

# Hawkeye Area Community Action Program, Inc.

Financial Statements and  
Supplementary Information

Years Ended September 30, 2020  
and 2019



# Hawkeye Area Community Action Program, Inc.

Financial Statements and Supplementary Information  
Years Ended September 30, 2020 and 2019

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## **Independent Auditor's Report**

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

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

We have audited the accompanying financial statements of Hawkeye Area Community Action Program, Inc., which comprise the statements of financial position as of September 30, 2020 and 2019, and the related statements of activities, functional expenses and cash flows for the years then ended and the related notes to the financial statements.

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

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

### **Auditor's Responsibility**

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

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

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

## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Hawkeye Area Community Action Program, Inc. as of September 30, 2020 and 2019, 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.

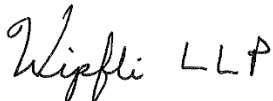
## Other Matters

### ***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 42 through 65 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the information is fairly stated, in all material respects in relation to the financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 28, 2021, on our consideration of Hawkeye Area Community Action Program, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Hawkeye Area Community Action Program, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Hawkeye Area Community Action Program, Inc.'s internal control over financial reporting and compliance.



Wipfli LLP

January 28, 2021  
Madison, Wisconsin

# Hawkeye Area Community Action Program, Inc.

## Statements of Financial Position September 30, 2020 and 2019

<i>Assets</i>	<b>2020</b>	<b>2019</b>
Current assets:		
Cash and cash equivalents	\$ 3,073,744	\$ 0
Grants receivable	2,089,889	1,644,801
Accounts receivable	220,999	89,188
Contribution receivable	231,000	504,257
Prepaid expenses and other assets	241,112	491,300
Inventories	883,414	869,046
Total current assets	6,740,158	3,598,592
Property and equipment, net	2,816,811	3,144,371
<b>TOTAL ASSETS</b>	<b>\$ 9,556,969</b>	<b>\$ 6,742,963</b>
<i>Liabilities and Net Assets</i>		
Current liabilities:		
Notes payable - current portion	\$ 31,009	\$ 257,902
Payables in excess of cash	0	110,581
Line of credit	0	28,200
Accounts payable and accrued expenses	2,408,979	1,803,210
Refundable advances	227,878	259,017
Other liabilities	68,632	62,987
Total current liabilities	2,736,498	2,521,897
Long-term liabilities:		
Notes payable	348,927	401,517
Deferred compensation	99,572	91,377
Total long-term liabilities	448,499	492,894
Total liabilities	3,184,997	3,014,791
Net assets:		
Without donor restrictions	3,448,300	2,836,965
With donor restrictions	2,923,672	891,207
Total net assets	6,371,972	3,728,172
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 9,556,969</b>	<b>\$ 6,742,963</b>

# Hawkeye Area Community Action Program, Inc.

## Statements of Activities

Year Ended September 30, 2020

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

See accompanying notes to financial statements.

# Hawkeye Area Community Action Program, Inc.

Statements of Activities (Continued)  
Year Ended September 30, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
<b>Revenue:</b>			
Government grants, fees, and support	\$ 21,740,479	\$ 0	\$ 21,740,479
Commodities	2,607,536	0	2,607,536
United Way	558,488	0	558,488
Contributions and public support	1,566,102	51,582	1,617,684
Program income	1,418,892	0	1,418,892
Investment income	1,786	0	1,786
In-kind contributions	9,000,354	0	9,000,354
Net assets released from restrictions	584,478	( 584,478)	0
<b>Total revenue and support</b>	<b>37,478,115</b>	<b>( 532,896)</b>	<b>36,945,219</b>
<b>Expenses:</b>			
Program activities:			
Food and Nutrition	15,444,583	0	15,444,583
Energy	6,484,842	0	6,484,842
Children	8,884,388	0	8,884,388
Homelessness	2,861,475	0	2,861,475
Veteran Support	1,143,391	0	1,143,391
<b>Total program activities</b>	<b>34,818,679</b>	<b>0</b>	<b>34,818,679</b>
Management and general	1,991,603	0	1,991,603
Fund-raising expenses	360,484	0	360,484
<b>Total expenses</b>	<b>37,170,766</b>	<b>0</b>	<b>37,170,766</b>
Change in net assets	307,349	( 532,896)	( 225,547)
Net assets - Beginning of year	2,529,616	1,424,103	3,953,719
<b>Net assets - End of year</b>	<b>\$ 2,836,965</b>	<b>\$ 891,207</b>	<b>\$ 3,728,172</b>

# Hawkeye Area Community Action Program, Inc.

## Statement of Functional Expenses

Year Ended September 30, 2020

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



# Hawkeye Area Community Action Program, Inc.

## Statement of Functional Expenses

Year Ended September 30, 2019

	<u>Program</u>	<u>Management &amp; General</u>	<u>Fund-raising</u>	<u>Total</u>
Salaries and wages	\$ 7,683,710	\$ 707,710	\$ 142,131	\$ 8,533,551
Fringe benefits	4,119,646	490,018	51,237	4,660,901
Assistance to individuals	8,048,298	0	0	8,048,298
Contracted services and fees	4,091,054	98,146	164,502	4,353,702
Depreciation	416,438	0	0	416,438
Equipment and repairs	85,894	1,404	0	87,298
Insurance	121,444	56,021	0	177,465
Memberships	20,069	18,811	0	38,880
Occupancy	295,790	512,688	0	808,478
Other direct costs	32,192	24,966	2,614	59,772
Postage	25,457	8,357	0	33,814
Printing	7,095	4,136	0	11,231
Supplies and materials	898,435	21,381	0	919,816
Telephone	122,690	1,631	0	124,321
Training	58,961	30,795	0	89,756
Travel	281,729	15,539	0	297,268
In-kind expenses	8,509,777	0	0	8,509,777
<b>Total expenses</b>	<u>\$ 34,818,679</u>	<u>\$ 1,991,603</u>	<u>\$ 360,484</u>	<u>\$ 37,170,766</u>

# Hawkeye Area Community Action Program, Inc.

## Statements of Cash Flows

Years Ended September 30, 2020 and 2019

	2020	2019
Increase (decrease) in cash and cash equivalents:		
Cash flows from operating activities:		
Change in net assets	\$ 2,643,800	(\$ 225,547)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	366,597	416,438
Loss (Gain) on disposal of property and equipment	20,463	( 36,002)
Effects of changes in operating assets and liabilities:		
Grants receivable	( 445,088)	( 201,112)
Accounts receivable	( 131,811)	40,387
Contribution receivable	273,257	468,762
Prepaid expenses and other assets	250,188	( 34,663)
Inventories	( 14,368)	( 490,296)
Payables in excess of cash	( 110,581)	110,581
Accounts payable and accrued expenses	605,769	( 97,426)
Refundable advances	( 31,139)	( 49,947)
Deferred compensation	8,195	0
Other liabilities	5,645	14,192
Net cash provided by (used in) operating activities	3,440,927	( 84,633)
Cash flows from investing activities:		
Purchase of property and equipment	( 59,500)	0
Proceeds from sale of property	0	39,182
Net cash (used in) provided by investing activities	( 59,500)	39,182
Cash flows from financing activities:		
Principal payments on notes payable	( 279,483)	( 225,973)
Net (payments) proceeds from line of credit	( 28,200)	28,200
Net cash used in financing activities	( 307,683)	( 197,773)
Changes in cash and cash equivalents	3,073,744	( 243,224)
Cash and cash equivalents - Beginning of year	0	243,224
Cash and cash equivalents - End of year	\$ 3,073,744	\$ 0
<b>Supplemental Schedule of Other Cash Activity:</b>		
Interest paid and expensed	\$ 18,941	\$ 28,184

See accompanying notes to financial statements.

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies

#### Nature of Operations

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

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

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

HACAP operates programs which administer and deliver social services for needy citizens in East Central Iowa. Funding and support is generally provided through contracts with federal, state, and local government agencies and through additional local community support. These programs are operated for the benefit of eligible participants as defined under guidelines issues by the respective granting agencies. For fiscal year ended September 30, 2020, HACAP received 23% and 32% of grant funding under its Low-Income Home Energy assistance and federal Head Start programs, respectively. For fiscal year ended September 30, 2019, HACAP received 22% 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 childcare for children from birth through 21 years of age.
- Administering the USDA funded Supplemental Nutrition Program for Women, Infants, and Children (WIC).
- Providing oral health education and screening for children from birth up to age 21.
- Providing nutritious meals and snacks that meet daily nutritional requirements for children and seniors.
- Providing meals, medical information, medical equipment loans, and some property maintenance services for the elderly.

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

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

#### Description of Programs (Continued)

##### Energy

Services include:

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

##### Children

Services include:

- Increasing quality childcare capacity by providing training opportunities to childcare centers and family day care homes.
- Head Start, Early Head Start, and early Childhood and childcare partnership programs to provide comprehensive child development for children from birth to age five, pregnant women, and their families.
- Strengthening the quality and expanding the availability of childcare 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 and at-risk families with children, that provide them with safe and stable housing.
- Stabilizing the homeless through safe housing, needs assessment, and creating action plans for returning to society.
- Providing affordable housing for at risk populations in four counties.
- Providing permanent housing for chronically homeless unaccompanied adults in Linn County.
- Providing assistance to homeless or nearly homeless families that will help them obtain housing or keep them housed.
- Provide recovery assistance to affected Iowans in an area where the Governor has declared a disaster.

##### 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

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

Net Assets Without Donor Restrictions - Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

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

#### **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

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

#### **Property and Equipment**

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

Property and equipment purchased with grant funds is owned by HACAP while used in the program for which they were purchased or in other future authorized programs. However, the various funding sources have a reversionary interest in the property and equipment purchased with grant funds. Its disposition, as well as the ownership of any proceeds therefrom, is subject to funding source regulations. Property and equipment purchased with grant funds, net of depreciation, was \$1,178,283 and \$1,366,162 at September 30, 2020 and 2019, respectively.

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

HACAP has recorded in-kind contributions for donated food, space, supplies, and professional services in the statements of activities in accordance with accounting principles generally accepted in the United States (GAAP). GAAP requires that only contributions of service received which create or enhance a nonfinancial asset or require specialized skill by the individual possessing those skills and would typically need to be purchased if not provided by donation be recorded. The requirements of GAAP are different than the in-kind requirements of several of HACAP's grant awards. HACAP also received in-kind contributions for nonprofessional volunteers during the year with a value of \$446,822 and \$347,950 for the year ended September 30, 2020 and 2019, respectively, primarily for its Head Start program, which is not recorded in the statements of activities.

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

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

#### **Revenue Recognition**

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

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

Conditional contributions are recognized when the barrier(s) to entitlement are overcome. Unconditional contributions are recognized as revenue when received.

Unconditional contributions or conditional contributions in which the conditions have been substantially met or explicitly waived by the donor are recorded as support with or without donor restrictions, depending on the existence and nature of any donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. If the restriction is satisfied in the same period the contribution is received, the contribution is reported as revenue without donor restrictions.

Grants are either recorded as 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 allowable expenses or asset acquisition costs are incurred. Amounts received in excess of expenses are reflected as refundable advances.

#### **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.

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

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

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

#### **Revenue Recognition (Continued)**

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

#### **Indirect Cost Rate**

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

#### **Income Taxes**

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

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

#### **Functional Allocation of Costs**

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

#### **Change in Accounting Policy**

In June 21, 2018, the FASB issued ASU 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The Amendments in the Update assists entities in evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) subject to Subtopic 958-605 or as exchange (reciprocal) transactions subject to Accounting Standards Codification 606 and determining whether a transaction is conditional. The contribution guidance in Subtopic 958-605 requires an entity to determine whether a transaction is conditional, which affects the timing of the revenue recognized. HACAP has applied the amendments in this ASU as of October 1, 2019 on a modified retrospective basis. There was no change in opening balances of net assets and no prior period results were restated.



# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

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

#### **New Accounting Pronouncements**

In May 2014, the FASB issued ASU No. 2014-09, *Revenue from Contracts with Customers (Topic 606)*. This ASU, as amended, provides comprehensive guidance on the recognition of revenue from customers arising from the transfer of goods and services, guidance on accounting for certain contract costs, and new disclosures. The new standard supersedes current revenue recognition requirements in FASB Accounting Standards Codification (ASC) Topic 605, Revenue Recognition, and most industry-specific guidance. When adopted, the amendments in the ASU must be applied using one of two retrospective methods. ASU No. 2014-09 is effective for nonpublic companies for annual periods beginning after December 15, 2018. On June 3, 2020, FASB issued ASU No. 2020-05, that extended the effective date for certain entities to annual periods beginning after December 15, 2019. HACAP is currently evaluating the impact of the provisions of the new standard.

In 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*, which is intended to improve financial reporting on leasing transactions. ASU No. 2016-02 will require lessees to recognize right of use assets and lease obligations for operating and finance leases under terms greater than 12 months. ASU No. 2016-02 is effective for fiscal years beginning after December 15, 2019, with early adoption permitted. ASU No. 2016-02 must be applied modified retrospectively. On June 3, 2020, FASB issued ASU 2020, ASU No. 2016-12, *Leases (Topic 842)* that extended the effective date for certain entities to annual periods beginning after December 15, 2021. HACAP is currently evaluating the impact of the provisions of the new standard.

#### **Reclassifications**

Certain reclassifications have been made to the 2019 financial statements to conform to the 2020 classifications.

### **Note 2: Concentration of Risk**

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

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

### Note 3: Liquidity and Availability

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

	2020	2019
Cash and cash equivalents	\$ 3,073,744	\$ 0
Grants receivable	2,089,889	1,644,801
Accounts receivable	220,999	89,188
Contribution receivable	231,000	504,257
Subtotal financial assets	\$ 5,615,632	2,238,246
Less: payables in excess of cash	0	( 110,581)
Less: accounts payable and accrued expenses	( 2,408,979)	( 1,803,216)
Less: refundable advances in cash	( 63,531)	( 84,034)
Less: other liabilities	( 68,632)	( 62,987)
Less: cash in net assets with donor restrictions	( 2,615,077)	( 891,207)
<b>Net financial assets available</b>	<b>\$ 459,413</b>	<b>(\$ 713,779)</b>

HACAP does not have a formal liquidity policy but generally maintains financial assets in liquid form. HACAP can rely on a lower cash balance as it is primarily funded with cost reimbursement grants. Under cost reimbursement grants, once expenses are incurred, an organization can request reimbursement from the funding source. HACAP has grant commitments for future expenses of approximately \$10,272,000 at September 30, 2020. Additionally, HACAP has access to a line of credit of \$1,000,000 with Hills Bank of Hills, IA. As of September 30, 2020, the available balance on the line of credit is \$1,000,000.

