

Hawkeye Area Community Action Program, Inc.

Hiawatha, Iowa

Financial Statements and
Supplementary Information

Years Ended September 30, 2022 and 2021



Hawkeye Area Community Action Program, Inc.

Financial Statements and Supplementary Information
Years Ended September 30, 2022 and 2021

Table of Contents

Independent Auditor's Report	1
Financial Statements	
Statements of Financial Position	4
Statements of Activities.....	5
Statements of Functional Expenses.....	7
Statements of Cash Flows	9
Notes to Financial Statements	10
Supplementary Information	
Schedule of Program Activity	24
Schedule of Expenditures of Federal Awards.....	42
Statement of Financial Position - By Fund	45
Schedule of Revenue and Expenses Compared With Budget:	
Emergency Solutions Grant Program	58
Weatherization Assistance Programs.....	59
Low-Income Home Energy Assistance Programs.....	60
Community Services Block Grant.....	65
Wrap Around Child Care Program.....	69
Shared Visions Child Development.....	70
Weatherization Assistance Programs-Utilities	71
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	74
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance	76
Schedule of Findings and Questioned Costs.....	79

Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Hawkeye Area Community Action Program, Inc., which comprise the statements of financial position as of September 30, 2022, and 2021, and the related statements of activities, functional expenses and cash flows for the years then ended and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Hawkeye Area Community Action Program, Inc. as of September 30, 2022, and 2021, 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.

Basis for Opinion

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Hawkeye Area Community Action Program, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of program activity, 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 45 through 73 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare

the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

We also have previously audited, in accordance with auditing standards generally accepted in the United States, the statement of financial position of Hawkeye Area Community Action Program, Inc. as of September 30, 2021, and the related statements of activities and cash flows for the year then ended, and we expressed an unmodified opinion on those financial statements. That audit was conducted for purposes of forming an opinion on the financial statements as a whole. The supplementary schedules on page 58 to 73 are presented for purposes of additional analysis. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the September 30, 2021, financial statements. The information has been subjected to the auditing procedures applied in the audit of those financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, all prior year expenses included on any of the supplementary schedules on pages 58 to 73 are fairly presented, in all material respects, in relation to the financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 24, 2023, 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

Wipfli LLP

January 24, 2023
Madison, Wisconsin

Hawkeye Area Community Action Program, Inc.

Statements of Financial Position

September 30, 2022 and 2021

<i>Assets</i>	2022	2021
Current assets:		
Cash and cash equivalents	\$ 6,459,520	\$ 5,144,356
Grants receivable	3,257,517	3,241,884
Accounts receivable	94,351	120,783
Contribution receivable	180,650	184,800
Prepaid expenses and other assets	1,013,132	432,511
Inventories	617,135	584,331
Total current assets	11,622,305	9,708,665
Property and equipment, net	3,269,888	3,442,685
TOTAL ASSETS	\$ 14,892,193	\$ 13,151,350
<i>Liabilities and Net Assets</i>		
Current liabilities:		
Notes payable - current portion	101,036	\$ 204,318
Line of credit	0	22
Accounts payable and accrued expenses	3,796,162	2,608,217
Refundable advances	842,988	934,453
Other liabilities	67,960	176,054
Total current liabilities	4,808,146	3,923,064
Long-term liabilities:		
Notes payable	733,904	835,400
Deferred compensation	129,102	111,675
Total long-term liabilities	863,006	947,075
Total liabilities	5,671,152	4,870,139
Net assets:		
Without donor restrictions	4,386,469	4,279,138
With donor restrictions	4,834,572	4,002,073
Total net assets	9,221,041	8,281,211
TOTAL LIABILITIES AND NET ASSETS	\$ 14,892,193	\$ 13,151,350

See accompanying notes to financial statements.

Hawkeye Area Community Action Program, Inc.

Statements of Activities

Year Ended September 30, 2022

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

Hawkeye Area Community Action Program, Inc.

Statements of Activities (Continued)

Year Ended September 30, 2021

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

See accompanying notes to financial statements.

Hawkeye Area Community Action Program, Inc.

Statement of Functional Expenses

Year Ended September 30, 2022

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

Hawkeye Area Community Action Program, Inc.

Statement of Functional Expenses

Year Ended September 30, 2021

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

Hawkeye Area Community Action Program, Inc.

Statements of Cash Flows

Years Ended September 30, 2022 and 2021

	2022	2021
Increase (decrease) in cash and cash equivalents:		
Cash flows from operating activities:		
Change in net assets	\$ 939,830	\$ 1,909,239
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	313,061	333,576
Loss on disposal of property and equipment	33,075	0
Gain on business acquisition	0	(189,865)
Effects of changes in operating assets and liabilities:		
Grants receivable	(15,633)	(1,029,273)
Accounts receivable	26,432	119,423
Contribution receivable	4,150	46,200
Prepaid expenses and other assets	(580,621)	(11,193)
Inventories	(32,804)	299,083
Accounts payable and accrued expenses	1,187,945	(57,150)
Refundable advances	(91,465)	508,029
Deferred Compensation	17,427	12,103
Other liabilities	(108,094)	107,422
Net cash provided by operating activities	1,693,303	2,047,594
Cash flows from investing activities:		
Cash received in business merger	0	430,116
Purchase of property and equipment	(173,339)	(311,846)
Net cash (used in) provided by investing activities	(173,339)	118,270
Cash flows from financing activities:		
Principal payments on notes payable	(204,778)	(95,274)
Net (payments) proceeds from line of credit	(22)	22
Net cash used in financing activities	(204,800)	(95,252)
Changes in cash and cash equivalents	1,315,164	2,070,612
Cash and cash equivalents - Beginning of year	5,144,356	3,073,744
Cash and cash equivalents - End of year	\$ 6,459,520	\$ 5,144,356
Supplemental Schedule of Other Cash Activity:		
Interest paid and expensed	\$ 36,824	\$ 37,963
Supplemental disclosures of noncash operating, investing and financing activities:		
Notes payable issued to purchase property	\$ 0	\$ 444,559
Assets received in business acquisition	\$ 0	\$ 525,180
Liabilities assumed in business acquisition	\$ 0	\$ 765,431

See accompanying notes to financial statements.

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies

Nature of Operations

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

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

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

HACAP operates programs which administer and deliver social services for needy citizens in East Central Iowa. Funding and support is generally provided through contracts with federal, state, and local government agencies and through additional local community support. These programs are operated for the benefit of eligible participants as defined under guidelines issues by the respective granting agencies. For fiscal year ended September 30, 2022, HACAP received 21% and 21% of grant funding under its Low-Income Home Energy assistance and federal Head Start programs, respectively. For fiscal year ended September 30, 2021, HACAP received 25% and 27% of grant funding under its Low-Income Home Energy assistance and federal Head Start programs, respectively.

Description of Programs

HACAP operates the following programs:

Food and Nutrition

Services include:

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

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Description of Programs (Continued)

Energy

Services include:

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

Children

Services include:

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

Homelessness

Services include:

- Temporary assistance to homeless children by providing funds for emergency child care, health care, protective clothing, and education supplies or special events.
- Providing support to communities in leveraging resources that bring together volunteers and families in need.
- Managing a number of apartments and single-family dwellings for homeless and at-risk families with children, that provide them with safe and stable housing.
- Stabilizing the homeless through safe housing, needs assessment, and creating action plans for returning to society.
- Providing affordable housing for at risk populations in four counties.
- Providing permanent housing for chronically homeless unaccompanied adults in Linn County.
- Providing assistance to homeless or nearly homeless families that will help them obtain housing or keep them housed.
- Provide recovery assistance to affected lowans in an area where the Governor has declared a disaster.
- Administer VITA income tax preparation program for low-income individuals.

Veteran Support

Services include:

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

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Presentation

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

Use of Estimates in Preparing Financial Statements

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

Cash and Cash Equivalents

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

Accounts Receivable

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

Contribution Receivable

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

Inventories

Inventories consist of weatherization supplies, donated food, purchased food, and United States Department of Agriculture (USDA) commodities received from the government. Food inventories, other than inventories received from USDA, are valued using a price per pound based on an annual product valuation survey conducted for Feeding America. Food from the USDA is valued using a price per pound based on published USDA fair values. Weatherization supplies are stated at the lower of cost or net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less reasonably predictable costs of completion, disposal, and transportation. Weatherization supplies are expensed in the accounting period when the unit weatherized is claimed as a completed unit. A completed unit represents a dwelling unit, which has received weatherization services within the limits established in the weatherization contract, the final inspection has been performed, and the owner sign-off has been obtained.

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Property and Equipment

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

Property and equipment purchased with grant funds is owned by HACAP while used in the program for which they were purchased or in other future authorized programs. However, the various funding sources have a reversionary interest in the property and equipment purchased with grant funds. Its disposition, as well as the ownership of any proceeds therefrom, is subject to funding source regulations. Property and equipment purchased with grant funds, net of depreciation, was \$1,014,639 and \$1,022,288 at September 30, 2022, and 2021, respectively.

Classification of Net Assets

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

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

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

In-Kind Contributions

HACAP has recorded in-kind contributions for donated food, space, supplies, and professional services in the statements of activities in accordance with accounting principles generally accepted in the United States (GAAP). GAAP requires that only contributions of service received which create or enhance a nonfinancial asset or require specialized skill by the individual possessing those skills and would typically need to be purchased if not provided by donation be recorded. The requirements of GAAP are different than the in-kind requirements of several of HACAP's grant awards. HACAP also received in-kind contributions for nonprofessional volunteers during the year with a value of \$626,088 and \$458,294 for the years ended September 30, 2022, and 2021, respectively, primarily for its Head Start program, which is not recorded in the statements of activities.

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Revenue Recognition

Contributions

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

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

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

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

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

Grants and Contracts

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

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

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Revenue Recognition (Continued)

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

Revenue from Contracts with Customers

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

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

Total revenue from contracts recognized in accordance with ASC 606 during the years ended September 30, 2022, and 2021, and included on the statements of activities under government grants, fees and support, is summarized below:

	2022	2021
Health and nutrition services	\$ 175,734	\$ 246,838
Food pantry handling fees	227,520	141,574
Application processing service	180,092	61,105
Other	6,429	13,841
Totals	\$ 589,775	\$ 463,358

The following is an analysis of the timing of revenue recognized during the years ended September 30, 2022, and 2021:

	2022	2021
Revenue recognized at a point in time	\$ 6,429	\$ 13,841
Revenue recognized over time	583,347	449,517
Totals	\$ 589,776	\$ 463,358

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Revenue Recognition (Continued)

HACAP determined at September 30, 2022, and 2021 there were no services provided without a contract in place and, therefore, has no expected adjustments to receivables and revenue. The receivables from contracts with customers for services provided are included in grants receivable and accounts receivable on the statements of financial position and are as follows:

Accounts receivable from contracts with customers at October 1, 2020	\$ 10,886
Accounts receivable from contracts with customers at September 30, 2021	120,187
Accounts receivable from contracts with customers at September 30, 2022	92,486

There are no contract assets or contract liabilities at September 30, 2022, or 2021.

Program Income

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

Commodity Food

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

Indirect Cost Rate

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

Income Taxes

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

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

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Functional Allocation of Costs

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

Accounting Pronouncements Adopted

In September 2020, the FASB issued ASU 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Non-Financial Assets (Topic 958)*. The amendments in this update require entities to present contributed nonfinancial assets as a separate line item in the statement of activities, expand disclosures on the various contributed nonfinancial assets recognized, including disaggregated category types, the valuation techniques and inputs used to arrive at fair value, and the policy for either monetizing or utilizing contributed nonfinancial assets. The adoption was applied on a retrospective basis as of October 1, 2020. There were no changes to revenue as a result of implementation nor were any beginning balances restated.

Upcoming Accounting Pronouncement

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

Subsequent Events

Subsequent events have been evaluated through January 24, 2023, which is the date the financial statements were available to be issued.

Note 2: Concentration of Risk

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

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:

	2022	2021
Cash and cash equivalents	\$6,459,520	\$ 5,144,356
Grants receivable	3,257,517	3,241,884
Accounts receivable	94,351	120,783
Contribution receivable	180,650	184,800
Subtotal financial assets	\$ 9,992,038	8,691,823
Less: accounts payable and accrued expenses	(3,796,162)	(2,608,217)
Less: refundable advances in cash	(219,789)	(588,947)
Less: other liabilities	(67,960)	(176,054)
Less: cash in net assets with donor restrictions	(3,820,647)	(3,499,516)
Net financial assets available	\$ 2,087,480	\$ 1,819,089

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 \$12,336,000 at September 30, 2022. Additionally, HACAP has access to a line of credit of \$1,000,000 with Hills Bank of Hills, IA. As of September 30, 2022, 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:

	2022	2021
Federal programs	\$ 1,519,734	\$ 1,893,405
State and local programs	1,737,783	1,348,479
Totals	\$ 3,257,517	\$ 3,241,884

Note 5: Inventories

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

	2022	2021
Food	\$ 533,894	\$ 509,989
Weatherization materials	83,241	74,342
Totals	\$ 617,135	\$ 584,331

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:

	2022	2021
Land, building, and rehabilitation	\$ 8,237,261	\$8,237,171
Transitional housing properties	4,568,636	4,423,157
Furnishings and office equipment	772,175	792,413
Program equipment	798,267	836,219
Subtotal	14,376,339	4,288,960
Accumulated depreciation	(11,106,451)	(10,846,275)
Total	\$ 3,269,888	\$ 3,442,685

Note 7: Notes Payable

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

	2022	2021
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.	\$ 0	\$ 52,266
Note payable to City of Iowa City, requiring monthly installment of \$275, including interest at 0%. Final payment is due in January 2022, secured by three Iowa City residential properties.	0	55,275
Note payable to Hills Bank and Trust, requiring monthly installments of \$3,214, including interest at 5.95% for the first 60 payments. Thereafter, the interest rate is subject to change based on the weekly average yield on U.S. Treasury Securities adjusted to a constant maturity of five years. Final payment is due in October 2029, and the note is secured by two Iowa City residential properties.	216,667	241,371
Note payable to James Murray – Waterfront property, requiring monthly installments of \$7,000, including interest at 3.74%. Final payment is due in October 2028, secured by property.	459,272	525,927
Note payable to Hills Bank and Trust - Dyersville property, requiring monthly installments of \$1,031, including interest at 3.95%. Final payment is due in October 2040, secured by property.	159,001	164,879
Total	834,940	1,039,718
Current portion	(101,036)	(204,318)
Long-term portion	\$ 733,904	\$ 835,400

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 7: Notes Payable (Continued)

Future maturities of notes payable at September 30, 2022, are as follows:

2023	\$ 101,036
2024	105,492
2025	110,155
2026	115,035
2027	120,143
Thereafter	283,079
Total	\$ 834,940

Note 8: Line of Credit

HACAP has a line-of-credit agreement of \$1,000,000 with a local bank, which expires March 1, 2023, and is secured by essentially all non-discretionary assets of HACAP, and bears interest at the *Wall Street Journal* Prime Rate (currently 5.725% as of September 30, 2022). The outstanding balances as of September 30, 2022, and 2021 were \$0 and \$22, 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, 2022, and 2021, was \$129,102 and \$111,675 respectively. The compensation expense for the year ended September 30, 2022, and 2021, was \$17,427 and \$12,103, respectively.

