

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

Hiawatha, Iowa

Financial Statements and
Supplementary Information
Years Ended September 30, 2019 and 2018

Hawkeye Area Community Action Program, Inc.

Financial Statements and Supplementary Information
Years Ended September 30, 2019 and 2018

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Independent Auditor's Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of Hawkeye Area Community Action Program, Inc., which comprise the statements of financial position as of September 30, 2019 and 2018, and the related statements of activities, functional expenses and cash flows for the years then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Hawkeye Area Community Action Program, Inc. as of September 30, 2019 and 2018, 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.

Emphasis of Matter

As discussed in Note 1 to the financial statements, Hawkeye Area Community Action Program, Inc. adopted the amendments in Accounting Standards Update (ASU) No. 2016-14, *Not-for-Profit Entities – Presentation of Financial Statements for Not-for-Profit Entities*, as of and for the year ended September 30, 2019. The amendments have been applied on retrospective basis.

Other Matters

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of program activity, schedule of expenditures of federal awards as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the supplementary information on pages 41 through 62 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the information is fairly stated, in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 23, 2020, on our consideration of Hawkeye Area Community Action Program, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Hawkeye Area Community Action Program, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Hawkeye Area Community Action Program, Inc.'s internal control over financial reporting and compliance.



Wipfli LLP

January 23, 2020
Madison, Wisconsin

Hawkeye Area Community Action Program, Inc.

Statements of Financial Position September 30, 2019 and 2018

Assets	2019	2018
Current assets:		
Cash and cash equivalents	\$ 0	\$ 243,224
Grants receivable	1,644,801	1,443,689
Accounts receivable	89,188	129,575
Contribution receivable	504,257	973,019
Prepaid expenses and other assets	491,300	456,637
Inventories	869,046	378,750
Total current assets	3,598,592	3,624,894
Property and equipment, net	3,144,371	3,563,989
TOTAL ASSETS	\$ 6,742,963	\$ 7,188,883
<i>Liabilities and Net Assets</i>		
Current liabilities:		
Notes payable - current portion	\$ 257,902	\$ 218,117
Payables in excess of cash	110,581	0
Line of credit	28,200	0
Accounts payable and accrued expenses	1,894,587	1,992,013
Grant funds received in advance	259,017	308,964
Other liabilities	62,987	48,795
Total current liabilities	2,613,274	2,567,889
Long-term liabilities:		
Notes payable	401,517	667,275
Total liabilities	3,014,791	3,235,164
Net assets:		
Without donor restrictions	2,836,965	2,529,616
With donor restrictions	891,207	1,424,103
Total net assets	3,728,172	3,953,719
TOTAL LIABILITIES AND NET ASSETS	\$ 6,742,963	\$ 7,188,883

Hawkeye Area Community Action Program, Inc.

Statements of Activities

Year Ended September 30, 2019

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

Hawkeye Area Community Action Program, Inc.

Statements of Activities (Continued)
Year Ended September 30, 2018

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue:			
Government grants, fees, and support	\$ 21,426,304	\$ 15,630	\$ 21,441,934
Commodities	549,484	0	549,484
United Way	1,077,446	189,173	1,266,619
Contributions and public support	1,572,682	79,884	1,652,566
Program income	1,127,938	0	1,127,938
Investment income	684	0	684
In-kind contributions	8,890,163	0	8,890,163
Net assets released from restrictions	290,477	(290,477)	0
Total revenue and support	34,935,178	(5,790)	34,929,388
Expenses:			
Program activities:			
Food and Nutrition	13,800,059	0	13,800,059
Energy	6,296,578	0	6,296,578
Children	8,781,020	0	8,781,020
Homelessness	2,813,426	0	2,813,426
Veteran Support	1,137,266	0	1,137,266
Total program activities	32,828,349	0	32,828,349
Management and general	2,002,100	0	2,002,100
Fund-raising expenses	347,304	0	347,304
Total expenses	35,177,753	0	35,177,753
Change in net assets	(242,575)	(5,790)	(248,365)
Net assets - Beginning of year	2,772,191	1,429,893	4,202,084
Net assets - End of year	\$ 2,529,616	\$ 1,424,103	\$ 3,953,719

See accompanying notes to financial statements.

Hawkeye Area Community Action Program, Inc.

Statement of Functional Expenses

Year Ended September 30, 2019

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

Hawkeye Area Community Action Program, Inc.

Statement of Functional Expenses

Year Ended September 30, 2018

	<u>Program</u>	<u>Management & General</u>	<u>Fund-raising</u>	<u>Total</u>
Salaries and wages	\$ 7,620,790	\$ 730,205	\$ 144,075	\$ 8,495,070
Fringe benefits	3,940,574	478,879	49,643	4,469,096
Assistance to individuals	5,681,040	0	0	5,681,040
Contracted services and fees	4,102,766	94,258	150,733	4,347,757
Depreciation	430,776	0	0	430,776
Equipment and repairs	12,986	2,899	0	15,885
Insurance	112,529	52,342	0	164,871
Memberships	18,891	18,656	0	37,547
Occupancy	382,285	524,579	0	906,864
Other direct costs	5,560	24,248	2,853	32,661
Postage	30,541	4,701	0	35,242
Printing	14,944	4,608	0	19,552
Supplies and materials	1,152,809	21,961	0	1,174,770
Telephone	160,024	4,184	0	164,208
Training	63,448	27,531	0	90,979
Travel	266,860	13,049	0	279,909
In-kind expenses	8,831,526	0	0	8,831,526
Total expenses	<u><u>\$ 32,828,349</u></u>	<u><u>\$ 2,002,100</u></u>	<u><u>\$ 347,304</u></u>	<u><u>\$ 35,177,753</u></u>

Hawkeye Area Community Action Program, Inc.

Statements of Cash Flows

Years Ended September 30, 2019 and 2018

	2019	2018
Increase (decrease) in cash and cash equivalents:		
Cash flows from operating activities:		
Change in net assets	(\$ 225,547)	(\$ 248,365)
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Depreciation	416,438	430,776
Gain on disposal of property and equipment	(36,002)	(66,953)
Effects of changes in operating assets and liabilities:		
Grants receivable	(201,112)	75,979
Accounts receivable	40,387	14,506
Contribution receivable	468,762	(189,173)
Prepaid expenses and other assets	(34,663)	(175,624)
Inventories	(490,296)	(67,899)
Payables in excess of cash	110,581	0
Accounts payable and accrued expenses	(97,426)	34,839
Grant funds received in advance	(49,947)	23,431
Other liabilities	14,192	16,748
Net cash used in operating activities	(84,633)	(151,735)
Cash flows from investing activities:		
Purchase of property and equipment	0	(81,707)
Proceeds from sale of property	39,182	79,493
Net cash provided by (used in) investing activities	39,182	(2,214)
Cash flows from financing activities:		
Principal payments on notes payable	(225,973)	(217,478)
Net proceeds from line of credit	28,200	0
Net cash used in financing activities	(197,773)	(217,478)
Changes in cash and cash equivalents	(243,224)	(371,427)
Cash and cash equivalents - Beginning of year	243,224	614,651
Cash and cash equivalents - End of year	\$ 0	\$ 243,224
Supplemental Schedule of Other Cash Activity:		
Interest paid and expensed	\$ 28,184	\$ 35,267

See accompanying notes to financial statements.

