	14.231 Subtotal	Supportive Housing Program II - 2017	Supportive Housing Program II - 2018	HUD First	HUD V 2017	HUD V 2018	14.267 Subtotal	
2016	2017	2016	2017	2018	2017	2017	2018		
(7)	(8)	(7)	(9)	(10)	(11)	(12)	(13)		
<b>REVENUE</b>									
Grant revenue	\$ 89,595	\$ 85,130	\$ 174,725	\$ 332,652	\$ 106,342	\$ 140,961	\$ 142,588	\$ 43,945	\$ 766,488
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	47,010	12,494	0	36,097	5,898	101,499
Investment income	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>89,595</b>	<b>85,130</b>	<b>174,725</b>	<b>379,662</b>	<b>118,836</b>	<b>140,961</b>	<b>178,685</b>	<b>49,843</b>	<b>867,987</b>
<b>EXPENSES</b>									
Salaries and wages	16,303	8,130	24,433	132,468	52,506	33,316	64,442	20,989	303,721
Fringe benefits	10,338	5,782	16,120	94,140	36,485	22,588	42,613	13,955	209,781
Assistance to individuals	43,145	10,820	53,965	1,692	568	73,975	3,400	1,200	80,835
Contracted services and fees	0	0	0	55,358	7,193	0	23,470	6,990	93,011
Depreciation	0	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	496	43	0	1,942	0	2,481
Insurance	0	0	0	5,824	122	0	5,172	389	11,507
Memberships	0	0	0	0	0	0	0	0	0
Occupancy	16,142	58,752	74,894	33,158	0	0	15,040	0	48,198
Other Direct Costs	0	0	0	2,088	1,402	0	271	0	3,761
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	22,185	9,352	0	6,105	1,614	39,256
Telephone	0	0	0	1,920	465	0	1,145	312	3,842
Training	0	0	0	0	0	0	0	0	0
Travel	( 76)	0	( 76)	1,018	155	3,947	876	274	6,270
Indirect costs	3,743	1,646	5,389	29,315	10,545	7,135	14,209	4,120	65,324
In-kind expenses	0	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>89,595</b>	<b>85,130</b>	<b>174,725</b>	<b>379,662</b>	<b>118,836</b>	<b>140,961</b>	<b>178,685</b>	<b>49,843</b>	<b>867,987</b>
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
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

# Hawkeye Area Community Action Program, Inc.

Schedule A-3

Schedule of Program Activity

Year Ended September 30, 2017

FEDERAL PROGRAMS									
HUD	DVA	DOE	Department of Health and Human Services				93.569	93.575	
14.239	64.033	81.042	93.568						
Tenant Based Rental Assistance	Supportive Services For Veteran Families	DOE Weatherization DOE-17-02	HEAP Weatherization 16-02C	HEAP Weatherization 17-02	LIHEAP 17-02	93.568 Subtotal	Community Services Block Grant 17-02	Child Care Block Grant Wrap Around 2017	
(14)	(15)	(16)	(17)	(18)	(19)		(20)	(21)	
<b>REVENUE</b>									
Grant revenue	\$ 1,462	\$ 1,226,646	\$ 406,544	\$ 195,516	\$ 565,891	\$ 3,803,485	\$ 4,564,892	\$ 976,085	\$ 462,424
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	( 894,452)	412,513
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
Internal service fee	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>1,462</b>	<b>1,226,646</b>	<b>406,544</b>	<b>195,516</b>	<b>565,891</b>	<b>3,803,485</b>	<b>4,564,892</b>	<b>81,633</b>	<b>874,937</b>
<b>EXPENSES</b>									
Salaries and wages	0	239,053	0	0	0	209,122	209,122	41,160	462,951
Fringe benefits	0	164,901	0	0	0	138,631	138,631	27,493	310,089
Assistance to individuals	1,462	292,886	0	0	0	3,387,875	3,387,875	0	0
Contracted services and fees	0	447,668	406,544	195,516	549,446	7,265	752,227	0	0
Depreciation	0	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	0	680	680	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	3,795	3,795	0	0
Other Direct Costs	0	525	0	0	0	279	279	0	0
Postage	0	50	0	0	0	5,470	5,470	0	0
Printing	0	111	0	0	0	860	860	0	0
Supplies and materials	0	2,525	0	0	0	941	941	0	0
Telephone	0	7,298	0	0	0	1,994	1,994	0	0
Training	0	0	0	0	14,375	171	14,546	25	0
Travel	0	20,434	0	0	2,070	1,716	3,786	3,900	0
Indirect costs	0	51,195	0	0	0	44,686	44,686	9,055	101,897
In-kind expenses	0	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>1,462</b>	<b>1,226,646</b>	<b>406,544</b>	<b>195,516</b>	<b>565,891</b>	<b>3,803,485</b>	<b>4,564,892</b>	<b>81,633</b>	<b>874,937</b>
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
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-4

Schedule of Program Activity

Year Ended September 30, 2017

	FEDERAL PROGRAMS									
	Department of Health and Human Services									
	93.575			93.600				93.994		
	Child Care Block Grant Wrap Around 2018 (22)	Subtotal 93.575	Head Start 2016 (23)	Head Start 2017 (24)	EHS Child Care Partnership Expand 2017 (25)	EHS Child Care Partnership Expand 2018 (26)	Subtotal 93.600	Health Alliance Child and Maternal Health (27)	Total Federal Programs	
<b>REVENUE</b>										
Grant revenue	\$ 75,512	\$ 537,936	\$ 1,107,164	\$ 4,892,734	\$ 686,639	\$ 55,964	\$ 6,742,501	\$ 137,777	\$ 17,574,120	
Commodities	0	0	0	0	0	0	0	0	650,383	
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	412,513	0	0	0	0	0	0	( 463,061)	
Program income	0	0	0	0	0	0	0	0	101,734	
Investment income	0	0	0	0	0	0	0	0	0	
Transfers	0	0	0	0	0	0	0	0	0	
Internal service fee	0	0	0	0	0	0	0	0	202,782	
In-kind contributions	0	0	102,990	350,411	4,663	170	458,234	0	458,234	
<b>Total Revenue</b>	<b>75,512</b>	<b>950,449</b>	<b>1,210,154</b>	<b>5,243,145</b>	<b>691,302</b>	<b>56,134</b>	<b>7,200,735</b>	<b>137,777</b>	<b>18,524,192</b>	
<b>EXPENSES</b>										
Salaries and wages	41,047	503,998	410,909	1,968,459	287,786	21,835	2,688,989	63,713	4,773,473	
Fringe benefits	28,387	338,476	248,098	1,363,982	201,409	15,262	1,828,751	41,442	3,233,952	
Assistance to individuals	0	0	228	292	21	0	541	0	4,969,602	
Contracted services and fees	0	0	154,199	483,558	25,893	5,015	668,665	13,134	2,559,053	
Depreciation	0	0	0	0	0	0	0	0	0	
Equipment and repairs	0	0	1,399	5,142	305	0	6,846	41	11,787	
Insurance	0	0	1,401	3,434	0	0	4,835	0	16,342	
Memberships	0	0	0	3,362	0	0	3,362	0	3,612	
Occupancy	0	0	169,530	495,602	64,818	8,562	738,512	0	924,553	
Other Direct Costs	0	0	0	15	200	0	215	66	5,747	
Postage	0	0	109	1,655	51	2	1,817	1,119	13,855	
Printing	0	0	0	3,981	1,006	69	5,056	0	6,027	
Supplies and materials	0	0	10,772	91,382	14,569	586	117,309	2,414	343,694	
Telephone	0	0	6,099	18,175	1,145	81	25,500	470	44,689	
Training	0	0	5,361	9,592	8,731	270	23,954	331	40,956	
Travel	0	0	8,659	24,891	17,394	1,287	52,231	1,680	95,733	
Indirect costs	6,078	107,975	90,400	419,212	63,311	2,995	575,918	13,367	1,022,883	
In-kind expenses	0	0	102,990	350,411	4,663	170	458,234	0	458,234	
<b>Total Expenses</b>	<b>75,512</b>	<b>950,449</b>	<b>1,210,154</b>	<b>5,243,145</b>	<b>691,302</b>	<b>56,134</b>	<b>7,200,735</b>	<b>137,777</b>	<b>18,524,192</b>	
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	
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	

See Independent Auditor's Report.



# Hawkeye Area Community Action Program, Inc.

Schedule A-5

Schedule of Program Activity

Year Ended September 30, 2017

## STATE AND LOCAL PROGRAMS

	Health Alliance Child and Maternal Health		Chronically Homeless		Chronically Homeless		Black Hills Utilities		Black Hills Utilities		IP&L Utilities		IP&L Utilities	
	State Portion (28)	First Five (29)	First Five (30)	2017 (31)	2018 (32)	BHE-16-02 (33)	BHE-17-02 (34)	16-02 (35)	17-02 (36)					
<b>REVENUE</b>														
Grant revenue	\$ 378,261	\$ 248,085	\$ 66,988	\$ 0	\$ 0	\$ 10,000	\$ 16,136	\$ 28,436	\$ 223,241					
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	13,299	0	0	0	0	0					
Program income	240,502	0	0	15,588	3,639	0	0	0	0					
Investment income	0	0	0	0	0	0	0	0	0					
Transfers	0	0	0	(3)	3	0	0	0	0					
Internal service fee	0	0	0	0	0	0	0	0	0					
In-kind contributions	45,786	0	0	0	0	0	0	0	0					
<b>Total Revenue</b>	<b>664,549</b>	<b>248,085</b>	<b>66,988</b>	<b>28,884</b>	<b>3,642</b>	<b>10,000</b>	<b>16,136</b>	<b>28,436</b>	<b>223,241</b>					
<b>EXPENSES</b>														
Salaries and wages	286,140	120,921	33,978	2,175	218	0	0	0	0					
Fringe benefits	186,119	81,626	22,981	1,696	158	0	0	0	0					
Assistance to individuals	0	430	0	0	0	0	0	0	0					
Contracted services and fees	58,984	5,578	1,450	4,446	3,531	10,000	16,136	28,436	223,241					
Depreciation	0	0	0	0	0	0	0	0	0					
Equipment and repairs	185	0	0	0	0	0	0	0	0					
Insurance	0	0	0	3,147	286	0	0	0	0					
Memberships	0	0	0	0	0	0	0	0	0					
Occupancy	0	0	0	7,735	2,219	0	0	0	0					
Other Direct Costs	298	90	0	129	89	0	0	0	0					
Postage	5,026	523	94	4	0	0	0	0	0					
Printing	0	0	0	0	0	0	0	0	0					
Supplies and materials	10,841	6,291	91	1,436	319	0	0	0	0					
Telephone	2,112	1,820	655	0	0	0	0	0	0					
Training	1,484	802	265	0	0	0	0	0	0					
Travel	7,543	3,403	904	5	5	0	0	0	0					
Indirect costs	60,031	26,601	6,570	492	36	0	0	0	0					
In-kind expenses	45,786	0	0	0	0	0	0	0	0					
<b>Total Expenses</b>	<b>664,549</b>	<b>248,085</b>	<b>66,988</b>	<b>21,265</b>	<b>6,861</b>	<b>10,000</b>	<b>16,136</b>	<b>28,436</b>	<b>223,241</b>					
Change in net assets	0	0	0	7,619	(3,219)	0	0	0	0					
Net assets - Beginning of year	(8,085)	0	0	(7,619)	0	0	0	0	0					
<b>NET ASSETS - END OF YEAR</b>	<b>(\$ 8,085)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>(\$ 3,219)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>					