### Note 4: Grants Receivable

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

	2020	2019
Federal programs	\$ 898,289	\$ 386,927
State and local programs	1,191,600	1,257,874
<b>Totals</b>	<b>\$ 2,089,889</b>	<b>\$ 1,644,801</b>

### Note 5: Inventories

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

	2020	2019
Food	\$ 836,069	\$ 826,365
Weatherization materials	47,345	42,681
<b>Totals</b>	<b>\$ 883,414</b>	<b>\$ 869,046</b>

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

### Note 6: Property and Equipment

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

	2020	2019
Land, building, and rehabilitation	\$ 7,327,205	\$ 7,327,205
Transitional housing properties	4,423,157	4,423,157
Furnishings and office equipment	812,337	907,644
Program equipment	786,823	772,391
Subtotal	13,349,522	13,430,397
Accumulated depreciation	( 10,532,711)	( 10,286,026)
Total	\$ 2,816,811	\$ 3,144,371

### Note 7: Notes Payable

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

	2020	2019
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 was due June 2020, and the note was secured by the Hiawatha corporate office building, land, and all business assets.	\$ 0	\$ 111,101
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 was due in April 2021, secured by the 10th Street, Coralville building and land.	0	60,830
Note payable to City of Iowa City, requiring monthly installments of \$356, including interest at 0%. Final payment is due in October 2021, secured by two Iowa City residential properties.	56,533	60,800
Note payable to City of Iowa City, requiring monthly installments of \$411, including interest at 0%. Final payment was due in June 2020, secured by two Iowa City Residential properties.	0	77,700
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.	58,575	61,875

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

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### Note 7: Notes Payable (Continued)

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, 2019 was 5.0%. Final payment is due in October 2029, and the note is secured by two Iowa City residential properties.

	264,828	287,113
Total	379,936	659,419
Current portion	( 31,009)	(257,902)
Long-term portion	\$ 348,927	\$ 401,517

Future maturities of notes payable at September 30, 2020, are as follows:

2021	\$ 31,009
2022	132,417
2023	26,397
2024	28,012
2025	29,724
Thereafter	132,377
Total	\$ 379,936

### Note 8: Line of Credit

HACAP has a line-of-credit agreement of \$1,000,000 with a local bank, which expires March 1, 2021, and is secured by essentially all non-discretionary assets of HACAP, and bears interest at the *Wall Street Journal* Prime Rate (currently 4.75% as of September 30, 2020). The outstanding balance as of September 30, 2020 and 2019 were \$0 and \$28,200, respectively.

### Note 9: Deferred Compensation

HACAP has an employment agreement with a key employee. The agreement provides for payment upon employment separation of two weeks salary per year of tenure. The deferred compensation at September 30, 2020 and 2019, was \$99,572 and \$91,377 respectively. The compensation expense for the year ended September 30, 2020 and 2019, was \$8,195 and \$8,502, respectively.

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

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### Note 10: Net Assets With Donor Restrictions

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

	2020	2019
Food and Nutrition	\$ 2,111,017	\$ 10,492
Energy	301,865	65,473
Children	63,869	17,152
Homelessness	446,921	798,090
<b>Total</b>	<b>\$ 2,923,672</b>	<b>\$ 891,207</b>

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

### Note 11: Operating Leases

HACAP leases various field offices, warehouse and storage facilities, community centers, vehicles, and office equipment. These leases generally are written over a one-year to ten-year period and HACAP expects to renew or replace most leases at their expiration. Lease expense for the years ended September 30, 2020 and 2019, were \$461,321 and \$452,032, respectively.

Future minimum lease payments beyond 2020 are as follows:

2021	\$ 306,860
2023	172,263
2023	158,850
2024	155,783
2025	100,819
Thereafter	183,930
<b>Total</b>	<b>\$ 1,078,505</b>

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

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### Note 12: Lessor Activity

HACAP owns buildings that are leased to individuals for program operations. All properties are leased on short-term agreements. Rental income for the years ended September 30, 2020 and 2019, was \$1,133,964 and \$838,161, 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:

	2020	2019
Land	\$ 606,726	\$ 606,726
Buildings	5,734,440	5,734,440
Subtotal	6,341,166	6,341,166
Accumulated depreciation	(5,429,147)	(5,202,257)
Total	\$ 912,019	\$ 1,138,909

### Note 13: Retirement Plans

HACAP contributes to a tax deferred annuity 403(b) plan. The plan is administered by American Trust Retirement Inc. until June 30, 2019 and Principal Financial from July 1, 2019 on behalf of its participating employees. During the year ended September 30, 2020 and 2019, HACAP provided \$219,885 and \$233,305, respectively, in employer contributions.

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

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

HACAP is one of over 1,900 public employers participating in the plan, which has a plan net position exceeding \$34 billion as of June 30, 2020. 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 83.96%, leaving an unfunded actuarial liability of approximately \$7.0 billion as of June 30, 2020, 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 6.29% of their annual covered salary and HACAP is required to contribute 9.44% of annual covered payroll. Contribution requirements to IPERS are established by state statute. HACAP's contribution to IPERS for the year ended September 30, 2020 and 2019 was \$616,727 and \$630,623, respectively.

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

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### **Note 14: Contingencies**

In consideration of various grant funds or forgivable loans received from the Cities of Iowa City and Cedar Rapids for property improvement, liens in the amount of \$642,677 and \$709,484 at September 30, 2020 and 2019, respectively, have been established in favor of the Cities as lien holder upon various properties. Repayment of all or a pro-rated portion of the lien amount is required if HACAP does not continue to own and operate the properties to provide low-income housing at the property enhanced with the funding. The liens expire at various times through June 2038. HACAP intends to utilize the properties for their intended purpose at a minimum through the expiration dates of the various liens. Therefore, no liability has been recorded on the statements of financial position.

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

### **Note 15: Grant Awards**

At September 30, 2020, HACAP had commitments under various ongoing grant awards of approximately \$10,272,000. The revenue relating to these grants is not recognized in the accompanying financial statements because the revenue recognition is conditional on the incurrence of expenditures or the performance of services in the next fiscal year.

### **Note 16: Business Conditions**

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

### **Note 17: Subsequent Events**

Subsequent events have been evaluated through January 28, 2021, which is the date the financial statements were available to be issued.

Effective October 1, 2020, HACAP took over the programs previously operated by Operation: New View Community Action Agency (ONV). ONV served the Iowa counties of Dubuque, Delaware and Jackson and operating home energy and social service programs. Annual revenues for ONV were approximately \$5 million.

# **Supplementary Information**

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**Hawkeye Area Community Action Program, Inc.**  
 Schedule A-1  
 Schedule of Program Activity  
 Year Ended September 30, 2020

	<b>FEDERAL PROGRAMS</b>									
	<b>Department of Agriculture</b>									
	10.178	10.557				10.558			10.568	
	TEFAP - Trade Mitigation Program	WIC Women, Infants and Children	Breast Feeding Peer Counselor	10.557 Subtotal	Child and Adult Care Food Program Centers	Child and Adult Care Food Program Homes	10.558 Subtotal	TEFAP Food Program		
TOTAL	(1)	(2)	(3)		(4)	(5)		(6)		
<b>REVENUE</b>										
Grant revenue	\$ 22,627,343	\$ 104,311	\$ 1,214,525	\$ 43,898	\$ 1,258,423	\$ 271,950	\$ 550,705	\$ 822,655	\$ 375,778	
Commodities	3,066,370	0	0	0	0	0	0	0	0	
United Way	353,579	0	0	0	0	0	0	0	0	
Contributions and public support	4,737,102	0	0	0	0	0	0	0	0	
CSBG transfer	0	0	0	0	0	0	35,339	35,339	0	
Program income	1,331,342	0	0	0	0	0	830	830	0	
Investment income	2,936	0	0	0	0	0	0	0	0	
Transfers	0	0	0	0	0	0	0	0	0	
In-kind contributions	12,080,362	0	0	0	0	0	0	0	0	
<b>Total Revenue</b>	<b>44,199,034</b>	<b>104,311</b>	<b>1,214,525</b>	<b>43,898</b>	<b>1,258,423</b>	<b>271,950</b>	<b>586,874</b>	<b>858,824</b>	<b>375,778</b>	
<b>EXPENSES</b>										
Salaries and wages	8,741,065	53,334	472,843	25,979	498,822	216,891	64,457	281,348	192,135	
Fringe benefits	4,638,270	39,628	341,236	10,116	351,352	141,391	47,118	188,509	142,756	
Assistance to individuals	8,737,094	0	0	0	0	0	448,661	448,661	0	
Contracted services and fees	3,707,328	0	184,018	0	184,018	19,640	6,099	25,739	0	
Depreciation	366,597	0	0	0	0	0	0	0	0	
Equipment and repairs	302,843	0	7,015	0	7,015	0	0	0	0	
Insurance	183,331	0	0	0	0	0	0	0	0	
Memberships	36,845	0	0	0	0	0	250	250	0	
Occupancy	829,854	0	51,628	0	51,628	0	0	0	0	
Other direct costs	105,375	0	1,629	0	1,629	0	0	0	0	
Postage	34,194	0	6,388	0	6,388	0	1,006	1,006	0	
Printing	7,630	0	0	0	0	0	773	773	0	
Supplies and materials	1,178,089	0	42,705	1,283	43,988	67,169	1,949	69,118	0	
Telephone	163,526	0	4,780	843	5,623	596	610	1,206	0	
Training	39,365	0	685	40	725	0	0	0	0	
Travel	359,127	0	861	109	970	1,497	2,235	3,732	0	
Internal service fee	0	0	0	0	0	221,383	0	221,383	0	
Indirect costs	0	11,349	100,737	5,528	106,265	46,149	13,716	59,865	40,887	
In-kind expenses	12,124,701	0	0	0	0	0	0	0	0	
	<b>41,555,234</b>	<b>104,311</b>	<b>1,214,525</b>	<b>43,898</b>	<b>1,258,423</b>	<b>271,950</b>	<b>586,874</b>	<b>858,824</b>	<b>375,778</b>	
Change in net assets	2,643,800	0	0	0	0	0	0	0	0	
Net assets - Beginning of year	3,728,172	0	0	0	0	0	0	0	0	
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 6,371,972</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, 2020

	FEDERAL PROGRAMS									
	Department of Agriculture		HUD	Department of Housing and Urban Development (HUD)						
	10.569		14.218	14.231				14.239		
TEFAP Food Distribution	10.568 & Cluster 10.569 Subtotal	Community Development Block Grant	Emergency Solutions Grant Program 2019	Emergency Solutions Grant Program 2020	Emergency Solutions Grant Program - CARES 2021	Emergency Solutions Grant Program - Subs 2021	14.231 Subtotal	Tenant Based Rental Assistance 2020		
(7)		(8)	(9)	(10)	(12)	(11)		(13)		
<b>REVENUE</b>										
Grant revenue	\$ 0	\$ 375,778	\$ 22,228	\$ 10,263	\$ 122,320	\$ 17,424	\$ 15,476	\$ 165,483	\$ 42,374	
Commodities	3,066,370	3,066,370	0	0	0	0	0	0	0	
United Way	0	0	0	0	0	0	0	0	0	
Contributions and public support	0	0	0	0	0	0	0	0	0	
CSBG transfer	0	0	0	0	0	0	0	0	0	
Program income	0	0	0	0	0	0	0	0	0	
Investment income	0	0	0	0	0	0	0	0	0	
Transfers	0	0	0	0	0	0	0	0	0	
In-kind contributions	0	0	0	0	0	0	0	0	0	
<b>Total Revenue</b>	<b>3,066,370</b>	<b>3,442,148</b>	<b>22,228</b>	<b>10,263</b>	<b>122,320</b>	<b>17,424</b>	<b>15,476</b>	<b>165,483</b>	<b>42,374</b>	
<b>EXPENSES</b>										
Salaries and wages	0	192,135	11,500	755	23,557	6,648	6,790	37,750	807	
Fringe benefits	0	142,756	8,200	502	17,156	4,927	5,041	27,626	593	
Assistance to individuals	3,066,370	3,066,370	0	8,652	73,599	3,595	2,200	88,046	40,802	
Contracted services and fees	0	0	0	0	0	0	0	0	0	
Depreciation	0	0	0	0	0	0	0	0	0	
Equipment and repairs	0	0	0	0	0	0	0	0	0	
Insurance	0	0	0	0	0	0	0	0	0	
Memberships	0	0	0	0	0	0	0	0	0	
Occupancy	0	0	0	0	0	0	0	0	0	
Other direct costs	0	0	0	0	0	0	0	0	0	
Postage	0	0	0	0	0	0	0	0	0	
Printing	0	0	0	0	0	0	0	0	0	
Supplies and materials	0	0	0	0	0	0	0	0	0	
Telephone	0	0	0	0	0	116	0	116	0	
Training	0	0	0	0	0	0	0	0	0	
Travel	0	0	0	193	2,996	723	0	3,912	0	
Internal service fee	0	0	0	0	0	0	0	0	0	
Indirect costs	0	40,887	2,528	161	5,012	1,415	1,445	8,033	172	
In-kind expenses	0	0	0	0	0	0	0	0	0	
	<b>3,066,370</b>	<b>3,442,148</b>	<b>22,228</b>	<b>10,263</b>	<b>122,320</b>	<b>17,424</b>	<b>15,476</b>	<b>165,483</b>	<b>42,374</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, 2020

<b>FEDERAL PROGRAMS</b>									
<b>Department of Housing and Urban Development (HUD)</b>									
<b>14.267</b>									
	<b>HUD First 2019 (14)</b>	<b>HUD First 2020 (15)</b>	<b>HUD Rapid Rehousing I 2019 (16)</b>	<b>HUD Rapid Rehousing I 2020 (17)</b>	<b>HUD Coord. Entry 2019 (18)</b>	<b>HUD Rapid Rehousing II 2019 (19)</b>	<b>HUD Rapid Rehousing II 2020 (20)</b>	<b>HUD V 2019 (21)</b>	<b>HUD V 2020 (22)</b>
<b>REVENUE</b>									
Grant revenue	\$ 111,930	\$ 297,458	\$ 16,503	\$ 58,339	\$ 115,877	\$ 5,554	\$ 38,081	\$ 44,941	\$ 141,665
Commodities	0	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	0	0	0
Contributions and public support	0	0	0	0	0	0	0	0	0
CSBG transfer	0	0	0	0	0	0	0	0	0
Program income	0	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>111,930</b>	<b>297,458</b>	<b>16,503</b>	<b>58,339</b>	<b>115,877</b>	<b>5,554</b>	<b>38,081</b>	<b>44,941</b>	<b>141,665</b>
<b>EXPENSES</b>									
Salaries and wages	27,709	68,728	5,390	9,943	23,009	692	7,330	12,792	36,767
Fringe benefits	19,521	50,723	3,810	7,386	16,005	479	5,329	8,901	26,842
Assistance to individuals	53,192	157,056	5,843	38,129	275	4,127	23,751	20,218	69,890
Contracted services and fees	0	0	0	0	68,960	0	0	0	0
Depreciation	0	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	0	0	0	0	0
Insurance	0	0	0	0	0	0	0	0	0
Memberships	0	0	0	0	0	0	0	0	0
Occupancy	0	0	0	0	0	0	0	0	0
Other direct costs	0	0	0	0	0	0	0	0	0
Postage	0	0	0	0	0	0	0	0	0
Printing	0	0	0	0	0	0	0	0	0
Supplies and materials	0	0	0	0	0	0	0	0	0
Telephone	467	351	0	116	157	0	0	0	0
Training	0	0	0	0	0	0	0	0	0
Travel	5,125	5,994	309	653	2,572	108	112	299	351
Internal service fee	0	0	0	0	0	0	0	0	0
Indirect costs	5,916	14,606	1,151	2,112	4,899	148	1,559	2,731	7,815
In-kind expenses	0	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>111,930</b>	<b>297,458</b>	<b>16,503</b>	<b>58,339</b>	<b>115,877</b>	<b>5,554</b>	<b>38,081</b>	<b>44,941</b>	<b>141,665</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-4  
 Schedule of Program Activity  
 Year Ended September 30, 2020