Note 10: Net Assets With Donor Restrictions

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

	2022	2021
Food and Nutrition	\$ 3,108,748	\$ 2,785,058
Energy	1,262,683	600,186
Children	133,754	101,778
Homelessness	329,387	515,051
Total	\$ 4,834,572	\$ 4,002,073

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

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 11: Operating Leases

HACAP leases various field offices, warehouse and storage facilities, community centers, vehicles, and office equipment. These leases generally are written over a one-year to ten-year period and HACAP expects to renew or replace most leases at their expiration. Lease expense for the years ended September 30, 2022, and 2021, were \$517,718 and \$502,510, respectively.

Future minimum lease payments beyond 2022 are as follows:

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

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, 2022, and 2021, was \$917,332 and \$762,503, 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:

	2022	2021
Land	\$ 606,726	\$ 606,726
Buildings	5,879,919	5,734,440
Subtotal	6,486,645	6,341,166
Accumulated depreciation	(5,758,523)	(5,602,911)
<hr/>		
Total	\$ 728,122	\$ 738,255

Note 13: Retirement Plans

HACAP contributes to a tax deferred annuity 403(b) plan. The plan is administered by Principal Financial on behalf of its participating employees. During the year ended September 30, 2022, and 2021, HACAP provided \$252,749 and \$227,032, respectively, in employer contributions.

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

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 13: Retirement Plans (Continued)

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

HACAP is one of over 1,900 public employers participating in the plan, which has a plan net position exceeding \$40.1 billion as of June 30, 2022. As with any multi-employer plan, the plan's financial results may be affected by other employers entering or withdrawing from the plan, actions by the plan's board of trustees, and other events beyond HACAP's control. IPERS's funded status was 89.50%, leaving an unfunded actuarial liability of approximately \$4.6 billion as of June 30, 2022, as reported in IPERS' comprehensive annual financial report. For additional IPERS plan information, see www.ipers.org.

Participating employees are required to contribute 6.29% of their annual covered salary and HACAP is required to contribute 9.44% of annual covered payroll. Contribution requirements to IPERS are established by state statute. HACAP's contribution to IPERS for the year ended September 30, 2022, and 2021 was \$862,900 and \$807,806, respectively.

Note 14: In-kind Contributions

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

In-Kind Contributions	2022	2021
Space	\$ 30,544	\$ 122,177
Food	8,610,350	8,693,652
Total In-kind Contributions	\$ 8,640,894	\$ 8,815,829

In-Kind Expenses	2022	2021
Space	\$ 30,544	\$ 122,177
Food	8,917,199	9,020,799
Total In-kind Expenses	\$ 8,947,743	\$ 9,142,976

The fair value of the space in-kind was based on market rent studies that were performed based on comparable properties. Space in-kind is utilized by HACAP's Head Start program. Food is valued at values provided by the State of Iowa and is distributed to individuals and food pantries. The difference between food contributions and food expense is due to the timing of receipts and distributions.

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 15: Contingencies

In consideration of various grant funds or forgivable loans received from the Cities of Iowa City and Cedar Rapids for property improvement, liens in the amount of \$634,557 and \$678,778 at September 30, 2022, and 2021, respectively, have been established in favor of the Cities as lien holder upon various properties. Repayment of all or a pro-rated portion of the lien amount is required if HACAP does not continue to own and operate the properties to provide low-income housing at the property enhanced with the funding. The liens expire at various times through June 2038. HACAP intends to utilize the properties for their intended purpose at a minimum through the expiration dates of the various liens. Therefore, no liability has been recorded on the statements of financial position.

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

Note 16: Grant Awards

At September 30, 2022, HACAP had commitments under various ongoing grant awards of approximately \$12,336,000. 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 17: Business Acquisition

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

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

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

Supplementary Information

Hawkeye Area Community Action Program, Inc.

Schedule A-1

Schedule of Program Activity

Year Ended September 30, 2022

FEDERAL PROGRAMS									
Department of Agriculture (Dept. of Ag)									
10.557				10.558			10.568		10.569
	TOTAL	WIC Women, Infants and Children (1)	Breast Feeding Peer Counselor (2)	10.557 Subtotal	Child and Adult Care Food Program Centers (3)	Child and Adult Care Food Program Homes (4)	10.558 Subtotal	TEFAP Food Program (5)	TEFAP Food Distribution (6)
REVENUE									
Grant revenue	\$ 46,848,401	\$ 1,207,167	\$ 50,000	\$ 1,257,167	\$ 488,789	\$ 993,923	\$ 1,482,712	\$ 886,332	\$ 0
Commodities	1,952,937	0	0	0	0	0	0	0	1,952,937
United Way	633,212	0	0	0	0	0	0	0	0
Contributions and public support	3,718,089	0	0	0	0	0	0	0	0
CSBG transfer	0	0	0	0	0	64,812	64,812	0	0
Program income	1,657,532	0	0	0	0	0	0	0	0
Investment income	13,606	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
In-kind contributions	8,640,894	0	0	0	0	0	0	0	0
Total Revenue	63,464,671	1,207,167	50,000	1,257,167	488,789	1,058,735	1,547,524	886,332	1,952,937
EXPENSES									
Salaries and wages	11,652,918	464,638	32,868	497,506	384,821	107,224	492,045	491,179	0
Fringe benefits	5,379,212	276,731	9,193	285,924	208,463	65,504	273,967	306,250	0
Assistance to individuals	24,491,152	0	0	0	0	848,608	848,608	0	1,952,937
Contracted services and fees	6,371,318	227,239	264	227,503	165,997	8,932	174,929	0	0
Depreciation	313,061	0	0	0	0	0	0	0	0
Equipment and repairs	210,512	38,178	0	38,178	0	0	0	0	0
Insurance	248,452	0	0	0	0	0	0	0	0
Memberships	65,341	0	0	0	150	100	250	0	0
Occupancy	1,124,547	52,771	0	52,771	0	2,634	2,634	0	0
Other direct costs	137,790	1,800	0	1,800	0	0	0	0	0
Postage	50,303	6,201	0	6,201	0	580	580	0	0
Printing	17,700	0	0	0	0	0	0	0	0
Supplies and materials	2,747,086	45,219	0	45,219	123,238	612	123,850	0	0
Telephone	203,269	6,112	1,727	7,839	374	1,207	1,581	0	0
Training	147,703	2,036	0	2,036	0	1,053	1,053	0	0
Travel	416,734	2,161	0	2,161	3,607	2,878	6,485	0	0
Internal service fee	0	0	0	0	(467,498)	0	(467,498)	0	0
Indirect costs	0	84,081	5,948	90,029	69,637	19,403	89,040	88,903	0
In-kind expenses	8,947,743	0	0	0	0	0	0	0	0
Total Expenses	62,524,841	1,207,167	50,000	1,257,167	488,789	1,058,735	1,547,524	886,332	1,952,937
Change in net assets	939,830	0	0	0	0	0	0	0	0
Net assets - Beginning of year	8,281,211	0	0	0	0	0	0	0	0
NET ASSETS - END OF YEAR	\$ 9,221,041	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Hawkeye Area Community Action Program, Inc.

Schedule A-2

Schedule of Program Activity

Year Ended September 30, 2022

FEDERAL PROGRAMS										
Dept. of Ag	Department of Housing and Urban Development (HUD)									
	14.218	14.231					14.239			
10.568 & 10.569 Cluster Subtotal	Community Development Block Grant 2022	Emergency Solutions Grant Program 2021	Emergency Solutions Grant Program 2022	COVID-19 Emergency Solutions Grant Subs 2022	COVID-19 Emergency Solutions Grant CARES 2	14.231 Subtotal	Tenant Based Rental Assistance 2021	Tenant Based Rental Assistance 2022		
	(7)	(8)	(9)	(10)	(11)		(12)	(13)		
REVENUE										
Grant revenue	\$ 886,332	\$ 22,895	\$ 34,526	\$ 99,316	\$ 180,821	\$ 98,691	\$ 413,354	\$ 36,873	\$	3,867
Commodities	1,952,937	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	0
In-kind contributions	0	0	0	0	0	0	0	0	0	0
Total Revenue	2,839,269	22,895	34,526	99,316	180,821	98,691	413,354	36,873		3,867
EXPENSES										
Salaries and wages	491,179	12,372	15,738	30,822	46,252	11,737	104,549	2,895		0
Fringe benefits	306,250	8,540	10,172	18,047	28,146	7,084	63,449	1,780	(	35)
Assistance to individuals	1,952,937	0	5,408	44,481	97,386	63,391	210,666	31,598		3,978
Contracted services and fees	0	0	0	0	0	13,547	13,547	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	808	808	0		0
Training	0	0	0	0	0	0	0	0		0
Travel	0	0	0	749	667	0	1,416	0		0
Internal service fee	0	0	0	0	0	0	0	0		0
Indirect costs	88,903	2,606	3,208	5,217	8,370	2,124	18,919	600	(	76)
In-kind expenses	0	0	0	0	0	0	0	0		0
Total Expenses	2,839,269	23,518	34,526	99,316	180,821	98,691	413,354	36,873		3,867
Change in net assets	0	(623)	0	0	0	0	0	0		0
Net assets - Beginning of year	0	623	0	0	0	0	0	0		0
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

Hawkeye Area Community Action Program, Inc.

Schedule A-3

Schedule of Program Activity

Year Ended September 30, 2022

FEDERAL PROGRAMS										
Department of Housing and Urban Development (HUD)										
14.239	14.267									
14.239	HUD First	HUD First	HUD Rapid	HUD Rapid	HUD Rapid	HUD Rapid	HUD V	HUD V		
Subtotal	2021	2022	Rehousing I	Rehousing I	Rehousing II	Rehousing II	2021	2022	2021	2022
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)		
REVENUE										
Grant revenue	\$ 40,740	\$ 103,674	\$ 216,887	\$ 4,318	\$ 22,227	\$ 1,700	\$ 31,813	\$ 30,101	\$ 103,020	
Commodities	0	0	0	0	0	0	0	0	0	
United Way	0	0	0	0	0	0	0	0	0	
Contributions and public support	0	0	0	0	0	0	0	0	0	
CSBG transfer	0	0	0	0	0	0	0	0	0	
Program income	0	0	0	0	0	0	0	0	0	
Investment income	0	0	0	0	0	0	0	0	0	
Transfers	0	0	0	0	0	0	0	0	0	
In-kind contributions	0	0	0	0	0	0	0	0	0	
Total Revenue	40,740	103,674	216,887	4,318	22,227	1,700	31,813	30,101	103,020	
EXPENSES										
Salaries and wages	2,895	32,839	64,005	2,278	4,933	1,092	6,030	12,795	29,734	
Fringe benefits	1,745	21,589	37,294	1,577	2,889	571	3,637	8,152	17,477	
Assistance to individuals	35,576	21,568	88,177	0	13,524	(195)	21,055	6,526	49,721	
Contracted services and fees	0	19,478	13,547	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	107	327	0	0	0	0	0	0	
Training	0	0	0	0	0	0	0	0	0	
Travel	0	1,411	2,694	0	39	8	26	21	999	
Internal service fee	0	0	0	0	0	0	0	0	0	
Indirect costs	524	6,682	10,843	463	842	224	1,065	2,607	5,089	
In-kind expenses	0	0	0	0	0	0	0	0	0	
Total Expenses	40,740	103,674	216,887	4,318	22,227	1,700	31,813	30,101	103,020	
Change in net assets	0	0	0	0	0	0	0	0	0	
Net assets - Beginning of year	0	0	0	0	0	0	0	0	0	
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Hawkeye Area Community Action Program, Inc.

Schedule A-4

Schedule of Program Activity

Year Ended September 30, 2022

FEDERAL PROGRAMS									
Dept. of HUD	Department of Treasury			Department of Veterans Affairs			Department of Energy (DOE)		
14.267	21.023	21.024	64.033			81.042			
	COVID-19 Emergency Rent Assistance Program (ERAP)	COVID-19 ARPA Housing	Supportive Services For Veteran Families 2021	Supportive Services For Veteran Families 2022	Shallow Subsidy Supportive Services For Veteran Families 2022	64.033 Subtotal	DOE Weatherization DOE-21-02	DOE Weatherization DOE-22-02	
14.267 Subtotal	(22) 2022-23	(23)	(24)	(25)	(26)		(27)	(28)	
REVENUE									
Grant revenue	\$ 513,740	\$ 4,119,005	\$ 147,175	\$ 1,073,424	\$ 289,553	\$ 7,293	\$ 1,370,270	\$ 144,326	\$ 692,947
Commodities	0	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	0	0	0
Contributions and public support	0	0	0	0	0	0	0	0	0
CSBG transfer	0	0	0	0	0	0	0	0	0
Program income	0	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0
Total Revenue	513,740	4,119,005	147,175	1,073,424	289,553	7,293	1,370,270	144,326	692,947
EXPENSES									
Salaries and wages	153,706	102,136	0	335,988	87,694	0	423,682	0	0
Fringe benefits	93,186	53,060	0	209,009	48,627	0	257,636	0	0
Assistance to individuals	200,376	3,938,912	0	371,686	123,049	7,293	502,028	0	0
Contracted services and fees	33,025	3,298	0	28,091	7,047	0	35,138	136,226	692,947
Depreciation	0	0	0	0	0	0	0	0	0
Equipment and repairs	0	105	147,175	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	15,295	3,145	0	18,440	0	0
Other direct costs	0	0	0	1,397	279	0	1,676	0	0
Postage	0	524	0	37	32	0	69	0	0
Printing	0	0	0	33	0	0	33	0	0
Supplies and materials	0	173	0	3,719	0	0	3,719	0	0
Telephone	434	0	0	4,254	923	0	5,177	0	0
Training	0	0	0	0	300	0	300	8,100	0
Travel	5,198	0	0	35,221	10,547	0	45,768	0	0
Internal service fee	0	0	0	0	0	0	0	0	0
Indirect costs	27,815	20,797	0	68,760	7,910	0	76,670	0	0
In-kind expenses	0	0	0	0	0	0	0	0	0
Total Expenses	513,740	4,119,005	147,175	1,073,424	289,553	7,293	1,370,270	144,326	692,947
Change in net assets	0	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0	0
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Hawkeye Area Community Action Program, Inc.