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies

Nature of Operations

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

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

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

HACAP operates programs which administer and deliver social services for needy citizens in East Central Iowa. Funding and support is generally provided through contracts with federal, state, and local government agencies and through additional local community support. These programs are operated for the benefit of eligible participants as defined under guidelines issues by the respective granting agencies. For fiscal year ended September 30, 2019, HACAP received 22% and 31% of grant funding under its Low-Income Home Energy assistance and federal Head Start programs, respectively. For fiscal year ended September 30, 2018, HACAP received 22% and 31% of grant funding under its Low-Income Home Energy assistance and federal Head Start programs, respectively.

Description of Programs

HACAP operates the following programs:

Food and Nutrition

Services include:

- Channeling donated and purchased food to various community outlets that feed the needy.
- Reimbursing registered home family day care providers for providing USDA approved meals and snacks to children in their care.
- Providing prenatal and nutritional education and social assessment for pregnant women.
- Providing assessment and outreach for low-cost or no-cost health insurance.
- Providing well 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 and Early Head Start programs to provide comprehensive child development for children from birth to age five, pregnant women, and their families.
- Strengthening the quality and expanding the availability of child care for families with young children.
- Providing opportunities for parents to strengthen parenting skills.

Homelessness

Services include:

- Temporary assistance to homeless children by providing funds for emergency childcare, health care, protective clothing, and education supplies or special events.
- Operating the United Way of East Central Iowa "First Call For Help" call center to direct those in need to available community resources.
- Providing support to communities in leveraging resources that bring together volunteers and families in need.
- Managing a number of apartments and single-family dwellings for homeless 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 transitional affordable housing for at risk populations in two counties.
- Providing permanent housing for chronically homeless unaccompanied adults in Linn County.

Veteran Support

Services include:

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

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Presentation

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

Classification of Net Assets

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

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

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

Use of Estimates in Preparing Financial Statements

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

Cash and Cash Equivalents

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

Accounts Receivable

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

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Contribution Receivable

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

Inventories

Inventories consist of weatherization supplies, donated food, purchased food, and United States Department of Agriculture (USDA) commodities received from the government. Food inventories, other than inventories received from USDA, are valued using a price per pound based on an annual product valuation survey conducted for Feeding America. Food from the USDA is valued using a price per pound based on published USDA fair values. Weatherization supplies as of September 30, 2019, are stated at the lower of cost or net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less reasonably predictable costs of completion, disposal, and transportation. Weatherization supplies are expensed in the accounting period when the unit weatherized is claimed as a completed unit. A completed unit represents a dwelling unit, which has received weatherization services within the limits established in the weatherization contract, the final inspection has been performed, and the owner sign-off has been obtained.

Property and Equipment

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

Property and equipment purchased with grant funds is owned by HACAP while used in the program for which they were purchased or in other future authorized programs. However, the various funding sources have a reversionary interest in the property and equipment purchased with grant funds. Its disposition, as well as the ownership of any proceeds therefrom, is subject to funding source regulations. Property and equipment purchased with grant funds, net of depreciation, was \$1,366,162 and \$1,549,067 at September 30, 2019 and 2018, respectively.

In-Kind Contributions

HACAP has recorded in-kind contributions for space, supplies, and professional services in the statements of activities in accordance with generally accepted accounting principles (GAAP). GAAP requires that only contributions of service received which create or enhance a nonfinancial asset or require specialized skill by the individual possessing those skills and would typically need to be purchased if not provided by donation be recorded. The requirements of GAAP are different than the in-kind requirements of several of HACAP's grant awards. HACAP also received in-kind contributions for nonprofessional volunteers during the year with a value of \$347,950 and \$357,478 for the year ended September 30, 2019 and 2018, 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 are recognized when the donor makes a promise to give to HACAP that is, in substance, unconditional. Contributions received are recorded as with or without donor restriction, depending on the existence and nature of any donor restrictions. When a restriction expires, net assets with donor restriction are reclassified as net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. If the restriction is satisfied in the period of contribution, the contribution is recorded as revenue without donor restriction.

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

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

A. Grant Awards That Are Contributions

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

B. Grant Awards That Are Exchange Transactions

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

Indirect Cost Rate

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

Income Taxes

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

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.

Change in Accounting Policy

In 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-14, *Not-for-Profit Entities (Topic 958)*. This ASU provides certain improvements in financial reporting for not-for-profit organizations and requires changes to net asset classification, enhancements to liquidity presentation and disclosures, presentation of an analysis of expenses by function and by nature, netting of investment expenses with return, among other changes. The guidance was adopted effective October 1, 2018 and applied on a retrospective basis.

New Accounting Pronouncements

In 2014, the FASB issued ASU No. 2014-09, *Revenue from Contracts with Customers (Topic 606)*. This ASU, as amended, provides comprehensive guidance on the recognition of revenue from customers arising from the transfer of goods and services, guidance on accounting for certain contract costs, and new disclosures. The new standard replaces the current revenue recognition requirements and most industry-specific guidance. When adopted, the amendments in this ASU must be applied using one of two retrospective methods. ASU No. 2014-09 is effective for nonpublic entities for annual periods beginning after December 15, 2018. HACAP is currently evaluating the impact of the provisions of ASU Topic 606.

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

On June 21, 2018, the FASB issued ASU 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The amendments in this update will assist entities in evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) or as exchange (reciprocal) transactions and determining whether a transaction is conditional. The amendments in this update are effective for annual financial statements issued for fiscal years beginning after December 15, 2018, for transactions in which the entity serves as the resource recipient and for fiscal years beginning after December 15, 2019, for transactions in which the entity services as the resource provider. Early application of the amendments in this update is permitted. HACAP is evaluating the impact of the provisions of ASU Topic 958.

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Subsequent Events

Subsequent events have been evaluated through January 23, 2020, which is the date the financial statements were available to be issued.

Note 2: Concentration of Risk

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

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:

	2019	2018
Cash	\$ 0	\$ 243,224
Grants receivable	1,644,801	1,443,689
Accounts receivable	89,188	129,575
Contribution receivable	504,257	973,019
Subtotal financial assets	2,238,246	2,789,507
Less: payables in excess of cash	(110,581)	0
Less: accounts payable and accrued expenses	(1,803,216)	(1,909,135)
Less: grant funds received in advance in cash	(84,034)	(148,761)
Less: other liabilities	(62,987)	(48,795)
Less: cash in net assets with donor restrictions	(891,207)	(1,424,103)
Net financial assets available	(\$ 713,779)	(\$ 741,287)

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 \$4,773,000 at September 30, 2019. Additionally, HACAP has access to a line of credit of \$1,000,000 with Hills Bank of Hills, IA. As of September 30, 2019, the available balance on the line of credit is \$971,800.