	FEDERAL PROGRAMS								
	HUD	Dept. of Treasury	Department of Veterans Affairs				Department of Energy (DOE)		
	14.267	21.019	64.033				81.042		
	State CARES Food Reservoir Bulk Program	Supportive Services For Veteran Families 2019	Supportive Services For Veteran Families 2020	Supportive Services For Veteran Families COVID 2020	64.033 Subtotal	DOE Weatherization DOE-19-02	DOE Weatherization DOE-20-02	81.042 Subtotal	
	(23)	(24)	(25)	(26)		(27)	(28)		
REVENUE	14.267 Subtotal								
Grant revenue	\$ 830,348	\$ 150,700	\$ 25,176	\$ 629,110	\$ 639,421	\$ 1,293,707	\$ 56,335	\$ 160,625	\$ 216,960
Commodities	0	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	0	0	0
Contributions and public support	0	0	0	0	0	0	0	0	0
CSBG transfer	0	0	0	0	0	0	0	0	0
Program income	0	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>830,348</b>	<b>150,700</b>	<b>25,176</b>	<b>629,110</b>	<b>639,421</b>	<b>1,293,707</b>	<b>56,335</b>	<b>160,625</b>	<b>216,960</b>
<b>EXPENSES</b>									
Salaries and wages	192,360	0	5,527	168,580	160,005	334,112	0	0	0
Fringe benefits	138,996	0	3,766	120,743	117,517	242,026	0	0	0
Assistance to individuals	372,481	0	11,040	240,668	254,262	505,970	0	0	0
Contracted services and fees	68,960	0	2,108	38,745	52,630	93,483	55,000	159,100	214,100
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	225	2,721	2,581	5,527	0	0	0
Other direct costs	0	0	140	865	1,056	2,061	0	0	0
Postage	0	0	0	87	45	132	0	0	0
Printing	0	0	0	0	0	0	0	0	0
Supplies and materials	0	150,700	0	1,007	5,962	6,969	0	0	0
Telephone	1,091	0	0	1,399	2,709	4,108	0	0	0
Training	0	0	0	0	0	0	912	1,525	2,437
Travel	15,523	0	1,190	18,338	8,692	28,220	423	0	423
Internal service fee	0	0	0	0	0	0	0	0	0
Indirect costs	40,937	0	1,180	35,957	33,962	71,099	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>830,348</b>	<b>150,700</b>	<b>25,176</b>	<b>629,110</b>	<b>639,421</b>	<b>1,293,707</b>	<b>56,335</b>	<b>160,625</b>	<b>216,960</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-5  
 Schedule of Program Activity  
 Year Ended September 30, 2020

FEDERAL PROGRAMS									
Department of Health and Human Services (DHHS)									
93.568					93.569				
	HEAP Weatherization 19-02C (29)	HEAP Weatherization 20-02 (30)	LIHEAP 19-02 (31)	LIHEAP 20-02 (32)	LIHEAP CARES (33)	93.568 Subtotal	Community Services Block Grant 20-02 (34)	CSBG CARES 2021 (35)	Subtotal 93.569
<b>REVENUE</b>									
Grant revenue	\$ 455,154	\$ 319,816	\$ 208	\$ 4,164,871	\$ 365,467	\$ 5,305,516	\$ 1,025,731	\$ 180,748	\$ 1,206,479
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	( 925,326)	( 15,226)	( 940,552)
Program income	0	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>455,154</b>	<b>319,816</b>	<b>208</b>	<b>4,164,871</b>	<b>365,467</b>	<b>5,305,516</b>	<b>100,405</b>	<b>165,522</b>	<b>265,927</b>
<b>EXPENSES</b>									
Salaries and wages	0	0	0	208,495	36,821	245,316	51,876	75,958	127,834
Fringe benefits	0	0	0	133,966	26,456	160,422	36,569	54,648	91,217
Assistance to individuals	0	0	208	3,746,657	294,291	4,041,156	0	0	0
Contracted services and fees	455,257	310,014	0	9,257	0	774,528	0	10,000	10,000
Depreciation	0	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	0	0	0	3,719	3,719
Insurance	( 250)	5,510	0	0	0	5,260	0	0	0
Memberships	0	0	0	0	0	0	0	0	0
Occupancy	0	0	0	7,721	0	7,721	0	0	0
Other direct costs	0	0	0	56	0	56	0	0	0
Postage	0	0	0	8,631	64	8,695	0	0	0
Printing	0	0	0	140	0	140	0	0	0
Supplies and materials	0	0	0	1,638	0	1,638	0	4,882	4,882
Telephone	0	0	0	1,486	0	1,486	0	0	0
Training	0	2,943	0	99	0	3,042	0	0	0
Travel	147	1,349	0	2,243	0	3,739	921	110	1,031
Internal service fee	0	0	0	0	0	0	0	0	0
Indirect costs	0	0	0	44,482	7,835	52,317	11,039	16,205	27,244
In-kind expenses	0	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>455,154</b>	<b>319,816</b>	<b>208</b>	<b>4,164,871</b>	<b>365,467</b>	<b>5,305,516</b>	<b>100,405</b>	<b>165,522</b>	<b>265,927</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-6  
 Schedule of Program Activity  
 Year Ended September 30, 2020

	FEDERAL PROGRAMS									
	Department of Health and Human Services (DHHS)									
	93.575			93.600					93.778	
	Child Care Block Grant Wrap Around 2020 (36)	Child Care Block Grant Wrap Around 2021 (37)	Subtotal 93.575	Head Start 2019 (38)	Head Start 2020 (39)	EHS Child Care Partnership Expand 2020 (40)	EHS Child Care Partnership Expand 2021 (41)	Subtotal 93.600	1st Five Implementation Phase 2020 (42)	
<b>REVENUE</b>										
Grant revenue	\$ 452,280	\$ 0	\$ 452,280	\$ 1,443,920	\$ 5,011,754	\$ 701,488	\$ 61,648	\$ 7,218,810	\$ 110,843	
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	346,890	70,347	417,237	0	0	0	0	0	0	
Program income	0	0	0	0	0	0	0	0	0	
Investment income	0	0	0	0	0	0	0	0	0	
Transfers	0	0	0	0	0	0	0	0	0	
In-kind contributions	0	0	0	182,194	382,077	7,694	0	571,965	0	
<b>Total Revenue</b>	<b>799,170</b>	<b>70,347</b>	<b>869,517</b>	<b>1,626,114</b>	<b>5,393,831</b>	<b>709,182</b>	<b>61,648</b>	<b>7,790,775</b>	<b>110,843</b>	
<b>EXPENSES</b>										
Salaries and wages	414,161	36,436	450,597	539,555	1,865,956	297,619	21,501	2,724,631	54,463	
Fringe benefits	296,791	26,157	322,948	374,690	1,356,971	217,686	15,703	1,965,050	37,162	
Assistance to individuals	0	0	0	214	88	0	0	302	74	
Contracted services and fees	0	0	0	169,933	573,578	44,402	8,572	796,485	787	
Depreciation	0	0	0	0	0	0	0	0	0	
Equipment and repairs	0	0	0	1,271	4,625	0	17	5,913	0	
Insurance	0	0	0	1,797	7,395	0	0	9,192	0	
Memberships	0	0	0	0	3,757	0	0	3,757	0	
Occupancy	0	0	0	212,814	623,694	66,810	8,808	912,126	0	
Other direct costs	0	0	0	0	1,866	0	0	1,866	73	
Postage	0	0	0	52	1,162	1	0	1,215	152	
Printing	0	0	0	335	1,047	8	25	1,415	0	
Supplies and materials	0	0	0	15,867	140,435	7,260	1,365	164,927	3,924	
Telephone	0	0	0	5,638	16,299	561	49	22,547	989	
Training	0	0	0	1,462	9,981	578	863	12,884	1,017	
Travel	0	0	0	5,132	8,091	3,228	170	16,621	593	
Internal service fee	0	0	0	0	0	0	0	0	0	
Indirect costs	88,218	7,754	95,972	115,160	396,809	63,335	4,575	579,879	11,609	
In-kind expenses	0	0	0	182,194	382,077	7,694	0	571,965	0	
<b>Total Expenses</b>	<b>799,170</b>	<b>70,347</b>	<b>869,517</b>	<b>1,626,114</b>	<b>5,393,831</b>	<b>709,182</b>	<b>61,648</b>	<b>7,790,775</b>	<b>110,843</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-7  
 Schedule of Program Activity  
 Year Ended September 30, 2020

	FEDERAL PROGRAMS				STATE AND LOCAL PROGRAMS					
	Dept. of Health and Human Services				East Central Iowa United Way 2020	East Central Iowa United Way 2021	Linn County Permanent Housing 2020	Linn County Permanent Housing 2021	Iowaans Helping Iowaans 2020	
	93.778	93.994								
1st Five Implementation Phase 2021	Subtotal 93.778	Maternal and Child Health Services	Total Federal Programs	(45)	(46)	(47)	(48)	(49)		
<b>REVENUE</b>	(43)	(44)		(45)	(46)	(47)	(48)	(49)		
Grant revenue	\$ 37,369	\$ 148,212	\$ 163,212	\$ 19,777,476	\$ 0	\$ 0	\$ 24,665	\$ 0	\$ 5,062	
Commodities	0	0	0	3,066,370	0	0	0	0	0	
United Way	0	0	0	0	( 504,257)	231,000	40,500	12,500	0	
Contributions and public support	0	0	0	0	0	0	22,754	22,102	0	
CSBG transfer	0	0	0	( 487,976)	0	0	0	0	0	
Program income	0	0	0	830	0	0	366,655	113,684	0	
Investment income	0	0	0	0	0	0	0	0	0	
Transfers	0	0	0	0	0	( 738,224)	738,224	3,489	0	
In-kind contributions	0	0	0	571,965	0	0	0	0	0	
<b>Total Revenue</b>	<b>37,369</b>	<b>148,212</b>	<b>163,212</b>	<b>22,928,665</b>	<b>( 504,257)</b>	<b>231,000</b>	<b>( 283,650)</b>	<b>886,510</b>	<b>8,551</b>	
<b>EXPENSES</b>										
Salaries and wages	18,909	73,372	74,250	5,298,168	0	0	80,977	16,780	26	
Fringe benefits	13,971	51,133	53,126	3,783,582	0	0	52,211	19,182	15	
Assistance to individuals	0	74	0	8,563,862	0	0	3,840	600	4,137	
Contracted services and fees	50	837	10,104	2,178,254	0	0	86,917	57,875	0	
Depreciation	0	0	0	0	0	0	30,881	10,293	0	
Equipment and repairs	0	0	103	16,750	0	0	0	0	0	
Insurance	0	0	0	14,452	0	0	7,603	0	0	
Memberships	0	0	0	4,007	0	0	0	0	0	
Occupancy	0	0	3,114	980,116	0	0	96,074	23,941	0	
Other direct costs	0	73	657	6,342	0	0	8,202	2,486	0	
Postage	28	180	1,140	18,756	0	0	997	324	0	
Printing	0	0	0	2,328	0	0	0	0	0	
Supplies and materials	20	3,944	3,137	449,303	0	0	30,322	14,814	0	
Telephone	382	1,371	656	38,204	0	0	509	1,215	0	
Training	( 70)	947	189	20,224	0	0	760	0	0	
Travel	53	646	934	75,751	0	0	4,128	2,488	0	
Internal service fee	0	0	0	( 221,383)	0	( 6,489)	( 6,489)	( 2,285)	0	
Indirect costs	4,026	15,635	15,802	1,127,984	0	0	17,572	3,483	6	
In-kind expenses	0	0	0	571,965	0	0	0	0	0	
<b>Total Expenses</b>	<b>37,369</b>	<b>148,212</b>	<b>163,212</b>	<b>22,928,665</b>	<b>0</b>	<b>0</b>	<b>414,504</b>	<b>151,196</b>	<b>4,184</b>	
Change in net assets	0	0	0	0	( 504,257)	231,000	( 698,154)	735,314	4,367	
Net assets - Beginning of year	0	0	0	0	504,257	0	698,154	0	( 4,367)	
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 231,000</b>	<b>\$ 0</b>	<b>\$ 735,314</b>	<b>\$ 0</b>	

**Hawkeye Area Community Action Program, Inc.**  
 Schedule A-8  
 Schedule of Program Activity  
 Year Ended September 30, 2020

STATE AND LOCAL PROGRAMS												
	lowans Helping lowans 2021 (50)	Chronically Homeless 2020 (51)	Chronically Homeless 2021 (52)	Johnson County Local Housing 2020 (53)	Johnson County Local Housing 2021 (54)	UW Dubuque 2021 (55)	Washington County Local Operations 2020 (56)	Washington County Local Operations 2021 (57)	Benton County Local Housing 2020 (58)			
<b>REVENUE</b>												
Grant revenue	\$ 121,494	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 90,000	\$ 30,000	\$ 16,267			
Commodities	0	0	0	0	0	0	0	0	0			
United Way	0	0	0	0	0	8,500	0	0	0			
Contributions and public support	0	0	0	4,303	200	0	1,090	288	550			
CSBG transfer	0	0	3,663	0	0	0	0	80,000	22,698			
Program income	0	25,704	6,448	197,350	89,530	0	38,080	5,395	8,477			
Investment income	0	0	0	0	0	0	0	845	0			
Transfers	( 3,489)	20,673	( 20,673)	( 88,227)	88,227	0	203,868	( 203,868)	( 145,554)			
In-kind contributions	0	0	0	0	0	0	0	0	0			
<b>Total Revenue</b>	<b>118,005</b>	<b>46,377</b>	<b>( 10,562)</b>	<b>113,426</b>	<b>177,957</b>	<b>8,500</b>	<b>333,038</b>	<b>( 87,340)</b>	<b>( 97,562)</b>			
<b>EXPENSES</b>												
Salaries and wages	43,568	1,797	0	33,250	10,579	1,954	32,895	0	1,251			
Fringe benefits	26,195	1,468	( 16)	19,414	8,558	1,448	20,878	2,651	1,023			
Assistance to individuals	40,487	0	0	0	0	0	0	0	0			
Contracted services and fees	0	4,385	6,500	59,145	37,690	( 2,444)	1,185	7,625	0			
Depreciation	0	0	0	18,963	6,454	0	0	0	5,084			
Equipment and repairs	0	0	0	0	3,403	0	298	15,979	0			
Insurance	0	3,443	0	14,344	91	0	638	0	1,358			
Memberships	0	0	0	0	0	0	0	0	0			
Occupancy	0	10,657	3,404	34,415	12,873	0	101,461	30,340	19,911			
Other direct costs	0	0	201	5,734	491	0	1,182	195	0			
Postage	110	25	7	466	221	0	58	2	0			
Printing	0	0	0	0	0	0	0	0	0			
Supplies and materials	34	2,862	31	9,796	4,766	0	2,593	917	7,717			
Telephone	426	0	0	230	982	115	460	430	0			
Training	0	0	0	0	0	0	0	0	0			
Travel	1,517	80	0	1,109	341	266	470	1,650	456			
Internal service fee	0	0	0	( 4,198)	( 1,236)	0	0	0	0			
Indirect costs	9,055	398	( 16)	7,039	2,134	416	7,012	( 12)	279			
In-kind expenses	0	0	0	0	0	0	0	0	0			
<b>Total Expenses</b>	<b>121,392</b>	<b>25,115</b>	<b>10,111</b>	<b>199,707</b>	<b>87,347</b>	<b>4,199</b>	<b>165,501</b>	<b>53,337</b>	<b>44,704</b>			
Change in net assets	( 3,387)	21,262	( 20,673)	( 86,281)	90,610	4,301	167,537	( 140,677)	( 142,266)			
Net assets - Beginning of year	0	( 21,262)	0	86,281	0	0	( 167,537)	0	142,266			
<b>NET ASSETS - END OF YEAR</b>	<b>(\$ 3,387)</b>	<b>\$ 0</b>	<b>(\$ 20,673)</b>	<b>\$ 0</b>	<b>\$ 90,610</b>	<b>\$ 4,301</b>	<b>\$ 0</b>	<b>(\$ 140,677)</b>	<b>\$ 0</b>			