Schedule A-5

Schedule of Program Activity

Year Ended September 30, 2022

FEDERAL PROGRAMS									
DOE	Department of Health and Human Services (DHHS)								
81.042	93.568								
81.042	HEAP	HEAP	LIHWAP	COVID-19	LIHEAP	LIHEAP	COVID-19	LIHEAP	LIHEAP
Subtotal	Weatherization	Weatherization	21-CAA-02	LIHWAP	LIHWAP	21-02	LIHWAP	LIHWAP	LIHWAP
	21-02	22-02		21-ARPA-02		22-02	CARES 2		Black Hills
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	
REVENUE									
Grant revenue	\$ 837,273	\$ 516,915	\$ 1,114,953	\$ 747,345	\$ 257,265	(\$ 7,679)	\$ 7,308,167	\$ 9,588,016	\$ 78,811
Commodities	0	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	0	0	0
Contributions and public support	0	0	0	0	0	0	0	0	0
CSBG transfer	0	0	0	0	0	0	0	0	0
Program income	0	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0
Total Revenue	837,273	516,915	1,114,953	747,345	257,265	(7,679)	7,308,167	9,588,016	78,811
EXPENSES									
Salaries and wages	0	0	0	63,447	19,919	0	387,101	314,532	1,792
Fringe benefits	0	0	0	37,415	9,115	0	211,317	167,457	1,233
Assistance to individuals	0	0	0	632,955	226,055	(4,878)	6,611,793	9,010,769	75,415
Contracted services and fees	829,173	498,804	1,107,778	0	0	0	1,633	7,398	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	5,617	5,045	0	0	0	0	0	0
Memberships	0	0	0	0	0	0	0	0	0
Occupancy	0	0	0	0	0	0	4,564	2,624	0
Other direct costs	0	0	0	0	0	0	120	157	0
Postage	0	0	0	204	61	(2,801)	11,940	15,714	0
Printing	0	0	0	0	0	0	0	0	0
Supplies and materials	0	0	0	0	0	0	12,066	3,102	0
Telephone	0	0	0	353	0	0	1,846	1,687	0
Training	8,100	12,494	2,130	0	0	0	446	0	0
Travel	0	0	0	0	0	0	2,535	461	0
Internal service fee	0	0	0	0	0	0	0	0	0
Indirect costs	0	0	0	12,971	2,115	0	62,806	64,115	371
In-kind expenses	0	0	0	0	0	0	0	0	0
Total Expenses	837,273	516,915	1,114,953	747,345	257,265	(7,679)	7,308,167	9,588,016	78,811
Change in net assets	0	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0	0
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Hawkeye Area Community Action Program, Inc.

Schedule A-6

Schedule of Program Activity

Year Ended September 30, 2022

FEDERAL PROGRAMS									
Department of Health and Human Services (DHHS)									
93.568	93.569					93.575			
	Community Services Block Grant 21-02	Community Services Block Grant 22-02	CARES Community Services Block Grant 2022	CARES Community Services Block Grant DDJ 2022	Subtotal 93.569	Child Care Block Grant Wrap Around 2022	Child Care Block Grant Wrap Around 2023	Subtotal 93.575	
93.568 Subtotal	(37)	(38)	(39)	(40)		(41)	(42)		
REVENUE									
Grant revenue	\$ 19,603,793	\$ 164,546	\$ 1,113,758	\$ 769,286	\$ 302,698	\$ 2,350,288	\$ 583,772	\$ 174,274	\$ 758,046
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 (	132,675) (	939,643) (	122,011) (	0 (	1,194,329)	65,879	0	65,879
Program income	0	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0
Total Revenue	19,603,793	31,871	174,115	647,275	302,698	1,155,959	649,651	174,274	823,925
EXPENSES									
Salaries and wages	786,791	6,033	56,799	262,568	89,042	414,442	348,592	114,941	463,533
Fringe benefits	426,537	3,646	33,300	159,761	51,364	248,071	229,785	46,726	276,511
Assistance to individuals	16,552,109	0	0	0	30,110	30,110	0	0	0
Contracted services and fees	1,615,613	19,647	73,424	81,718	94,989	269,778	0	0	0
Depreciation	0	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	62,677	0	62,677	0	0	0
Insurance	10,662	0	0	0	0	0	0	0	0
Memberships	0	0	0	0	0	0	0	0	0
Occupancy	7,188	0	0	0	0	0	0	0	0
Other direct costs	277	0	0	0	0	0	0	0	0
Postage	25,118	0	0	0	0	0	0	0	0
Printing	0	0	0	0	0	0	0	0	0
Supplies and materials	15,168	1,310	0	33,278	21,080	55,668	0	0	0
Telephone	3,886	0	0	332	0	332	0	0	0
Training	15,070	0	440	0	0	440	0	0	0
Travel	2,996	0	17	0	0	17	0	0	0
Internal service fee	0	0	0	0	0	0	0	0	0
Indirect costs	142,378	1,235	10,135	46,941	16,113	74,424	71,274	12,607	83,881
In-kind expenses	0	0	0	0	0	0	0	0	0
Total Expenses	19,603,793	31,871	174,115	647,275	302,698	1,155,959	649,651	174,274	823,925
Change in net assets	0	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0	0
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Hawkeye Area Community Action Program, Inc.

Schedule A-7

Schedule of Program Activity

Year Ended September 30, 2022

FEDERAL PROGRAMS									
Department of Health and Human Services									
93.600						93.778	93.994		
	Head Start 2021	Head Start 2022	DDJ Head Start 2021	COVID-19 Head Start Grant	EHS Child Care Partnership Expand 2021	Subtotal 93.600	1st Five Implementation Phase 2022	Maternal and Child Health Services	Total Federal Programs
	(43)	(44)	(45)	(46)	(47)		(48)	(49)	
REVENUE									
Grant revenue	\$ 1,734,706	\$ 6,510,985	\$ 770,352	\$ 630,438	\$ 186,895	\$ 9,833,376	\$ 137,183	\$ 159,885	\$ 43,933,234
Commodities	0	0	0	0	0	0	0	0	1,952,937
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	(1,063,638)
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	189,823	444,828	0	0	21,981	656,632	0	0	656,632
Total Revenue	1,924,529	6,955,813	770,352	630,438	208,876	10,490,008	137,183	159,885	45,479,165
EXPENSES									
Salaries and wages	604,544	2,711,203	367,830	122,625	73,980	3,880,182	73,931	86,159	7,985,108
Fringe benefits	386,844	1,547,812	232,370	61,736	48,772	2,277,534	43,731	46,369	4,662,510
Assistance to individuals	0	0	0	0	0	0	0	0	24,271,322
Contracted services and fees	229,297	786,771	32,975	6,362	28,147	1,083,552	1,794	3,290	4,290,640
Depreciation	0	0	0	0	0	0	0	0	0
Equipment and repairs	1,511	6,662	715	136	0	9,024	0	72	257,231
Insurance	987	6,969	0	0	0	7,956	0	0	18,618
Memberships	0	5,430	0	0	0	5,430	0	0	5,680
Occupancy	224,411	691,507	32,906	28,583	17,245	994,652	0	3,199	1,078,884
Other direct costs	300	262	0	0	0	562	28	338	4,681
Postage	320	1,037	185	0	0	1,542	215	1,108	35,357
Printing	279	3,316	0	1,904	0	5,499	0	0	5,466
Supplies and materials	148,325	165,217	21,124	375,022	1,717	711,405	1,414	3,058	959,674
Telephone	7,660	29,609	2,639	11,880	92	51,880	1,141	1,136	74,214
Training	2,305	40,650	855	0	109	43,919	437	235	71,590
Travel	4,735	47,800	3,804	0	1,743	58,082	1,113	716	123,952
Internal service fee	0	0	0	0	0	0	0	0	(467,498)
Indirect costs	123,188	466,740	74,949	22,190	15,090	702,157	13,379	14,205	1,445,727
In-kind expenses	189,823	444,828	0	0	21,981	656,632	0	0	656,632
Total Expenses	1,924,529	6,955,813	770,352	630,438	208,876	10,490,008	137,183	159,885	45,479,788
Change in net assets	0	0	0	0	0	0	0	0	(623)
Net assets - Beginning of year	0	0	0	0	0	0	0	0	623
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Hawkeye Area Community Action Program, Inc.

Schedule A-8

Schedule of Program Activity

Year Ended September 30, 2022

STATE AND LOCAL PROGRAMS									
	East Central Iowa United Way 2022 (50)	East Central Iowa United Way 2023 (51)	Linn County Permanent Housing 2022 (52)	Linn County Permanent Housing 2023 (53)	Iowans Helping Iowans (54)	Chronically Homeless 2022 (55)	Chronically Homeless 2023 (56)	Johnson County Local Housing 2022 (57)	Johnson County Local Housing 2023 (58)
REVENUE									
Grant revenue	\$ 0	\$ 0	\$ 24,665	\$ 8,222	\$ 51,028	\$ 0	\$ 0	\$ 0	\$ 0
Commodities	0	0	0	0	0	0	0	0	0
United Way	(184,800)	178,201	30,000	9,643	0	0	0	0	0
Contributions and public support	0	0	18,616	1,686	0	0	0	3,450	0
CSBG transfer	0	0	3,054	0	0	21,993	9,678	0	0
Program income	0	0	356,965	136,812	0	15,728	4,285	283,688	140,773
Investment income	0	0	0	0	0	0	0	0	0
Transfers	0	0	(896,059)	896,059	0	20,673	(20,673)	(225,710)	225,710
In-kind contributions	0	0	0	0	0	0	0	0	0
Total Revenue	(184,800)	178,201	(462,759)	1,052,422	51,028	58,394	(6,710)	61,428	366,483
EXPENSES									
Salaries and wages	0	0	47,979	25,467	3,557	0	0	47,285	19,935
Fringe benefits	0	0	33,872	7,923	2,145	0	0	27,672	7,375
Assistance to individuals	0	0	3,201	249	29,622	0	0	8,519	110
Contracted services and fees	0	0	191,819	85,487	0	20,237	7,300	69,550	55,581
Depreciation	0	0	26,093	8,698	0	0	0	18,713	6,238
Equipment and repairs	0	0	0	0	0	0	0	0	0
Insurance	0	0	8,400	764	0	3,517	320	13,471	1,225
Memberships	0	0	0	0	0	0	0	0	0
Occupancy	0	0	119,954	31,457	0	8,700	2,765	41,963	14,760
Other direct costs	0	0	7,884	3,822	0	322	170	2,439	2,141
Postage	0	0	990	365	0	7	0	664	222
Printing	0	0	(24)	0	0	0	0	80	0
Supplies and materials	0	0	36,932	18,649	0	3,807	3,132	9,528	5,203
Telephone	0	0	1,395	428	0	1,114	240	1,551	507
Training	0	0	0	0	0	0	0	0	0
Travel	0	0	6,138	1,696	306	17	36	6,515	649
Internal service fee	0	0	(9,839)	(3,217)	0	0	0	(5,014)	(3,701)
Indirect costs	0	0	10,026	2,898	644	0	0	9,597	2,567
In-kind expenses	0	0	0	0	0	0	0	0	0
Total Expenses	0	0	484,820	184,686	36,274	37,721	13,963	252,533	112,812
Change in net assets	(184,800)	178,201	(947,579)	867,736	14,754	20,673	(20,673)	(191,105)	253,671
Net assets - Beginning of year	184,800	0	947,579	0	(3,387)	(20,673)	0	191,105	0
NET ASSETS - END OF YEAR	\$ 0	\$ 178,201	\$ 0	\$ 867,736	\$ 11,367	\$ 0	(\$ 20,673)	\$ 0	\$ 253,671

Hawkeye Area Community Action Program, Inc.