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 4: Grants Receivable

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

	2019	2018
Federal programs	\$ 386,927	\$ 315,003
State and local programs	1,257,874	1,128,686
Totals	\$ 1,644,801	\$ 1,443,689

Note 5: Inventories

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

	2019	2018
Food	\$ 826,365	\$ 338,669
Weatherization materials	42,681	40,081
Totals	\$ 869,046	\$ 378,750

Note 6: Property and Equipment

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

	2019	2018
Land, building, and rehabilitation	\$ 7,327,205	\$ 7,327,205
Transitional housing properties	4,423,157	4,482,478
Furnishings and office equipment	907,644	907,644
Program equipment	772,391	790,209
Subtotal	13,430,397	13,507,536
Accumulated depreciation	(10,286,026)	(9,943,547)
Total	\$ 3,144,371	\$ 3,563,989

Note 7: Notes Payable

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

	2019	2018
Revenue bond issued by City of Hiawatha, Iowa, payable to U.S. Bank, requiring monthly installments of \$13,435, including interest at a fixed 3.75%. Final payment is due in June 2020, and the note is secured by the Hiawatha corporate office building, land, and all business assets.	\$ 111,101	\$ 264,965

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 7: Notes Payable (Continued)

Revenue bond issued by City of Coralville, Iowa, payable to U.S. Bank, requiring monthly installments of \$3,476, including interest at a fixed 3.74%. Final payment is due in April 2021, secured by the 10th Street, Coralville building and land.	60,830	99,455
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.	60,800	65,066
Note payable to City of Iowa City, requiring monthly installments of \$411, including interest at 0%. Final payment is due in June 2020, secured by two Iowa City residential properties.	77,700	82,634
Note payable to City of Iowa City, requiring monthly installments of \$275, including interest at 0%. Final payment is due in June 2038, secured by three Iowa City residential properties.	61,875	65,175
Note payable to Hills Bank and Trust, requiring monthly installments of \$3,214, including interest at 5.95% for the first 60 payments. Thereafter, the interest rate is subject to change based on the weekly average yield on U.S. Treasury Securities adjusted to a constant maturity of five years. The interest rate as of September 30, 2019 was 5.0%. Final payment is due in October 2029, and the note is secured by two Iowa City residential properties.	287,113	308,097
Total	659,419	885,392
Current portion	(257,902)	(218,117)
<u>Long-term portion</u>	<u>\$ 401,517</u>	<u>\$ 667,275</u>

Future maturities of notes payable at September 30, 2019, are as follows:

2020	257,902
2021	51,395
2022	131,923
2023	25,895
2024	27,470
Thereafter	164,834
<u>Total</u>	<u>\$ 659,419</u>

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 8: Line of Credit

HACAP has a line-of-credit agreement of \$1,000,000 with a local bank, which expires February 1, 2020, and is secured by all assets of HACAP, and bears interest at the *Wall Street Journal* Prime Rate (currently 4.75% as of September 30, 2019). There was \$28,200 and \$0 in outstanding balances as of September 30, 2019 and 2018, respectively.

Note 9: Net Assets With Donor Restrictions

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

	2019	2018
Food and Nutrition	\$ 10,492	\$ 63,962
Energy	65,473	51,241
Children	17,152	29,197
Homelessness	798,090	1,279,703
Total	\$ 891,207	\$ 1,424,103

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

Note 10: 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, 2019 and 2018, were \$452,032 and \$453,494, respectively.

Future minimum lease payments beyond 2019 are as follows:

2020	\$ 411,146
2021	161,892
2023	119,382
2023	104,382
2024	99,682
Thereafter	233,908
Total	\$ 1,130,392

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 11: 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, 2019 and 2018, was \$838,161 and \$393,369, 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:

	2019	2018
Land	\$ 609,906	\$ 622,446
Buildings	5,731,260	5,778,041
Subtotal	6,341,166	6,400,487
Accumulated depreciation	(5,202,257)	(5,004,288)
Total	<u>\$1,138,909</u>	<u>\$ 1,396,199</u>

Note 12: Retirement Plans

HACAP contributes to a tax deferred annuity 403(b) plan. The plan is administered by American Trust Retirement Inc. until June 30, 2019 and Principal Financial from July 1, 2019 on behalf of its participating employees. During the year ended September 30, 2019 and 2018, HACAP provided \$233,305 and \$232,140, respectively, in employer contributions.

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

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

HACAP is one of over 1,900 public employers participating in the plan, which has a plan net position exceeding \$34 billion as of June 30, 2019. As with any multi-employer plan, the plan's financial results may be affected by other employers entering or withdrawing from the plan, actions by the plan's board of trustees, and other events beyond HACAP's control. IPERS's funded status was 83.73%, leaving an unfunded actuarial liability of approximately \$5.8 billion as of June 30, 2019, 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, 2019 and 2018 was \$630,623 and \$591,449, respectively.

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 13: 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 \$709,484 and \$727,183 at September 30, 2019 and 2018, 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 14: 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, 2019 and 2018, was \$91,377 and \$82,875 respectively and is included in accounts payable and accrued expenses on the statements of financial position. The compensation expense for the year ended September 30, 2019 and 2018, was \$8,502 and \$6,785, respectively.

Note 15: Grant Awards

At September 30, 2019, HACAP had commitments under various ongoing grant awards of approximately \$4,773,000. The revenue relating to these grants is not recognized in the accompanying financial statements because the revenue recognition is conditional on the incurrence of expenditures or the performance of services in the next fiscal year.

Supplementary Information

Hawkeye Area Community Action Program, Inc.