**Hawkeye Area Community Action Program, Inc.**  
 Schedule A-9  
 Schedule of Program Activity  
 Year Ended September 30, 2020

STATE AND LOCAL PROGRAMS									
	Benton County Local Housing 2021 (59)	Benton County Local Senior Services 2020 (60)	Benton County Local Senior Services 2021 (61)	Food Reservoir Inventory (62)	Johnson County ECI 2020 (63)	Johnson County ECI 2021 (64)	DDJ Head Start 2020 (65)	Food Reservoir Back Pack Program (66)	Food Reservoir Fundraising (67)
<b>REVENUE</b>									
Grant revenue	\$ 5,422	\$ 35,315	\$ 11,772	\$ 0	\$ 19,520	\$ 8,229	\$ 27,787	\$ 0	\$ 0
Commodities	0	0	0	0	0	0	0	0	0
United Way	0	26,250	8,750	0	0	0	0	0	0
Contributions and public support	0	955	1,127	0	0	0	0	241,264	449,692
CSBG transfer	9,676	138,585	11,445	0	0	26,182	0	0	0
Program income	3,525	78,622	21,821	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0	0
Transfers	145,554	42,798	42,798	0	0	0	0	0	0
In-kind contributions	0	0	0	11,924,419	0	0	0	0	0
<b>Total Revenue</b>	<b>164,177</b>	<b>322,525</b>	<b>12,117</b>	<b>11,924,419</b>	<b>19,520</b>	<b>34,411</b>	<b>27,787</b>	<b>241,264</b>	<b>449,692</b>
<b>EXPENSES</b>									
Salaries and wages	95	99,013	17,921	0	10,120	17,610	0	31,106	0
Fringe benefits	54	61,614	15,914	0	7,242	13,060	0	22,774	0
Assistance to individuals	0	177	126	0	0	0	0	0	0
Contracted services and fees	8,022	0	0	0	0	0	8,575	0	183,676
Depreciation	1,695	0	0	0	0	0	0	0	0
Equipment and repairs	0	986	140	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	7,106	38,905	10,926	0	0	0	0	0	0
Other direct costs	0	150	272	0	0	0	0	0	6,111
Postage	0	440	193	0	0	0	0	0	0
Printing	0	0	0	0	0	0	0	0	0
Supplies and materials	1,564	25,027	11,572	0	0	0	19,109	103,161	0
Telephone	0	230	75	0	0	0	0	0	0
Training	0	0	0	0	0	0	103	0	0
Travel	75	9,427	3,937	0	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0	0
Indirect costs	12	21,109	3,775	0	2,158	3,741	0	6,628	0
In-kind expenses	0	0	0	11,968,758	0	0	0	0	0
<b>Total Expenses</b>	<b>18,623</b>	<b>257,078</b>	<b>64,851</b>	<b>11,968,758</b>	<b>19,520</b>	<b>34,411</b>	<b>27,787</b>	<b>163,669</b>	<b>189,787</b>
Change in net assets	145,554	65,447	52,734	44,339	0	0	0	77,595	259,905
Net assets - Beginning of year	0	(65,447)	0	771,036	0	0	0	0	20,000
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 145,554</b>	<b>\$ 0</b>	<b>(\$ 52,734)</b>	<b>\$ 726,697</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 77,595</b>	<b>\$ 279,905</b>

# Hawkeye Area Community Action Program, Inc.

Schedule A-10

Schedule of Program Activity

Year Ended September 30, 2020

STATE AND LOCAL PROGRAMS									
	Food Reservoir Bulk Program	Food Reservoir Operations	Shared Visions 2020	Shared Visions 2021	Local Childcare Training Programs	Local Childcare Training Programs	BP Senior Dining 2020	BP Senior Dining 2021	2020 RED Ahead
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)
<b>REVENUE</b>									
Grant revenue	\$ 0	\$ 200,798	\$ 528,639	\$ 172,756	\$ 0	\$ 0	\$ 12,151	\$ 19,836	\$ 0
Commodities	0	0	0	0	0	0	0	0	0
United Way	0	71,500	52,403	15,300	0	0	0	0	60,478
Contributions and public support	400,000	2,327,079	0	0	0	0	31,684	10,725	0
CSBG transfer	0	0	26,614	0	0	0	8,405	5,296	0
Program income	93,820	6,692	0	0	3,950	0	92,871	12,483	554
Investment income	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	( 2,489)	2,489	55,967	( 55,967)	0
In-kind contributions	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>493,820</b>	<b>2,606,069</b>	<b>607,656</b>	<b>188,056</b>	<b>1,461</b>	<b>2,489</b>	<b>201,078</b>	<b>( 7,627)</b>	<b>61,032</b>
<b>EXPENSES</b>									
Salaries and wages	0	266,365	316,939	63,733	500	0	53,319	17,048	18,307
Fringe benefits	0	187,435	223,147	49,245	64	261	36,592	14,629	12,429
Assistance to individuals	0	7,791	0	0	0	0	0	0	0
Contracted services and fees	0	50,159	0	0	1,414	0	352	132	0
Depreciation	0	7,077	0	0	0	0	0	0	0
Equipment and repairs	0	78,100	0	0	0	0	0	0	0
Insurance	0	6,113	0	0	0	0	839	0	0
Memberships	0	13,939	0	0	0	0	0	0	0
Occupancy	0	600	0	0	0	0	0	0	982
Other direct costs	0	( 14,001)	0	0	0	0	1,973	502	160
Postage	0	1,140	0	0	0	0	57	11	267
Printing	0	1,784	0	0	0	0	0	0	0
Supplies and materials	254,859	165,457	0	0	102	0	33,869	12,326	120
Telephone	0	3,320	0	0	0	0	896	317	155
Training	0	200	0	0	614	0	0	0	595
Travel	0	202,488	0	0	0	0	8,076	3,251	658
Internal service fee	0	0	0	0	0	0	0	0	0
Indirect costs	0	56,652	67,570	13,437	106	0	11,361	3,613	3,910
In-kind expenses	0	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>254,859</b>	<b>1,034,619</b>	<b>607,656</b>	<b>126,415</b>	<b>2,800</b>	<b>261</b>	<b>147,334</b>	<b>51,829</b>	<b>37,583</b>
Change in net assets	238,961	1,571,450	0	61,641	( 1,339)	2,228	53,744	( 59,456)	23,449
Net assets - Beginning of year	( 30,423)	( 55,532)	0	0	1,339	0	( 53,744)	0	( 23,449)
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 208,538</b>	<b>\$ 1,515,918</b>	<b>\$ 0</b>	<b>\$ 61,641</b>	<b>\$ 0</b>	<b>\$ 2,228</b>	<b>\$ 0</b>	<b>( \$ 59,456)</b>	<b>\$ 0</b>

**Hawkeye Area Community Action Program, Inc.**  
 Schedule A-11  
 Schedule of Program Activity  
 Year Ended September 30, 2020

STATE AND LOCAL PROGRAMS										
	Cedar/Jones ECI 2020 (77)	Cedar/Jones ECI 2021 (78)	Benton ECI 2020 (79)	Benton ECI 2021 (80)	First Call For Help 2020 (81)	Local Child Care Operations 2020 (82)	Local Child Care Operations 2021 (83)	Parent Committee 2020 (84)	Agency Volunteer Coordination (85)	
<b>REVENUE</b>										
Grant revenue	\$ 17,672	\$ 871	\$ 5,995	\$ 587	\$ 0	\$ 48,941	\$ 3,120	\$ 0	\$ 0	0
Commodities	0	0	0	0	0	0	0	0	0	0
United Way	0	0	0	0	70,571	0	0	0	0	0
Contributions and public support	0	0	0	0	0	13,251	35,809	34	0	0
CSBG transfer	0	0	0	0	0	0	0	0	566	0
Program income	0	0	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	( 53,394)	9,445	6,225	( 15,670)	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>17,672</b>	<b>871</b>	<b>5,995</b>	<b>587</b>	<b>17,177</b>	<b>71,637</b>	<b>45,154</b>	<b>( 15,636)</b>	<b>566</b>	
<b>EXPENSES</b>										
Salaries and wages	8,696	407	2,983	285	19,743	29,037	9,804	0	0	0
Fringe benefits	6,218	380	2,154	242	9,557	13,650	4,829	0	0	0
Assistance to individuals	0	0	0	0	0	0	0	0	0	0
Contracted services and fees	0	0	0	0	0	0	0	0	0	0
Depreciation	0	0	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	0	0	0	0	0	0
Insurance	0	0	0	0	0	0	0	0	0	0
Memberships	0	0	0	0	0	0	0	0	0	0
Occupancy	0	0	0	0	0	0	0	0	0	0
Other direct costs	0	0	0	0	237	5,897	171	177	261	0
Postage	0	0	0	0	4	0	0	0	0	0
Printing	0	0	0	0	0	( 19)	0	0	0	0
Supplies and materials	0	0	0	0	57	479	0	0	0	0
Telephone	0	0	0	0	1,645	242	0	0	305	0
Training	0	0	0	0	59	0	0	0	0	0
Travel	904	0	222	0	116	7,556	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0	0	0
Indirect costs	1,854	84	636	60	4,207	6,195	2,071	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>17,672</b>	<b>871</b>	<b>5,995</b>	<b>587</b>	<b>35,625</b>	<b>63,037</b>	<b>16,875</b>	<b>177</b>	<b>566</b>	
Change in net assets	0	0	0	0	( 18,448)	8,600	28,279	( 15,813)	0	0
Net assets - Beginning of year	0	0	0	0	18,448	( 8,600)	0	15,813	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>\$ 28,279</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0</b>

**Hawkeye Area Community Action Program, Inc.**  
 Schedule A-12  
 Schedule of Program Activity  
 Year Ended September 30, 2020

STATE AND LOCAL PROGRAMS										
	Spark*5 2020 (86)	Greater C.R. Community Foundation 2020 (87)	Greater C.R. Community Foundation 2021 (88)	Johnson Cty United Way 2020 (89)	Johnson Cty United Way 2021 (90)	Center for Working Families (91)	Center for Working Families (92)	Maternal and Child Health Services State Portion (93)	Local Health Alliance (94)	
<b>REVENUE</b>										
Grant revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 324,768	\$ 0	0
Commodities	0	0	0	0	0	0	0	0	0	0
United Way	71,467	0	0	35,247	11,734	4,367	2,667	0	0	0
Contributions and public support	0	45,482	46,068	0	0	0	0	0	0	2,840
CSBG transfer	0	0	0	0	0	17,444	29,906	0	0	0
Program income	0	0	0	0	0	0	0	80,194	0	18,664
Investment income	0	0	0	0	0	0	0	0	0	0
Transfers	0	(18,568)	18,568	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>71,467</b>	<b>26,914</b>	<b>64,636</b>	<b>35,247</b>	<b>11,734</b>	<b>21,811</b>	<b>32,573</b>	<b>404,962</b>		<b>21,504</b>
<b>EXPENSES</b>										
Salaries and wages	30,867	0	0	12,355	11,567	8,305	15,320	184,230	0	7,523
Fringe benefits	21,781	0	0	8,864	8,672	5,759	11,257	131,818	0	4,464
Assistance to individuals	(30)	0	5,575	0	0	175	2,382	0	0	0
Contracted services and fees	1,937	0	0	0	0	0	0	25,069	0	1,980
Depreciation	0	0	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	0	0	0	254	0	0
Insurance	0	0	0	0	0	0	0	0	0	0
Memberships	0	0	0	0	0	0	0	0	0	0
Occupancy	0	0	0	0	0	0	0	7,728	0	0
Other direct costs	28	0	0	0	0	0	0	1,629	0	0
Postage	0	0	0	0	0	0	0	2,828	0	2
Printing	0	0	0	0	0	0	0	0	0	0
Supplies and materials	54	37,406	30,000	0	0	0	0	7,785	0	3,008
Telephone	230	0	0	0	0	79	227	1,629	0	0
Training	447	0	0	0	0	0	0	468	(590)	0
Travel	684	0	0	0	0	32	133	2,317	0	212
Internal service fee	0	0	0	0	0	0	0	0	0	0
Indirect costs	6,579	0	0	2,641	2,450	1,773	3,254	39,207	0	1,601
In-kind expenses	0	0	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>62,577</b>	<b>37,406</b>	<b>35,575</b>	<b>23,860</b>	<b>22,689</b>	<b>16,123</b>	<b>32,573</b>	<b>404,962</b>		<b>18,200</b>
Change in net assets	8,890	(10,492)	29,061	11,387	(10,955)	5,688	0	0	0	3,304
Net assets - Beginning of year	(8,890)	10,492	0	(11,387)	0	(5,688)	0	0	0	(77,964)
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 29,061</b>	<b>\$ 0</b>	<b>\$ (10,955)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (74,660)</b>