# Hawkeye Area Community Action Program, Inc.

Schedule A-6

Schedule of Program Activity

Year Ended September 30, 2017

## STATE AND LOCAL PROGRAMS

	MEC Utilities 17-02 (37)	IPL Home Energy Savers (38)	Shared Visions 2017 (39)	Shared Visions 2018 (40)	Emergency Child Care 2017 (41)	Emergency Child Care 2018 (42)	Food Reservoir Fundraising (43)	Food Reservoir Back Pack Program (44)	Food Reservoir Bulk Program (45)
<b>REVENUE</b>									
Grant revenue	\$ 265,580	\$ 153,782	\$ 640,047	\$ 173,535	\$ 36,677	\$ 22,182	\$ 0	\$ 0	\$ 0
Commodities	0	0	0	0	0	0	0	0	0
United Way	0	0	44,096	11,322	51,103	0	0	0	0
Contributions and public support	0	0	0	0	300	0	123,941	195,770	11,110
CSBG transfer	0	0	0	0	0	0	0	0	0
Program income	0	16,835	0	0	0	0	0	0	91,412
Investment income	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	(41,813)	41,813	0	0	0
Internal service fee	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>265,580</b>	<b>170,617</b>	<b>684,143</b>	<b>184,857</b>	<b>46,267</b>	<b>63,995</b>	<b>123,941</b>	<b>195,770</b>	<b>102,522</b>
<b>EXPENSES</b>									
Salaries and wages	0	0	363,197	98,144	17,768	6,806	0	23,072	0
Fringe benefits	0	0	246,493	67,842	11,287	4,341	0	15,945	0
Assistance to individuals	0	0	0	0	9,076	7,616	0	0	0
Contracted services and fees	265,580	181,921	0	0	2,250	1,749	109,164	0	0
Depreciation	0	0	0	0	0	0	0	0	0
Equipment and repairs	0	3,939	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	84	0	4,528	0	0
Postage	0	0	0	0	16	37	0	0	0
Printing	0	0	0	0	0	0	0	1,069	0
Supplies and materials	0	0	0	0	128	1	0	206,134	89,975
Telephone	0	0	0	0	468	156	0	0	0
Training	0	0	0	0	0	0	0	0	0
Travel	0	0	0	0	714	122	0	0	6,534
Indirect costs	0	0	74,453	18,871	4,476	1,354	0	4,941	0
In-kind expenses	0	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>265,580</b>	<b>185,860</b>	<b>684,143</b>	<b>184,857</b>	<b>46,267</b>	<b>22,182</b>	<b>113,692</b>	<b>251,161</b>	<b>96,509</b>
Change in net assets	0 (	15,243)	0	0	0	41,813	10,249 (	55,391)	6,013
Net assets - Beginning of year	0 (	18,046)	0	0	0	0 (	10,249)	25,184 (	21,342)
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>(\$ 33,289)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 41,813</b>	<b>\$ 0</b>	<b>(\$ 30,207)</b>	<b>(\$ 15,329)</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-7

Schedule of Program Activity

Year Ended September 30, 2017

## STATE AND LOCAL PROGRAMS

	Food Reservoir Operations	Food Reservoir Inventory	SNAP	Health Alliance Linn County ECI 2017	Health Alliance Linn County ECI 2018	Linn County ECI Wrap Around 2017	Linn County ECI Wrap Around 2018	Linn Cty ECI Nontraditional Child Care 2017	Linn Cty ECI Nontraditional Child Care 2018
	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
<b>REVENUE</b>									
Grant revenue	\$ 0	\$ 0	\$ 62,821	\$ 176,315	\$ 43,478	\$ 118,271	\$ 34,725	\$ 128,000	\$ 46,264
Commodities	0	0	0	0	0	0	0	0	0
United Way	72,000	0	0	0	0	84,618	31,583	123,983	0
Contributions and public support	629,236	0	0	0	0	0	0	0	0
CSBG transfer	10,000	0	0	0	0	0	0	0	0
Program income	88,836	0	2,796	146,014	32,019	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
Internal service fee	( 4,069)	0	4,069	0	0	0	0	0	0
In-kind contributions	0	8,250,066	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>796,003</b>	<b>8,250,066</b>	<b>69,686</b>	<b>322,329</b>	<b>75,497</b>	<b>202,889</b>	<b>66,308</b>	<b>251,983</b>	<b>46,264</b>
<b>EXPENSES</b>									
Salaries and wages	265,270	0	34,954	63,583	21,586	106,934	35,593	100,679	22,525
Fringe benefits	172,327	0	24,855	41,935	14,385	72,430	23,742	68,283	15,229
Assistance to individuals	0	0	0	1,457	0	0	0	6,803	0
Contracted services and fees	16,009	0	0	164,510	35,149	0	0	14,138	0
Depreciation	17,750	0	0	0	0	0	0	0	0
Equipment and repairs	10,760	0	0	819	0	0	0	23,400	947
Insurance	6,676	0	0	0	0	0	0	0	0
Memberships	8,791	0	0	0	0	0	0	0	0
Occupancy	0	0	0	0	0	0	0	0	0
Other Direct Costs	5,637	0	32	0	0	0	0	1,590	205
Postage	795	0	0	0	0	0	0	338	92
Printing	427	0	415	0	0	0	0	599	0
Supplies and materials	183,193	0	0	6,959	125	0	0	8,721	1,946
Telephone	2,952	0	731	0	0	0	0	791	156
Training	3,623	0	0	0	0	0	0	340	35
Travel	34,525	0	1,213	0	0	0	0	4,151	877
Indirect costs	56,640	0	7,486	13,988	4,252	23,525	6,973	22,150	4,252
In-kind expenses	0	8,322,221	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>785,375</b>	<b>8,322,221</b>	<b>69,686</b>	<b>293,251</b>	<b>75,497</b>	<b>202,889</b>	<b>66,308</b>	<b>251,983</b>	<b>46,264</b>
Change in net assets	10,628 (	72,155)	0	29,078	0	0	0	0	0
Net assets - Beginning of year	( 57,464)	293,977	0 (	29,078)	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</b>	<b>(\$ 46,836)</b>	<b>\$ 221,822</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-8

Schedule of Program Activity

Year Ended September 30, 2017

## STATE AND LOCAL PROGRAMS

	Cedar/Jones ECI 2017 (55)	Cedar/Jones ECI 2018 (56)	Johnson County ECI 2017 (57)	Johnson County ECI 2018 (58)	First Call For Help 2017 (59)	First Call For Help 2018 (60)	East Central Iowa United Way 2017 (61)	East Central Iowa United Way 2018 (62)	Johnson Cty United Way 2017 (63)
<b>REVENUE</b>									
Grant revenue	\$ 9,929	\$ 3,733	\$ 50,406	\$ 26,673	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Commodities	0	0	0	0	0	0	0	0	0
United Way	0	0	0	0	213,954	70,570	( 831,893)	783,846	14,760
Contributions and public support	0	0	0	0	0	0	0	0	0
CSBG transfer	0	0	0	0	94,057	29,039	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
Internal service fee	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>9,929</b>	<b>3,733</b>	<b>50,406</b>	<b>26,673</b>	<b>308,011</b>	<b>99,609</b>	<b>( 831,893)</b>	<b>783,846</b>	<b>14,760</b>
<b>EXPENSES</b>									
Salaries and wages	4,260	1,789	26,240	13,952	157,179	52,020	0	0	7,719
Fringe benefits	2,960	1,226	18,392	9,907	104,557	35,255	0	0	5,251
Assistance to individuals	150	0	0	0	0	0	0	0	0
Contracted services and fees	( 161)	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	175	0	0	0	0
Occupancy	0	0	0	0	0	0	0	0	0
Other Direct Costs	0	0	0	0	308	201	0	0	0
Postage	0	0	0	0	102	4	0	0	0
Printing	0	0	0	0	0	0	0	0	0
Supplies and materials	1,150	0	0	0	1,232	69	0	0	0
Telephone	248	93	0	0	8,698	1,627	0	0	0
Training	0	0	0	0	609	48	0	0	0
Travel	433	267	0	0	507	162	0	0	0
Indirect costs	889	358	5,774	2,814	34,579	10,223	0	0	1,698
In-kind expenses	0	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>9,929</b>	<b>3,733</b>	<b>50,406</b>	<b>26,673</b>	<b>307,946</b>	<b>99,609</b>	<b>0</b>	<b>0</b>	<b>14,668</b>
Change in net assets	0	0	0	0	65	0	( 831,893)	783,846	92
Net assets - Beginning of year	0	0	0	0	( 65)	0	831,893	0	( 92)
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 783,846</b>	<b>\$ 0</b>