Schedule A-9

Schedule of Program Activity

Year Ended September 30, 2022

STATE AND LOCAL PROGRAMS										
	UW Dubuque 2022 (59)	UW Dubuque 2023 (60)	Washington County Local Operations 2022 (61)	Washington County Local Operations 2023 (62)	Benton County Local Housing 2022 (63)	Benton County Local Housing 2023 (64)	Benton County Local Senior Services 2022 (65)	Benton County Local Senior Services 2023 (66)	Food Reservoir Inventory (67)	
REVENUE										
Grant revenue	\$ 0	\$ 0	\$ 90,000	\$ 30,000	\$ 16,267	\$ 5,422	\$ 41,710	\$ 11,772	\$ 0	\$ 0
Commodities	0	0	0	0	0	0	0	0	0	0
United Way	17,000	8,779	0	0	0	0	21,000	6,750	0	0
Contributions and public support	0	0	2,281	310	0	0	1,366	14,651	0	0
CSBG transfer	0	0	13,296	44,094	30,559	6,266	79,343	35,027	0	0
Program income	0	0	19,521	4,015	7,470	2,250	63,190	16,330	0	0
Investment income	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	165,736	(165,736)	(163,921)	163,921	25,246	(25,246)	0	0
In-kind contributions	0	0	0	0	0	0	0	0	8,610,350	0
Total Revenue	17,000	8,779	290,834	(87,317)	(109,625)	177,859	231,855	59,284	8,610,350	0
EXPENSES										
Salaries and wages	8,998	4,724	0	0	2,160	664	70,127	24,327	0	0
Fringe benefits	6,136	2,304	0	0	1,430	317	47,280	10,101	0	0
Assistance to individuals	500	850	0	0	0	0	120	270	0	0
Contracted services and fees	0	0	28,070	0	33,223	4,294	0	0	0	0
Depreciation	0	0	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	422	63	0	0	1,025	13,474	0	0
Insurance	0	0	865	79	1,330	121	0	0	0	0
Memberships	0	0	0	0	0	0	0	0	0	0
Occupancy	0	0	99,785	76,294	16,637	5,631	34,675	12,617	0	0
Other direct costs	0	0	792	2	248	0	150	0	0	0
Postage	0	0	0	60	0	0	613	214	0	0
Printing	0	0	0	0	0	0	0	0	0	0
Supplies and materials	0	0	2,219	1,480	792	2,852	28,931	14,046	0	0
Telephone	0	0	573	175	0	0	287	88	0	0
Training	0	0	0	0	0	0	15	0	0	0
Travel	285	252	596	266	29	0	9,045	6,473	0	0
Internal service fee	0	0	0	0	0	0	0	0	0	0
Indirect costs	1,835	649	0	0	452	59	14,341	2,748	0	0
In-kind expenses	0	0	0	0	0	0	0	0	8,917,199	0
Total Expenses	17,754	8,779	133,322	78,419	56,301	13,938	206,609	84,358	8,917,199	0
Change in net assets	(754)	0	157,512	(165,736)	(165,926)	163,921	25,246	(25,074)	(306,849)	0
Net assets - Beginning of year	754	0	(157,512)	0	165,926	0	(25,246)	0	399,550	0
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	(\$ 165,736)	\$ 0	\$ 163,921	\$ 0	(\$ 25,074)	\$ 92,701	\$ 0

Hawkeye Area Community Action Program, Inc.

Schedule A-10

Schedule of Program Activity

Year Ended September 30, 2022

STATE AND LOCAL PROGRAMS

	Johnson County ECI 2022 (68)	Johnson County ECI 2023 (69)	Food Reservoir Back Pack Program (70)	Food Reservoir Fundraising (71)	Food Reservoir Bulk Program (72)	Food Reservoir Operations (73)	Shared Visions 2022 (74)	Shared Visions 2023 (75)	Local Childcare Training Programs 2022 (76)
REVENUE									
Grant revenue	\$ 38,542	\$ 30,144	\$ 0	\$ 0	\$ 229,000	\$ 119,949	\$ 544,415	\$ 72,127	\$ 35,000
Commodities	0	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	180,500	36,735	121,147	80,000
Contributions and public support	0	0	191,118	226,923	369,774	1,091,133	0	0	0
CSBG transfer	(2,956)	0	0	0	0	0	44,322	0	0
Program income	0	0	0	0	220,006	7,515	0	0	2,350
Investment income	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	(21,506)
In-kind contributions	0	0	0	0	0	0	0	0	0
Total Revenue	35,586	30,144	191,118	226,923	818,780	1,399,097	625,472	193,274	95,844
EXPENSES									
Salaries and wages	19,548	17,955	29,287	0	0	203,699	386,124	65,559	1,479
Fringe benefits	12,061	9,380	17,563	0	0	109,524	257,849	15,764	907
Assistance to individuals	0	0	0	0	0	5,959	0	0	94,050
Contracted services and fees	0	0	0	185,602	0	40,017	0	0	1,601
Depreciation	0	0	0	0	0	19,451	0	0	0
Equipment and repairs	0	0	0	0	0	21,957	0	0	0
Insurance	0	0	0	0	0	10,548	0	0	0
Memberships	0	0	0	0	0	35,276	0	0	0
Occupancy	0	0	0	0	0	150	0	0	0
Other direct costs	0	0	0	1,055	0	9,196	0	0	0
Postage	0	0	0	0	0	1,338	0	0	0
Printing	0	0	0	0	0	1,672	0	0	0
Supplies and materials	0	0	138,182	0	845,808	748,348	0	0	0
Telephone	0	0	0	0	0	6,313	0	0	0
Training	0	0	0	0	0	7,421	0	0	191
Travel	0	0	0	0	14,550	139,012	0	0	0
Internal service fee	0	0	0	0	0	0	0	0	0
Indirect costs	3,977	2,809	5,300	0	0	36,841	79,130	2,607	275
In-kind expenses	0	0	0	0	0	0	0	0	0
Total Expenses	35,586	30,144	190,332	186,657	860,358	1,396,722	723,103	83,930	98,503
Change in net assets	0	0	786	40,266	(41,578)	2,375	(97,631)	109,344	(2,659)
Net assets - Beginning of year	0	0	77,595	851,961	208,538	1,613,985	97,631	0	2,659
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 78,381	\$ 892,227	\$ 166,960	\$ 1,616,360	\$ 0	\$ 109,344	\$ 0

Hawkeye Area Community Action Program, Inc.

Schedule A-11

Schedule of Program Activity

Year Ended September 30, 2022

STATE AND LOCAL PROGRAMS

	Local Childcare Training Programs 2023	BP Senior Dining 2022	BP Senior Dining 2023	Cedar/Jones ECI Health 2022	Cedar/Jones ECI Health 2023	Cedar/Jones ECI HS 2023	Benton ECI 2022	Benton ECI 2023	Jackson Co ECI 2022
	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)
REVENUE									
Grant revenue	\$ 0	\$ 0	\$ 15,178	\$ 22,586	\$ 4,007	\$ 2,602	\$ 7,084	\$ 2,022	\$ 19,260
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	31,616	10,336	0	0	0	0	0	0
CSBG transfer	0	69,468	7,021	0	0	0	0	0	0
Program income	200	54,612	17,877	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0	0
Transfers	21,506	56,068	(56,068)	2,611	2,611	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0
Total Revenue	21,706	211,764	(5,656)	19,975	6,618	2,602	7,084	2,022	19,260
EXPENSES									
Salaries and wages	0	58,134	20,901	9,743	2,614	1,440	3,677	1,296	8,738
Fringe benefits	(85)	39,471	9,157	6,528	944	901	2,450	525	5,921
Assistance to individuals	0	0	0	0	0	0	0	0	0
Contracted services and fees	0	420	259	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	1,026	93	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	2,364	417	0	0	0	0	0	0
Postage	0	58	0	0	0	0	0	0	0
Printing	0	(26)	0	0	0	0	0	0	0
Supplies and materials	0	34,116	13,301	2,038	0	0	0	0	2,817
Telephone	0	783	281	0	0	0	0	0	0
Training	0	0	0	0	0	0	0	0	0
Travel	0	7,856	3,595	779	191	0	205	53	0
Internal service fee	0	0	0	0	0	0	0	0	0
Indirect costs	(8)	11,894	2,408	1,991	258	261	752	148	1,784
In-kind expenses	0	0	0	0	0	0	0	0	0
Total Expenses	(93)	156,096	50,412	21,079	4,007	2,602	7,084	2,022	19,260
Change in net assets	21,799	55,668	(56,068)	(1,104)	2,611	0	0	0	0
Net assets - Beginning of year	0	(55,668)	0	1,104	0	0	0	0	0
NET ASSETS - END OF YEAR	\$ 21,799	\$ 0	(\$ 56,068)	\$ 0	\$ 2,611	\$ 0	\$ 0	\$ 0	\$ 0

Hawkeye Area Community Action Program, Inc.

Schedule A-12

Schedule of Program Activity

Year Ended September 30, 2022

STATE AND LOCAL PROGRAMS									
	Jackson Co ECI 2023 (86)	Local Child Care Operations 2022 (87)	Local Child Care Operations 2023 (88)	Agency Volunteer Coordination (89)	Hazel Corey Endowment (90)	Greater C.R. Community Foundation 2022 (91)	Greater C.R. Community Foundation 2023 (92)	Johnson Cty United Way 2022 (93)	Johnson Cty United Way 2023 (94)
REVENUE									
Grant revenue	\$ 2,795	\$ 55,960	\$ 22,117	\$ 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	36,086	14,184
Contributions and public support	0	16,801	4,166	0	0	12,875	29,289	0	0
CSBG transfer	0	0	0	3,682	0	0	0	0	0
Program income	0	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	(4,550)	0	0	0	0
Transfers	0	(493,228)	493,228	0	0	(5,336)	5,336	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0
Total Revenue	2,795	(420,467)	519,511	3,682	(4,550)	7,539	34,625	36,086	14,184
EXPENSES									
Salaries and wages	1,971	27,226	20,042	0	0	0	0	19,460	8,896
Fringe benefits	671	9,280	8,333	0	0	0	0	13,038	4,128
Assistance to individuals	0	0	0	0	0	0	2,711	0	0
Contracted services and fees	0	805	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	30	0	0	0	0	0
Occupancy	0	0	0	0	0	0	0	0	0
Other direct costs	0	7,909	5,985	154	0	0	2,625	0	0
Postage	0	0	0	0	0	0	0	0	0
Printing	0	(479)	0	0	0	0	0	0	0
Supplies and materials	0	975	0	3,124	0	40,518	0	0	0
Telephone	0	0	0	374	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	153	5,496	3,058	0	0	0	0	3,972	1,160
In-kind expenses	0	0	0	0	0	0	0	0	0
Total Expenses	2,795	51,212	37,418	3,682	0	40,518	5,336	36,470	14,184
Change in net assets	0	(471,679)	482,093	0	(4,550)	(32,979)	29,289	(384)	0
Net assets - Beginning of year	0	471,679	0	0	43,333	32,979	0	384	0
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 482,093	\$ 0	\$ 38,783	\$ 0	\$ 29,289	\$ 0	\$ 0

Hawkeye Area Community Action Program, Inc.

Schedule A-13

Schedule of Program Activity

Year Ended September 30, 2022

STATE AND LOCAL PROGRAMS									
	Food Donor Relations (95)	Maternal and Child Health Services State Portion (96)	Local Health Alliance (97)	1st Five Implementation Phase 2022 State Portion (98)	VITA 2021 (99)	VITA 2022 (100)	Farmers Market (101)	IP&L Utilities 21-02 (102)	IP&L Utilities 22-02 (103)
REVENUE									
Grant revenue	\$ 14,469	\$ 352,662	\$ 23,668	\$ 233,583	\$ 0	\$ 10,000	\$ 2,786	\$ 67,317	\$ 105,627
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	325,531	0	1,024	0	0	0	0	0	0
CSBG transfer	0	0	0	0	2,405	4,944	0	0	0
Program income	0	50,390	46,915	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0
Total Revenue	340,000	403,052	71,607	233,583	2,405	14,944	2,786	67,317	105,627
EXPENSES									
Salaries and wages	8,197	219,804	9,605	125,883	246	7,927	0	0	0
Fringe benefits	4,789	118,293	5,905	74,462	159	4,845	0	0	0
Assistance to individuals	0	0	0	0	0	0	0	0	0
Contracted services and fees	0	3,556	138	3,055	0	0	0	80,274	105,627
Depreciation	0	0	0	0	0	0	0	0	0
Equipment and repairs	0	183	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	8,160	0	0	0	0	0	0	0
Other direct costs	0	862	0	47	0	329	0	0	0
Postage	0	2,826	114	366	0	117	388	0	0
Printing	0	0	0	0	0	0	0	0	0
Supplies and materials	0	7,802	562	2,409	1,950	297	280	0	0
Telephone	0	2,899	288	1,943	0	0	0	0	0
Training	0	600	0	743	0	0	0	0	0
Travel	0	1,827	1,794	1,895	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0	0
Indirect costs	1,483	36,240	6,647	22,780	50	1,429	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0	0
Total Expenses	14,469	403,052	25,053	233,583	2,405	14,944	668	80,274	105,627
Change in net assets	325,531	0	46,554	0	0	0	2,118 (	12,957)	0
Net assets - Beginning of year	0	0 (	38,264)	0	0	0	198	12,957	0
NET ASSETS - END OF YEAR	\$ 325,531	\$ 0	\$ 8,290	\$ 0	\$ 0	\$ 0	\$ 2,316	\$ 0	\$ 0

Hawkeye Area Community Action Program, Inc.

Schedule A-14

Schedule of Program Activity

Year Ended September 30, 2022

STATE AND LOCAL PROGRAMS

	MEC Utilities 22-02 (104)	Black Hills Utilities 21-02 (105)	Black Hills Utilities 22-02 (106)	Weatherization Inventory (107)	Weatherization Inventory (108)	Residential Environmental Division Pool (109)	Residential Environmental Division Pool (110)	Linn County ECI Wrap Around 2022 (111)	Linn County ECI Wrap Around 2023 (112)
REVENUE									
Grant revenue	\$ 202,245	\$ 14,776	\$ 65,947	\$ 0	\$ 0	\$ 0	\$ 0	\$ 152,060	\$ 14,426
Commodities	0	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	0	55,065	17,705
Contributions and public support	0	0	0	0	0	0	0	0	0
CSBG transfer	0	0	0	0	0	26,000	44,000	80,991	0
Program income	0	0	0	0	0	391	0	0	0
Investment income	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	62,732	(62,732)	435,686	(435,686)	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0
Total Revenue	202,245	14,776	65,947	62,732	(62,732)	462,077	(391,686)	288,116	32,131
EXPENSES									
Salaries and wages	0	0	0	0	0	231,136	694,290	153,198	25,563
Fringe benefits	0	0	0	0	0	160,430	450,164	101,274	5,730
Assistance to individuals	0	0	0	0	0	0	0	0	0
Contracted services and fees	202,245	19,871	65,947	0	(0)	63,349	125,128	0	0
Depreciation	0	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	0	972	6,765	0	0
Insurance	0	0	0	0	0	7,917	11,063	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	741	1,060	0	0
Postage	0	0	0	0	0	39	369	0	0
Printing	0	0	0	0	0	0	0	0	0
Supplies and materials	0	0	0	38,984	195,011	8,169	26,914	2,133	0
Telephone	0	0	0	0	0	1,762	5,642	0	0
Training	0	0	0	0	(0)	3,480	9,080	0	0
Travel	0	0	0	0	0	15,512	50,134	0	0
Internal service fee	0	0	(0)	37,011	(167,172)	431,309	(1,432,818)	0	0
Indirect costs	0	0	0	0	0	47,274	120,191	31,511	838
In-kind expenses	0	0	0	0	0	0	0	0	0
Total Expenses	202,245	19,871	65,947	1,973	27,839	(24,186)	67,982	288,116	32,131
Change in net assets	0	(5,095)	0	60,759	(90,571)	486,263	(459,668)	0	0
Net assets - Beginning of year	0	5,095	0	(60,759)	0	(486,263)	0	0	0
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	(\$ 90,571)	\$ 0	(\$ 459,668)	\$ 0	\$ 0

Hawkeye Area Community Action Program, Inc.