# Hawkeye Area Community Action Program, Inc.

Schedule A-13

Schedule of Program Activity

Year Ended September 30, 2020

STATE AND LOCAL PROGRAMS										
	1st Five Implementation Phase 2020 State Portion	1st Five Implementation Phase 2021 State Portion	Farmers Market	IPL Home Energy Savers	IP&L Utilities 19-02	IP&L Utilities 20-02	MEC Utilities 19-02	MEC Utilities 20-02	Weatherization Inventory 2020	
	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	
<b>REVENUE</b>										
Grant revenue	\$ 188,733	\$ 63,629	\$ 2,006	\$ 0	\$ 49,782	\$ 69,755	\$ 47,660	\$ 74,429	\$ 0	0
Commodities	0	0	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	0	0	0	0
Contributions and public support	0	0	0	0	0	0	0	0	0	0
CSBG transfer	0	0	0	0	0	0	0	0	0	0
Program income	0	0	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	40,026
In-kind contributions	0	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>188,733</b>	<b>63,629</b>	<b>2,006</b>	<b>0</b>	<b>49,782</b>	<b>69,755</b>	<b>47,660</b>	<b>74,429</b>	<b>40,026</b>	
<b>EXPENSES</b>										
Salaries and wages	92,734	32,197	0	0	0	0	0	0	0	0
Fringe benefits	63,276	23,789	0	0	0	0	0	0	0	0
Assistance to individuals	126	0	0	0	0	0	0	0	0	0
Contracted services and fees	1,340	85	0	( 1,128)	49,782	69,755	47,660	74,429	0	0
Depreciation	0	0	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	0	0	0	0	0	0
Insurance	0	0	0	0	0	0	0	0	0	0
Memberships	0	0	0	0	0	0	0	0	0	0
Occupancy	0	0	0	0	0	0	0	0	0	0
Other direct costs	124	0	0	0	0	0	0	0	0	0
Postage	258	48	777	0	0	0	0	0	0	0
Printing	0	0	0	0	0	0	0	0	0	0
Supplies and materials	6,682	35	110	0	0	0	0	0	0	41,411
Telephone	1,684	650	0	0	0	0	0	0	0	0
Training	1,731	( 120)	0	0	0	0	0	0	0	0
Travel	1,011	90	0	0	0	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0	( 48,822)	0
Indirect costs	19,767	6,855	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>188,733</b>	<b>63,629</b>	<b>887</b>	<b>( 1,128)</b>	<b>49,782</b>	<b>69,755</b>	<b>47,660</b>	<b>74,429</b>	<b>( 7,411)</b>	
Change in net assets	0	0	1,119	1,128	0	0	0	0	0	47,437
Net assets - Beginning of year	0	0	( 4)	( 1,128)	0	0	0	0	( 47,437)	
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,115</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-14  
 Schedule of Program Activity  
 Year Ended September 30, 2020

STATE AND LOCAL PROGRAMS									
	Weatherization Inventory 2021 (104)	Residential Environmental Division Pool 2020 (105)	Residential Environmental Division Pool 2021 (106)	Linn County ECI Wrap Around 2020 (107)	Linn County ECI Wrap Around 2021 (108)	Health Alliance Linn County ECI 2020 (109)	Health Alliance Linn County ECI 2021 (110)	Linn Cty ECI Nontraditional Child Care 2020 (111)	Linn Cty ECI Nontraditional Child Care 2021 (112)
<b>REVENUE</b>									
Grant revenue	\$ 0	\$ 10,874	\$ 94,565	\$ 139,218	\$ 38,423	\$ 149,627	\$ 17,660	\$ 137,018	\$ 42,438
Commodities	0	0	0	0	0	0	0	0	0
United Way	0	0	0	76,311	22,950	0	0	0	0
Contributions and public support	0	0	0	0	0	0	0	0	0
CSBG transfer	0	9,160	15,336	0	0	0	0	0	0
Program income	0	0	22,978	0	0	35,956	7,059	0	0
Investment income	0	0	0	0	0	0	0	0	0
Transfers	( 40,026)	239,278	( 239,278)	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>( 40,026)</b>	<b>259,312</b>	<b>( 106,399)</b>	<b>215,529</b>	<b>61,373</b>	<b>185,583</b>	<b>24,719</b>	<b>137,018</b>	<b>42,438</b>
<b>EXPENSES</b>									
Salaries and wages	0	165,691	516,543	113,193	30,971	56,151	7,507	63,976	20,439
Fringe benefits	0	127,864	408,438	78,186	23,847	36,147	5,644	43,233	14,571
Assistance to individuals	0	0	0	0	0	516	0	0	0
Contracted services and fees	0	( 51,057)	156,982	0	0	77,373	9,957	4,405	0
Depreciation	0	0	0	0	0	0	0	0	0
Equipment and repairs	0	2,080	7,339	0	0	250	0	0	0
Insurance	0	7,123	5,847	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	236	632	0	0	0	0	0	0
Postage	0	50	253	0	0	0	0	252	49
Printing	0	0	592	0	0	0	0	216	0
Supplies and materials	83,427	3,609	12,096	0	0	3,079	0	9,905	2,561
Telephone	0	925	3,653	0	0	0	0	386	350
Training	0	0	1,958	0	0	0	0	236	0
Travel	0	1,284	14,829	0	0	98	34	774	140
Internal service fee	( 77,980)	( 332,548)	( 876,578)	0	0	0	0	0	0
Indirect costs	0	35,521	110,024	24,150	6,555	11,969	1,577	13,635	4,328
In-kind expenses	0	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>5,447</b>	<b>( 39,222)</b>	<b>362,608</b>	<b>215,529</b>	<b>61,373</b>	<b>185,583</b>	<b>24,719</b>	<b>137,018</b>	<b>42,438</b>
Change in net assets	( 45,473)	298,534	( 469,007)	0	0	0	0	0	0
Net assets - Beginning of year	0	( 298,534)	0	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</b>	<b>(\$ 45,473)</b>	<b>\$ 0</b>	<b>(\$ 469,007)</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-15

Schedule of Program Activity

Year Ended September 30, 2020

STATE AND LOCAL PROGRAMS									
	Maquoketa Valley Assistance	Amana Assistance	East Central REC Assistance	Linn County REC Assistance	TIP REC Assistance	Coggon Municipal	Black Hills Assistance	Alliant Home Town Care Assistance 2020	Alliant Home Town Care Assistance 2021
	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)
<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	387	0	3,336	6,850	1,502	50	3,827	8,238	189,750
CSBG transfer	0	0	0	0	0	0	0	0	0
Program income	0	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	( 23,906)	23,906
In-kind contributions	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>387</b>	<b>0</b>	<b>3,336</b>	<b>6,850</b>	<b>1,502</b>	<b>50</b>	<b>3,827</b>	<b>( 15,668)</b>	<b>213,656</b>
<b>EXPENSES</b>									
Salaries and wages	0	0	0	0	0	0	0	0	4,203
Fringe benefits	0	0	0	0	0	0	0	0	3,123
Assistance to individuals	0	0	1,619	1,256	0	0	0	6,511	11,671
Contracted services and fees	0	0	0	0	0	0	0	0	0
Depreciation	0	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	0	0	0	0	0
Insurance	0	0	0	0	0	0	0	0	0
Memberships	0	0	0	0	0	0	0	0	0
Occupancy	0	0	0	0	0	0	0	0	0
Other direct costs	0	0	0	0	0	0	0	0	0
Postage	0	0	0	0	0	0	0	0	0
Printing	0	0	0	0	0	0	0	0	0
Supplies and materials	0	0	0	0	0	0	0	0	0
Telephone	0	0	0	0	0	0	0	0	0
Training	0	0	0	0	0	0	0	0	0
Travel	0	0	0	0	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0	0
Indirect costs	0	0	0	0	0	0	0	0	894
In-kind expenses	0	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>0</b>	<b>0</b>	<b>1,619</b>	<b>1,256</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,511</b>	<b>19,891</b>
Change in net assets	387	0	1,717	5,594	1,502	50	3,827	( 22,179)	193,765
Net assets - Beginning of year	468	2,073	13,056	1,005	8,932	734	7,569	22,179	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 855</b>	<b>\$ 2,073</b>	<b>\$ 14,773</b>	<b>\$ 6,599</b>	<b>\$ 10,434</b>	<b>\$ 784</b>	<b>\$ 11,396</b>	<b>\$ 0</b>	<b>\$ 193,765</b>

# Hawkeye Area Community Action Program, Inc.

Schedule A-16

Schedule of Program Activity

Year Ended September 30, 2020

	STATE AND LOCAL PROGRAMS								DISCRETIONARY
	Mid American Assistance 2020	Mid American Assistance 2021	Local Assistance Operations	Washington County Local Assistance 2020	Washington County Local Assistance 2021	Homeless Children Trust	Broadway Complex Maintenance Account	Total State and Local Programs	Elimination of Internal Services
	(122)	(123)	(124)	(125)	(126)	(127)	(128)		
<b>REVENUE</b>									
Grant revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2,857,484	\$ 0
Commodities	0	0	0	0	0	0	0	0	0
United Way	0	0	7,025	0	0	0	0	325,263	0
Contributions and public support	14,313	44,320	374,444	29,660	11,831	125	0	4,345,930	0
CSBG transfer	0	0	83,000	0	0	0	0	487,976	0
Program income	0	0	0	0	0	0	0	1,330,512	0
Investment income	0	0	0	0	0	0	0	845	0
Transfers	( 20,345)	20,345	0	( 54,579)	54,579	0	0	( 53,394)	0
In-kind contributions	0	0	30,800	0	0	0	0	11,955,219	0
<b>Total Revenue</b>	<b>( 6,032)</b>	<b>64,665</b>	<b>495,269</b>	<b>( 24,919)</b>	<b>66,410</b>	<b>125</b>	<b>0</b>	<b>21,249,835</b>	<b>0</b>
<b>EXPENSES</b>									
Salaries and wages	663	144	86,929	0	0	0	0	2,667,616	( 1,223,335)
Fringe benefits	486	115	55,912	0	0	0	0	1,911,763	( 5,067,011)
Assistance to individuals	2,125	3,199	57,324	27,942	3,300	0	0	180,849	0
Contracted services and fees	0	0	0	0	0	0	0	979,777	0
Depreciation	0	0	0	0	0	0	1,823	82,270	0
Equipment and repairs	0	0	0	0	0	0	0	108,829	0
Insurance	0	0	0	0	0	0	0	47,399	0
Memberships	0	0	0	0	0	0	0	13,939	0
Occupancy	0	0	10,298	0	0	0	0	409,621	( 1,497,850)
Other direct costs	0	0	7,857	0	0	260	0	31,167	0
Postage	0	0	911	0	0	0	0	9,750	0
Printing	0	0	0	0	0	0	0	2,573	0
Supplies and materials	0	0	1,280	0	0	0	0	944,002	( 348,186)
Telephone	0	0	1,886	0	0	0	0	23,251	0
Training	0	0	0	0	0	0	0	6,461	0
Travel	0	0	1,360	0	0	0	0	272,213	0
Internal service fee	0	0	0	0	0	0	0	( 1,350,136)	8,136,382
Indirect costs	151	21	18,491	0	0	0	0	567,988	0
In-kind expenses	0	0	30,800	0	0	0	0	11,999,558	0
<b>Total Expenses</b>	<b>3,425</b>	<b>3,479</b>	<b>273,048</b>	<b>27,942</b>	<b>3,300</b>	<b>260</b>	<b>1,823</b>	<b>18,908,890</b>	<b>0</b>
Change in net assets	( 9,457)	61,186	222,221	( 52,861)	63,110	( 135)	( 1,823)	2,340,945	0
Net assets - Beginning of year	9,457	0	( 109,502)	52,861	0	35,842	24,016	1,455,383	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 61,186</b>	<b>\$ 112,719</b>	<b>\$ 0</b>	<b>\$ 63,110</b>	<b>\$ 35,707</b>	<b>\$ 22,193</b>	<b>\$ 3,796,328</b>	<b>\$ 0</b>



**Hawkeye Area Community Action Program, Inc.**  
Schedule A-17  
Schedule of Program Activity  
Year Ended September 30, 2020

DISCRETIONARY ACTIVITIES						
	GAAP Adjustments	Fringe Benefits 2020	Corporate Operations	Corporate Operations Property	Corporate Operations Unallocable	Total Discretionary Activity
	(129)	(130)	(131)	(132)	(133)	
<b>REVENUE</b>						
Grant revenue	(\$ 7,617)	\$ 0	\$ 0	\$ 0	\$ 0	(\$ 7,617)
Commodities	0	0	0	0	0	0
United Way	0	0	0	0	28,316	28,316
Contributions and public support	0	0	0	0	391,172	391,172
CSBG transfer	0	0	0	0	0	0
Program income	0	0	0	0	0	0
Investment income	0	0	0	0	2,091	2,091
Transfers	0	( 118,730)	0	0	172,124	53,394
In-kind contributions	( 446,822)	0	0	0	0	( 446,822)
<b>Total Revenue</b>	<b>( 454,439)</b>	<b>( 118,730)</b>	<b>0</b>	<b>0</b>	<b>593,703</b>	<b>20,534</b>
<b>EXPENSES</b>						
Salaries and wages	0	1,224,619	690,049	70,968	12,980	775,281
Fringe benefits	0	3,461,811	486,839	52,213	9,073	( 1,057,075)
Assistance to individuals	( 7,617)	0	0	0	0	( 7,617)
Contracted services and fees	0	0	138,732	410,565	0	549,297
Depreciation	180,613	0	0	103,714	0	284,327
Equipment and repairs	0	0	0	177,264	0	177,264
Insurance	0	0	59,689	61,791	0	121,480
Memberships	0	0	3,066	0	15,833	18,899
Occupancy	0	0	506,565	427,086	4,316	( 559,883)
Other direct costs	20,463	22,367	10,656	( 6,544)	20,924	67,866
Postage	0	0	5,688	0	0	5,688
Printing	0	0	2,627	102	0	2,729
Supplies and materials	0	0	29,592	80,136	23,242	( 215,216)
Telephone	0	0	2,914	99,157	0	102,071
Training	0	0	11,580	1,100	0	12,680
Travel	0	0	4,573	5,948	642	11,163
Internal service fee	0	( 5,067,010)	0	( 1,497,853)	0	1,571,519
Indirect costs	0	239,483	( 1,952,570)	14,353	2,762	( 1,695,972)
In-kind expenses	( 446,822)	0	0	0	0	( 446,822)
<b>Total Expenses</b>	<b>( 253,363)</b>	<b>( 118,730)</b>	<b>0</b>	<b>0</b>	<b>89,772</b>	<b>( 282,321)</b>
Change in net assets	( 201,076)	0	0	0	503,931	302,855
Net assets - Beginning of year	1,301,065	0	0	835,808	135,916	2,272,789
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 1,099,989</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 835,808</b>	<b>\$ 639,847</b>	<b>\$ 2,575,644</b>