# Hawkeye Area Community Action Program, Inc.

Schedule A-9

Schedule of Program Activity

Year Ended September 30, 2017

## STATE AND LOCAL PROGRAMS

	Johnson Cty United Way 2018 (64)	Local Child Care Operations 2017 (65)	Local Child Care Operations 2018 (66)	Parent Committee 2017 (67)	Parent Committee 2018 (68)	Maquoketa Valley Assistance (69)	Amana Assistance (70)	East Central REC Assistance (71)	Linn County REC Assistance (72)
<b>REVENUE</b>									
Grant revenue	\$ 0	\$ 60,856	\$ 16,749	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Commodities	0	0	0	0	0	0	0	0	0
United Way	4,922	0	0	0	0	0	0	0	0
Contributions and public support	0	3,970	24,988	3,210	0	294	0	2,458	5,967
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	(29,124)	29,124	(16,529)	16,529	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>4,922</b>	<b>35,702</b>	<b>70,861</b>	<b>(13,319)</b>	<b>16,529</b>	<b>294</b>	<b>0</b>	<b>2,458</b>	<b>5,967</b>
<b>EXPENSES</b>									
Salaries and wages	6,537	28,389	24,509	0	0	0	0	0	0
Fringe benefits	4,667	13,384	14,866	0	0	0	0	0	0
Assistance to individuals	0	8,645	838	0	0	213	600	1,636	4,331
Contracted services and fees	0	0	50	0	0	0	0	0	0
Depreciation	0	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	0	0	0	0	0
Insurance	0	0	0	0	0	0	0	0	0
Memberships	0	0	0	0	0	0	0	0	0
Occupancy	0	0	0	0	0	0	0	0	0
Other Direct Costs	0	(7,276)	(340)	3,691	401	0	0	0	0
Postage	0	0	0	0	0	0	0	0	0
Printing	0	38	20	0	0	0	0	0	0
Supplies and materials	0	630	0	0	0	0	0	0	0
Telephone	0	0	0	0	0	0	0	0	0
Training	0	0	0	0	0	0	0	0	0
Travel	0	524	0	0	0	0	0	0	0
Indirect costs	1,355	11,682	5,104	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>12,559</b>	<b>56,016</b>	<b>45,047</b>	<b>3,691</b>	<b>401</b>	<b>213</b>	<b>600</b>	<b>1,636</b>	<b>4,331</b>
Change in net assets	(7,637)	(20,314)	25,814	(17,010)	16,128	81	(600)	822	1,636
Net assets - Beginning of year	0	20,314	0	17,010	0	262	2,673	13,467	416
<b>NET ASSETS - END OF YEAR</b>	<b>(\$ 7,637)</b>	<b>\$ 0</b>	<b>\$ 25,814</b>	<b>\$ 0</b>	<b>\$ 16,128</b>	<b>\$ 343</b>	<b>\$ 2,073</b>	<b>\$ 14,289</b>	<b>\$ 2,052</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-10

Schedule of Program Activity

Year Ended September 30, 2017

## STATE AND LOCAL PROGRAMS

	TIP REC Assistance	Coggon Municipal	Black Hills Assistance	Alliant Home Town Care Assistance 2017	Alliant Home Town Care Assistance 2018	Mid American Assistance 2017	Mid American Assistance 2018	Local Assistance Operations	Washington County Local Assistance 2017
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
<b>REVENUE</b>									
Grant revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Commodities	0	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	0	0	0
Contributions and public support	1,172	375	2,654	2,934	175,159	19,485	50,266	23,870	25,815
CSBG transfer	0	0	0	0	0	0	0	92,126	0
Program income	0	0	0	0	0	0	0	6,000	0
Investment income	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	( 10,727)	10,727	( 19,020)	19,020	0	( 64,998)
Internal service fee	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>1,172</b>	<b>375</b>	<b>2,654</b>	<b>( 7,793)</b>	<b>185,886</b>	<b>465</b>	<b>69,286</b>	<b>121,996</b>	<b>( 39,183)</b>
<b>EXPENSES</b>									
Salaries and wages	0	0	0	3,317	5,821	( 118)	1,392	69,786	0
Fringe benefits	0	0	0	2,396	4,199	( 85)	1,004	35,674	0
Assistance to individuals	300	0	1,399	8,132	168,749	1,275	60,161	23,373	17,884
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	50	0
Occupancy	0	0	0	0	0	0	0	10,019	0
Other Direct Costs	0	0	0	0	0	0	0	335	0
Postage	0	0	0	0	0	0	0	156	0
Printing	0	0	0	0	0	0	0	0	0
Supplies and materials	0	0	0	0	0	0	0	1,129	803
Telephone	0	0	0	0	0	0	0	1,364	0
Training	0	0	0	0	0	0	0	25	0
Travel	0	0	0	0	0	0	0	2,238	0
Indirect costs	0	0	0	750	1,207	( 24)	297	14,945	0
In-kind expenses	0	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>300</b>	<b>0</b>	<b>1,399</b>	<b>14,595</b>	<b>179,976</b>	<b>1,048</b>	<b>62,854</b>	<b>159,094</b>	<b>18,687</b>
Change in net assets	872	375	1,255	( 22,388)	5,910	( 583)	6,432	( 37,098)	( 57,870)
Net assets - Beginning of year	6,524	551	4,117	22,388	0	583	0	( 8,667)	57,870
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 7,396</b>	<b>\$ 926</b>	<b>\$ 5,372</b>	<b>\$ 0</b>	<b>\$ 5,910</b>	<b>\$ 0</b>	<b>\$ 6,432</b>	<b>(\$ 45,765)</b>	<b>\$ 0</b>

# Hawkeye Area Community Action Program, Inc.

Schedule A-11

Schedule of Program Activity

Year Ended September 30, 2017

## STATE AND LOCAL PROGRAMS

	Washington County Local Assistance		Benton County Local Senior Services		Benton County Local Senior Services		Benton County Local Housing		Benton County Local Housing		Inn Circle Local Operations		Inn Circle Local Operations		Linn County Permanent Housing	
	2018	Trust	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018	2017	
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)							
<b>REVENUE</b>																
Grant revenue	\$ 0	\$ 0	\$ 33,289	\$ 17,457	\$ 15,793	\$ 5,422	\$ 22,217	\$ 8,084	\$ 0							
Commodities	0	0	0	0	0	0	0	0	0							
United Way	0	0	26,250	8,750	0	0	45,000	13,500	0							
Contributions and public support	3,730	13,576	1,270	570	0	0	2,191	435	33,234							
CSBG transfer	0	0	92,280	23,759	3,000	0	0	0	2,000							
Program income	0	0	73,395	32,519	10,827	4,669	417	0	27,029							
Investment income	0	0	0	0	0	0	0	0	0							
Transfers	64,998	0	18	(18)	(154,638)	154,638	(409,208)	409,208	42,843							
Internal service fee	0	0	0	0	0	0	10,011	3,246	0							
In-kind contributions	0	0	0	0	0	0	0	0	0							
<b>Total Revenue</b>	<b>68,728</b>	<b>13,576</b>	<b>226,502</b>	<b>83,037</b>	<b>(125,018)</b>	<b>164,729</b>	<b>(329,372)</b>	<b>434,473</b>	<b>105,106</b>							
<b>EXPENSES</b>																
Salaries and wages	0	0	89,008	30,604	1,513	3,536	19,923	17	27,283							
Fringe benefits	0	0	59,661	20,631	1,200	2,827	14,371	12	19,923							
Assistance to individuals	7,230	4,964	795	810	0	0	0	0	0							
Contracted services and fees	0	0	0	0	4,222	3,292	0	0	7,423							
Depreciation	0	0	0	0	5,070	1,690	18,290	6,097	15,058							
Equipment and repairs	0	0	1,899	319	0	0	0	0	0							
Insurance	0	0	0	0	1,226	111	0	0	5,521							
Memberships	0	0	0	0	0	0	0	0	0							
Occupancy	0	0	30,814	9,974	17,066	6,188	14,431	3,212	7,171							
Other Direct Costs	0	257	304	0	0	0	0	0	5,269							
Postage	0	0	307	147	0	0	1,792	442	44							
Printing	0	0	0	0	0	0	0	0	0							
Supplies and materials	0	0	16,079	10,810	3,673	1,392	12,560	3,969	3,829							
Telephone	0	0	468	156	0	0	468	156	0							
Training	0	0	29	0	0	0	1,900	0	0							
Travel	0	0	7,551	3,552	192	136	96	58	7,729							
Indirect costs	0	0	19,587	6,034	337	747	4,383	(113)	5,856							
In-kind expenses	0	0	0	0	0	0	0	0	0							
<b>Total Expenses</b>	<b>7,230</b>	<b>5,221</b>	<b>226,502</b>	<b>83,037</b>	<b>34,499</b>	<b>19,919</b>	<b>88,214</b>	<b>13,850</b>	<b>105,106</b>							
Change in net assets	61,498	8,355	0	0	(159,517)	144,810	(417,586)	420,623	0							
Net assets - Beginning of year	0	19,672	0	3,962	159,517	0	417,586	0	0							
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 61,498</b>	<b>\$ 28,027</b>	<b>\$ 0</b>	<b>\$ 3,962</b>	<b>\$ 0</b>	<b>\$ 144,810</b>	<b>\$ 0</b>	<b>\$ 420,623</b>	<b>\$ 0</b>							

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-12

Schedule of Program Activity

Year Ended September 30, 2017

## STATE AND LOCAL PROGRAMS

	Linn County Permanent Housing 2018 (91)	Johnson County Local Housing 2017 (92)	Johnson County Local Housing 2018 (93)	Washington County Local Operations 2017 (94)	Washington County Local Operations 2018 (95)	Delta Dental (96)	Broadway Complex Maintenance Account (97)	Greater C.R. Community Foundation 2017 (98)	Greater C.R. Community Foundation 2018 (99)
<b>REVENUE</b>									
Grant revenue	\$ 0	\$ 0	\$ 0	\$ 90,000	\$ 30,000	\$ 25,081	\$ 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	3,251	0	414	1,335	322	0	0	56,761	45,892
CSBG transfer	0	24,000	5,000	0	35,000	0	0	0	0
Program income	25,779	83,972	21,059	24,050	5,829	5,421	0	0	0
Investment income	0	0	0	0	1,583	0	0	0	0
Transfers	( 42,843)	( 92,465)	92,465	130,688	( 130,688)	0	0	( 55,893)	55,893
Internal service fee	0	552	899	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>( 13,813)</b>	<b>16,059</b>	<b>119,837</b>	<b>246,073</b>	<b>( 57,954)</b>	<b>30,502</b>	<b>0</b>	<b>868</b>	<b>101,785</b>
<b>EXPENSES</b>									
Salaries and wages	6,134	36,287	3,831	44,674	15,804	14,428	0	0	13,615
Fringe benefits	4,600	26,744	3,112	31,587	11,137	10,040	0	0	9,820
Assistance to individuals	0	195	0	0	0	0	0	22,618	0
Contracted services and fees	12,180	18,953	13,220	2,806	78	0	0	0	0
Depreciation	5,019	20,576	6,859	0	0	0	4,139	0	0
Equipment and repairs	0	2,240	0	305	25	0	0	0	0
Insurance	981	8,536	858	1,064	97	0	0	0	0
Memberships	0	0	0	0	0	0	0	0	0
Occupancy	9,733	22,872	8,280	108,802	26,806	0	0	0	0
Other Direct Costs	2,074	3,345	129	489	35	0	0	0	215
Postage	48	100	52	48	49	792	0	0	0
Printing	0	0	0	0	0	0	0	0	0
Supplies and materials	5,403	9,806	5,175	3,465	2,186	184	0	1,750	38,104
Telephone	14	0	0	1,073	358	685	0	0	0
Training	0	0	400	0	0	150	0	0	0
Travel	5,831	484	473	676	187	1,049	0	0	3,250
Indirect costs	1,089	8,018	613	9,828	3,137	3,174	0	0	2,916
In-kind expenses	0	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>53,106</b>	<b>158,156</b>	<b>43,002</b>	<b>204,817</b>	<b>59,899</b>	<b>30,502</b>	<b>4,139</b>	<b>24,368</b>	<b>67,920</b>
Change in net assets	( 66,919)	( 142,097)	76,835	41,256	( 117,853)	0	( 4,139)	( 23,500)	33,865
Net assets - Beginning of year	323,740	142,097	0	( 41,256)	0	0	31,132	23,500	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 256,821</b>	<b>\$ 0</b>	<b>\$ 76,835</b>	<b>\$ 0</b>	<b>( \$ 117,853)</b>	<b>\$ 0</b>	<b>\$ 26,993</b>	<b>\$ 0</b>	<b>\$ 33,865</b>