Schedule A-1

Schedule of Program Activity

Year Ended September 30, 2018

	FEDERAL PROGRAMS								
	Department of Agriculture								HUD
	10.557	10.558			10.568	10.569	10.568 & 10.569 Cluster Subtotal	Community Development Block Grant	
	Women, Infants, and Children - Cash	Child and Adult Care Food Program Centers	Child and Adult Care Food Program Homes	10.558 Subtotal	TEFAP Food Program	TEFAP Food Distribution			
TOTAL	(1)	(2)	(3)	(4)	(5)	(6)			
REVENUE									
Grant revenue	\$ 21,441,934	\$ 982,002	\$ 384,523	\$ 564,477	\$ 949,000	\$ 57,852	\$ 0	\$ 57,852	\$ 41,794
Commodities	549,484	0	0	0	0	0	549,484	549,484	0
United Way	1,266,619	0	0	0	0	0	0	0	0
Contributions and public support	1,652,566	0	0	0	0	0	0	0	0
CSBG transfer	0	0	0	28,304	28,304	0	0	0	0
Program income	1,127,938	0	0	60	60	0	0	0	0
Investment income	684	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	92
In-kind contributions	8,890,163	0	0	0	0	0	0	0	0
Total Revenue	34,929,388	982,002	384,523	592,841	977,364	57,852	549,484	607,336	41,886
EXPENSES									
Salaries and wages	8,495,070	387,345	226,533	62,378	288,911	30,343	0	30,343	22,172
Fringe benefits	4,469,096	260,271	140,556	42,387	182,943	21,010	0	21,010	15,010
Assistance to individuals	5,681,040	0	0	461,304	461,304	0	549,484	549,484	0
Contracted services and fees	4,347,757	153,219	35,299	3,940	39,239	0	0	0	0
Depreciation	430,776	0	0	0	0	0	0	0	0
Equipment and repairs	15,885	0	0	0	0	0	0	0	0
Insurance	164,871	0	0	0	0	0	0	0	0
Memberships	37,547	0	0	150	150	0	0	0	0
Occupancy	906,864	47,194	0	0	0	0	0	0	0
Other Direct Costs	32,661	3,872	0	0	0	0	0	0	0
Postage	35,242	4,247	50	1,161	1,211	0	0	0	0
Printing	19,552	0	0	1,298	1,298	0	0	0	0
Supplies and materials	1,174,770	34,808	122,739	1,711	124,450	0	0	0	0
Telephone	164,208	2,340	588	989	1,577	0	0	0	0
Training	90,979	2,200	0	385	385	0	0	0	0
Travel	279,909	4,210	2,219	3,887	6,106	0	0	0	0
Internal service fee	0	0	(191,596)	0	(191,596)	0	0	0	0
Indirect costs	0	82,296	48,135	13,251	61,386	6,499	0	6,499	4,704
In-kind expenses	8,831,526	0	0	0	0	0	0	0	0
	35,177,753	982,002	384,523	592,841	977,364	57,852	549,484	607,336	41,886
Change in net assets	(248,365)	0	0	0	0	0	0	0	0
Net assets - Beginning of year	4,202,084	0	0	0	0	0	0	0	0
NET ASSETS - END OF YEAR	\$ 3,953,719	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.
 Schedule A-2
 Schedule of Program Activity
 Year Ended September 30, 2018

FEDERAL PROGRAMS									
Department of Housing and Urban Development (HUD)									
14.231			14.239	14.267					
Emergency Shelter Grant Program 2017	Emergency Shelter Grant Program 2018	14.231 Subtotal	Tenant Based Rental Assistance (9)	Supportive Housing Program II - 2018 (10)	HUD First (11)	HUD First (12)	HUD Rapid Rehousing I (13)	HUD Coordinated Entry (14)	
(7)	(8)								
REVENUE									
Grant revenue	\$ 49,870	\$ 110,061	\$ 159,931	\$ 45,500	\$ 264,200	\$ 192,775	\$ 281,792	\$ 33,673	\$ 261,338
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	38,382	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	49,870	110,061	159,931	45,500	302,582	192,775	281,792	33,673	261,338
EXPENSES									
Salaries and wages	10,484	20,778	31,262	1,309	107,027	40,220	55,401	8,339	69,687
Fringe benefits	7,038	14,035	21,073	900	73,005	26,361	36,043	5,391	47,133
Assistance to individuals	29,376	52,506	81,882	43,012	1,960	115,817	175,579	18,111	0
Contracted services and fees	0	0	0	0	32,170	0	0	0	118,656
Depreciation	0	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	0	0	0	0	0
Insurance	0	0	0	0	1,814	0	0	0	0
Memberships	0	0	0	0	0	0	0	0	0
Occupancy	726	18,340	19,066	0	36,588	0	0	0	0
Other Direct Costs	0	0	0	0	1,691	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	19,158	0	0	0	0
Telephone	0	0	0	0	1,485	0	345	0	644
Training	0	0	0	0	0	0	0	0	0
Travel	0	0	0	0	4,695	1,762	2,707	59	10,400
Internal service fee	0	0	0	0	0	0	0	0	0
Indirect costs	2,246	4,402	6,648	279	22,989	8,615	11,717	1,773	14,818
In-kind expenses	0	0	0	0	0	0	0	0	0
	49,870	110,061	159,931	45,500	302,582	192,775	281,792	33,673	261,338
Change in net assets	0	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0	0
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Hawkeye Area Community Action Program, Inc.
 Schedule A-3
 Schedule of Program Activity
 Year Ended September 30, 2018

FEDERAL PROGRAMS									
Department of Housing and Urban Development			DVA	DOE	Department of Health and Human Services				
14.267			64.033	81.042	93.568				
	HUD Rapid Rehousing II (15)	HUD V 2018 (16)	14.267 Subtotal	Supportive Services For Veteran Families (17)	DOE Weatherization DOE-18-02 (18)	HEAP Weatherization 17-02C (19)	HEAP Weatherization 18-02 (20)	LIHEAP 17-02 (21)	LIHEAP 18-02 (22)
REVENUE									
Grant revenue	\$ 31,350	\$ 126,017	\$ 1,191,145	\$ 1,215,545	\$ 452,475	\$ 366,664	\$ 615,451	(\$ 9,703)	\$ 3,842,383
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	23,630	62,012	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	31,350	149,647	1,253,157	1,215,545	452,475	366,664	615,451	(9,703)	3,842,383
EXPENSES									
Salaries and wages	2,937	47,336	330,947	293,906	0	0	0	0	216,180
Fringe benefits	1,976	30,140	220,049	199,873	0	0	0	0	135,990
Assistance to individuals	25,757	2,600	339,824	431,279	0	0	0	(9,703)	3,415,875
Contracted services and fees	0	19,844	170,670	167,029	452,475	356,679	598,975	0	8,114
Depreciation	0	0	0	0	0	0	0	0	0
Equipment and repairs	0	1,135	1,135	0	0	0	0	0	193
Insurance	0	5,284	7,098	0	0	4,604	0	0	0
Memberships	0	0	0	0	0	0	0	0	0
Occupancy	0	27,564	64,152	3,511	0	0	0	0	6,473
Other Direct Costs	0	322	2,013	2,890	0	0	0	0	204
Postage	0	0	0	115	0	0	0	0	6,943
Printing	0	0	0	3,012	0	0	0	0	269
Supplies and materials	0	3,759	22,917	14,556	0	0	0	0	2,886
Telephone	0	920	3,394	6,111	0	0	0	0	1,642
Training	0	0	0	0	0	4,560	9,936	0	126
Travel	55	607	20,285	30,779	0	821	6,540	0	1,465
Internal service fee	0	0	0	0	0	0	0	0	0
Indirect costs	625	10,136	70,673	62,484	0	0	0	0	46,023
In-kind expenses	0	0	0	0	0	0	0	0	0
Total Expenses	31,350	149,647	1,253,157	1,215,545	452,475	366,664	615,451	(9,703)	3,842,383
Change in net assets	0	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0	0
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Hawkeye Area Community Action Program, Inc.
 Schedule A-4
 Schedule of Program Activity
 Year Ended September 30, 2018