Schedule A-15

Schedule of Program Activity

Year Ended September 30, 2022

STATE AND LOCAL PROGRAMS										
	Linn County ECI Family Learning Connections 2023 (113)	Health Alliance Linn County ECI 2022 (114)	Health Alliance Linn County ECI 2023 (115)	Linn Cty ECI Nontraditional Child Care 2022 (116)	Linn Cty ECI Nontraditional Child Care 2023 (117)	Maquoketa Valley Assistance (118)	Amana Assistance (119)	East Central REC Assistance (120)	Linn County REC Assistance (121)	
REVENUE										
Grant revenue	\$ 4,544	\$ 188,493	\$ 52,392	\$ 150,346	\$ 35,646	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Commodities	0	0	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	0	0	0	0
Contributions and public support	0	0	0	0	0	2,420	0	5,076	6,982	0
CSBG transfer	0	0	0	19,142	3,731	0	0	0	0	0
Program income	0	77,767	25,663	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	0
In-kind contributions	0	0	0	0	0	0	0	0	0	0
Total Revenue	4,544	266,260	78,055	169,488	39,377	2,420	0	5,076	6,982	0
EXPENSES										
Salaries and wages	2,586	80,649	28,218	73,032	23,254	0	0	0	0	0
Fringe benefits	597	40,751	9,138	46,145	8,418	0	0	0	0	0
Assistance to individuals	0	557	0	4,970	2,150	87	0	2,427	0	0
Contracted services and fees	579	112,959	35,880	4,249	657	0	0	0	0	0
Depreciation	0	0	0	0	0	0	0	0	0	0
Equipment and repairs	0	7,560	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	299	0	0	0	0	0	0	0	0	0
Postage	0	0	0	164	91	0	0	0	0	0
Printing	0	0	0	0	0	0	0	0	0	0
Supplies and materials	15	6,441	1,214	24,301	1,975	0	0	0	0	0
Telephone	0	286	88	474	175	0	0	0	0	0
Training	0	0	0	378	0	0	0	0	0	0
Travel	0	572	302	828	180	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0	0	0
Indirect costs	468	16,485	3,215	14,947	2,477	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0	0	0
Total Expenses	4,544	266,260	78,055	169,488	39,377	87	0	2,427	0	0
Change in net assets	0	0	0	0	0	2,333	0	2,649	6,982	0
Net assets - Beginning of year	0	0	0	0	0	7,162	3,996	18,007	19,459	0
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,495	\$ 3,996	\$ 20,656	\$ 26,441	\$ 0

Hawkeye Area Community Action Program, Inc.

Schedule A-16

Schedule of Program Activity

Year Ended September 30, 2022

STATE AND LOCAL PROGRAMS

	TIP REC Assistance		Coggon Municipal		Cascade Utilities		Black Hills Assistance		Alliant Home Town Care Assistance 2021		Alliant Home Town Care Assistance 2022		Mid American Assistance 2021		Mid American Assistance 2022		Local Assistance Operations			
	(122)		(123)		(124)		(125)		(126)		(127)		(128)		(129)		(130)			
REVENUE																				
Grant revenue	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
Commodities		0		0		0		0		0		0		0		0		0		0
United Way		0		0		0		0		0		0		0		0		0		0
Contributions and public support		1,048		0		475		21,517		233,134		383,159		12,445		41,093		175,605		502,011
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		(472,090)		(472,090)		(132,301)		(132,301)		0		0
In-kind contributions		0		0		0		0		0		0		0		0		0		0
Total Revenue		1,048		0		475		21,517		(238,956)		855,249		(119,856)		173,394		677,616		
EXPENSES																				
Salaries and wages		0		0		0		0		0		0		5		19		164,119		0
Fringe benefits		0		0		0		0		0		0		3		11		96,641		0
Assistance to individuals		0		0		0		225		3,756		17,453		0		2,810		285,143		0
Contracted services and fees		0		0		0		0		0		0		0		0		4,250		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		15,317		0
Other direct costs		0		0		0		0		0		0		0		0		1,896		0
Postage		0		0		0		0		0		0		0		0		761		0
Printing		0		0		0		0		0		0		0		0		0		0
Supplies and materials		0		0		0		0		0		0		0		0		66,611		0
Telephone		0		0		0		0		0		0		0		0		1,714		0
Training		0		0		0		0		0		0		0		0		5,919		0
Travel		0		0		0		0		0		0		0		0		4,124		0
Internal service fee		0		0		0		0		0		0		0		0		0		0
Indirect costs		0		0		0		0		0		0		1		3		27,384		0
In-kind expenses		0		0		0		0		0		0		0		0		0		0
Total Expenses		0		0		0		225		3,756		17,453		9		2,843		673,879		
Change in net assets		1,048		0		475		21,292		(242,712)		837,796		(119,865)		170,551		3,737		
Net assets - Beginning of year		12,142		834		30,751		127,206		242,712		0		119,865		0		159,829		
NET ASSETS - END OF YEAR	\$	13,190	\$	834	\$	31,226	\$	148,498	\$	0	\$	837,796	\$	0	\$	170,551	\$	163,566		

Hawkeye Area Community Action Program, Inc.

Schedule A-17

Schedule of Program Activity

Year Ended September 30, 2022

	STATE AND LOCAL PROGRAMS						DISCRETIONARY ACTIVITIES		
	Washington County Local Assistance 2022 (131)	Washington County Local Assistance 2023 (132)	Dubuque County Local (133)	Jackson County Local (134)	Delaware County Local (135)	Broadway Complex Maintenance Account (136)	Total State and Local Programs	Elimination of Internal Services	GAAP Adjustments (137)
REVENUE									
Grant revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	3,192,861	\$ 0	(\$ 277,694)
Commodities	0	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	627,995	0	0
Contributions and public support	12,970	16,626	4,126	6,390	8,500	0	3,284,512	0	0
CSBG transfer	0	0	1,135	12,786	1,646	0	1,063,638	0	0
Program income	0	0	0	0	0	0	1,554,713	0	0
Investment income	0	0	0	0	0	0	(4,550)	0	0
Transfers	(85,292)	85,292	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	8,610,350	0	(626,088)
Total Revenue	(72,322)	101,918	5,261	19,176	10,146	0	18,329,519	0	(903,782)
EXPENSES									
Salaries and wages	0	0	258	1,118	0	0	3,012,119	(1,885,898)	0
Fringe benefits	0	0	(4,048)	644	0	0	1,795,216	(5,296,591)	0
Assistance to individuals	11,731	8,072	5,907	4,635	1,440	0	497,524	0	(277,694)
Contracted services and fees	0	0	0	0	0	0	1,425,331	0	0
Depreciation	0	0	0	0	0	1,818	81,011	0	161,767
Equipment and repairs	0	0	0	0	0	0	52,421	0	(145,589)
Insurance	0	0	0	0	0	0	60,739	0	0
Memberships	0	0	0	0	0	0	35,306	0	0
Occupancy	0	0	0	11,889	8,340	0	509,094	(1,416,532)	0
Other direct costs	0	0	90	0	0	0	52,999	0	0
Postage	0	0	0	0	0	0	9,766	0	0
Printing	0	0	0	0	0	0	1,223	0	0
Supplies and materials	0	0	1,159	292	310	0	2,343,627	(671,681)	0
Telephone	0	0	376	0	0	0	29,756	0	0
Training	0	0	350	0	0	0	21,217	0	0
Travel	0	0	1,212	396	56	0	277,376	0	0
Internal service fee	0	0	0	0	0	0	(2,090,081)	9,270,702	0
Indirect costs	0	0	(43)	202	0	0	543,664	0	0
In-kind expenses	0	0	0	0	0	0	8,917,199	0	(626,088)
Total Expenses	11,731	8,072	5,261	19,176	10,146	1,818	17,575,507	0	(887,604)
Change in net assets	(84,053)	93,846	0	0	0	(1,818)	754,012	0	(16,178)
Net assets - Beginning of year	84,053	0	124,225	0	820	20,375	5,433,476	0	935,446
NET ASSETS - END OF YEAR	\$ 0	\$ 93,846	\$ 124,225	\$ 0	\$ 820	\$ 18,557	\$ 6,187,488	\$ 0	\$ 919,268

Hawkeye Area Community Action Program, Inc.

Schedule A-18

Schedule of Program Activity

Year Ended September 30, 2022

DISCRETIONARY ACTIVITIES

	Fringe Benefits 2022 (138)	Corporate Operations (139)	Corporate Operations Property (140)	Corporate Operations Unallocable (141)	Total Discretionary Activity
REVENUE					
Grant revenue	\$ 0	\$ 0	\$ 0	\$ 0	(\$ 277,694)
Commodities	0	0	0	0	0
United Way	0	0	0	5,217	5,217
Contributions and public support	0	0	0	433,577	433,577
CSBG transfer	0	0	0	0	0
Program income	0	0	0	102,819	102,819
Investment income	0	0	0	18,156	18,156
Transfers	70,373	0	0	(70,373)	0
In-kind contributions	0	0	0	0	(626,088)
Total Revenue	70,373	0	0	489,396	(344,013)
EXPENSES					
Salaries and wages	1,493,323	933,913	104,358	9,995	655,691
Fringe benefits	3,607,379	543,802	60,828	6,068	(1,078,514)
Assistance to individuals	0	0	0	0	(277,694)
Contracted services and fees	0	111,973	373,182	170,192	655,347
Depreciation	0	0	70,283	0	232,050
Equipment and repairs	0	576	45,873	0	(99,140)
Insurance	0	101,734	67,361	0	169,095
Memberships	0	4,053	0	20,302	24,355
Occupancy	0	440,918	493,787	18,396	(463,431)
Other direct costs	6,705	14,142	796	58,467	80,110
Postage	0	5,180	0	0	5,180
Printing	0	8,764	2,247	0	11,011
Supplies and materials	0	40,342	73,576	1,548	(556,215)
Telephone	0	5,217	94,082	0	99,299
Training	0	53,739	1,157	0	54,896
Travel	0	5,289	10,117	0	15,406
Internal service fee	(5,296,591)	0	(1,416,532)	0	2,557,579
Indirect costs	259,557	(2,269,642)	18,885	1,809	(1,989,391)
In-kind expenses	0	0	0	0	(626,088)
Total Expenses	70,373	0	0	286,777	(530,454)
Change in net assets	0	0	0	202,619	186,441
Net assets - Beginning of year	0	0	835,808	1,075,858	2,847,112
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 835,808	\$ 1,278,477	\$ 3,033,553

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Schedule B-1

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2022

Federal Grantor/Pass-Through Entity Identifying Number/Program or Cluster Title	Assistance Listing Number	Federal Grantor or Pass-Through Agency	Program Period	Federal Expenditures
DEPARTMENT OF AGRICULTURE				
(1) WIC Special Supplemental Nutrition Program for Women, Infants, and Children #5881AO34E	10.557	Iowa Department of Public Health	10/01/21 - 09/30/22	\$ 1,207,167
(2) Breastfeeding Peer Counselor #5881AO82		Iowa Department of Public Health	10/01/21 - 09/30/22	50,000
Total Federal Expenditures #10.557				1,257,167
(3) Child and Adult Care Food Program - Centers #57-8013	10.558	Iowa Department of Education	10/01/21 - 09/30/22	488,789
(4) Child and Adult Care Food Program - Home Providers #57-8028		Iowa Department of Education	10/01/21 - 09/30/22	993,923
Total Federal Expenditures #10.558				1,482,712
Food Distribution Cluster				
(5) Temporary Emergency Food Assistance Program #ACFS 16-196	10.568	Iowa Department of Human Services	10/01/21 - 09/30/22	886,332
(6) Temporary Emergency Food Assistance Program (Noncash) #ACFS 16-196	10.569	Iowa Department of Human Services	10/01/21 - 09/30/22	1,952,937
Total Federal Expenditures Food Distribution Cluster #10.568 & #10.569				2,839,269
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
CDBG - Entitlement Grants Cluster				
(7) Community Development Block Grant 2022	14.218	City of Cedar Rapids	07/01/21 - 06/30/22	22,895
(8) Emergency Solutions Grant Program 2021 #ESG-00005-21	14.231	Iowa Finance Authority	01/01/21 - 12/31/21	34,526
(9) Emergency Solutions Grant Program 2022 #ESG-00005-22		Iowa Finance Authority	01/01/22 - 12/31/22	99,316
(10) COVID-19 Emergency Solutions Grant Subs 2022 #ESG-CV-57007-20		Iowa Finance Authority	03/01/20 - 12/31/22	180,821
(11) COVID-19 Emergency Solutions Grant CARES 2 #ESG-CV2-00005-20		Iowa Finance Authority	06/01/21 - 06/30/22	98,691
Total Federal Expenditures #14.231				413,354
(12) Tenant Based Rental Assistance 2021 #19-1-HM-565	14.239	Iowa Community Action Association	06/01/19 - 06/30/22	36,873
(13) Tenant Based Rental Assistance 2022 #21-1-HM-516		Iowa Community Action Association	07/31/22 - 06/30/23	3,867
Total Federal Expenditures #14.239				40,740
(14) HUD First - 2021 #IA0092L7D011904	14.267	US Department of Housing and Urban Development	01/01/21 - 12/31/21	103,674
(15) HUD First - 2022 #IA0092L7D012005		US Department of Housing and Urban Development	01/01/22 - 12/31/22	216,887
(16) HUD Rapid Rehousing I - 2021 #IA0100L7D011903		US Department of Housing and Urban Development	01/01/21 - 12/31/21	4,318
(17) HUD Rapid Rehousing I - 2022 #IA0100L7D012004		US Department of Housing and Urban Development	01/01/22 - 12/31/22	22,227
(18) HUD Rapid Rehousing II 2021 #IA0101L7D011903		US Department of Housing and Urban Development	01/01/21 - 12/31/21	1,700
(19) HUD Rapid Rehousing II 2022 #IA0101L7D012004		US Department of Housing and Urban Development	01/01/22 - 12/31/22	31,813
(20) HUD V - 2021 #IA0110L7D011902		US Department of Housing and Urban Development	01/01/21 - 12/31/21	30,101
(21) HUD V - 2022 #IA0110L7D012003		US Department of Housing and Urban Development	01/01/22 - 12/31/22	103,020
Total Federal Expenditures #14.267				513,740
DEPARTMENT OF THE TREASURY				
(22) COVID-19 Emergency Rent Assistance Program (ERAP)	21.023	Iowa Community Action Association	08/16/21 - 08/16/23	4,119,005

Hawkeye Area Community Action Program, Inc.