# Hawkeye Area Community Action Program, Inc.

Schedule A-13

Schedule of Program Activity

Year Ended September 30, 2017

## STATE AND LOCAL PROGRAMS

	Residential Environmental Division Pool (100)	Residential Environmental Division Pool (101)	Weatherization Inventory (102)	Local Childcare Training Programs (103)	Local Childcare Training Programs (104)	Local Health Alliance (105)	2017 RED Ahead (106)	2018 RED Ahead (107)	Jones Co. CCNC (108)
<b>REVENUE</b>									
Grant revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,000	\$ 0	\$ 0	\$ 0
Commodities	0	0	0	0	0	0	0	0	0
United Way	0	0	0	1,209	0	0	159,076	0	0
Contributions and public support	0	0	0	0	0	5,163	0	0	0
CSBG transfer	0	5,000	0	0	0	23,887	0	0	0
Program income	0	10,303	0	6,023	945	24,375	21,237	4,552	0
Investment income	0	0	0	0	0	0	0	0	0
Transfers	10,652	(10,652)	0	(46,678)	46,678	0	0	0	0
Internal service fee	178,216	1,059,392	196,730	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>188,868</b>	<b>1,064,043</b>	<b>196,730</b>	<b>(39,446)</b>	<b>47,623</b>	<b>54,425</b>	<b>180,313</b>	<b>4,552</b>	<b>0</b>
<b>EXPENSES</b>									
Salaries and wages	131,890	550,167	0	13,072	0	17,405	70,420	28,958	937
Fringe benefits	98,101	432,044	0	8,932	0	12,554	48,915	20,186	648
Assistance to individuals	0	0	0	0	0	0	1,550	0	0
Contracted services and fees	(59,287)	27,884	0	4,583	50	12,855	150	125	0
Depreciation	0	0	0	0	0	0	0	0	0
Equipment and repairs	(846)	275	0	0	0	0	0	0	0
Insurance	9,708	13,591	0	0	0	0	0	0	0
Memberships	0	0	0	0	0	0	0	0	0
Occupancy	0	0	0	0	0	0	1,955	336	0
Other Direct Costs	1,255	227	0	0	0	7,317	0	0	0
Postage	125	547	0	0	0	0	2,990	1,497	0
Printing	0	1,725	0	0	0	0	0	0	0
Supplies and materials	2,128	12,415	214,771	330	0	1,345	3,184	999	0
Telephone	2,070	5,884	0	0	0	0	284	93	0
Training	60	2,610	0	4,437	211	0	183	390	0
Travel	2,495	16,709	0	0	0	696	1,297	713	57
Indirect costs	30,455	116,420	0	2,876	(76)	4,895	15,541	5,790	201
In-kind expenses	0	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>218,154</b>	<b>1,180,498</b>	<b>214,771</b>	<b>34,230</b>	<b>185</b>	<b>57,067</b>	<b>146,469</b>	<b>59,087</b>	<b>1,843</b>
Change in net assets	(29,286)	(116,455)	(18,041)	(73,676)	47,438	(2,642)	33,844	(54,535)	(1,843)
Net assets - Beginning of year	29,286	0	(12,384)	73,676	0	(7,797)	(33,844)	0	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>(\$ 116,455)</b>	<b>(\$ 30,425)</b>	<b>\$ 0</b>	<b>\$ 47,438</b>	<b>(\$ 10,439)</b>	<b>\$ 0</b>	<b>(\$ 54,535)</b>	<b>(\$ 1,843)</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-14

Schedule of Program Activity

Year Ended September 30, 2017

## STATE AND LOCAL PROGRAMS

	IA Respite Care (109)	Agency Volunteer Coordination (110)	Spark*5 (111)	Health and Wellness Initiative (112)	Iowans Helping Iowans (113)	Cedar Rapids Lead Mou (114)	Farmers Market (115)	Coordinated Entry (116)	BP Senior Dining 2017 (117)
<b>REVENUE</b>									
Grant revenue	\$ 7,273	\$ 0	\$ 0	\$ 0	\$ 94,695	\$ 196,130	\$ 640	\$ 45,000	\$ 8,520
Commodities	0	0	0	0	0	0	0	0	0
United Way	0	0	10,022	0	0	0	0	0	0
Contributions and public support	0	0	0	0	0	0	0	0	19,699
CSBG transfer	0	3,614	0	0	0	0	0	0	7,000
Program income	0	0	0	0	0	0	0	0	88,209
Investment income	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	65,955
Internal service fee	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>7,273</b>	<b>3,614</b>	<b>10,022</b>	<b>0</b>	<b>94,695</b>	<b>196,130</b>	<b>640</b>	<b>45,000</b>	<b>189,383</b>
<b>EXPENSES</b>									
Salaries and wages	2,636	0	10,833	0	18,781	0	0	21,338	55,733
Fringe benefits	1,667	0	7,473	0	12,629	0	0	15,169	40,016
Assistance to individuals	2,829	0	0	0	73,461	0	0	0	0
Contracted services and fees	0	0	0	0	0	190,345	0	0	360
Depreciation	0	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	0	5,785	0	0	0
Insurance	0	0	0	0	0	0	0	0	3,199
Memberships	0	0	0	0	0	0	0	0	0
Occupancy	0	0	0	0	0	0	0	0	0
Other Direct Costs	0	50	0	0	0	0	0	0	1,249
Postage	0	0	0	0	0	0	0	0	42
Printing	0	0	0	0	0	0	0	0	0
Supplies and materials	0	3,000	379	0	0	0	0	0	48,109
Telephone	32	564	216	0	0	0	0	104	1,473
Training	0	0	0	0	0	0	0	0	0
Travel	110	0	80	0	1,400	0	0	3,695	8,241
Indirect costs	( 1)	0	2,320	0	4,022	0	0	4,694	12,260
In-kind expenses	0	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>7,273</b>	<b>3,614</b>	<b>21,301</b>	<b>0</b>	<b>110,293</b>	<b>196,130</b>	<b>0</b>	<b>45,000</b>	<b>170,682</b>
Change in net assets	0	0	( 11,279)	0	( 15,598)	0	640	0	18,701
Net assets - Beginning of year	0	0	0	0	0	0	0	0	( 18,701)
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>(\$ 11,279)</b>	<b>\$ 0</b>	<b>(\$ 15,598)</b>	<b>\$ 0</b>	<b>\$ 640</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-15

Schedule of Program Activity

Year Ended September 30, 2017

<b>DISCRETIONARY ACTIVITIES</b>									
	<b>BP Senior Dining 2018</b>	<b>Total State and Local Programs</b>	<b>Elimination of Internal Services</b>	<b>GAAP Adjustments</b>	<b>Fringe Benefits 2017</b>	<b>Corporate Operations</b>	<b>Corporate Operations Property</b>	<b>Corporate Operations Unallocable</b>	<b>Total Discretionary Activity</b>
	<b>(118)</b>			<b>(119)</b>	<b>(120)</b>	<b>(121)</b>	<b>(122)</b>	<b>(123)</b>	
<b>REVENUE</b>									
Grant revenue	\$ 5,689	\$ 3,647,460	\$ 0	\$ 16,489	\$ 0	\$ 0	\$ 0	\$ 0	\$ 16,489
Commodities	0	0	0	0	0	0	0	0	0
United Way	0	938,671	0	0	0	0	0	8,404	8,404
Contributions and public support	10,048	1,500,865	0	0	0	0	0	36,780	36,780
CSBG transfer	0	463,061	0	0	0	0	0	0	0
Program income	14,041	1,128,292	0	0	0	0	0	0	0
Investment income	0	1,583	0	0	0	0	0	(3,181)	(3,181)
Transfers	(65,955)	0	0	0	(36,800)	0	0	36,800	0
Internal service fee	0	1,449,046	(7,632,126)	0	4,664,572	0	1,315,726	0	(1,651,828)
In-kind contributions	0	8,295,852	0	(360,406)	0	0	0	0	(360,406)
<b>Total Revenue</b>	<b>(36,177)</b>	<b>17,424,830</b>	<b>(7,632,126)</b>	<b>(343,917)</b>	<b>4,627,772</b>	<b>0</b>	<b>1,315,726</b>	<b>78,803</b>	<b>(1,953,742)</b>
<b>EXPENSES</b>									
Salaries and wages	18,334	3,253,496	(1,237,608)	0	1,152,027	742,986	98,822	37	756,264
Fringe benefits	13,212	2,252,538	(4,664,572)	0	3,213,935	490,861	70,248	93	(889,435)
Assistance to individuals	0	437,520	0	16,489	0	0	0	0	16,489
Contracted services and fees	80	1,381,480	0	0	1,957	102,754	181,948	0	286,659
Depreciation	0	100,548	0	198,100	0	0	153,195	0	351,295
Equipment and repairs	0	50,052	0	0	0	2,807	48,660	0	51,467
Insurance	291	55,292	0	0	0	65,023	74,707	0	139,730
Memberships	0	9,016	0	0	0	2,562	0	15,833	18,395
Occupancy	0	287,613	(1,330,434)	0	0	492,334	399,215	21,952	(416,933)
Other Direct Costs	338	32,555	0	0	16,170	4,991	105	18,543	39,809
Postage	0	16,209	0	0	0	6,496	0	0	6,496
Printing	0	4,293	0	0	0	2,546	1,819	0	4,365
Supplies and materials	14,252	940,470	(399,512)	0	0	19,469	176,740	3,716	(199,587)
Telephone	400	36,369	0	0	0	5,288	82,413	0	87,701
Training	0	17,601	0	0	0	26,090	990	0	27,080
Travel	2,069	132,953	0	0	0	19,614	6,483	0	26,097
Indirect costs	3,597	697,342	0	0	243,683	(1,983,821)	20,381	(468)	(1,720,225)
In-kind expenses	0	8,368,007	0	(360,406)	0	0	0	0	(360,406)
<b>Total Expenses</b>	<b>52,573</b>	<b>18,073,354</b>	<b>(7,632,126)</b>	<b>(145,817)</b>	<b>4,627,772</b>	<b>0</b>	<b>1,315,726</b>	<b>59,706</b>	<b>(1,774,739)</b>
Change in net assets	(88,750)	(648,524)	0	(198,100)	0	0	0	19,097	(179,003)
Net assets - Beginning of year	0	2,246,708	0	1,814,008	0	0	835,808	133,087	2,782,903
<b>NET ASSETS - END OF YEAR</b>	<b>(\$ 88,750)</b>	<b>\$ 1,598,184</b>	<b>\$ 0</b>	<b>\$ 1,615,908</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 835,808</b>	<b>\$ 152,184</b>	<b>\$ 2,603,900</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Schedule B-1