FEDERAL PROGRAMS									
Department of Health and Human Services (DHHS)									
93.568	93.569	93.575			93.600				
93.568	Community Services Block Grant 18-02	Child Care Block Grant Wrap Around 2018	Child Care Block Grant Wrap Around 2019	Subtotal 93.575	Head Start 2017	Head Start 2018	EHS Child Care Partnership Expand 2018	EHS Child Care Partnership Expand 2019	
Subtotal	(23)	(24)	(25)		(26)	(27)	(28)	(29)	
REVENUE									
Grant revenue	\$ 4,814,795	\$ 987,120	\$ 452,488	\$ 69,710	\$ 522,198	\$ 1,001,467	\$ 4,857,851	\$ 664,974	\$ 52,883
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	(890,019)	359,436	0	359,436	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	151,854	299,952	6,319	20
Total Revenue	4,814,795	97,101	811,924	69,710	881,634	1,153,321	5,157,803	671,293	52,903
EXPENSES									
Salaries and wages	216,180	50,050	431,393	37,651	469,044	350,927	1,972,966	284,733	22,092
Fringe benefits	135,990	32,554	288,221	24,728	312,949	218,446	1,309,454	195,053	14,670
Assistance to individuals	3,406,172	0	0	0	0	130	293	50	0
Contracted services and fees	963,768	0	0	0	0	161,447	481,245	47,529	4,506
Depreciation	0	0	0	0	0	0	0	0	0
Equipment and repairs	193	0	0	0	0	1,339	5,502	121	0
Insurance	4,604	0	0	0	0	230	10,505	0	0
Memberships	0	0	0	0	0	0	3,557	0	0
Occupancy	6,473	0	0	0	0	161,563	506,843	59,820	6,092
Other Direct Costs	204	0	0	0	0	0	75	200	0
Postage	6,943	0	0	0	0	46	700	199	0
Printing	269	0	0	0	0	87	2,536	205	0
Supplies and materials	2,886	0	0	0	0	15,812	86,646	6,086	813
Telephone	1,642	0	0	0	0	6,185	17,693	1,018	(48)
Training	14,622	525	0	0	0	3,139	21,114	3,095	123
Travel	8,826	3,340	0	0	0	6,947	20,126	5,925	383
Internal service fee	0	0	0	0	0	0	0	0	0
Indirect costs	46,023	10,632	92,310	7,331	99,641	75,169	418,596	60,940	4,252
In-kind expenses	0	0	0	0	0	151,854	299,952	6,319	20
Total Expenses	4,814,795	97,101	811,924	69,710	881,634	1,153,321	5,157,803	671,293	52,903
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, 2018

	FEDERAL PROGRAMS			STATE AND LOCAL PROGRAMS					
	DHHS		Total Federal Programs	East Central Iowa United Way 2018	East Central Iowa United Way 2019	Linn County Permanent Housing 2018	Linn County Permanent Housing 2019	Iowans Helping Iowans	Chronically Homeless 2018
	93.600	93.994							
Subtotal 93.600	Health Alliance Child and Maternal Health (30)		(31)	(32)	(33)	(34)	(35)	(36)	
REVENUE									
Grant revenue	\$ 6,577,175	\$ 165,024	\$ 18,161,556	\$ 0	\$ 0	\$ 0	\$ 10,858	\$ 20,309	\$ 0
Commodities	0	0	549,484	0	0	0	0	0	0
United Way	0	0	0	(783,846)	973,019	0	13,500	0	0
Contributions and public support	0	0	0	0	0	4,616	430	0	0
CSBG transfer	0	0	(502,279)	0	0	19,426	0	0	0
Program income	0	0	62,072	0	0	95,992	66,963	0	14,432
Investment income	0	0	0	0	0	0	0	0	0
Transfers	0	0	92	0	0	(228,579)	228,579	0	13,976
In-kind contributions	458,145	0	458,145	0	0	0	0	0	0
Total Revenue	7,035,320	165,024	18,729,070	(783,846)	973,019	(108,545)	320,330	20,309	28,408
EXPENSES									
Salaries and wages	2,630,718	72,164	4,824,351	0	0	26,256	44,353	6,966	2,204
Fringe benefits	1,737,623	45,342	3,185,587	0	0	19,875	30,698	4,456	1,666
Assistance to individuals	473	0	5,313,430	0	0	0	42	0	0
Contracted services and fees	694,727	21,781	2,662,908	0	0	23,597	20,793	0	7,112
Depreciation	0	0	0	0	0	14,351	10,624	0	0
Equipment and repairs	6,962	43	8,333	0	0	0	0	0	0
Insurance	10,735	0	22,437	0	0	6,480	0	0	2,901
Memberships	3,557	0	3,707	0	0	0	0	0	0
Occupancy	734,318	2,542	877,256	0	0	23,512	25,499	0	9,767
Other Direct Costs	275	449	9,703	0	0	5,045	(59,138)	0	85
Postage	945	1,290	14,751	0	0	72	483	0	16
Printing	2,828	0	7,407	0	0	0	0	0	0
Supplies and materials	109,357	4,193	313,167	0	0	15,156	14,741	0	901
Telephone	24,848	568	40,480	0	0	23	102	0	0
Training	27,471	269	45,472	0	0	0	390	0	0
Travel	33,381	1,641	108,568	0	0	8,184	6,199	2,508	52
Internal service fee	0	0	(191,596)	0	0	0	(4,162)	0	0
Indirect costs	558,957	14,742	1,024,964	0	0	5,725	9,354	1,436	485
In-kind expenses	458,145	0	458,145	0	0	0	0	0	0
Total Expenses	7,035,320	165,024	18,729,070	0	0	148,276	99,978	15,366	25,189
Change in net assets	0	0	0	(783,846)	973,019	(256,821)	220,352	4,943	3,219
Net assets - Beginning of year	0	0	0	783,846	0	256,821	0	(15,598)	(3,219)
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 973,019	\$ 0	\$ 220,352	(\$ 10,655)	\$ 0

Hawkeye Area Community Action Program, Inc.
 Schedule A-6
 Schedule of Program Activity
 Year Ended September 30, 2018