Schedule B-2

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2022

Federal Grantor/Pass-Through Number/Program Title	Assistance Listing Number	Federal Grantor or Pass-Through Agency	Program Period	Federal Expenditures
DEPARTMENT OF THE TREASURY (Continued)				
(23) COVID-19 ARPA Housing #ARPA2022-006	21.024	Linn County Iowa	08/01/22 - 09/30/24	147,175
DEPARTMENT OF VETERAN AFFAIRS				
(24) Supportive Services for Veteran Families 2021 #2015-IA-192-C2	64.033	US Department of Veterans Affairs	02/15/21 - 07/31/22	1,073,424
(25) Supportive Services for Veteran Families 2022 #15-IA-192		US Department of Veterans Affairs	08/01/22 - 06/30/23	289,553
(26) Supportive Services for Veteran Families Shallow Subsidy #15-IA-192SS		US Department of Veterans Affairs	09/01/21 - 09/30/22	7,293
		Total Federal Expenditures #64.033		1,370,270
DEPARTMENT OF ENERGY				
(27) Weatherization #DOE-21-02	81.042	Iowa Department of Human Rights	04/01/21 - 03/31/22	144,326
(28) Weatherization #DOE-22-02		Iowa Department of Human Rights	04/01/22 - 03/31/23	692,947
		Total Federal Expenditures #81.042		837,273
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
(29) HEAP Weatherization #HEAP-21-02	93.568	Iowa Department of Human Rights	01/01/21 - 12/31/21	516,915
(30) HEAP Weatherization #HEAP-22-02		Iowa Department of Human Rights	01/01/22 - 12/31/22	1,114,953
(31) Low-Income Water Assistance 2022 #LIHWAP-21CAA-02		Iowa Department of Human Rights	05/28/21 - 09/30/23	747,345
(32) COVID-19 Low-Income Water Assistance 2023 #LIHWAP-21ARPA-02		Iowa Department of Human Rights	03/01/22 - 09/30/23	257,265
(33) Low-Income Home Energy Assistance Program #LIHEAP-21-02		Iowa Department of Human Rights	10/01/20 - 10/31/21	(7,679)
(34) Low-Income Home Energy Assistance Program #LIHEAP 22-02		Iowa Department of Human Rights	10/01/21 - 09/30/22	7,308,167
(35) COVID-19 Low-Income Home Energy Assistance CARES 2 #LIHEAP-21ARPA-02		Iowa Department of Human Rights	05/27/21 - 11/30/22	9,588,016
(36) Low-Income Home Energy Assistance Black Hills #LIHEAP 22BHE-02		Iowa Department of Human Rights	05/01/22 - 09/30/22	78,811
		Total Federal Expenditures #93.568		19,603,793
(37) Community Services Block Grant 2021 #CSBG-21-02	93.569	Iowa Department of Human Rights	10/01/20 - 12/31/21	164,546
(38) Community Services Block Grant 2022 #CSBG-22-02		Iowa Department of Human Rights	10/01/21 - 12/31/22	1,113,758
(39) COVID-19 Community Services Block Grant 2021 CARES #CSBG-20S-02		Iowa Department of Human Rights	01/20/20 - 09/30/22	769,286
(40) COVID-19 Community Services Block Grant CARES DDJ 2021 #CSBG-20S-02-ONV		Iowa Department of Human Rights	10/01/20 - 09/30/22	302,698
		Total Federal Expenditures #93.569		2,350,288
CCDF Cluster				
(41) Child Care Block Grant Wrap Around 2021 #ACFS-21-008	93.575	Iowa Department of Human Services	07/01/21 - 06/30/22	583,772
(42) Child Care Block Grant Wrap Around 2022 #ACFS-21-008		Iowa Department of Human Services	07/01/22 - 06/30/23	174,274
		Total Federal Expenditures CCDF Cluster #93.575		758,046
Head Start Cluster				
(43) Head Start 2021 #07CH011879-01-02	93.600	US Department of Health and Human Services	01/01/21 - 12/31/21	1,734,706
(44) Head Start 2022 #07CH011879-01-04		US Department of Health and Human Services	01/01/22 - 12/31/22	6,510,985
(45) Head Start 2021 DDJ #07CH01178301		US Department of Health and Human Services	01/01/21 - 02/28/22	770,352
(46) COVID-19 Head Start #07HE000129-01-01		US Department of Health and Human Services	04/01/21 - 03/31/23	630,438

Hawkeye Area Community Action Program, Inc.

Schedule B-3

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2022

Federal Grantor/Pass-Through Number/Program Title	Assistance Listing Number	Federal Grantor or Pass-Through Agency	Program Period	Federal Expenditures
DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
Head Start Cluster (Continued)				
(47) Early Head Start Child Care Partnership Expansion #07HP000246-02-02	93.600	US Department of Health and Human Services	09/01/20 - 02/28/22	186,895
Total Federal Expenditures Head Start Cluster #93.600				9,833,376
Medicaid Cluster				
(48) 1st Five HDMI - Implementation Phase #5881MHI07E	93.778	Iowa Department of Public Health	07/01/21 - 09/30/22	137,183
(49) Maternal and Child Health Services Block Grant to the States #5888MH08	93.994	Iowa Department of Public Health	10/01/21 - 12/31/22	159,885
TOTAL FEDERAL EXPENDITURES				\$ 45,886,171

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, 2022. 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, 2022

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	\$ 6,459,520	\$ 981,293	(\$ 261,409)	(\$ 31,431)	\$ 0	\$ 5,771,067
Grants receivable	3,257,517	0	0	101,777	0	3,155,740
Accounts receivable	94,351	1,865	0	0	0	92,486
Contribution receivable	180,650	0	0	0	0	180,650
Prepaid expenses and other assets	1,013,132	287,569	36,102	5,085	623,200	61,176
Inventories	617,135	0	0	0	0	617,135
Property and equipment, net	3,269,888	0	1,490,847	0	1,126,279	652,762
TOTAL ASSETS	14,892,193	1,270,727	1,265,540	75,431	1,749,479	10,531,016
LIABILITIES & NET ASSETS						
LIABILITIES						
Accounts payable and accrued expenses	3,925,264	3,584	25,602	75,431	0	3,820,647
Refundable advances	842,988	0	0	0	623,200	219,788
Other liabilities	67,960	0	0	0	0	67,960
Notes payable	834,940	0	618,273	0	0	216,667
Total Liabilities	5,671,152	3,584	643,875	75,431	623,200	4,325,062
NET ASSETS						
Without donor restrictions	4,386,469	1,267,143	621,665	0	1,126,279	1,371,382
With donor restrictions	4,834,572	0	0	0	0	4,834,572
Total net assets/(deficit)	9,221,041	1,267,143	621,665	0	1,126,279	6,205,954
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 14,892,193	\$ 1,270,727	\$ 1,265,540	\$ 75,431	\$ 1,749,479	\$ 10,531,016

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2022

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	\$ 934,386	(\$ 48,070)	\$ 0	\$ 595,006	\$ 11,721	(\$ 14,038)	\$ 16,907
Grants receivable	198,365	52,672	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0	0
Contribution receivable	0	0	178,201	0	0	0	0
Prepaid expenses and other assets	16,554	0	0	400	0	0	0
Inventories	0	0	0	8,293	0	0	0
Property and equipment, net	0	0	0	341,499	0	0	0
TOTAL ASSETS	1,149,305	4,602	178,201	945,198	11,721	(14,038)	16,907
LIABILITIES & NET ASSETS							
LIABILITIES							
Accounts payable and accrued expenses	1,130,839	4,602	0	37,551	354	4,288	16,907
Refundable advances	0	0	0	0	0	0	0
Other liabilities	0	0	0	39,911	0	2,347	0
Notes payable	0	0	0	0	0	0	0
Total Liabilities	1,130,839	4,602	0	77,462	354	6,635	16,907
NET ASSETS							
Without donor restrictions	18,466	0	0	867,736	11,367	(20,673)	0
With donor restrictions	0	0	178,201	0	0	0	0
Total net assets/(deficit)	18,466	0	178,201	867,736	11,367	(20,673)	0
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 1,149,305	\$ 4,602	\$ 178,201	\$ 945,198	\$ 11,721	(\$ 14,038)	\$ 16,907

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2022

ASSETS	ESG Subs	CSBG Cares- DDJ	Food Donor	Johnson County Local Operations	United Way DATS	Washington County Local Operations	Benton County Local Housing
Cash and cash equivalents	(\$ 7,888)	\$ 25,012	\$ 329,410	\$ 245,790	\$ 358	(\$ 115,397)	\$ 160,140
Grants receivable	11,808	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0	0
Contribution receivable	0	0	0	0	446	0	0
Prepaid expenses and other assets	0	0	0	0	0	0	0
Inventories	0	0	0	2,691	0	0	0
Property and equipment, net	0	0	0	267,641	0	0	10,800
TOTAL ASSETS	3,920	25,012	329,410	516,122	804	(115,397)	170,940
LIABILITIES & NET ASSETS							
LIABILITIES							
Accounts payable and accrued expenses	3,920	25,012	3,879	25,848	804	47,189	4,403
Refundable advances	0	0	0	0	0	0	0
Other liabilities	0	0	0	19,936	0	3,150	2,616
Notes payable	0	0	0	216,667	0	0	0
Total Liabilities	3,920	25,012	3,879	262,451	804	50,339	7,019
NET ASSETS							
Without donor restrictions	0	0	0	253,671	0	165,736	163,921
With donor restrictions	0	0	325,531	0	0	0	0
Total net assets/(deficit)	0	0	325,531	253,671	0	165,736	163,921
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 3,920	\$ 25,012	\$ 329,410	\$ 516,122	\$ 804	(\$ 115,397)	\$ 170,940

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2022

ASSETS	Benton County Local Senior Services	Food Reservoir Inventory Account	Johnson County ECI	LiHEAP Cares 2	ESG Cares 2	Food Reservoir Back Pack Program	Food Reservoir Fundraising
Cash and cash equivalents	(\$ 32,865)	\$ 0	(\$ 15,551)	\$ 9,026	(\$ 2,287)	(\$ 22,911)	\$ 892,227
Grants receivable	0	0	19,832	0	4,254	0	0
Accounts receivable	17,233	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	92,701	0	0	0	103,194	0
Property and equipment, net	0	0	0	0	0	0	0
TOTAL ASSETS	(15,632)	92,701	4,281	9,026	1,967	80,283	892,227
LIABILITIES & NET ASSETS							
LIABILITIES							
Accounts payable and accrued expenses	9,442	0	4,281	0	1,967	1,902	0
Refundable advances	0	0	0	9,026	0	0	0
Other liabilities	0	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0	0
Total Liabilities	9,442	0	4,281	9,026	1,967	1,902	0
NET ASSETS							
Without donor restrictions	(25,074)	92,701	0	0	0	0	0
With donor restrictions	0	0	0	0	0	78,381	892,227
Total net assets/(deficit)	(25,074)	92,701	0	0	0	78,381	892,227
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	(\$ 15,632)	\$ 92,701	\$ 4,281	\$ 9,026	\$ 1,967	\$ 80,283	\$ 892,227

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2022

ASSETS	Child Care Block						
	Food Reservoir Bulk Program	Food Reservoir Operations	Child Care Block Grant Wrap Around	Shared Visions	Head Start	Local Child Care Training	CACFP Centers
Cash and cash equivalents	(\$ 212,578)	\$ 1,080,793	(\$ 142,029)	\$ 143,255	\$ 9,731	\$ 21,799	\$ 14,370
Grants receivable	0	558,779	174,274	0	349,804	0	64,914
Accounts receivable	41,539	21,408	0	0	0	0	0
Contribution receivable	0	0	0	0	0	0	0
Prepaid expenses and other assets	0	1,127	0	0	2,507	0	0
Inventories	337,999	0	0	0	0	0	0
Property and equipment, net	0	29,505	0	0	0	0	0
TOTAL ASSETS	166,960	1,691,612	32,245	143,255	362,042	21,799	79,284
LIABILITIES & NET ASSETS							
LIABILITIES							
Accounts payable and accrued expenses	0	75,252	32,245	33,911	362,042	0	79,284
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	75,252	32,245	33,911	362,042	0	79,284
NET ASSETS							
Without donor restrictions	0	0	0	0	0	0	0
With donor restrictions	166,960	1,616,360	0	109,344	0	21,799	0
Total net assets/(deficit)	166,960	1,616,360	0	109,344	0	21,799	0
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 166,960	\$ 1,691,612	\$ 32,245	\$ 143,255	\$ 362,042	\$ 21,799	\$ 79,284

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2022

ASSETS	CACFP Home Providers	BP Sr Dining	Family Learning Connections	Cedar/Jones County ECI	Jackson Co ECI	Local Child Care Operations	HUD First
Cash and cash equivalents	(\$ 3,558)	(\$ 49,499)	(\$ 420)	\$ 1,691	(\$ 1,745)	\$ 495,316	(\$ 6,405)
Grants receivable	83,994	0	4,544	1,532	2,795	0	11,805
Accounts receivable	0	5,178	0	0	0	0	0
Contribution receivable	0	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	0	0	0
Inventories	0	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0	0
TOTAL ASSETS	80,436	(44,321)	4,124	3,223	1,050	495,316	5,400
LIABILITIES & NET ASSETS							
LIABILITIES							
Accounts payable and accrued expenses	80,436	11,747	4,124	612	1,050	13,223	5,400
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	80,436	11,747	4,124	612	1,050	13,223	5,400
NET ASSETS							
Without donor restrictions	0	(56,068)	0	0	0	482,093	0
With donor restrictions	0	0	0	2,611	0	0	0
Total net assets/(deficit)	0	(56,068)	0	2,611	0	482,093	0
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 80,436	(\$ 44,321)	\$ 4,124	\$ 3,223	\$ 1,050	\$ 495,316	\$ 5,400