### Schedule of Expenditures of Federal Awards

Year Ended September 30, 2017

Federal Grantor/Pass-Through Entity Identifying Number/Program or Cluster Title	CFDA Number	Federal Grantor or Pass-Through Agency	Program Period	Federal Expenditures
<b>DEPARTMENT OF AGRICULTURE</b>				
( 1) Women, Infants, and Children - Cash #5887A034	10.557	Iowa Department of Public Health	10/01/16 - 09/30/17	<u>\$ 953,119</u>
( 2) Child and Adult Care Food Program - Centers #57-8013	10.558	Iowa Department of Education	10/01/16 - 09/30/17	389,026
( 3) Child and Adult Care Food Program - Home Providers #57-8028		Iowa Department of Education	10/01/16 - 09/30/17	611,131
		<b>Total Federal Expenditures #10.558</b>		<u>1,000,157</u>
( 4) Temporary Emergency Food Assistance Program #ACFS 17-196	10.568	Iowa Department of Human Services	10/01/16 - 09/30/17	<u>55,765</u>
( 5) Temporary Emergency Food Assistance Program (Noncash) #ACFS 17-196	10.569	Iowa Department of Human Services	10/01/16 - 09/30/17	<u>650,383</u>
		<b>Total Federal Expenditures Food Distribution Cluster #10.568 &amp; #10.569</b>		<u>706,148</u>
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
( 6) Community Development Block Grant	14.218	City of Cedar Rapids	07/01/16 - 06/30/17	<u>30,023</u>
( 7) Emergency Solutions Grant Program 2016	14.231	Iowa Finance Authority	01/01/16 - 12/31/16	89,595
( 8) Emergency Solutions Grant Program 2017		Iowa Finance Authority	01/01/17 - 12/31/17	85,130
		<b>Total Federal Expenditures #14.231</b>		<u>174,725</u>
( 9) Supportive Housing Program 2017 #IA0011L7D011508	14.267	US Department of Housing and Urban Development	07/01/16 - 06/30/17	332,652
(10) Supportive Housing Program 2018 #IA0011L7D011609		US Department of Housing and Urban Development	07/01/17 - 06/30/18	106,342
(11) HUD First - 2017 #IA0092L7D011500		US Department of Housing and Urban Development	01/01/17 - 12/31/17	140,961
(12) HUD V - 2017 #IA0012L7D011508		US Department of Housing and Urban Development	07/01/16 - 06/30/17	142,588
(13) HUD V - 2018 #IA0012L7D011609		US Department of Housing and Urban Development	07/01/17 - 06/30/18	43,945
		<b>Total Federal Expenditures #14.267</b>		<u>766,488</u>
(14) Tenant Based Rental Assistance #16-HM-591	14.239	Iowa Community Action Association	07/20/15 - 06/01/17	1,462
		<b>Total Federal Expenditures #14.239</b>		<u>1,462</u>
<b>DEPARTMENT OF VETERAN AFFAIRS</b>				
(15) Supportive Services for Veteran Families #16-IA-192	64.033	US Department of Veterans Affairs	10/01/16 - 09/30/17	<u>1,226,646</u>
<b>DEPARTMENT OF ENERGY</b>				
(16) Weatherization #DOE-17-02	81.042	Iowa Department of Human Rights	04/01/17 -3/31/18	<u>406,544</u>

# Hawkeye Area Community Action Program, Inc.

## Schedule B-2

### Schedule of Expenditures of Federal Awards

Year Ended September 30, 2017

<u>Federal Grantor/Pass-Through Number/Program Title</u>	<u>CFDA Number</u>	<u>Federal Grantor or Pass-Through Agency</u>	<u>Program Period</u>	<u>Federal Expenditures</u>
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
(17) HEAP Weatherization #HEAP-16-02C	93.568	Iowa Department of Human Rights	01/01/16 - 12/31/16	195,516
(18) HEAP Weatherization #HEAP-17-02		Iowa Department of Human Rights	01/01/17 - 12/31/17	565,891
(19) Low-Income Home Energy Assistance Program #LIHEAP-17-02		Iowa Department of Human Rights	10/01/16 - 09/30/17	3,803,485
		<b>Total Federal Expenditures #93.568</b>		<b>4,564,892</b>
(20) Community Services Block Grant #CSBG-17-02	93.569	Iowa Department of Human Rights	10/01/16 - 12/31/17	<b>976,085</b>
(21) Child Care Block Grant Wrap Around 2017 #ACFS - 16 -105	93.575	Iowa Department of Human Services	09/01/16 - 08/31/17	462,424
(22) Child Care Block Grant Wrap Around 2018 #ACFS - 17 -105		Iowa Department of Human Services	09/01/17 - 08/31/18	75,512
		<b>Total Federal Expenditures CCDF Cluster #93.575</b>		<b>537,936</b>
(23) Head Start 2016 #07CH010299-01	93.600	US Department of Health and Human Services	01/01/16 - 12/31/16	1,107,164
(24) Head Start 2017 #07CH010299-02		US Department of Health and Human Services	01/01/17 - 12/31/17	4,892,734
(25) Early Head Start Child Care Partnership Expansion #07HP000802		US Department of Health and Human Services	09/01/16 - 08/31/17	686,639
(26) Early Head Start Child Care Partnership Expansion #07HP000803		US Department of Health and Human Services	09/01/17 - 08/31/18	55,964
		<b>Total Federal Expenditures #93.600</b>		<b>6,742,501</b>
(27) Alliance Child and Maternal Health #5887 MH12	93.994	Iowa Department of Public Health	10/1/16 - 9/30/17	<b>137,777</b>
		<b>TOTAL FEDERAL EXPENDITURES</b>		<b>\$ 18,224,503</b>

#### 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, 2017. 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, 2017

<b>ASSETS</b>	<b>Total All Funds</b>	<b>Corporate Operations Unallocable</b>	<b>Corporate Operations Property</b>	<b>Corporate Operations Allocable</b>	<b>GAAP Differences Account</b>	<b>Total Restricted or Designated Funds</b>
Cash and cash equivalents	\$ 614,651	\$ 152,999	\$ 98,520	(\$ 10,552)	\$ 0	\$ 373,684
Grants receivable	1,519,668	0	0	43,472	0	1,476,196
Accounts receivable	144,081	0	0	0	0	144,081
Contribution receivable	783,846	0	0	0	0	783,846
Prepaid expenses and other assets	281,013	1,050	940	1,105	194,894	83,024
Inventories	310,851	0	0	0	0	310,851
Property and equipment, net	3,925,598	0	1,276,346	0	1,615,908	1,033,344
<b>TOTAL ASSETS</b>	<b>\$ 7,579,708</b>	<b>\$ 154,049</b>	<b>\$ 1,375,806</b>	<b>\$ 34,025</b>	<b>\$ 1,810,802</b>	<b>\$ 4,205,026</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 1,957,174	\$ 1,865	\$ 50,809	\$ 34,025	\$ 0	\$ 1,870,475
Grant funds received in advance	285,533	0	0	0	194,894	90,639
Other liabilities	32,047	0	0	0	0	32,047
Notes payable	1,102,870	0	489,189	0	0	613,681
Total Liabilities	3,377,624	1,865	539,998	34,025	194,894	2,606,842
<b>NET ASSETS</b>						
Unrestricted	2,772,191	152,184	835,808	0	1,615,908	168,291
Temporarily restricted	1,429,893	0	0	0	0	1,429,893
Total net assets	4,202,084	152,184	835,808	0	1,615,908	1,598,184
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 7,579,708</b>	<b>\$ 154,049</b>	<b>\$ 1,375,806</b>	<b>\$ 34,025</b>	<b>\$ 1,810,802</b>	<b>\$ 4,205,026</b>

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2017

<b>ASSETS</b>	<b>Benefit Allocation Pool</b>	<b>Residential Environmental Division Pool</b>	<b>Weatheri- zation Inventory</b>	<b>Head Start</b>	<b>HUD Transitional Housing II</b>	<b>HUD Transitional Housing V</b>
Cash and cash equivalents	\$ 898,254	(\$ 284,080)	(\$ 57,693)	(\$ 61,256)	(\$ 95,318)	(\$ 37,336)
Grants receivable	92,656	224,874	27,258	200,226	106,342	43,945
Accounts receivable	0	0	0	0	0	0
Contribution receivable	0	0	0	0	0	0
Prepaid expenses and other assets	13,657	0	0	4,743	400	0
Inventories	0	0	20,304	0	0	0
Property and equipment, net	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 1,004,567</b>	<b>(\$ 59,206)</b>	<b>(\$ 10,131)</b>	<b>\$ 143,713</b>	<b>\$ 11,424</b>	<b>\$ 6,609</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 1,004,567	\$ 57,249	\$ 20,294	\$ 143,713	\$ 10,718	\$ 3,148
Grant funds received in advance	0	0	0	0	0	0
Other liabilities	0	0	0	0	706	3,461
Notes payable	0	0	0	0	0	0
Total Liabilities	1,004,567	57,249	20,294	143,713	11,424	6,609
<b>NET ASSETS</b>						
Unrestricted	0	( 116,455)	( 30,425)	0	0	0
Temporarily restricted	0	0	0	0	0	0
Total net assets	0	( 116,455)	( 30,425)	0	0	0
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 1,004,567</b>	<b>(\$ 59,206)</b>	<b>(\$ 10,131)</b>	<b>\$ 143,713</b>	<b>\$ 11,424</b>	<b>\$ 6,609</b>