	STATE AND LOCAL PROGRAMS									
	Chronically Homeless 2019	Inn Circle Local Operations 2018	Inn Circle Local Operations 2019	Johnson County Local Housing 2018	Johnson County Local Housing 2019	Washington County Local Operations 2018	Washington County Local Operations 2019	Benton County Local Housing 2018	Benton County Local Housing 2019	
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	
REVENUE										
Grant revenue	\$ 0	\$ 24,253	\$ 0	\$ 0	\$ 0	\$ 90,000	\$ 30,000	\$ 16,267	\$ 5,422	
Commodities	0	0	0	0	0	0	0	0	0	
United Way	0	40,500	0	0	0	0	0	0	0	
Contributions and public support	0	1,086	0	0	0	5,287	342	0	0	
CSBG transfer	0	0	0	52,000	0	55,784	0	19,186	0	
Program income	4,588	0	0	68,022	43,781	20,122	59,778	7,095	2,179	
Investment income	0	0	0	0	0	0	0	0	0	
Transfers	(13,976)	(453,707)	453,707	(73,412)	68,512	130,687	(126,625)	(149,771)	149,771	
In-kind contributions	0	0	0	0	0	0	0	0	0	
Total Revenue	(9,388)	(387,868)	453,707	46,610	112,293	301,880	(36,505)	(107,223)	157,372	
EXPENSES										
Salaries and wages	180	0	0	4,792	8,342	43,915	10,200	3,410	295	
Fringe benefits	123	0	0	3,747	5,037	30,050	6,819	2,508	212	
Assistance to individuals	0	0	0	0	0	0	0	0	0	
Contracted services and fees	1,417	0	0	42,907	17,724	1,226	0	4,040	(6,218)	
Depreciation	0	17,521	0	19,954	6,894	0	0	5,070	1,690	
Equipment and repairs	0	0	0	0	0	838	187	0	0	
Insurance	0	0	0	6,249	0	631	0	1,141	39	
Memberships	0	0	0	0	0	0	0	0	0	
Occupancy	2,931	11,766	0	26,665	15,495	91,819	119,712	18,645	6,057	
Other Direct Costs	110	25	0	335	263	1,409	365	0	0	
Postage	4	1,774	0	64	161	51	1	0	0	
Printing	0	0	0	0	0	0	0	0	0	
Supplies and materials	217	10,732	0	18,437	3,918	2,168	374	1,680	105	
Telephone	0	0	0	0	(81)	1,068	137	0	0	
Training	0	0	0	0	0	0	0	0	0	
Travel	32	0	0	1,466	661	1,457	1,362	344	84	
Internal service fee	0	(9,063)	0	(2,203)	(1,861)	0	0	0	0	
Indirect costs	32	0	0	1,032	1,692	9,395	2,100	749	59	
In-kind expenses	0	0	0	0	0	0	0	0	0	
Total Expenses	5,046	32,755	0	123,445	58,245	184,027	141,257	37,587	2,323	
Change in net assets	(14,434)	(420,623)	453,707	(76,835)	54,048	117,853	(177,762)	(144,810)	155,049	
Net assets - Beginning of year	0	420,623	0	76,835	0	(117,853)	0	144,810	0	
NET ASSETS - END OF YEAR	(\$ 14,434)	\$ 0	\$ 453,707	\$ 0	\$ 54,048	\$ 0	(\$ 177,762)	\$ 0	\$ 155,049	

Hawkeye Area Community Action Program, Inc.
 Schedule A-7
 Schedule of Program Activity
 Year Ended September 30, 2018

	STATE AND LOCAL PROGRAMS									
	Benton County Local Senior Services 2018	Benton County Local Senior Services 2019	Food Reservoir Inventory (48)	Johnson County ECI 2018 (49)	Johnson County ECI 2019 (50)	Coordinated Entry (51)	SNAP (52)	Food Reservoir Back Pack Program (53)	IA Respite Care (54)	
REVENUE	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	
Grant revenue	\$ 34,287	\$ 11,772	\$ 0	\$ 37,494	\$ 25,734	\$ 10,424	\$ 43,907	\$ 0	\$ 9,684	
Commodities	0	0	0	0	0	0	0	0	0	
United Way	26,250	8,750	0	0	0	0	0	0	0	
Contributions and public support	4,109	1,586	0	0	0	0	0	240,028	0	
CSBG transfer	79,748	0	0	0	0	0	0	0	0	
Program income	76,215	28,579	0	0	0	0	0	0	0	
Investment income	0	0	0	0	0	0	0	0	0	
Transfers	(3,959)	3,959	0	0	0	0	0	0	0	
In-kind contributions	0	0	8,756,671	0	0	0	0	0	0	
Total Revenue	216,650	54,646	8,756,671	37,494	25,734	10,424	43,907	240,028	9,684	
EXPENSES										
Salaries and wages	97,056	32,580	0	19,598	13,580	5,412	26,776	12,768	3,709	
Fringe benefits	62,753	20,160	0	13,713	9,294	3,672	18,154	8,720	2,508	
Assistance to individuals	234	57	0	0	0	0	0	0	3,687	
Contracted services and fees	0	0	0	0	0	0	0	0	0	
Depreciation	0	0	0	0	0	0	0	0	0	
Equipment and repairs	0	0	0	0	0	0	0	0	0	
Insurance	0	0	0	0	0	0	0	0	0	
Memberships	0	0	0	0	0	0	0	0	0	
Occupancy	30,627	9,691	0	0	0	0	0	0	0	
Other Direct Costs	304	0	0	0	0	0	0	0	0	
Postage	444	131	0	0	0	0	0	0	0	
Printing	0	0	0	0	0	0	323	838	0	
Supplies and materials	249	11,359	0	0	0	0	0	216,605	0	
Telephone	459	90	0	0	0	0	543	0	0	
Training	0	0	0	0	0	0	0	0	0	
Travel	7,722	3,835	0	0	0	181	1,671	0	10	
Internal service fee	0	0	0	0	0	0	(9,289)	0	0	
Indirect costs	20,764	6,776	0	4,183	2,860	1,159	5,729	2,739	(230)	
In-kind expenses	0	0	8,698,034	0	0	0	0	0	0	
Total Expenses	220,612	84,679	8,698,034	37,494	25,734	10,424	43,907	241,670	9,684	
Change in net assets	(3,962)	(30,033)	58,637	0	0	0	0	(1,642)	0	
Net assets - Beginning of year	3,962	0	221,822	0	0	0	0	(30,207)	0	
NET ASSETS - END OF YEAR	\$ 0	(\$ 30,033)	\$ 280,459	\$ 0	\$ 0	\$ 0	\$ 0	(\$ 31,849)	\$ 0	