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2022

ASSETS	HUD Rapid Rehousing I	Hazel Corey Endowment	Greater C.R. Community Foundation	Emergency Shelter Grant Program	Johnson County United Way	Supportive Services for Veterans	Tenant Based Rental Assistance
Cash and cash equivalents	(\$ 1,357)	\$ 0	\$ 29,289	(\$ 13,570)	\$ 2,312	(\$ 10,009)	(\$ 7,081)
Grants receivable	1,920	0	0	16,477	0	47,739	7,081
Accounts receivable	0	0	0	0	0	0	0
Contribution receivable	0	0	0	0	2,003	0	0
Prepaid expenses and other assets	0	38,783	0	0	0	0	0
Inventories	0	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0	0
TOTAL ASSETS	563	38,783	29,289	2,907	4,315	37,730	0
LIABILITIES & NET ASSETS							
LIABILITIES							
Accounts payable and accrued expenses	563	0	0	2,907	4,315	37,730	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	563	0	0	2,907	4,315	37,730	0
NET ASSETS							
Without donor restrictions	0	0	0	0	0	0	0
With donor restrictions	0	38,783	29,289	0	0	0	0
Total net assets/(deficit)	0	38,783	29,289	0	0	0	0
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 563	\$ 38,783	\$ 29,289	\$ 2,907	\$ 4,315	\$ 37,730	\$ 0

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2022

ASSETS	Dubuque Co Local	Jackson Co Local	Delaware Co Local	WIC	Maternal and Child Heealth Services	Local Health Alliance	1st Five HDMI Implementation Phase
Cash and cash equivalents	\$ 127,350	\$ 262	\$ 820	\$ 13,956	(\$ 81,283)	\$ 8,335	(\$ 42,571)
Grants receivable	0	0	0	138,843	102,101	0	57,141
Accounts receivable	0	0	0	0	7,128	0	0
Contribution receivable	0	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	1,000	0	0	0
Inventories	0	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0	0
TOTAL ASSETS	127,350	262	820	153,799	27,946	8,335	14,570
LIABILITIES & NET ASSETS							
LIABILITIES							
Accounts payable and accrued expenses	3,125	262	0	96,366	27,946	45	14,570
Refundable advances	0	0	0	57,433	0	0	0
Other liabilities	0	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0	0
Total Liabilities	3,125	262	0	153,799	27,946	45	14,570
NET ASSETS							
Without donor restrictions	124,225	0	820	0	0	8,290	0
With donor restrictions	0	0	0	0	0	0	0
Total net assets/(deficit)	124,225	0	820	0	0	8,290	0
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 127,350	\$ 262	\$ 820	\$ 153,799	\$ 27,946	\$ 8,335	\$ 14,570

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2022

ASSETS	SSVF Shallow	Farmers Market	LIHEAP	COVID-19 Head	COVID-19	HEAP WX	DOE Wx
	Subside	Nutrition Program		Start	Housing-ARPA		
Cash and cash equivalents	(\$ 1,495)	\$ 2,316	\$ 797,574	(\$ 19,292)	(\$ 146,714)	\$ 116,882	\$ 126,982
Grants receivable	1,908	0	0	52,048	147,175	278,571	25,130
Accounts receivable	0	0	0	0	0	0	0
Contribution receivable	0	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	0	0	0
Inventories	0	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0	0
TOTAL ASSETS	413	2,316	797,574	32,756	461	395,453	152,112
LIABILITIES & NET ASSETS							
LIABILITIES							
Accounts payable and accrued expenses	413	0	645,278	32,756	461	395,453	152,112
Refundable advances	0	0	152,296	0	0	0	0
Other liabilities	0	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0	0
Total Liabilities	413	0	797,574	32,756	461	395,453	152,112
NET ASSETS							
Without donor restrictions	0	2,316	0	0	0	0	0
With donor restrictions	0	0	0	0	0	0	0
Total net assets/(deficit)	0	2,316	0	0	0	0	0
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 413	\$ 2,316	\$ 797,574	\$ 32,756	\$ 461	\$ 395,453	\$ 152,112

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2022

ASSETS	IP&L	MidAmerica	COVID-19 LIHWAP	Weatheri-zation Inventory	Residential Environmental Division Pool	Benton County ECI	Jones/Cedar HS ECI
Cash and cash equivalents	\$ 12,054	\$ 40,742	\$ 2,699	(\$ 178,663)	(\$ 784,467)	(\$ 1,333)	(\$ 1,111)
Grants receivable	7,104		493	61,484	544,948	1,565	2,602
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	72,257	0	0	0
Property and equipment, net	0	0	0	0	0	0	0
TOTAL ASSETS	19,158	40,742	3,192	(44,922)	(239,519)	232	1,491
LIABILITIES & NET ASSETS							
LIABILITIES							
Accounts payable and accrued expenses	19,158	39,709	3,192	45,649	220,149	232	1,491
Refundable advances	0	1,033	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	19,158	40,742	3,192	45,649	220,149	232	1,491
NET ASSETS							
Without donor restrictions	0	0	0	(90,571)	(459,668)	0	0
With donor restrictions	0	0	0	0	0	0	0
Total net assets/(deficit)	0	0	0	(90,571)	(459,668)	0	0
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 19,158	\$ 40,742	\$ 3,192	(\$ 44,922)	(\$ 239,519)	\$ 232	\$ 1,491

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2022

ASSETS	Breast Feeding	Linn County ECI	Linn County ECI	Linn County ECI	Maquoketa	Amana	East Central
	Peer Counselor	Head Start Wrap Around	Linn County ECI Health Alliance	Non-traditional Child Care	Valley Assistance	Assistance	REC Assistance
Cash and cash equivalents	(\$ 5,963)	(\$ 3,890)	(\$ 31,315)	(\$ 31,567)	\$ 9,495	\$ 3,996	\$ 20,656
Grants receivable	7,750	14,426	52,392	35,646	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
TOTAL ASSETS	1,787	10,536	21,077	4,079	9,495	3,996	20,656
LIABILITIES & NET ASSETS							
LIABILITIES							
Accounts payable and accrued expenses	1,787	10,536	21,077	4,079	0	0	0
Refundable advances	0	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0	0
Total Liabilities	1,787	10,536	21,077	4,079	0	0	0
NET ASSETS							
Without donor restrictions	0	0	0	0	0	0	0
With donor restrictions	0	0	0	0	9,495	3,996	20,656
Total net assets/(deficit)	0	0	0	0	9,495	3,996	20,656
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 1,787	\$ 10,536	\$ 21,077	\$ 4,079	\$ 9,495	\$ 3,996	\$ 20,656

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2022

ASSETS	Cascade Energy Assistance	Linn Co REC Assistance	TIP REC Assistance	Coggon Municipal	HUD V Rapid Rehousing	Black Hills Assistance	HUD Rapid Rehousing II
Cash and cash equivalents	\$ 31,226	\$ 26,441	\$ 13,190	\$ 834	(\$ 4,165)	\$ 148,498	(\$ 4,253)
Grants receivable	0	0	0	0	7,060	0	4,764
Accounts receivable	0	0	0	0	0	0	0
Contribution receivable	0	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	0	0	0
Inventories	0	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0	0
TOTAL ASSETS	31,226	26,441	13,190	834	2,895	148,498	511
LIABILITIES & NET ASSETS							
LIABILITIES							
Accounts payable and accrued expenses	0	0	0	0	2,895	0	511
Refundable advances	0	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0	0
Total Liabilities	0	0	0	0	2,895	0	511
NET ASSETS							
Without donor restrictions	0	0	0	0	0	0	0
With donor restrictions	31,226	26,441	13,190	834	0	148,498	0
Total net assets/(deficit)	31,226	26,441	13,190	834	0	148,498	0
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 31,226	\$ 26,441	\$ 13,190	\$ 834	\$ 2,895	\$ 148,498	\$ 511

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2022

ASSETS	Alliant Home Town Care Assistance	Mid American Assistance	Local Assistance Operations	Washington County Local Assistance	Broadway Complex Maintenance
Cash and cash equivalents	\$ 839,364	\$ 171,808	\$ 172,227	\$ 94,921	\$ 15,240
Grants receivable	0	0	0	0	0
Accounts receivable	0	0	0	0	0
Contribution receivable	0	0	0	0	0
Prepaid expenses and other assets	0	0	805	0	0
Inventories	0	0	0	0	0
Property and equipment, net	0	0	0	0	3,317
TOTAL ASSETS	839,364	171,808	173,032	94,921	18,557
LIABILITIES & NET ASSETS					
LIABILITIES					
Accounts payable and accrued expenses	1,568	1,257	9,466	1,075	0
Refundable advances	0	0	0	0	0
Other liabilities	0	0	0	0	0
Notes payable	0	0	0	0	0
Total Liabilities	1,568	1,257	9,466	1,075	0
NET ASSETS					
Without donor restrictions	0	0	163,566	0	0
With donor restrictions	837,796	170,551	0	93,846	18,557
Total net assets/(deficit)	837,796	170,551	163,566	93,846	18,557
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 839,364	\$ 171,808	\$ 173,032	\$ 94,921	\$ 18,557

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Emergency Solutions Grant Program (ESGP)

Contract Number ESG-00005-22

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

	Approved Budget	Actual 01/01/22 - 09/30/22
REVENUE		
Iowa Finance Authority	\$ 148,630	\$ 99,316
TOTAL REVENUE	\$ 148,630	\$ 99,316
EXPENSES		
Rapid Rehousing	145,657	96,563
Administration	2,973	2,753
TOTAL EXPENSES	\$ 148,630	\$ 99,316

Emergency Solutions Grant Program (ESGP)

Contract Number ESG-00005-21

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

	Approved Budget	Total Actual	Actual 01/01/21 - 09/30/21	Actual 10/01/21 - 12/31/21
REVENUE				
Iowa Finance Authority	\$ 135,219	\$ 57,598	\$ 23,072	\$ 34,526
TOTAL REVENUE	\$ 135,219	\$ 57,598	\$ 23,072	\$ 34,526
EXPENSES				
Rapid Rehousing	132,515	\$ 55,510	23,072	32,438
Administration	2,704	2,088	0	2,088
TOTAL EXPENSES	\$ 135,219	\$ 57,598	\$ 23,072	\$ 34,526

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Contract Number DOE-22-02

Contract Period 04/01/22 - 03/31/23

	Approved Budget	Actual 04/01/22 - 09/30/22
REVENUE		
Iowa Department of Human Rights	\$ 715,947	\$ 692,947
EXPENSES		
Administration	\$ 92,769	\$ 92,769
Health and safety	118,518	86,950
Support	138,330	132,513
Labor	169,059	255,646
Materials	169,059	119,857
T&TA	23,000	0
Readiness	5,212	5,212
TOTAL EXPENSES	\$ 715,947	\$ 692,947

Contract Number DOE-21-02

Contract Period 04/01/21 - 03/31/22

	Approved Budget	Total	Actual 04/01/21 - 09/30/21	Actual 10/01/21 - 03/31/22
REVENUE				
Iowa Department of Human Rights	\$ 861,268	\$ 844,368	\$ 700,042	\$ 144,326
EXPENSES				
Administration	104,160	104,160	92,326	11,834
Health and safety	148,103	136,675	0	136,675
Support	185,567	199,544	188,958	10,586
Labor	199,219	265,881	279,157	(13,276)
Materials	199,219	130,008	139,601	(9,593)
T & TA	25,000	8,100	0	8,100
TOTAL EXPENSES	\$ 861,268	\$ 844,368	\$ 700,042	\$ 144,326

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Low-Income Home Assistance Programs

Contract Number HEAP 22-02

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

	Approved Budget	Actual 01/01/22 - 09/30/22
REVENUE		
Iowa Department of Human Rights	\$ 2,217,236	\$ 1,114,953
EXPENSES		
Administration	\$ 115,273	\$ 59,639
Health and Safety	481,242	321,331
Support	536,611	371,722
Labor	526,002	225,036
Materials	526,002	125,450
Equipment/Training	27,506	2,130
Insurance	0	5,045
Special Project K&T	4,600	4,600
TOTAL EXPENSES	\$ 2,217,236	\$ 1,114,953

Contract Number HEAP 21-02

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

	Approved Budget	Total	Actual 01/01/21 - 09/30/21	Actual 10/01/21 - 12/31/21
REVENUE				
Iowa Department of Human Rights	\$ 1,946,434	\$ 1,117,078	\$ 600,163	\$ 516,915
EXPENSES				
Administration	\$ 98,594	\$ 56,704	\$ 33,216	\$ 23,488
Health and Safety	421,342	608,434	316,430	292,004
Support	469,819	308,792	146,684	162,108
Labor	460,531	92,913	67,821	25,092
Materials	460,531	32,124	36,012	(3,888)
POI Insurance	5,617	5,617	0	5,617
Equipment/Training	30,000	12,494	0	12,494
TOTAL EXPENSES	\$ 1,946,434	\$ 1,117,078	\$ 600,163	\$ 516,915

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Low-Income Home Assistance Programs

Contract Number LIHWAP-21CAA-02

Contract Period 05/28/21 - 09/30/23

	Approved Budget	Actual 10/01/21 09/30/22
REVENUE		
Iowa Department of Human Rights	\$ 747,345	\$ 747,345
EXPENSES		
Administration	\$ 76,260	\$ 76,260
ECIP	632,955	632,955
Support	38,130	38,130
TOTAL EXPENSES	\$ 747,345	\$ 747,345

Contract Number LIHWAP-21ARPA-02

Contract Period 03/01/22 - 09/30/23

	Approved Budget	Actual 03/01/22 09/30/22
REVENUE		
Iowa Department of Human Rights	\$ 585,693	\$ 257,265
EXPENSES		
Administration	\$ 59,765	\$ 12,418
ECIP	496,046	226,055
Support	29,882	18,792
TOTAL EXPENSES	\$ 585,693	\$ 257,265

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Low-Income Home Energy Assistance Program
 Contract Number LIHEAP 22-02
 Contract Period 10/01/21 - 09/30/22