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2017

ASSETS	Chronically Homeless	CSBG	LIHEAP	HEAP WX	CACFP Home Providers	CACFP Centers
Cash and cash equivalents	\$ 3,032	\$ 2,820	\$ 33,918	\$ 116,511	(\$ 6,482)	(\$ 18,412)
Grants receivable	0	0	0	21,983	43,715	35,364
Accounts receivable	0	0	0	0	0	0
Contribution receivable	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	2,638	0	0	0
Inventories	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 3,032</b>	<b>\$ 2,820</b>	<b>\$ 36,556</b>	<b>\$ 138,494</b>	<b>\$ 37,233</b>	<b>\$ 16,952</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 4,607	\$ 2,820	\$ 17,922	\$ 138,494	\$ 37,233	\$ 16,952
Grant funds received in advance	0	0	18,634	0	0	0
Other liabilities	1,644	0	0	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	6,251	2,820	36,556	138,494	37,233	16,952
<b>NET ASSETS</b>						
Unrestricted	( 3,219)	0	0	0	0	0
Temporarily restricted	0	0	0	0	0	0
Total net assets	( 3,219)	0	0	0	0	0
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 3,032</b>	<b>\$ 2,820</b>	<b>\$ 36,556</b>	<b>\$ 138,494</b>	<b>\$ 37,233</b>	<b>\$ 16,952</b>



# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2017

ASSETS	Child Care Block Grant		Crisis Child Care	Food Reservoir		Food Reservoir		Food Reservoir	
	Shared Visions	Wrap Around		Fundraising	Bulk Buy	Operations			
Cash and cash equivalents	\$ 24,460	(\$ 54,083)	\$ 23,112	(\$ 24,754)	(\$ 44,695)	(\$ 78,338)			
Grants receivable	0	75,512	22,182	0	0	8,580			
Accounts receivable	0	0	0	0	10,242	21,920			
Contribution receivable	0	0	0	0	0	0			
Prepaid expenses and other assets	0	0	0	24,754	0	723			
Inventories	0	0	0	0	19,723	0			
Property and equipment, net	0	0	0	0	0	26,107			
<b>TOTAL ASSETS</b>	<b>\$ 24,460</b>	<b>\$ 21,429</b>	<b>\$ 45,294</b>	<b>\$ 0</b>	<b>(\$ 14,730)</b>	<b>(\$ 21,008)</b>			
<b>LIABILITIES &amp; NET ASSETS</b>									
<b>LIABILITIES</b>									
Accounts payable and accrued expenses	\$ 21,767	\$ 21,429	\$ 3,481	\$ 0	\$ 599	\$ 25,828			
Grant funds received in advance	2,693	0	0	0	0	0			
Other liabilities	0	0	0	0	0	0			
Notes payable	0	0	0	0	0	0			
Total Liabilities	24,460	21,429	3,481	0	599	25,828			
<b>NET ASSETS</b>									
Unrestricted	0	0	41,813	0	( 15,329)	( 46,836)			
Temporarily restricted	0	0	0	0	0	0			
Total net assets	0	0	41,813	0	( 15,329)	( 46,836)			
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 24,460</b>	<b>\$ 21,429</b>	<b>\$ 45,294</b>	<b>\$ 0</b>	<b>(\$ 14,730)</b>	<b>(\$ 21,008)</b>			

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2017

<b>ASSETS</b>	<b>Food Reservoir Back Pack Program</b>	<b>Food Reservoir Inventory Account</b>	<b>WIC</b>	<b>Linn County ECI Health Alliance</b>	<b>Farmers Market Nutrition Program</b>	<b>Linn County ECI Non- traditional Child Care</b>
Cash and cash equivalents	(\$ 74,133)	\$ 0	(\$ 7,814)	(\$ 51,213)	\$ 640	(\$ 42,165)
Grants receivable	0	0	99,720	55,970	0	46,264
Accounts receivable	0	0	0	16,534	0	0
Contribution receivable	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	1,000	0	0	0
Inventories	44,903	221,822	0	0	0	0
Property and equipment, net	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>(\$ 29,230)</b>	<b>\$ 221,822</b>	<b>\$ 92,906</b>	<b>\$ 21,291</b>	<b>\$ 640</b>	<b>\$ 4,099</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 977	\$ 0	\$ 35,473	\$ 17,000	\$ 0	\$ 4,099
Grant funds received in advance	0	0	57,433	4,291	0	0
Other liabilities	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	977	0	92,906	21,291	0	4,099
<b>NET ASSETS</b>						
Unrestricted	( 30,207)	0	0	0	640	0
Temporarily restricted	0	221,822	0	0	0	0
Total net assets	( 30,207)	221,822	0	0	640	0
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>(\$ 29,230)</b>	<b>\$ 221,822</b>	<b>\$ 92,906</b>	<b>\$ 21,291</b>	<b>\$ 640</b>	<b>\$ 4,099</b>

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2017

ASSETS	Local Child Care Training	RED Ahead	Supportive Services for Veterans	Johnson County ECI	Tenant Based Rental Assistance	Sealant
Cash and cash equivalents	\$ 47,438	(\$ 51,753)	\$ 3,912	(\$ 15,573)	\$ 0	\$ 0
Grants receivable	0	0	49,997	17,483	0	0
Accounts receivable	0	4,921	0	0	0	0
Contribution receivable	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	0	0
Inventories	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 47,438</b>	<b>(\$ 46,832)</b>	<b>\$ 53,909</b>	<b>\$ 1,910</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 0	\$ 5,243	\$ 53,909	\$ 1,910	\$ 0	\$ 0
Grant funds received in advance	0	2,460	0	0	0	0
Other liabilities	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	0	7,703	53,909	1,910	0	0
<b>NET ASSETS</b>						
Unrestricted	0	( 54,535)	0	0	0	0
Temporarily restricted	47,438	0	0	0	0	0
Total net assets	47,438	( 54,535)	0	0	0	0
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 47,438</b>	<b>(\$ 46,832)</b>	<b>\$ 53,909</b>	<b>\$ 1,910</b>	<b>\$ 0</b>	<b>\$ 0</b>

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2017

<b>ASSETS</b>	<b>First Five</b>	<b>Health and Wellness Initiative</b>	<b>Broadway Complex Maintenance</b>	<b>Local Health Alliance</b>	<b>Health Alliance Child and Maternal Health</b>	<b>Linn County ECI Head Start Wrap Around</b>
Cash and cash equivalents	(\$ 15,452)	\$ 0	\$ 10,340	(\$ 10,170)	(\$ 140,132)	(\$ 27,277)
Grants receivable	22,151	0	0	0	87,254	34,725
Accounts receivable	0	0	0	133	71,746	0
Contribution receivable	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	0	0
Inventories	0	0	0	0	0	0
Property and equipment, net	0	0	16,653	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 6,699</b>	<b>\$ 0</b>	<b>\$ 26,993</b>	<b>(\$ 10,037)</b>	<b>\$ 18,868</b>	<b>\$ 7,448</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 6,699	\$ 0	\$ 0	\$ 14	\$ 22,350	\$ 7,448
Grant funds received in advance	0	0	0	388	4,603	0
Other liabilities	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	6,699	0	0	402	26,953	7,448
<b>NET ASSETS</b>						
Unrestricted	0	0	0	( 10,439)	( 8,085)	0
Temporarily restricted	0	0	26,993	0	0	0
Total net assets	0	0	26,993	( 10,439)	( 8,085)	0
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 6,699</b>	<b>\$ 0</b>	<b>\$ 26,993</b>	<b>(\$ 10,037)</b>	<b>\$ 18,868</b>	<b>\$ 7,448</b>

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2017

<b>ASSETS</b>	<b>Jones County ECI</b>	<b>United Way of East Central Iowa</b>	<b>First Call For Help "211"</b>	<b>Johnson County United Way</b>	<b>Local Child Care Operations</b>	<b>Local Head Start Parent Committee</b>
Cash and cash equivalents	(\$ 686)	\$ 0	\$ 8,245	(\$ 6,497)	\$ 27,320	\$ 16,128
Grants receivable	1,267	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0
Contribution receivable	0	783,846	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	0	0
Inventories	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 581</b>	<b>\$ 783,846</b>	<b>\$ 8,245</b>	<b>(\$ 6,497)</b>	<b>\$ 27,320</b>	<b>\$ 16,128</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 581	\$ 0	\$ 8,245	\$ 1,140	\$ 1,506	\$ 0
Grant funds received in advance	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	581	0	8,245	1,140	1,506	0
<b>NET ASSETS</b>						
Unrestricted	0	0	0	( 7,637)	25,814	0
Temporarily restricted	0	783,846	0	0	0	16,128
Total net assets	0	783,846	0	( 7,637)	25,814	16,128
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 581</b>	<b>\$ 783,846</b>	<b>\$ 8,245</b>	<b>(\$ 6,497)</b>	<b>\$ 27,320</b>	<b>\$ 16,128</b>

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2017

<b>ASSETS</b>	<b>Alliant Home Town Care Assistance</b>	<b>Mid American Assistance</b>	<b>Maquoketa Valley Assistance</b>	<b>Amana Assistance</b>	<b>East Central REC Assistance</b>	<b>Linn Co REC Assistance</b>
Cash and cash equivalents	\$ 5,910	\$ 6,455	\$ 343	\$ 2,073	\$ 14,289	\$ 2,052
Grants receivable	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0
Contribution receivable	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	0	0
Inventories	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 5,910</b>	<b>\$ 6,455</b>	<b>\$ 343</b>	<b>\$ 2,073</b>	<b>\$ 14,289</b>	<b>\$ 2,052</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 0	\$ 23	\$ 0	\$ 0	\$ 0	\$ 0
Grant funds received in advance	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	0	23	0	0	0	0
<b>NET ASSETS</b>						
Unrestricted	0	0	0	0	0	0
Temporarily restricted	5,910	6,432	343	2,073	14,289	2,052
Total net assets	5,910	6,432	343	2,073	14,289	2,052
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 5,910</b>	<b>\$ 6,455</b>	<b>\$ 343</b>	<b>\$ 2,073</b>	<b>\$ 14,289</b>	<b>\$ 2,052</b>

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2017

<b>ASSETS</b>	<b>TIP REC Assistance</b>	<b>Coggon Municipal</b>	<b>Black Hills Assistance</b>	<b>IP&amp;L</b>	<b>IPL Home Energy Savers</b>	<b>Local Assistance Operations</b>
Cash and cash equivalents	\$ 7,396	\$ 926	\$ 5,372	\$ 14,412	(\$ 8,132)	(\$ 41,802)
Grants receivable	0	0	0	35,447	0	0
Accounts receivable	0	0	0	0	0	0
Contribution receivable	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	0	0
Inventories	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 7,396</b>	<b>\$ 926</b>	<b>\$ 5,372</b>	<b>\$ 49,859</b>	<b>(\$ 8,132)</b>	<b>(\$ 41,802)</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 0	\$ 0	\$ 0	\$ 49,859	\$ 25,157	\$ 3,963
Grant funds received in advance	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	0	0	0	49,859	25,157	3,963
<b>NET ASSETS</b>						
Unrestricted	0	0	0	0	( 33,289)	( 45,765)
Temporarily restricted	7,396	926	5,372	0	0	0
Total net assets	7,396	926	5,372	0	( 33,289)	( 45,765)
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 7,396</b>	<b>\$ 926</b>	<b>\$ 5,372</b>	<b>\$ 49,859</b>	<b>(\$ 8,132)</b>	<b>(\$ 41,802)</b>