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Schedule A-8

Schedule of Program Activity

Year Ended September 30, 2018

	STATE AND LOCAL PROGRAMS								
	Food Reservoir Fundraising	Food Reservoir Bulk Program	Food Reservoir Operations	Shared Visions 2018	Shared Visions 2019	Local Childcare Training Programs	Local Childcare Training Programs	BP Senior Dining 2018	BP Senior Dining 2019
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)
REVENUE									
Grant revenue	\$ 0	\$ 0	\$ 0	\$ 531,376	\$ 153,867	\$ 0	\$ 0	\$ 442	\$ 12,474
Commodities	0	0	0	0	0	0	0	0	0
United Way	0	0	72,000	33,966	11,322	0	0	63	0
Contributions and public support	153,586	20,653	678,786	0	0	0	0	36,003	10,860
CSBG transfer	0	0	0	50,167	0	0	0	61,329	2,720
Program income	0	97,172	55,404	0	0	10,280	105	69,438	9,262
Investment income	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	(13,609)	13,609	65,955	(65,955)
In-kind contributions	0	0	0	0	0	0	0	0	0
Total Revenue	153,586	117,825	806,190	615,509	165,189	(3,329)	13,714	233,230	(30,639)
EXPENSES									
Salaries and wages	0	0	286,780	326,309	88,933	15,996	0	50,978	16,003
Fringe benefits	0	0	186,431	219,371	57,858	10,994	0	34,757	10,987
Assistance to individuals	0	0	0	0	0	0	161	0	0
Contracted services and fees	150,733	0	23,744	0	0	5,313	0	400	80
Depreciation	0	0	17,368	0	0	0	0	0	0
Equipment and repairs	0	0	18,702	0	0	3,066	0	0	0
Insurance	0	0	4,622	0	0	0	0	758	0
Memberships	0	0	14,804	0	0	0	0	0	0
Occupancy	0	0	0	0	0	0	0	0	0
Other Direct Costs	2,853	0	6,885	0	0	0	0	2,127	275
Postage	0	0	938	0	0	0	0	20	0
Printing	0	0	497	0	0	0	0	0	0
Supplies and materials	0	131,499	194,585	0	0	0	27	36,405	12,703
Telephone	0	0	2,309	0	0	60	0	1,117	224
Training	0	0	2,949	0	0	4,369	132	0	0
Travel	0	5,452	42,667	0	0	884	0	7,011	3,042
Internal service fee	0	0	9,289	0	0	0	0	0	0
Indirect costs	0	0	60,852	69,829	18,398	3,427	(23)	10,907	3,323
In-kind expenses	0	0	0	0	0	0	0	0	0
Total Expenses	153,586	136,951	873,422	615,509	165,189	44,109	297	144,480	46,637
Change in net assets	0	(19,126)	(67,232)	0	0	(47,438)	13,417	88,750	(77,276)
Net assets - Beginning of year	0	(15,329)	(46,836)	0	0	47,438	0	(88,750)	0
NET ASSETS - END OF YEAR	\$ 0	(\$ 34,455)	(\$ 114,068)	\$ 0	\$ 0	\$ 0	\$ 13,417	\$ 0	(\$ 77,276)

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Schedule A-9

Schedule of Program Activity

Year Ended September 30, 2018

	STATE AND LOCAL PROGRAMS								
	Emergency Child Care 2018 (64)	Emergency Child Care 2019 (65)	2018 RED Ahead (66)	2019 RED Ahead (67)	Cedar/Jones ECI 2018 (68)	Cedar/Jones ECI 2019 (69)	First Call For Help 2018 (70)	First Call For Help 2019 (71)	Local Child Care Operations 2018 (72)
REVENUE									
Grant revenue	\$ 16,447	\$ 0	\$ 0	\$ 0	\$ 9,844	\$ 8,559	\$ 0	\$ 0	\$ 49,327
Commodities	0	0	0	0	0	0	0	0	0
United Way	0	0	212,694	0	0	0	213,681	70,570	0
Contributions and public support	0	0	0	0	0	0	0	0	24,037
CSBG transfer	0	0	0	0	0	0	64,688	0	0
Program income	0	0	6,465	3,004	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0	0
Transfers	(16,052)	16,052	0	0	0	0	0	0	15,660
In-kind contributions	0	0	0	0	0	0	0	0	0
Total Revenue	395	16,052	219,159	3,004	9,844	8,559	278,369	70,570	89,024
EXPENSES									
Salaries and wages	13,650	0	80,150	25,048	4,179	4,341	143,435	34,633	58,862
Fringe benefits	8,521	0	54,034	16,800	2,846	2,995	91,094	22,885	35,432
Assistance to individuals	10,069	0	550	0	0	0	0	0	(547)
Contracted services and fees	5,357	0	256	0	47	0	0	0	353
Depreciation	0	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	0	0	90	0	0
Insurance	0	0	0	0	0	0	0	0	0
Memberships	0	0	0	0	0	0	180	0	0
Occupancy	0	0	5,241	1,919	0	0	0	0	227
Other Direct Costs	45	0	100	60	0	0	387	264	(29)
Postage	35	0	3,688	1,445	0	0	92	23	0
Printing	0	0	0	0	0	0	0	0	183
Supplies and materials	0	0	797	450	1,300	0	1,787	96	23
Telephone	450	0	273	85	244	0	6,474	1,716	0
Training	0	0	210	200	0	0	1,173	95	0
Travel	137	0	2,179	187	334	306	2,968	205	7,733
Internal service fee	0	0	0	0	0	0	0	0	0
Indirect costs	3,944	0	17,146	5,203	894	917	30,689	7,139	12,601
In-kind expenses	0	0	0	0	0	0	0	0	0
Total Expenses	42,208	0	164,624	51,397	9,844	8,559	278,369	67,056	114,838
Change in net assets	(41,813)	16,052	54,535	(48,393)	0	0	0	3,514	(25,814)
Net assets - Beginning of year	41,813	0	(54,535)	0	0	0	0	0	25,814
NET ASSETS - END OF YEAR	\$ 0	\$ 16,052	\$ 0	(\$ 48,393)	\$ 0	\$ 0	\$ 0	\$ 3,514	\$ 0

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.
Schedule A-10
Schedule of Program Activity
Year Ended September 30, 2018

	STATE AND LOCAL PROGRAMS								
	Local Child Care Operations 2019 (73)	Parent Committee 2018 (74)	Parent Committee 2019 (75)	Agency Volunteer Coordination (76)	Spark*5 (77)	Spark*5 (78)	Greater C.R. Community Foundation 2018 (79)	Greater C.R. Community Foundation 2019 (80)	Johnson Cty United Way 2018 (81)
REVENUE									
Grant revenue	\$ 19,302	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Commodities	0	0	0	0	0	0	0	0	0
United Way	0	0	0	0	135,061	37,031	0	0	14,769
Contributions and public support	4,156	1,564	0	0	0	0	1,500	95,801	0
CSBG transfer	0	0	0	2,687	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	(15,660)	(15,800)	15,800	0	0	0	(10,893)	10,893	0
In-kind contributions	0	0	0	0	0	0	0	0	0
Total Revenue	7,798	(14,236)	15,800	2,687	135,061	37,031	(9,393)	106,694	14,769
EXPENSES									
Salaries and wages	21,486	0	0	0	56,722	27,623	0	5,729	3,739
Fringe benefits	14,365	0	0	0	38,545	18,538	0	3,937	2,597
Assistance to individuals	0	0	0	0	7,446	5,156	2,892	0	0
Contracted services and fees	752	0	0	0	1,661	779	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	250	1,892	20	20	980	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	1,297	0	0	1,653	2,233	380	21,500	0	0
Telephone	0	0	0	549	928	233	0	0	0
Training	0	0	0	465	1,090	195	0	0	0
Travel	509	0	0	0	2,041	1,418	0	0	0
Internal service fee	0	0	0	0	0	0	0	0	0
Indirect costs	4,444	0	0	0	12,136	5,777	80	1,217	796
In-kind expenses	0	0	0	0	0	0	0	0	0
Total Expenses	43,103	1,892	20	2,687	123,782	60,099	24,472	10,883	7,132
Change in net assets	(35,305)	(16,128)	15,780	0	11,279	(23,068)	(33,865)	95,811	7,637
Net assets - Beginning of year	0	16,128	0	0	(11,279)	0	33,865	0	(7,637)
NET ASSETS - END OF YEAR	(\$ 35,305)	\$ 0	\$ 15,780	\$ 0	\$ 0	(\$ 23,068)	\$ 0	\$ 95,811	\$ 0

Hawkeye Area Community Action Program, Inc.