# Hawkeye Area Community Action Program, Inc.

Schedule B-1

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2020

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) Temporary Emergency Food Assistance Trade Mitigation Program #ACFS 16-196	10.178	Iowa Department of Human Services	10/01/19 - 09/30/20	<u>\$ 104,311</u>
( 2) WIC Special Supplemental Nutrition Program for Women, Infants, and Children #5880AO34	10.557	Iowa Department of Public Health	10/01/19 - 09/30/20	1,214,525
( 3) Breastfeeding Peer Counselor #5880AO82		Iowa Department of Public Health	10/01/19 - 09/30/20	43,898
		<b>Total Federal Expenditures #10.557</b>		<u>1,258,423</u>
( 4) Child and Adult Care Food Program - Centers #57-8013	10.558	Iowa Department of Education	10/01/19 - 09/30/20	271,950
( 5) Child and Adult Care Food Program - Home Providers #57-8028		Iowa Department of Education	10/01/19 - 09/30/20	550,705
		<b>Total Federal Expenditures #10.558</b>		<u>822,655</u>
<b>Food Distribution Cluster</b>				
( 6) Temporary Emergency Food Assistance Program #ACFS 16-196	10.568	Iowa Department of Human Services	10/01/19 - 09/30/20	<u>375,778</u>
( 7) Temporary Emergency Food Assistance Program (Noncash) #ACFS 16-196	10.569	Iowa Department of Human Services	10/01/19 - 09/30/20	<u>3,066,370</u>
		<b>Total Federal Expenditures Food Distribution Cluster #10.568 &amp; #10.569</b>		<u>3,442,148</u>
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<b>CDBG - Entitlement Grants Cluster</b>				
( 8) Community Development Block Grant	14.218	City of Cedar Rapids	07/01/18 - 06/30/20	<u>22,228</u>
( 9) Emergency Solutions Grant Program 2019 #ESG-0005-19	14.231	Iowa Finance Authority	01/01/19 - 12/31/19	10,263
( 10) Emergency Solutions Grant Program 2020 #ESG-0005-20		Iowa Finance Authority	01/01/20 - 12/31/20	122,320
( 11) COVID-19 Emergency Solutions Grant Program 2021 #ESG-CV-00005-20		Iowa Finance Authority	01/01/21 - 12/31/21	17,424
( 12) Emergency Solutions Grant Program 2021 Program 2021 #ESG-CV-57007-20		Waypoint Services	01/01/21 - 12/31/21	15,476
		<b>Total Federal Expenditures #14.231</b>		<u>165,483</u>
( 13) Tenant Based Rental Assistance 2020 #19-1-HM-565	14.239	Iowa Community Action Association	06/01/19 - 06/30/21	<u>42,374</u>
( 14) HUD First - 2019 #IA0092L7D011702	14.267	US Department of Housing and Urban Development	01/01/19 - 12/31/19	111,930
( 15) HUD First - 2020 #IA0092L7D011803		US Department of Housing and Urban Development	01/01/20 - 12/31/20	297,458
( 16) HUD Rapid Rehousing I - 2019 #IA100L7D011701		US Department of Housing and Urban Development	01/01/19 - 12/31/19	16,503
( 17) HUD Rapid Rehousing I - 2020 #IA100L7D011802		US Department of Housing and Urban Development	01/01/20 - 12/31/20	58,339
( 18) HUD Coordinated Entry 2019 #IA0099L7D011701		US Department of Housing and Urban Development	01/01/19 - 12/31/19	115,877
( 19) HUD Rapid Rehousing II 2019 #IA0101L7D011701		US Department of Housing and Urban Development	01/01/19 - 12/31/19	5,554
( 20) HUD Rapid Rehousing II 2020 #IA0101L7D011802		US Department of Housing and Urban Development	01/01/20 - 12/31/20	38,081
( 21) HUD V - 2019 #IA0110L7D011700		US Department of Housing and Urban Development	01/01/19 - 12/31/19	44,941
( 22) HUD V - 2020 #IA0110L7D011801		US Department of Housing and Urban Development	01/01/20 - 12/31/20	141,665
		<b>Total Federal Expenditures #14.267</b>		<u>830,348</u>

# Hawkeye Area Community Action Program, Inc.

Schedule B-2

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2020

Federal Grantor/Pass-Through Number/Program Title	CFDA Number	Federal Grantor or Pass-Through Agency	Program Period	Federal Expenditures
<b>DEPARTMENT OF TREASURY</b>				
( 23) COVID-19 State CARES Food Reservior Bulk Program #ACFS 16-196	21.019	Iowa Department of Human Services	10/01/19 - 09/30/20	<u>150,700</u>
<b>DEPARTMENT OF VETERAN AFFAIRS</b>				
( 24) Supportive Services for Veteran Families #15-IA-192	64.033	US Department of Veterans Affairs	10/01/18 - 10/31/19	25,176
( 25) Supportive Services for Veteran Families #15-IA-192		US Department of Veterans Affairs	10/01/19 - 12/31/20	629,110
( 26) COVID-19 Supportive Services for Veteran Families CARES 2020 #15-IA-192-CA		US Department of Veterans Affairs	04/01/20 - 10/31/20	639,421
		<b>Total Federal Expenditures #64.033</b>		<u>1,293,707</u>
<b>DEPARTMENT OF ENERGY</b>				
( 27) Weatherization #DOE-19-02	81.042	Iowa Department of Human Rights	04/01/19 - 03/31/20	56,335
( 28) Weatherization #DOE-20-02		Iowa Department of Human Rights	04/01/20 - 03/31/21	160,625
		<b>Total Federal Expenditures #81.042</b>		<u>216,960</u>
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
( 29) HEAP Weatherization #HEAP-19-02C	93.568	Iowa Department of Human Rights	01/01/19 - 12/31/19	455,154
( 30) HEAP Weatherization #HEAP-20-02		Iowa Department of Human Rights	01/01/20 - 12/31/20	319,816
( 31) Low-Income Home Energy Assistance Program #LIHEAP-19-02		Iowa Department of Human Rights	10/01/18 - 10/31/19	208
( 32) Low-Income Home Energy Assistance Program #LIHEAP-20-02		Iowa Department of Human Rights	10/01/19 - 09/30/20	4,164,871
( 33) COVID-19 Low-Income Home Energy Assistance CARES - Program #LIHEAP-20CA-02		Iowa Department of Human Rights	03/27/20 - 09/30/21	365,467
		<b>Total Federal Expenditures #93.568</b>		<u>5,305,516</u>
( 34) Community Services Block Grant #CSBG-20-02	93.569	Iowa Department of Human Rights	10/01/19 - 09/30/20	1,025,731
( 35) COVID-19 Community Services Block Grant CARES #CSBG20S-02		Iowa Department of Human Rights	01/20/20 - 09/30/22	180,748
		<b>Total Federal Expenditures #93.569</b>		<u>1,206,479</u>
<b>CCDF Cluster</b>				
( 36) Child Care Block Grant Wrap Around 2020 #ACFS-18-105	93.575	Iowa Department of Human Services	09/01/19 - 08/31/20	452,280
( 37) Child Care Block Grant Wrap Around 2021 #ACFS-21-105		Iowa Department of Human Services	09/01/20 - 08/31/21	0
		<b>Total Federal Expenditures CCDF Cluster #93.575</b>		<u>452,280</u>
<b>Head Start Cluster</b>				
( 38) Head Start 2019 #07CH010299-04-02	93.600	US Department of Health and Human Services	01/01/19 - 12/31/19	1,443,920
( 39) Head Start 2020 #07CH010299-05-04		US Department of Health and Human Services	01/01/20 - 12/31/20	5,011,754
( 40) Early Head Start Child Care Partnership Expansion #07HP000246-01-00		US Department of Health and Human Services	09/01/19 - 08/31/20	701,488
( 41) Early Head Start Child Care Partnership Expansion #07HP000246-02-00		US Department of Health and Human Services	09/01/20 - 08/31/21	61,648
		<b>Total Federal Expenditures Head Start Cluster #93.600</b>		<u>7,218,810</u>

# Hawkeye Area Community Action Program, Inc.

Schedule B-3

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2020

Federal Grantor/Pass-Through Number/Program Title	CFDA Number	Federal Grantor or Pass-Through Agency	Program Period	Federal Expenditures
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>				
<b>Medicaid Cluster</b>				
( 42) 1st Five HDMI - Implementation Phase #5880MHI07	93.778	Iowa Department of Public Health	07/01/19 - 06/30/20	110,843
( 43) 1st Five HDMI - Implementation Phase #5881MHI07		Iowa Department of Public Health	07/01/20 - 06/31/21	37,369
<b>Total Federal Expenditures Medicaid Cluster #93.778</b>				<b>148,212</b>
( 44) Maternal and Child Health Services Block Grant to the States #5888MH08	93.994	Iowa Department of Public Health	10/01/19 - 09/30/20	<b>163,212</b>
<b>TOTAL FEDERAL EXPENDITURES</b>				<b>\$ 22,843,846</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, 2020. 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, 2020

ASSETS	Total All Funds	Corporate Operations Unallocable	Corporate Operations Property	Corporate Operations Allocable	GAAP Differences Account	Total Restricted or Designated Funds
Cash and cash equivalents	\$ 3,073,744	\$ 611,708	\$ (32,182)	\$ 10,083	\$ 0	\$ 2,484,135
Grants receivable	2,089,889	0	0	63,058	0	2,026,831
Accounts receivable	220,999	49	0	0	0	220,950
Contribution receivable	231,000	0	0	0	0	231,000
Prepaid expenses and other assets	241,112	2,275	0	4,393	0	234,444
Inventories	883,414	0	0	0	0	883,414
Property and equipment, net	2,816,811	0	698,803	0	1,307,000	811,008
<b>TOTAL ASSETS</b>	<b>9,556,969</b>	<b>614,032</b>	<b>666,621</b>	<b>77,534</b>	<b>1,307,000</b>	<b>6,891,782</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Payables in excess of cash/(cash and cash equivalents)	0	0	0	0	0	0
Accounts payable and accrued expenses	2,508,551	31,226	44,956	77,534	0	2,354,835
Refundable advances	227,878	0	0	0	0	227,878
Other liabilities	68,632	0	0	0	0	68,632
Notes payable	379,936	0	0	0	0	379,936
Total Liabilities	3,184,997	31,226	44,956	77,534	0	3,031,281
<b>NET ASSETS</b>						
Without donor restrictions	3,448,300	582,806	621,665	0	1,307,000	936,829
With donor restrictions	2,923,672	0	0	0	0	2,923,672
Total net assets/(deficit)	6,371,972	582,806	621,665	0	1,307,000	3,860,501
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 9,556,969</b>	<b>\$ 614,032</b>	<b>\$ 666,621</b>	<b>\$ 77,534</b>	<b>\$ 1,307,000</b>	<b>\$ 6,891,782</b>

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2020

ASSETS	Benefit Allocation Pool	CSBG	East Central Iowa United Way	Linn County Permanent Housing	Iowans Helping Iowans	Chronically Homeless	CSBG Supplemental
Cash and cash equivalents	\$ 844,279	\$ 3,362	\$ 0	\$ 365,178	\$ (71,211)	\$ (14,775)	\$ 12,704
Grants receivable	151,509	0	0	0	0	0	863
Accounts receivable	48,917	0	0	0	117,720	0	0
Contribution receivable	0	0	231,000	0	0	0	0
Prepaid expenses and other assets	1,563	0	0	400	0	0	0
Inventories	0	0	0	6,279	0	0	0
Property and equipment, net	0	0	0	417,268	0	0	0
<b>TOTAL ASSETS</b>	<b>1,046,268</b>	<b>3,362</b>	<b>231,000</b>	<b>789,125</b>	<b>46,509</b>	<b>(14,775)</b>	<b>13,567</b>
<b>LIABILITIES &amp; NET ASSETS</b>							
<b>LIABILITIES</b>							
Payables in excess of cash/(cash and cash equivalents)	0	0	0	0	0	0	0
Accounts payable and accrued expenses	982,094	3,362	0	15,211	49,896	2,640	13,567
Refundable advances	0	0	0	0	0	0	0
Other liabilities	0	0	0	38,600	0	3,258	0
Notes payable	0	0	0	0	0	0	0
Total Liabilities	982,094	3,362	0	53,811	49,896	5,898	13,567
<b>NET ASSETS</b>							
Without donor restrictions	64,174	0	0	735,314	(3,387)	(20,673)	0
With donor restrictions	0	0	231,000	0	0	0	0
Total net assets/(deficit)	64,174	0	231,000	735,314	(3,387)	(20,673)	0
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 1,046,268</b>	<b>\$ 3,362</b>	<b>\$ 231,000</b>	<b>\$ 789,125</b>	<b>\$ 46,509</b>	<b>(\$ 14,775)</b>	<b>\$ 13,567</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2020

ASSETS	ESG		Johnson	United Way	Washington	Benton County	Benton County
	Cares	Subs	County Local	DATS	County	Local Housing	Local Senior
			Operations		Local		Services
Cash and cash equivalents	\$ (10,730)	\$ (12,622)	\$ 175,616	\$ 5,116	\$ (172,368)	\$ 132,383	\$ (52,041)
Grants receivable	13,809	15,475	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0	10,005
Contribution receivable	0	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	36,874	0	0
Inventories	0	0	3,398	0	0	0	0
Property and equipment, net	0	0	317,855	0	0	15,627	0
<b>TOTAL ASSETS</b>	<b>3,079</b>	<b>2,853</b>	<b>496,869</b>	<b>5,116</b>	<b>( 135,494)</b>	<b>148,010</b>	<b>( 42,036)</b>
<b>LIABILITIES &amp; NET ASSETS</b>							
<b>LIABILITIES</b>							
Payables in excess of cash/(cash and cash equivalents)	0	0	0	0	0	0	0
Accounts payable and accrued expenses	3,079	2,853	4,790	815	1,383	1,015	10,561
Refundable advances	0	0	0	0	0	0	137
Other liabilities	0	0	21,533	0	3,800	1,441	0
Notes payable	0	0	379,936	0	0	0	0
Total Liabilities	3,079	2,853	406,259	815	5,183	2,456	10,698
<b>NET ASSETS</b>							
Without donor restrictions	0	0	0	0	( 140,677)	145,554	( 52,734)
With donor restrictions	0	0	90,610	4,301	0	0	0
Total net assets/(deficit)	0	0	90,610	4,301	( 140,677)	145,554	( 52,734)
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 3,079</b>	<b>\$ 2,853</b>	<b>\$ 496,869</b>	<b>\$ 5,116</b>	<b>(\$ 135,494)</b>	<b>\$ 148,010</b>	<b>(\$ 42,036)</b>

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2020

ASSETS	Food Reservoir Inventory Account	Johnson County ECI	DDJ Head Start/Early Head Start	Food Reservoir Back Pack Program	Food Reservoir Fundraising	Food Reservoir Bulk Program	Food Reservoir Operations
Cash and cash equivalents	\$ 0	\$ (1,232)	\$ (4,775)	\$ (6,971)	\$ 268,856	\$ 79,069	\$ 1,258,235
Grants receivable	0	4,895	27,787	0	0	129,580	233,444
Accounts receivable	0	0	0	0	0	10,886	10,517
Contribution receivable	0	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	11,069	0	18,866
Inventories	726,697	0	0	85,327	0	24,044	0
Property and equipment, net	0	0	0	0	0	0	53,305
<b>TOTAL ASSETS</b>	<b>726,697</b>	<b>3,663</b>	<b>23,012</b>	<b>78,356</b>	<b>279,925</b>	<b>243,579</b>	<b>1,574,367</b>
<b>LIABILITIES &amp; NET ASSETS</b>							
<b>LIABILITIES</b>							
Payables in excess of cash/(cash and cash equivalents)	0	0	0	0	0	0	0
Accounts payable and accrued expenses	0	3,663	23,012	761	20	35,041	58,449
Refundable advances	0	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0	0
Total Liabilities	0	3,663	23,012	761	20	35,041	58,449
<b>NET ASSETS</b>							
Without donor restrictions	726,697	0	0	0	0	0	0
With donor restrictions	0	0	0	77,595	279,905	208,538	1,515,918
Total net assets/(deficit)	726,697	0	0	77,595	279,905	208,538	1,515,918
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 726,697</b>	<b>\$ 3,663</b>	<b>\$ 23,012</b>	<b>\$ 78,356</b>	<b>\$ 279,925</b>	<b>\$ 243,579</b>	<b>\$ 1,574,367</b>



# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2020

ASSETS	Child Care Block Grant Wrap Around	Shared Visions	Head Start	EHS Expansion Grant	Local Child Care Training	CACFP Centers	CACFP Home Providers
Cash and cash equivalents	\$ 23,995	\$ 89,115	\$ (35,183)	\$ (36,947)	\$ 2,228	\$ 1,640	\$ (3,316)
Grants receivable	0	0	280,341	61,648	0	20,106	43,374
Accounts receivable	0	0	0	0	0	0	474
Contribution receivable	0	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	325	0	0	0	0
Inventories	0	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>23,995</b>	<b>89,115</b>	<b>245,483</b>	<b>24,701</b>	<b>2,228</b>	<b>21,746</b>	<b>40,532</b>
<b>LIABILITIES &amp; NET ASSETS</b>							
<b>LIABILITIES</b>							
Payables in excess of cash/(cash and cash equivalents)	0	0	0	0	0	0	0
Accounts payable and accrued expenses	23,995	27,474	245,483	24,701	0	21,746	40,532
Refundable advances	0	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0	0
Total Liabilities	23,995	27,474	245,483	24,701	0	21,746	40,532
<b>NET ASSETS</b>							
Without donor restrictions	0	0	0	0	0	0	0
With donor restrictions	0	61,641	0	0	2,228	0	0
Total net assets/(deficit)	0	61,641	0	0	2,228	0	0
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 23,995</b>	<b>\$ 89,115</b>	<b>\$ 245,483</b>	<b>\$ 24,701</b>	<b>\$ 2,228</b>	<b>\$ 21,746</b>	<b>\$ 40,532</b>

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2020

ASSETS	BP Sr Dining	Cedar/Jones County ECI	Local Child Care Operations	HUD First	HUD Rapid Rehousing I	Greater C.R. Community Foundation	Emergency Shelter Grant Program
Cash and cash equivalents	\$ (61,058)	\$ (223)	\$ 31,200	\$ 170	\$ (116)	\$ 29,061	\$ (6,907)
Grants receivable	0	223	0	7,128	1,178	0	8,537
Accounts receivable	11,889	0	0	0	0	0	0
Contribution receivable	0	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	0	0	0
Inventories	0	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>( 49,169)</b>	<b>0</b>	<b>31,200</b>	<b>7,298</b>	<b>1,062</b>	<b>29,061</b>	<b>1,630</b>
<b>LIABILITIES &amp; NET ASSETS</b>							
<b>LIABILITIES</b>							
Payables in excess of cash/(cash and cash equivalents)	0	0	0	0	0	0	0
Accounts payable and accrued expenses	10,287	0	2,921	7,298	1,062	0	1,630
Refundable advances	0	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0	0
Total Liabilities	10,287	0	2,921	7,298	1,062	0	1,630
<b>NET ASSETS</b>							
Without donor restrictions	( 59,456)	0	28,279	0	0	0	0
With donor restrictions	0	0	0	0	0	29,061	0
Total net assets/(deficit)	( 59,456)	0	28,279	0	0	29,061	0
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>(\$ 49,169)</b>	<b>\$ 0</b>	<b>\$ 31,200</b>	<b>\$ 7,298</b>	<b>\$ 1,062</b>	<b>\$ 29,061</b>	<b>\$ 1,630</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2020

ASSETS	Johnson County United Way	Supportive Services for Veterans - COVID	Tenant Based Rental Assistance	Center for Working Families	WIC	Maternal and Child Heealth Services	Local Health Alliance
Cash and cash equivalents	\$ (8,207)	\$ 636	\$ (10,550)	\$ 398	\$ (126,971)	\$ (29,954)	\$ (74,766)
Grants receivable	0	45,902	10,550	0	248,328	48,777	0
Accounts receivable	0	0	0	0	0	4,681	( 38)
Contribution receivable	0	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	1,000	0	0
Inventories	0	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>( 8,207)</b>	<b>46,538</b>	<b>0</b>	<b>398</b>	<b>122,357</b>	<b>23,504</b>	<b>( 74,804)</b>
<b>LIABILITIES &amp; NET ASSETS</b>							
<b>LIABILITIES</b>							
Payables in excess of cash/(cash and cash equivalents)	0	0	0	0	0	0	0
Accounts payable and accrued expenses	2,748	46,538	0	398	64,924	19,014	( 378)
Refundable advances	0	0	0	0	57,433	4,490	234
Other liabilities	0	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0	0
Total Liabilities	2,748	46,538	0	398	122,357	23,504	( 144)
<b>NET ASSETS</b>							
Without donor restrictions	( 10,955)	0	0	0	0	0	( 74,660)
With donor restrictions	0	0	0	0	0	0	0
Total net assets/(deficit)	( 10,955)	0	0	0	0	0	( 74,660)
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>(\$ 8,207)</b>	<b>\$ 46,538</b>	<b>\$ 0</b>	<b>\$ 398</b>	<b>\$ 122,357</b>	<b>\$ 23,504</b>	<b>(\$ 74,804)</b>

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2020

ASSETS	1st Five HDMI Implementation Phase	Farmers Market Nutrition Program	LIHEAP	LIHEAP CARES	HEAP WX	DOE Wx	IP&L
Cash and cash equivalents	\$ (87,655)	\$ 324	\$ 177,961	\$ 437	\$ (182)	\$ 15,701	\$ (1,175)
Grants receivable	100,998	791	89,515	0	94,980	66,458	12,732
Accounts receivable	0	0	0	0	0	0	0
Contribution receivable	0	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	164,347	0	0	0	0
Inventories	0	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>13,343</b>	<b>1,115</b>	<b>431,823</b>	<b>437</b>	<b>94,798</b>	<b>82,159</b>	<b>11,557</b>
<b>LIABILITIES &amp; NET ASSETS</b>							
<b>LIABILITIES</b>							
Payables in excess of cash/(cash and cash equivalents)	0	0	0	0	0	0	0
Accounts payable and accrued expenses	13,343	0	267,685	437	94,798	82,159	11,557
Refundable advances	0	0	164,138	0	0	0	0
Other liabilities	0	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0	0
Total Liabilities	13,343	0	431,823	437	94,798	82,159	11,557
<b>NET ASSETS</b>							
Without donor restrictions	0	1,115	0	0	0	0	0
With donor restrictions	0	0	0	0	0	0	0
Total net assets/(deficit)	0	1,115	0	0	0	0	0
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 13,343</b>	<b>\$ 1,115</b>	<b>\$ 431,823</b>	<b>\$ 437</b>	<b>\$ 94,798</b>	<b>\$ 82,159</b>	<b>\$ 11,557</b>

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2020

ASSETS	Mid American	Weatheri- zation Inventory	Residential Environmental Division Pool	Benton County ECI	Breast Feeding Peer Counselor	Linn County ECI Head Start Wrap Around	Linn County ECI Health Alliance
Cash and cash equivalents	\$ 24,996	\$ (87,460)	\$ (611,438)	\$ (62)	\$ (7,529)	\$ (21,697)	\$ (8,729)
Grants receivable	1,038	13,458	201,090	62	8,852	35,003	13,199
Accounts receivable	0	0	0	0	0	0	5,899
Contribution receivable	0	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	0	0	0
Inventories	0	37,669	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>26,034</b>	<b>( 36,333)</b>	<b>( 410,348)</b>	<b>0</b>	<b>1,323</b>	<b>13,306</b>	<b>10,369</b>
<b>LIABILITIES &amp; NET ASSETS</b>							
<b>LIABILITIES</b>							
Payables in excess of cash/(cash and cash equivalents)	0	0	0	0	0	0	0
Accounts payable and accrued expenses	26,034	9,140	58,659	0	1,323	13,306	8,923
Refundable advances	0	0	0	0	0	0	1,446
Other liabilities	0	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0	0
Total Liabilities	26,034	9,140	58,659	0	1,323	13,306	10,369
<b>NET ASSETS</b>							
Without donor restrictions	0 (	45,473) (	469,007)	0	0	0	0
With donor restrictions	0	0	0	0	0	0	0
Total net assets/(deficit)	0 (	45,473) (	469,007)	0	0	0	0
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 26,034</b>	<b>(\$ 36,333)</b>	<b>(\$ 410,348)</b>	<b>\$ 0</b>	<b>\$ 1,323</b>	<b>\$ 13,306</b>	<b>\$ 10,369</b>

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2020

ASSETS	Linn County ECI Non- traditional Child Care	Maquoketa Valley Assistance	Amana Assistance	East Central REC Assistance	Linn Co REC Assistance	TIP REC Assistance	Coggon Municipal
Cash and cash equivalents	\$ (24,173)	\$ 855	\$ 2,073	\$ 14,773	\$ 6,599	\$ 10,434	\$ 784
Grants receivable	31,533	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0	0
Contribution receivable	0	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	0	0	0
Inventories	0	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>7,360</b>	<b>855</b>	<b>2,073</b>	<b>14,773</b>	<b>6,599</b>	<b>10,434</b>	<b>784</b>
<b>LIABILITIES &amp; NET ASSETS</b>							
<b>LIABILITIES</b>							
Payables in excess of cash/(cash and cash equivalents)	0	0	0	0	0	0	0
Accounts payable and accrued expenses	7,360	0	0	0	0	0	0
Refundable advances	0	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0	0
Total Liabilities	7,360	0	0	0	0	0	0
<b>NET ASSETS</b>							
Without donor restrictions	0	0	0	0	0	0	0
With donor restrictions	0	855	2,073	14,773	6,599	10,434	784
Total net assets/(deficit)	0	855	2,073	14,773	6,599	10,434	784
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 7,360</b>	<b>\$ 855</b>	<b>\$ 2,073</b>	<b>\$ 14,773</b>	<b>\$ 6,599</b>	<b>\$ 10,434</b>	<b>\$ 784</b>

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2020

ASSETS	HUD V Rapid Rehousing	Black Hills Assistance	HUD Rapid Rehousing II	Alliant Home Town Care Assistance	Mid American Assistance	Local Assistance Operations	Washington County Local Assistance
Cash and cash equivalents	\$ 0	\$ 11,396	\$ 52	\$ 193,765	\$ 61,186	\$ 116,524	\$ 63,110
Grants receivable	3,092	0	576	0	0	0	0
Accounts receivable	0	0	0	0	0	0	0
Contribution receivable	0	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	0	0	0
Inventories	0	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>3,092</b>	<b>11,396</b>	<b>628</b>	<b>193,765</b>	<b>61,186</b>	<b>116,524</b>	<b>63,110</b>
<b>LIABILITIES &amp; NET ASSETS</b>							
<b>LIABILITIES</b>							
Payables in excess of cash/(cash and cash equivalents)	0	0	0	0	0	0	0
Accounts payable and accrued expenses	3,092	0	628	0	0	3,806	0
Refundable advances	0	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0	0
Total Liabilities	3,092	0	628	0	0	3,806	0
<b>NET ASSETS</b>							
Without donor restrictions	0	0	0	0	0	112,718	0
With donor restrictions	0	11,396	0	193,765	61,186	0	63,110
Total net assets/(deficit)	0	11,396	0	193,765	61,186	112,718	63,110
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 3,092</b>	<b>\$ 11,396</b>	<b>\$ 628</b>	<b>\$ 193,765</b>	<b>\$ 61,186</b>	<b>\$ 116,524</b>	<b>\$ 63,110</b>

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2020

<b>ASSETS</b>	<b>Homeless Children Trust</b>	<b>Broadway Complex Maintenance</b>
Cash and cash equivalents	\$ 35,707	\$ 15,240
Grants receivable	0	0
Accounts receivable	0	0
Contribution receivable	0	0
Prepaid expenses and other assets	0	0
Inventories	0	0
Property and equipment, net	0	6,953
<b>TOTAL ASSETS</b>	<b>35,707</b>	<b>22,193</b>
<b>LIABILITIES &amp; NET ASSETS</b>		
<b>LIABILITIES</b>		
Payables in excess of cash/(cash and cash equivalents)	0	0
Accounts payable and accrued expenses	0	0
Refundable advances	0	0
Other liabilities	0	0
Notes payable	0	0
Total Liabilities	0	0
<b>NET ASSETS</b>		
Without donor restrictions	0	0
With donor restrictions	35,707	22,193
Total net assets/(deficit)	35,707	22,193
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 35,707</b>	<b>\$ 22,193</b>



# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Community Services Block Grant (CSBG-20-02)

Contract Period 10/01/19 - 09/30/20

	<b>Approved Budget</b>	<b>Actual 10/01/19 - 09/30/20</b>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 1,025,731	\$ 1,025,731
<b>Transferred Revenue</b>		
Rural Housing for at Risk Households	81,520	116,036
Benton/Iowa Co Senior Services	115,000	148,506
Healthy Homes/Rehab/RED	30,000	24,496
Agency Volunteer Engagement	3,000	566
Child Development Wraparound	519,528	470,032
Nutrition in Family Day Care	35,000	35,339
Financial Assistance Network	81,208	83,000
Inovative Projects	56,499	47,351
<b>Total Transferred Revenue</b>	<b>921,755</b>	<b>925,326</b>
	<b>\$ 103,976</b>	<b>\$ 100,405</b>
<b>EXPENSE</b>		
Personnel costs	\$ 91,623	\$ 88,445
Travel	1,096	921
Indirect	11,257	11,039
<b>TOTAL EXPENSE</b>	<b>\$ 103,976</b>	<b>\$ 100,405</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

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

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

	<b>Approved Budget</b>	<b>Actual 01/20/20 09/30/20</b>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 1,415,055	\$ 180,748
<b>Co-Funded Programs</b>		
Benton Senior Services	24,000	0
<b>Supplemental Programs &amp; Services</b>		
Innovative Projects	376,000	180,748
Personnel costs	\$ 729,430	\$ 0
Travel	6,000	0
Equipment	75,000	0
Other	113,121	0
Indirect	91,504	0
<b>TOTAL EXPENSE</b>	<b>\$ 1,415,055</b>	<b>\$ 180,748</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 20-02