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2017

<b>ASSETS</b>	<b>Washington County Local Assistance</b>	<b>Homeless Children Trust</b>	<b>Emergency Shelter Grant Program</b>	<b>Benton County Local Housing Operations</b>	<b>Benton County Local Senior Services</b>	<b>Linn County Permanent Housing</b>
Cash and cash equivalents	\$ 61,841	\$ 28,027	(\$ 13,798)	\$ 109,847	\$ 10,257	\$ 54,216
Grants receivable	0	0	13,798	0	0	0
Accounts receivable	0	0	0	0	9,128	0
Contribution receivable	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	0	0
Inventories	0	0	0	0	0	0
Property and equipment, net	0	0	0	35,926	0	220,604
<b>TOTAL ASSETS</b>	<b>\$ 61,841</b>	<b>\$ 28,027</b>	<b>\$ 0</b>	<b>\$ 145,773</b>	<b>\$ 19,385</b>	<b>\$ 274,820</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 343	\$ 0	\$ 0	\$ 119	\$ 15,286	\$ 5,855
Grant funds received in advance	0	0	0	0	137	0
Other liabilities	0	0	0	844	0	12,144
Notes payable	0	0	0	0	0	0
Total Liabilities	343	0	0	963	15,423	17,999
<b>NET ASSETS</b>						
Unrestricted	0	0	0	144,810	3,962	256,821
Temporarily restricted	61,498	28,027	0	0	0	0
Total net assets	61,498	28,027	0	144,810	3,962	256,821
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 61,841</b>	<b>\$ 28,027</b>	<b>\$ 0</b>	<b>\$ 145,773</b>	<b>\$ 19,385</b>	<b>\$ 274,820</b>



# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2017

ASSETS	IA Respite Care	Inn Circle Local Operations	Johnson County Local Operations	Wash County Local Operations	Greater C.R. Community Foundation	IA Delta Dental
Cash and cash equivalents	(\$ 2,773)	\$ 141,606	\$ 244,602	(\$ 146,810)	\$ 33,865	\$ 0
Grants receivable	2,985	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0
Contribution receivable	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	35,109	0	0
Inventories	0	4,099	0	0	0	0
Property and equipment, net	0	337,116	396,938	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 212</b>	<b>\$ 482,821</b>	<b>\$ 641,540</b>	<b>(\$ 111,701)</b>	<b>\$ 33,865</b>	<b>\$ 0</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 212	\$ 1,700	\$ 1,414	\$ 3,012	\$ 0	\$ 0
Grant funds received in advance	0	0	0	0	0	0
Other liabilities	0	0	10,108	3,140	0	0
Notes payable	0	60,498	553,183	0	0	0
Total Liabilities	212	62,198	564,705	6,152	0	0
<b>NET ASSETS</b>						
Unrestricted	0	420,623	( 88,648)	( 117,853)	0	0
Temporarily restricted	0	0	165,483	0	33,865	0
Total net assets	0	420,623	76,835	( 117,853)	33,865	0
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 212</b>	<b>\$ 482,821</b>	<b>\$ 641,540</b>	<b>(\$ 111,701)</b>	<b>\$ 33,865</b>	<b>\$ 0</b>

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2017

ASSETS	IOWA ELPS -					
	047	Spark*5	DOE 17-02C	Mid American	SNAP	HUD First
Cash and cash equivalents	(\$ 15,557)	(\$ 7,886)	(\$ 40,770)	\$ 25,467	(\$ 15,875)	\$ 194
Grants receivable	0	0	40,770	13,156	14,586	1,433
Accounts receivable	0	0	0	0	2,796	0
Contribution receivable	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	0	0
Inventories	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>(\$ 15,557)</b>	<b>(\$ 7,886)</b>	<b>\$ 0</b>	<b>\$ 38,623</b>	<b>\$ 1,507</b>	<b>\$ 1,627</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 41	\$ 3,393	\$ 0	\$ 38,623	\$ 1,507	\$ 1,627
Grant funds received in advance	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	41	3,393	0	38,623	1,507	1,627
<b>NET ASSETS</b>						
Unrestricted	( 15,598)	( 11,279)	0	0	0	0
Temporarily restricted	0	0	0	0	0	0
Total net assets	( 15,598)	( 11,279)	0	0	0	0
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>(\$ 15,557)</b>	<b>(\$ 7,886)</b>	<b>\$ 0</b>	<b>\$ 38,623</b>	<b>\$ 1,507</b>	<b>\$ 1,627</b>

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2017

ASSETS	Jones Co				EHS
	CCNC	CR-CDBG	BP Sr Dining	CR Lead MOU	Expansion Grant
Cash and cash equivalents	(\$ 1,414)	\$ 0	(\$ 89,095)	(\$ 13,628)	(\$ 8,744)
Grants receivable	0	0	0	13,628	22,925
Accounts receivable	0	0	6,661	0	0
Contribution receivable	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	0
Inventories	0	0	0	0	0
Property and equipment, net	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>(\$ 1,414)</b>	<b>\$ 0</b>	<b>(\$ 82,434)</b>	<b>\$ 0</b>	<b>\$ 14,181</b>
<b>LIABILITIES &amp; NET ASSETS</b>					
<b>LIABILITIES</b>					
Accounts payable and accrued expenses	\$ 429	\$ 0	\$ 6,316	\$ 0	\$ 14,181
Grant funds received in advance	0	0	0	0	0
Other liabilities	0	0	0	0	0
Notes payable	0	0	0	0	0
Total Liabilities	429	0	6,316	0	14,181
<b>NET ASSETS</b>					
Unrestricted	( 1,843)	0	( 88,750)	0	0
Temporarily restricted	0	0	0	0	0
Total net assets	( 1,843)	0	( 88,750)	0	0
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>(\$ 1,414)</b>	<b>\$ 0</b>	<b>(\$ 82,434)</b>	<b>\$ 0</b>	<b>\$ 14,181</b>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Community Services Block Grant (CSBG-17-02)

Contract Period 10/01/16 - 09/30/17

	<b>Approved Budget</b>	<b>Actual 10/01/16 - 09/30/17</b>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 976,085	\$ 976,085
<b>Transferred Revenue</b>		
Benton Co Housing	3,000	3,000
Linn Co Housing/Operating Home	15,299	15,299
Johnson Co Housing	29,000	29,000
Washington Co Housing	35,000	35,000
Volunteer Engagement	3,525	3,614
Food Reservoir/Mobile Food Pantry	10,000	10,000
Head Start/EHS Wraparound	412,513	412,513
211 Call Center	122,107	119,304
Financial Assistance Network FAN	68,000	68,000
FCHA Access to Health Care	27,844	30,000
Hsg Stabil/Rural Rehad/Lead	5,000	5,000
Benton Co Senior Services	118,722	118,722
CACFP Homes	45,000	45,000
<b>Total Transferred Revenue</b>	<b>895,010</b>	<b>894,452</b>
	<b>\$ 81,075</b>	<b>\$ 81,633</b>
<b>EXPENSE</b>		
Personnel costs	\$ 67,365	\$ 68,653
Travel	4,400	3,900
Other	700	25
Indirect	8,610	9,055
<b>TOTAL EXPENSE</b>	<b>\$ 81,075</b>	<b>\$ 81,633</b>
<b>Net Revenue</b>	<b>\$ 0</b>	<b>\$ 0</b>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Low-Income Home Energy Assistance Program

Contract Number LIHEAP 17-02

Contract Period 10/01/16 - 09/30/17

	<b>Approved Budget</b>	<b>Actual 10/01/16 - 09/30/17</b>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 4,038,409	\$ 3,803,485
<b>EXPENSES</b>		
Regular assistance	\$ 3,091,024	\$ 2,894,177
Energy crisis intervention payments	336,881	298,804
Client services	40,318	40,318
Summer deliverable fuel payments	194,894	194,894
Administration costs	375,292	375,292
<b>TOTAL EXPENSES</b>	<b>\$ 4,038,409</b>	<b>\$ 3,803,485</b>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Contract Number DOE-17-02

Contract Period 4/01/17 - 03/31/18

---

	<b>Approved Budget</b>	<b>Actual 04/01/17 09/30/17</b>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 406,544	\$ 406,544
<b>EXPENSES</b>		
Administration	\$ 25,797	\$ 25,797
Health and safety	75,726	78,725
Support	98,709	140,662
Labor	103,156	123,004
Materials	103,156	38,356
<b>TOTAL EXPENSES</b>	<b>\$ 406,544</b>	<b>\$ 406,544</b>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Contract Number HEAP 17-02

Contract Period 01/01/17 -12/31/17

	<b>Approved Budget</b>	<b>Actual 01/01/17 - 09/30/17</b>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 1,069,712	\$ 565,891
<b>EXPENSES</b>		
Administration	\$ 54,841	\$ 28,368
Support	343,092	197,786
Health and Safety	245,067	172,771
Labor	196,054	112,862
Materials	196,054	37,660
Equipment/Training	30,000	16,444
Pollution Occurrence Insurance	4,604	0
<b>TOTAL EXPENSES</b>	<b>\$ 1,069,712</b>	<b>\$ 565,891</b>

Contract Number HEAP 16-02C

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

	<b>Approved Budget</b>	<b>Total</b>	<b>Actual 01/01/16 - 09/30/16</b>	<b>Actual 10/01/16 - 12/31/16</b>
<b>REVENUE</b>				
Iowa Department of Human Rights	\$ 1,421,249	\$ 1,399,537	\$ 1,204,021	\$ 195,516
<b>EXPENSES</b>				
Administration	\$ 72,318	\$ 72,318	\$ 61,051	\$ 11,267
Support	455,453	426,953	367,302	59,651
Labor	260,259	280,511	349,106	(68,595)
Materials	260,259	109,742	168,800	(59,058)
Special Project - Knob & Tube	11,880	11,780	6,900	4,880
Pollution Occurrence Insurance	5,757	5,757	5,757	-
Health and Safety	325,323	484,088	244,118	239,970
Training and Equipment	30,000	8,388	987	7,401
<b>TOTAL EXPENSES</b>	<b>\$ 1,421,249</b>	<b>\$ 1,399,537</b>	<b>\$ 1,204,021</b>	<b>\$ 195,516</b>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

IES Utilities, Inc.