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

Low-Income Home Energy Assistance Program
 Contract Number LIHEAP 21-02
 Contract Period 10/01/20 - 10/31/21

	Approved Budget	Total	Actual 10/01/20 - 09/30/21	Actual 10/01/21 - 10/31/21
REVENUE				
Iowa Department of Human Rights	\$ 6,488,184	\$ 6,287,687	\$ 6,295,366	\$ (7,679)
EXPENSES				
Regular assistance	\$ 4,205,884	\$ 4,010,264	\$ 4,010,264	\$ 0
Energy crisis intervention payments	1,225,378	1,220,500	1,225,378	(4,878)
Client services	58,350	58,350	58,350	0
Program Support	26,287	23,486	26,287	(2,801)
Summer deliverable fuel payments	345,506	345,506	345,506	0
Administration costs	626,779	629,581	629,581	0
TOTAL EXPENSES	\$ 6,488,184	\$ 6,287,687	\$ 6,295,366	\$ (7,679)

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Low-Income Home Energy Assistance Program

Contract Number LIHEAP 21ARPA-02

Contract Period 05/27/21 - 11/30/22 (Pre Buy Only)

	Approved Budget	TOTAL	Actual 05/27/21 - 09/30/21	Actual 10/01/21 - 09/30/22
REVENUE				
Iowa Department of Human Rights	\$ 10,484,709	\$ 10,319,883	\$ 731,867	9,588,016
EXPENSES				
Regular assistance	\$ 6,835,734	\$ 6,826,708	\$ 0	6,826,708
Energy crisis intervention payments	2,867,532	2,867,532	683,471	2,184,061
Client services	4,000	4,000	0	4,000
Program Support	22,225	22,225	0	22,225
Administration costs	599,418	599,418	48,396	551,022
Summer Pre Buys	155,800	0	0	0
TOTAL EXPENSES	\$ 10,484,709	\$ 10,319,883	\$ 731,867	\$ 9,588,016

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Low-Income Home Energy Assistance Program

Liheap Black Hills

Contract Number LIHEAP-22BHE-02

Contract Period 05/01/22 - 09/30/22

	Approved Budget	Actual 05/01/22 09/30/22
REVENUE		
Iowa Department of Human Rights	\$ 78,811	\$ 78,811
EXPENSES		
ECIP	\$ 75,415	\$ 75,415
Support	3,396	3,396
TOTAL EXPENSES	\$ 78,811	\$ 78,811

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Community Services Block Grant (CSBG-21-02)

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

	Approved Budget	TOTAL	Actual 10/01/20 - 09/30/21	Actual 10/01/21 - 12/31/21
REVENUE				
Iowa Department of Human Rights	\$ 1,319,360	\$ 1,319,360	\$ 1,154,814	\$ 164,546
Transferred Revenue				
Rural Housing for at Risk Households	120,000	73,932	62,594	11,338
Benton/Iowa Co Senior Services	130,000	134,282	109,282	25,000
Healthy Homes/Rehab/RED	220,000	220,000	200,000	20,000
Agency Volunteer Engagement	5,000	4,907	4,875	32
Child Development Wraparound	195,000	209,263	199,463	9,800
Nutrition in Family Day Care	75,000	76,559	70,054	6,505
Financial Assistance Network	408,311	427,112	367,112	60,000
VITA	8,000	7,334	7,334	0
Training/Employment	40,000	48,096	28,449	19,647
Total Transferred Revenue	1,201,311	1,201,485	1,049,163	152,322
	\$ 118,049	\$ 117,875	\$ 105,651	\$ 12,224
EXPENSE				
Personnel costs	\$ 102,174	\$ 103,301	\$ 93,622	\$ 9,679
Travel	901	603	603	0
Other	2,500	1,310	0	1,310
Indirect	12,474	12,661	11,426	1,235
TOTAL EXPENSE	\$ 118,049	\$ 117,875	\$ 105,651	\$ 12,224
Net Revenue	\$ 0	\$ 0	\$ 0	\$ 0

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Community Services Block Grant (CSBG-22-02)

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

	Approved Budget	Actual 10/01/21 - 09/30/22
REVENUE		
Iowa Department of Human Rights	\$ 1,323,837	\$ 1,113,758
Transferred Revenue		
Rural Housing for at Risk Households	80,000	117,602
Benton/Iowa Co Senior Services	92,902	165,859
Healthy Homes/Rehab/RED	50,000	50,000
Agency Volunteer Engagement	10,000	3,650
Food Reservoir	1,000	0
Child Development Wraparound	240,133	178,437
Nutrition in Family Day Care	50,000	58,307
Financial Assistance Network	381,450	335,567
Training/Employment	75,000	0
VITA	35,000	7,349
Child Care Quality and Capacity Initiative	27,500	22,872
Total Transferred Revenue	1,042,985	939,643
	\$ 280,852	\$ 174,115
EXPENSE		
Personnel costs	\$ 132,567	\$ 90,099
Travel	2,100	457
Other	130,000	73,424
Indirect	16,185	10,135
TOTAL EXPENSE	\$ 280,852	\$ 174,115
Net Revenue	\$ 0	\$ 0

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

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

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

	Approved Budget	TOTAL	Actual 01/20/20 - 09/30/20	10/01/20 - 09/30/21	10/01/21 - 09/30/22
REVENUE					
Iowa Department of Human Rights	\$ 1,437,530	\$ 1,437,530	\$ 180,748	\$ 487,496	\$ 769,286
Co-Funded Programs					
Benton Senior Services	24,000	24,000	15,226	8,774	0
Client Assistance Covid	200,000	178,548	0	56,537	122,011
Personnel costs	\$ 867,668	\$ 897,290	\$ 130,606	\$ 344,355	422,329
Travel	200	117	110	7	0
Equipment	83,000	80,682	3,719	14,286	62,677
Other	155,982	151,691	14,882	21,481	115,328
Indirect	106,680	105,202	16,205	42,056	46,941
TOTAL EXPENSE	\$ 1,437,530	\$ 1,437,530	\$ 180,748	\$ 487,496	\$ 769,286
Net Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

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

Contract Period 10/01/20 - 09/30/22

	Approved Budget	TOTAL	Actual 10/01/20 - 09/30/21	Actual 10/1/21 - 09/30/22
REVENUE				
Iowa Department of Human Rights	\$ 385,729	\$ 385,729	\$ 83,031	\$ 302,698
EXPENSE				
Personnel Costs	\$ 141,364	140,406	\$ 0	\$ 140,406
Contracted Services	145,000	145,848	50,859	94,989
Assistance to Individuals	60,968	61,232	31,122	30,110
Other	21,100	22,130	1,050	21,080
Indirect	17,297	16,113	0	16,113
TOTAL EXPENSE	\$ 385,729	\$ 385,729	\$ 83,031	\$ 302,698
Net Revenue	\$ 0	\$ 0	\$ 0	\$ 0

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

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

Contract Period 07/01/2022 - 06/30/2023

	Approved Budget	Actual 07/01/22 - 09/30/22
REVENUE		
Iowa Department of Human Services	\$ 739,200	\$ 174,274
CSBG transfer	345,767	0
TOTAL REVENUE	\$ 1,084,967	\$ 174,274
EXPENSES		
Salary	\$ 572,391	\$ 114,941
Benefits	394,091	46,726
Other - Indirect costs	118,485	12,607
TOTAL EXPENSES	\$ 1,084,967	\$ 174,274

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

Contract Period 07/01/21 - 06/30/22

	Approved Budget	Total	Actual 07/01/21 - 09/30/21	Actual 10/01/21 - 06/30/22
REVENUE				
Iowa Department of Human Services	\$ 739,200	\$ 739,200	\$ 155,428	\$ 583,772
CSBG transfer	285,898	65,879	0	65,879
TOTAL REVENUE	\$ 1,025,098	\$ 805,079	\$ 155,428	\$ 649,651
EXPENSES				
Salary	\$ 524,884	\$ 442,381	\$ 93,789	\$ 348,592
Benefits	389,988	274,840	45,055	229,785
Other - Indirect costs	110,226	87,858	16,584	71,274
TOTAL EXPENSES	\$ 1,025,098	\$ 805,079	\$ 155,428	\$ 649,651

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Shared Visions Child Development
Contract Period 07/01/22- 06/30/23

	Approved Budget	Actual 07/01/22- 09/30/22
REVENUE		
Iowa Department of Education	\$ 725,886	\$ 72,127
CSBG transfer	218,992	0
United Way of East Central Iowa	40,066	121,147
TOTAL REVENUE	\$ 984,944	\$ 193,274
EXPENSES		
Inn Circle Classroom	\$ 99,719	\$ 3,392
Bloomington	101,720	3,344
Benton County Classroom	104,601	4,775
Jones	100,022	11,971
Hayes 1 & 2	190,653	13,670
Coralville County Classroom	99,719	10,784
Waterfront Classroom 1 & 2	193,765	22,845
Washington Classroom	94,745	13,149
TOTAL EXPENSES	\$ 984,944	\$ 83,930

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

	Approved Budget	Total	Actual 07/01/21- 09/30/21	Actual 10/01/21 - 06/30/22
REVENUE				
Iowa Department of Education	\$ 725,886	\$ 725,887	\$ 181,472	\$ 544,415
CSBG transfer	151,573	44,322	0	44,322
United Way of East Central Iowa	43,138	48,980	12,245	36,735
TOTAL REVENUE	\$ 920,597	\$ 819,189	\$ 193,717	\$ 625,472
EXPENSES				
Inn Circle Classroom	\$ 88,619	\$ 78,239	\$ 8,052	\$ 70,187
Bloomington	90,024	77,545	4,979	72,566
Benton County Classroom	100,384	87,030	11,434	75,596
Jones	88,619	87,015	7,437	79,578
Hayes 1 & 2	196,580	176,334	26,224	150,110
Coralville County Classroom	88,619	83,959	7,745	76,214
Waterfront Classroom 1-2	177,238	151,509	24,475	127,034
Washington Classroom	90,514	77,558	5,740	71,818
TOTAL EXPENSES	\$ 920,597	\$ 819,189	\$ 96,086	\$ 723,103

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

IES Utilities, Inc.

Contract Number IPL 22-02

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

	Approved Budget	Actual 01/01/22 - 09/30/22
REVENUE		
Iowa Department of Human Rights	\$ 243,096	\$ 105,627
EXPENSES		
Administration	\$ 10,567	\$ 4,830
Support	21,133	8,490
Labor	105,698	57,822
Materials	105,698	34,485
TOTAL EXPENSES	\$ 243,096	\$ 105,627

Contract Number IPL 21-02

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

	Approved Budget	Total	Actual 01/01/21 - 09/30/21	Actual 10/01/21 - 12/31/21
REVENUE				
Iowa Department of Human Rights	\$ 240,658	\$ 139,759	\$ 72,442	\$ 67,317
EXPENSES				
Administration	\$ 10,359	\$ 6,077	\$ 2,707	\$ 3,370
Support	21,031	12,152	5,163	6,989
Labor	104,634	85,550	35,662	49,888
Materials	104,634	35,980	15,953	20,027
TOTAL EXPENSES	\$ 240,658	\$ 139,759	\$ 59,485	\$ 80,274

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs
 Mid American Energy Company
 Contract Number MEC 22-02
 Contract Period 01/01/22 - 12/31/22

	Approved Budget	Actual 01/1/22 - 09/30/22
REVENUE		
Iowa Department of Human Rights	\$ 211,024	\$ 202,245
EXPENSES		
Administration	\$ 9,175	\$ 9,375
Support	18,349	17,604
Labor	91,750	92,631
Materials	91,750	82,635
TOTAL EXPENSES	\$ 211,024	\$ 202,245

Contract Number MEC 21-02
 Contract Period 01/01/21 - 12/31/21

	Approved Budget	Total	Actual 01/01/21 - 09/30/21	Actual 10/01/21 - 12/31/21
REVENUE				
Iowa Department of Human Rights	\$ 141,136	\$ 141,136	\$ 141,136	\$ 0
EXPENSES				
Administration	\$ 6,136	\$ 6,136	\$ 6,136	\$ 0
Support	12,272	12,272	12,272	0
Labor	61,364	72,472	72,472	0
Materials	61,364	50,256	50,256	0
TOTAL EXPENSES	\$ 141,136	\$ 141,136	\$ 141,136	\$ 0

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Black Hills

Contract Number BHE-22-02

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

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

Contract Number BHE 21-02C

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

	Approved Budget	Total	Actual 01/01/21- 09/30/21	Actual 10/01/21 - 12/31/21
REVENUE				
Iowa Department of Human Rights	\$ 65,947	\$ 65,947	\$ 51,171	\$ 14,776
EXPENSES				
Administration	\$ 2,867	\$ 2,867	\$ 2,157	\$ 710
Support	5,734	5,734	3,993	1,741
Labor	28,673	30,306	21,704	8,602
Materials	28,673	27,040	18,222	8,818
TOTAL EXPENSES	\$ 65,947	\$ 65,947	\$ 46,076	\$ 19,871

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

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

We have audited, in accordance with 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, 2022, 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 24, 2023.

Report on Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

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.

Wipfli LLP

Wipfli LLP

January 24, 2023
Madison, Wisconsin

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Hawkeye Area Community Action Program, Inc.’s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Hawkeye Area Community Action Program, Inc.’s major federal programs for the year ended September 30, 2022. Hawkeye Area Community Action Program, Inc.’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, Hawkeye Area Community Action Program, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States; 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

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

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

Report on Internal Control Over Compliance

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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Wipfli LLP

January 24, 2023
Madison, Wisconsin

Hawkeye Area Community Action Program, Inc.

Schedule of Findings and Questioned Costs Year Ended September 30, 2022

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued?	Unmodified
Internal control over financial reporting:	
Material weakness (es) identified?	No
Significant deficiency (ies) identified?	None Reported
Noncompliance material to financial statements noted?	No

Federal Awards

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

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

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance [2 CFR 200.516(a)]? No

Identification of major federal programs:

<u>Name of Federal Major Program or Cluster</u>	<u>AL No.</u>
Child and Adult Care Food Program (CACFP)	10.558
Emergency Rental Assistance Program (ERAP)	21.023
Head Start Cluster	93.600

Dollar threshold used to distinguish between Type A and Type B programs \$1,376,585

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