Contract Period 10/01/19 - 09/30/20

	Approved Budget	Actual 10/01/19 - 09/30/20
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 4,180,744	\$ 4,164,871
<b>EXPENSES</b>		
Regular assistance	\$ 2,979,951	\$ 2,979,924
Energy crisis intervention payments	618,232	602,386
Client services	27,948	27,948
Program Support	8,568	8,568
Summer deliverable fuel payments	164,347	164,347
Administration costs	381,698	381,698
<b>TOTAL EXPENSES</b>	<b>\$ 4,180,744</b>	<b>\$ 4,164,871</b>

Low-Income Home Energy Assistance Program

Contract Number LIHEAP 19-02

Contract Period 10/01/18 - 10/31/19

	Approved Budget	Total	Actual 10/01/18 - 09/30/19	Actual 10/01/19 - 10/31/19
<b>REVENUE</b>				
Iowa Department of Human Rights	\$ 4,203,222	\$ 4,002,659	\$ 4,002,451	\$ 208
<b>EXPENSES</b>				
Regular assistance	\$ 3,306,880	\$ 3,106,317	\$ 3,106,109	\$ 208
Energy crisis intervention payments	308,135	308,135	308,135	0
Client services	46,307	46,307	46,307	0
Summer deliverable fuel payments	171,964	171,964	171,964	0
Administration costs	369,936	369,936	369,936	0
<b>TOTAL EXPENSES</b>	<b>\$ 4,203,222</b>	<b>\$ 4,002,659</b>	<b>\$ 4,002,451</b>	<b>\$ 208</b>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Low-Income Home Energy Assistance Program

Contract Number LIHEAP-20CA-02

Contract Period 03/27/20 - 09/30/21

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	<b>Approved Budget</b>	<b>Actual 03/27/20 - 09/30/20</b>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 365,467	\$ 365,467
<b>EXPENSES</b>		
Administration	\$ 36,547	\$ 36,547
ECIP	294,291	294,291
Program Support	25,972	25,972
Assurance 16	8,657	8,657
<b>TOTAL EXPENSES</b>	<b>\$ 365,467</b>	<b>\$ 365,467</b>

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# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

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

	<b>Approved Budget</b>	<b>Actual 04/01/20 09/30/20</b>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 526,027	\$ 160,625
<b>EXPENSES</b>		
Administration	\$ 38,385	\$ 13,765
Health and safety	93,933	13,450
Support	122,533	55,023
Labor	128,088	49,446
Materials	128,088	27,415
T&TA	15,000	1,525
<b>TOTAL EXPENSES</b>	<b>\$ 526,027</b>	<b>\$ 160,625</b>

Contract Number DOE-19-02  
 Contract Period 04/01/19 - 03/31/20

	<b>Approved Budget</b>	<b>Total</b>	<b>Actual 04/01/2019 09/30/2019</b>	<b>Actual 10/01/2019 03/31/2020</b>
<b>REVENUE</b>				
Iowa Department of Human Rights	\$ 530,620	\$ 529,379	\$ 473,044	\$ 56,335
<b>EXPENSES</b>				
Administration	\$ 35,508	\$ 35,508	\$ 32,758	\$ 2,750
Health and safety	97,160	107,100	79,900	27,200
Support	126,414	218,920	188,996	29,924
Labor	132,019	112,590	118,690	(6,100)
Materials	132,019	49,002	47,776	1,226
T & TA	7,500	6,259	4,924	1,335
<b>TOTAL EXPENSES</b>	<b>\$ 530,620</b>	<b>\$ 529,379</b>	<b>\$ 473,044</b>	<b>\$ 56,335</b>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Contract Number HEAP 20-02

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

	Approved Budget	Actual 01/01/20 - 09/30/20
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 1,232,174	\$ 319,816
<b>EXPENSES</b>		
Administration	\$ 64,960	\$ 11,492
Support	299,286	239,115
Health and Safety	276,514	56,334
Labor	289,313	5,347
Materials	289,313	3,236
Equipment/Training	12,788	4,292
<b>TOTAL EXPENSES</b>	<b>\$ 1,232,174</b>	<b>\$ 319,816</b>

Contract Number HEAP 19-02C  
Contract Period 01/01/19 -12/31/19

	Approved Budget	Total	Actual 01/01/19 - 09/30/19	Actual 10/01/19 - 12/31/19
<b>REVENUE</b>				
Iowa Department of Human Rights	\$ 1,233,648	\$ 881,418	\$ 426,264	\$ 455,154
<b>EXPENSES</b>				
Administration	\$ 62,922	\$ 44,850	\$ 21,331	\$ 23,519
Support	301,858	217,098	98,808	118,290
Labor	281,732	138,288	102,337	35,951
Materials	281,732	45,398	37,354	8,044
Pollution Occurrence Insurance	4,606	4,606	0	4,606
Health and Safety	288,441	421,610	157,013	264,597
Training and Equipment	12,357	9,568	9,421	147
<b>TOTAL EXPENSES</b>	<b>\$ 1,233,648</b>	<b>\$ 881,418</b>	<b>\$ 426,264</b>	<b>\$ 455,154</b>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

IES Utilities, Inc.

Contract Number IPL 20-02

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

	<b>Approved Budget</b>	<b>Actual 01/01/20 - 09/30/20</b>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 183,041	\$ 69,755
<b>EXPENSES</b>		
Administration	\$ 7,958	\$ 3,458
Support	15,917	6,720
Labor	79,583	33,676
Materials	79,583	25,901
<b>TOTAL EXPENSES</b>	<b>\$ 183,041</b>	<b>\$ 69,755</b>

Contract Number IPL 19-02

Contract Period 01/01/19 - 12/31/19

	<b>Approved Budget</b>	<b>Total</b>	<b>Actual 04/01/19 - 09/30/19</b>	<b>Actual 10/01/19 - 12/31/19</b>
<b>REVENUE</b>				
Iowa Department of Human Rights	\$ 184,006	\$ 167,560	\$ 117,778	\$ 49,782
<b>EXPENSES</b>				
Administration	\$ 8,000	\$ 6,338	\$ 5,889	\$ 449
Support	16,000	15,518	12,324	3,194
Labor	80,003	90,623	58,804	31,819
Materials	80,003	55,081	40,761	14,320
<b>TOTAL EXPENSES</b>	<b>\$ 184,006</b>	<b>\$ 167,560</b>	<b>\$ 117,778</b>	<b>\$ 49,782</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 20-02  
 Contract Period 01/01/20 - 12/31/20

	<b>Approved Budget</b>	<b>Actual 01/1/20 - 09/30/20</b>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 141,013	\$ 74,429
<b>EXPENSES</b>		
Administration	\$ 6,063	\$ 3,666
Support	12,268	7,476
Labor	61,341	38,627
Materials	61,341	24,660
<b>TOTAL EXPENSES</b>	<b>\$ 141,013</b>	<b>\$ 74,429</b>

Contract Number MEC 19-02  
 Contract Period 01/01/19 - 12/31/19

	<b>Approved Budget</b>	<b>Total</b>	<b>Actual 04/01/19 - 09/30/19</b>	<b>Actual 10/01/19 - 12/31/19</b>
<b>REVENUE</b>				
Iowa Department of Human Rights	\$ 180,757	\$ 180,757	\$ 133,097	\$ 47,660
<b>EXPENSES</b>				
Administration	\$ 7,836	\$ 7,836	\$ 5,768	\$ 2,068
Support	15,663	15,663	11,535	4,128
Labor	78,629	92,998	70,675	22,323
Materials	78,629	64,260	45,119	19,141
<b>TOTAL EXPENSES</b>	<b>\$ 180,757</b>	<b>\$ 180,757</b>	<b>\$ 133,097</b>	<b>\$ 47,660</b>



# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Black Hills

Contract Number BHE-20-02

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

	Approved Budget	Actual 01/01/20 - 09/30/20
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 5,593	\$ 0
<b>EXPENSES</b>		
Administration	\$ 243	\$ 0
Support	486	0
Labor	2,432	0
Materials	2,432	0
<b>TOTAL EXPENSES</b>	<b>\$ 5,593</b>	<b>\$ 0</b>

Contract Number BHE 19-02C

Contract Period 04/01/19 - 12/31/19

	Approved Budget	Total	Actual 04/01/19 - 09/30/19	Actual 10/01/19 - 12/31/19
<b>REVENUE</b>				
Iowa Department of Human Rights	\$ 5,593	\$ 5,593	\$ 5,593	\$ 0
<b>EXPENSES</b>				
Administration	\$ 243	\$ 243	\$ 243	\$ 0
Support	486	486	486	0
Labor	2,432	2,458	2,458	0
Materials	2,432	2,406	2,406	0
<b>TOTAL EXPENSES</b>	<b>\$ 5,593</b>	<b>\$ 5,593</b>	<b>\$ 5,593</b>	<b>\$ 0</b>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

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

	Approved Budget	Actual 07/01/20- 09/30/20
<b>REVENUE</b>		
Iowa Department of Education	\$ 725,886	\$ 172,756
CSBG transfer	142,190	0
United Way of East Central Iowa	61,200	15,300
<b>TOTAL REVENUE</b>	<b>\$ 929,276</b>	<b>\$ 188,056</b>
<b>EXPENSES</b>		
Inn Circle Classroom	\$ 91,502	\$ 8,320
Bloomington	93,821	12,957
Benton County Classroom	95,842	14,059
Jones	91,806	12,288
Hayes 1 & 2	187,920	27,366
Coralville County Classroom	91,503	11,710
Waterfront Classroom 1 & 2	183,004	26,201
Washington Classroom	93,878	13,514
<b>TOTAL EXPENSES</b>	<b>\$ 929,276</b>	<b>\$ 126,415</b>

Shared Visions Child Development  
Contract Period 07/01/19 - 06/30/20

	Approved Budget	Total	Actual 07/01/19- 09/30/19	Actual 10/01/19 - 06/30/20
<b>REVENUE</b>				
Iowa Department of Education	\$ 692,450	\$ 692,450	\$ 163,811	\$ 528,639
CSBG transfer	120,872	26,614	0	26,614
United Way of East Central Iowa	69,870	69,870	17,467	52,403
<b>TOTAL REVENUE</b>	<b>\$ 883,192</b>	<b>\$ 788,934</b>	<b>\$ 181,278</b>	<b>\$ 607,656</b>
<b>EXPENSES</b>				
Inn Circle Classroom	\$ 89,748	\$ 73,380	\$ 18,245	\$ 55,135
Bloomington	88,800	73,447	9,421	64,026
Benton County Classroom	90,637	82,553	18,600	63,953
Jones	86,830	86,746	19,370	67,376
Hayes 1 & 2	177,973	173,416	40,012	133,404
Coralville County Classroom	86,863	75,542	20,474	55,068
Waterfront Classroom 1-2	173,485	148,302	36,292	112,010
Washington Classroom	88,856	75,547	18,864	56,683
<b>TOTAL EXPENSES</b>	<b>\$ 883,192</b>	<b>\$ 788,934</b>	<b>\$ 181,278</b>	<b>\$ 607,656</b>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Wrap Around Child Care Program (ACFS-21-105)

Contract Period 09/01/20 - 08/31/21

	<b>Approved Budget</b>	<b>Actual 09/01/20 - 09/30/20</b>
<b>REVENUE</b>		
Iowa Department of Human Services	\$ 739,200	\$ 0
CSBG transfer	286,929	70,347
<b>TOTAL REVENUE</b>	<b>\$ 1,026,129</b>	<b>\$ 70,347</b>
<b>EXPENSES</b>		
Salary	\$ 524,660	\$ 36,436
Benefits	389,822	26,157
Other - Indirect costs	111,647	7,754
<b>TOTAL EXPENSES</b>	<b>\$ 1,026,129</b>	<b>\$ 70,347</b>

Wrap Around Child Care Program (ACFS-18-105)

Contract Period 09/01/19 - 08/31/20

	<b>Approved Budget</b>	<b>Total</b>	<b>Actual 09/01/19 - 09/30/19</b>	<b>Actual 10/01/19 - 08/31/20</b>
<b>REVENUE</b>				
Iowa Department of Human Services	\$ 528,000	\$ 528,000	\$ 75,720	\$ 452,280
CSBG transfer	446,997	346,890	0	346,890
<b>TOTAL REVENUE</b>	<b>\$ 974,997</b>	<b>\$ 874,890</b>	<b>\$ 75,720</b>	<b>\$ 799,170</b>
<b>EXPENSES</b>				
Salary	\$ 505,967	\$ 451,496	\$ 37,336	\$ 414,160
Benefits	361,005	327,187	30,395	296,792
Other - Indirect costs	108,025	96,207	7,989	88,218
<b>TOTAL EXPENSES</b>	<b>\$ 974,997</b>	<b>\$ 874,890</b>	<b>\$ 75,720</b>	<b>\$ 799,170</b>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Emergency Solutions Grant Program (ESGP)

Contract Number #ESG-0005-20

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

	<b>Approved Budget</b>	<b>Actual 01/01/20 - 09/30/20</b>
<b>REVENUE</b>		
Iowa Finance Authority	\$ 125,751	\$ 122,320
<b>TOTAL REVENUE</b>	<b>\$ 125,751</b>	<b>\$ 122,320</b>
<b>EXPENSES</b>		
Rapid Rehousing	\$ 123,236	\$ 119,805
Administration	2,515	2,515
<b>TOTAL EXPENSES</b>	<b>\$ 125,751</b>	<b>\$ 122,320</b>

Emergency Solutions Grant Program (ESGP)

Contract Number #ESG-0005-19

Contract Period 01/01/19 - 12/31/19

	<b>Approved Budget</b>	<b>Total Actual</b>	<b>Actual 01/01/19- 09/30/19</b>	<b>Actual 10/01/19 12/31/19</b>
<b>REVENUE</b>				
Iowa Finance Authority	\$ 139,500	\$ 139,500	\$ 129,237	\$ 10,263
<b>TOTAL REVENUE</b>	<b>\$ 139,500</b>	<b>\$ 139,500</b>	<b>\$ 129,237</b>	<b>\$ 10,263</b>
<b>EXPENSES</b>				
Rapid Rehousing	\$ 136,710	\$ 136,710	\$ 126,522	\$ 10,188
Administration	2,790	2,790	2,715	75
<b>TOTAL EXPENSES</b>	<b>\$ 139,500</b>	<b>\$ 139,500</b>	<b>\$ 129,237</b>	<b>\$ 10,263</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, 2020, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 28, 2021.

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

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

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

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

## Compliance and Other Matters

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

## Purpose of This Report

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

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

Wipfli LLP

January 28, 2021  
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, 2020. Hawkeye Area Community Action Program, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### ***Management's Responsibility***

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

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

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

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

## **Opinion**

In our opinion, Hawkeye Area Community Action Program, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2020.

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

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

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

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

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



Wipfli LLP

January 28, 2021  
Madison, Wisconsin



# Hawkeye Area Community Action Program, Inc.

## Schedule of Findings and Questioned Costs

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

#### Financial Statements

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

#### Federal Awards

Internal control over major federal programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	No
Type of auditor's report issued on compliance for major 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>
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557
Food Distribution cluster	10.568 & 10.569
Supporting Services for Veteran Families	64.033

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