Contract Number IPL 17-02

Contract Period 01/01/17 - 12/31/17

	<b>Approved Budget</b>	<b>Actual 01/01/17 - 09/30/17</b>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 359,309	\$ 223,241
<b>EXPENSES</b>		
Administration	\$ 17,966	\$ 11,006
Support	35,931	22,088
Labor	152,706	114,300
Materials	152,706	75,847
<b>TOTAL EXPENSES</b>	<b>\$ 359,309</b>	<b>\$ 223,241</b>

Contract Number IPL 16-02

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

	<b>Approved Budget</b>	<b>Total</b>	<b>Actual 01/01/16 - 09/30/16</b>	<b>Actual 10/01/16 - 12/31/16</b>
<b>REVENUE</b>				
Iowa Department of Human Rights	\$ 324,261	\$ 324,261	\$ 295,825	\$ 28,436
<b>EXPENSES</b>				
Administration	\$ 16,213	\$ 16,213	\$ 14,458	\$ 1,755
Support	32,426	32,426	29,782	2,644
Labor	137,811	160,240	154,535	5,705
Materials	137,811	115,382	97,050	18,332
<b>TOTAL EXPENSES</b>	<b>\$ 324,261</b>	<b>\$ 324,261</b>	<b>\$ 295,825</b>	<b>\$ 28,436</b>



# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs  
 Mid American Energy Company  
 Contract Number MEC 17-02  
 Contract Period 01/01/17 - 12/31/17

	<b>Approved Budget</b>	<b>Actual 01/01/17 - 09/30/17</b>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 324,707	\$ 265,580
<b>EXPENSES</b>		
Administration	\$ 16,236	\$ 13,140
Support	32,471	26,390
Labor	138,000	138,760
Materials	138,000	87,290
<b>TOTAL EXPENSES</b>	<b>\$ 324,707</b>	<b>\$ 265,580</b>

Contract Number MEC 16-02  
 Contract Period 01/01/16 - 12/31/16

	<b>Approved Budget</b>	<b>Total</b>	<b>Actual 01/01/16 - 09/30/16</b>	<b>Actual 10/01/16 - 12/31/16</b>
<b>REVENUE</b>				
Iowa Department of Human Rights	\$ 321,614	\$ 321,614	\$ 321,614	\$ 0
<b>EXPENSES</b>				
Administration	\$ 16,081	\$ 16,081	\$ 16,081	\$ 0
Support	32,161	32,161	32,161	0
Labor	136,686	157,492	157,492	0
Materials	136,686	115,880	115,880	0
<b>TOTAL EXPENSES</b>	<b>\$ 321,614</b>	<b>\$ 321,614</b>	<b>\$ 321,614</b>	<b>\$ 0</b>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Black Hills

Contract Number BHE-17-02

Contract Period 01/01/17 - 12/31/17

	<b>Approved Budget</b>	<b>Actual 01/01/17 - 09/30/17</b>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 16,136	\$ 16,136
<b>EXPENSES</b>		
Administration	\$ 807	\$ 807
Support	1,613	1,613
Labor	6,858	7,862
Materials	6,858	5,854
<b>TOTAL EXPENSES</b>	<b>\$ 16,136</b>	<b>\$ 16,136</b>

Contract Number BHE 16-02C

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

	<b>Approved Budget</b>	<b>Total</b>	<b>Actual 01/01/16 - 09/30/16</b>	<b>Actual 10/01/16 - 12/31/16</b>
<b>REVENUE</b>				
Iowa Department of Human Rights	\$ 25,857	\$ 25,857	\$ 15,857	\$ 10,000
<b>EXPENSES</b>				
Administration	\$ 1,293	\$ 1,293	\$ 793	\$ 500
Support	2,586	2,586	1,586	1,000
Labor	10,989	13,589	8,401	5,188
Materials	10,989	8,389	5,077	3,312
<b>TOTAL EXPENSES</b>	<b>\$ 25,857</b>	<b>\$ 25,857</b>	<b>\$ 15,857</b>	<b>\$ 10,000</b>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Shared Visions Child Development  
Contract Period 07/01/17 - 06/30/18

	Approved Budget	Actual 07/01/17- 09/30/17
<b>REVENUE</b>		
Iowa Department of Education	\$ 704,911	\$ 173,535
CSBG transfer	150,442	0
United Way of East Central Iowa	45,288	11,322
<b>TOTAL REVENUE</b>	<b>\$ 900,641</b>	<b>\$ 184,857</b>
<b>EXPENSES</b>		
Inn Circle Classroom	\$ 92,624	\$ 18,165
Bloomington	89,672	18,366
Benton County Classroom	91,568	17,937
Jones	89,028	18,464
Hayes	92,546	20,164
Hayes 2	89,028	18,223
Coralville County Classroom	88,586	17,943
Waterfront Classroom	88,586	18,445
Waterfront Classroom 2	88,586	18,140
Washington Classroom	90,417	19,010
<b>TOTAL EXPENSES</b>	<b>\$ 900,641</b>	<b>\$ 184,857</b>

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

	Approved Budget	Total	Actual 07/01/16 - 09/30/16	Actual 10/01/16 - 06/30/17
<b>REVENUE</b>				
Iowa Department of Education	\$ 800,425	\$ 800,425	\$ 160,378	\$ 640,047
CSBG transfer	107,808	0	0	0
United Way of East Central Iowa	31,298	58,795	14,699	44,096
<b>TOTAL REVENUE</b>	<b>\$ 939,531</b>	<b>\$ 859,220</b>	<b>\$ 175,077</b>	<b>\$ 684,143</b>
<b>EXPENSES</b>				
Inn Circle Classroom	\$ 99,196	\$ 90,865	\$ 18,015	\$ 72,850
Bloomington	96,828	80,042	19,769	60,273
Benton County Classroom	106,286	89,748	17,079	72,669
Jones	100,260	93,574	19,554	74,020
Hayes	99,051	88,636	25,871	62,765
Hayes 2	86,459	96,187	9,073	87,114
Coralville County Classroom	96,110	80,042	19,950	60,092
Waterfront Classroom	76,810	80,042	15,295	64,747
Waterfront Classroom 2	76,810	80,042	17,071	62,971
Washington Classroom	101,721	80,042	13,400	66,642
<b>TOTAL EXPENSES</b>	<b>\$ 939,531</b>	<b>\$ 859,220</b>	<b>\$ 175,077</b>	<b>\$ 684,143</b>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Wrap Around Child Care Program (ACFS-17-105)

Contract Period 09/01/17 - 08/31/18

	<b>Approved Budget</b>	<b>Actual 09/01/17 - 09/30/17</b>
<b>REVENUE</b>		
Iowa Department of Human Services	\$ 528,000	\$ 75,512
CSBG transfer	511,979	0
<b>TOTAL REVENUE</b>	<b>\$ 1,039,979</b>	<b>\$ 75,512</b>
<b>EXPENSES</b>		
Salary	\$ 540,658	\$ 41,047
Benefits	380,377	28,387
Other - Indirect costs	118,944	6,078
<b>TOTAL EXPENSES</b>	<b>\$ 1,039,979</b>	<b>\$ 75,512</b>

Wrap Around Child Care Program (ACFS-16-105)

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

	<b>Approved Budget</b>	<b>Total</b>	<b>Actual 09/01/16 - 09/30/16</b>	<b>Actual 10/01/16 - 08/31/17</b>
<b>REVENUE</b>				
Iowa Department of Human Services	\$ 528,000	\$ 528,000	\$ 65,576	\$ 462,424
CSBG transfer	632,442	412,513	0	412,513
<b>TOTAL REVENUE</b>	<b>\$ 1,160,442</b>	<b>\$ 940,513</b>	<b>\$ 65,576</b>	<b>\$ 874,937</b>
<b>EXPENSES</b>				
Salary	\$ 596,290	\$ 499,943	\$ 36,992	\$ 462,951
Benefits	423,726	334,576	24,487	310,089
Other - Indirect costs	140,426	105,994	4,097	101,897
<b>TOTAL EXPENSES</b>	<b>\$ 1,160,442</b>	<b>\$ 940,513</b>	<b>\$ 65,576</b>	<b>\$ 874,937</b>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Emergency Solutions Grant Program (ESGP)

Contract Number N/A

Contract Period 01/01/17 - 12/31/17

	<b>Approved Budget</b>	<b>Actual 01/01/17 - 09/30/17</b>
<b>REVENUE</b>		
Iowa Finance Authority	\$ 135,000	\$ 85,130
<b>TOTAL REVENUE</b>	<b>\$ 135,000</b>	<b>\$ 85,130</b>
<b>EXPENSES</b>		
Shelter	\$ 67,000	\$ 71,671
Rapid Rehousing	65,300	10,775
Administration	2,700	2,684
<b>TOTAL EXPENSES</b>	<b>\$ 135,000</b>	<b>\$ 85,130</b>

Emergency Solutions Grant Program (ESGP)

Contract Number N/A

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

	<b>Approved Budget</b>	<b>Total Actual</b>	<b>Actual 01/01/16- 09/30/16</b>	<b>Actual 10/01/16 12/31/16</b>
<b>REVENUE</b>				
Iowa Finance Authority	\$ 150,000	\$ 150,000	\$ 60,405	\$ 89,595
<b>TOTAL REVENUE</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 60,405</b>	<b>\$ 89,595</b>
<b>EXPENSES</b>				
Shelter	\$ 72,000	\$ 79,965	\$ 50,320	\$ 29,645
Rapid Rehousing	75,500	67,535	10,085	57,450
Administration	2,500	2,500	-	2,500
<b>TOTAL EXPENSES</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 60,405</b>	<b>\$ 89,595</b>



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Hawkeye Area Community Action Program, Inc., which comprise the statement of financial position as of September 30, 2017, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 25, 2018.

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

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

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

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

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether Hawkeye Area Community Action Program, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Purpose of This Report

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

Handwritten signature of Wipfli LLP in cursive script.

Wipfli LLP

January 25, 2018  
Madison, Wisconsin



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

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

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

We have audited Hawkeye Area Community Action Program, Inc.'s compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2017. Hawkeye Area Community Action Program, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

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

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

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

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



## **Opinion**

In our opinion, Hawkeye Area Community Action Program, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2017.

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

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

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

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

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



Wipfli LLP

January 25, 2018  
Madison, Wisconsin

# Hawkeye Area Community Action Program, Inc.

## Schedule of Findings and Questioned Costs

---

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

#### Financial Statements

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

#### Federal Awards

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

#### Identification of major federal programs:

<u>Name of Federal Major Program or Cluster</u>	<u>CFDA No.</u>
Women, Infants, and Children	10.557
Temporary Emergency Food Assistance	10.568/10.569
Supportive Services for Veteran Families	64.033
Head Start	93.600

Dollar threshold used to distinguish between Type A and Type B programs	\$750,000
Auditee qualified as low-risk auditee?	Yes

### Section II - Financial Statement Findings

None

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

None

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

None