Schedule A-11

Schedule of Program Activity

Year Ended September 30, 2018

	STATE AND LOCAL PROGRAMS								
	Johnson Cty United Way 2019 (82)	Center for Working Families (83)	Health Alliance Child and Maternal Health State Portion (84)	Local Health Alliance (85)	First Five (86)	First Five (87)	Jones Co. CCNC (88)	Farmers Market (89)	IPL Home Energy Savers (90)
REVENUE									
Grant revenue	\$ 0	\$ 0	\$ 332,624	\$ 0	\$ 236,859	\$ 72,944	\$ 6,769	\$ 2,284	\$ 116,146
Commodities	0	0	0	0	0	0	0	0	0
United Way	9,253	44,456	0	0	0	0	0	0	0
Contributions and public support	0	0	0	103	0	0	0	0	0
CSBG transfer	0	9,926	0	0	0	0	0	0	0
Program income	0	0	198,164	(4,519)	0	0	0	0	(1,890)
Investment income	0	0	0	0	0	0	0	0	0
Transfers	0	0	8,085	(8,085)	0	0	0	0	0
In-kind contributions	0	0	32,825	0	0	0	0	0	0
Total Revenue	9,253	54,382	571,698	(12,501)	236,859	72,944	6,769	2,284	114,256
EXPENSES									
Salaries and wages	11,373	31,042	232,112	29,812	115,150	36,507	2,485	1,534	0
Fringe benefits	7,743	20,886	145,839	20,490	76,341	24,152	1,682	1,062	0
Assistance to individuals	0	0	0	0	600	0	0	0	0
Contracted services and fees	0	0	70,056	360	3,948	2,689	0	0	83,139
Depreciation	0	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	138	0	573	0	0	0	4,226
Insurance	0	0	0	0	0	0	0	0	0
Memberships	0	0	0	0	0	0	0	0	0
Occupancy	0	0	8,178	0	0	0	0	0	0
Other Direct Costs	0	0	1,445	20	0	357	0	0	0
Postage	0	0	4,148	0	508	88	0	0	0
Printing	0	0	0	0	0	0	0	0	0
Supplies and materials	0	27	13,486	2,619	10,550	380	0	0	0
Telephone	0	492	1,827	0	1,935	342	0	0	0
Training	0	0	866	100	190	95	0	0	0
Travel	0	885	5,277	1,898	2,423	753	227	0	0
Internal service fee	0	0	0	0	0	0	0	0	0
Indirect costs	2,412	6,594	47,416	8,440	24,641	7,581	532	328	0
In-kind expenses	0	0	32,825	0	0	0	0	0	0
Total Expenses	21,528	59,926	563,613	63,739	236,859	72,944	4,926	2,924	87,365
Change in net assets	(12,275)	(5,544)	8,085	(76,240)	0	0	1,843	(640)	26,891
Net assets - Beginning of year	0	0	(8,085)	(10,439)	0	0	(1,843)	640	(33,289)
NET ASSETS - END OF YEAR	(\$ 12,275)	(\$ 5,544)	\$ 0	(\$ 86,679)	\$ 0	\$ 0	\$ 0	\$ 0	(\$ 6,398)

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.
Schedule A-12
Schedule of Program Activity
Year Ended September 30, 2018

STATE AND LOCAL PROGRAMS									
	IP&L Utilities 17-02 (91)	IP&L Utilities 18-02 (92)	MEC Utilities 17-02 (93)	MEC Utilities 18-02 (94)	Black Hills Utilities 18-02 (95)	Weatherization Inventory (96)	Residential Environmental Division Pool (97)	Residential Environmental Division Pool (98)	Breast Feeding Peer Counselor (99)
REVENUE									
Grant revenue	\$ 136,068	\$ 210,671	\$ 46,972	\$ 327,800	\$ 16,546	\$ 0	\$ 0	\$ 19,849	\$ 50,000
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	9,160	0
Program income	0	0	0	0	0	0	0	18,388	0
Investment income	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	75,007	(75,007)	0
In-kind contributions	0	0	0	0	0	0	0	0	0
Total Revenue	136,068	210,671	46,972	327,800	16,546	0	75,007	(27,610)	50,000
EXPENSES									
Salaries and wages	0	0	0	0	0	0	164,481	536,461	26,281
Fringe benefits	0	0	0	0	0	0	122,328	397,389	10,983
Assistance to individuals	0	0	0	0	0	0	0	0	0
Contracted services and fees	136,068	210,671	46,972	327,800	16,546	0	(24,640)	77,128	0
Depreciation	0	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	0	0	1,149	5,400	0
Insurance	0	0	0	0	0	0	7,335	7,022	0
Memberships	0	0	0	0	0	0	0	0	0
Occupancy	0	0	0	0	0	0	0	0	0
Other Direct Costs	0	0	0	0	0	0	0	3,694	0
Postage	0	0	0	0	0	0	185	771	0
Printing	0	0	0	0	0	0	43	2,684	0
Supplies and materials	0	0	0	0	0	208,985	4,935	14,694	3,158
Telephone	0	0	0	0	0	0	1,893	5,499	758
Training	0	0	0	0	0	0	360	1,038	940
Travel	0	0	0	0	0	0	4,979	23,241	1,978
Internal service fee	0	0	0	0	0	(196,786)	(359,728)	(1,098,863)	0
Indirect costs	0	0	0	0	0	0	35,232	114,015	5,902
In-kind expenses	0	0	0	0	0	0	0	0	0
Total Expenses	136,068	210,671	46,972	327,800	16,546	12,199	(41,448)	90,173	50,000
Change in net assets	0	0	0	0	0	(12,199)	116,455	(117,783)	0
Net assets - Beginning of year	0	0	0	0	0	(30,425)	(116,455)	0	0
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	(\$ 42,624)	\$ 0	(\$ 117,783)	\$ 0

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Schedule A-13

Schedule of Program Activity

Year Ended September 30, 2018

	STATE AND LOCAL PROGRAMS									
	Linn County ECI Wrap Around 2018	Linn County ECI Wrap Around 2019	Health Alliance Linn County ECI 2018	Health Alliance Linn County ECI 2019	Linn Cty ECI Nontraditional Child Care 2018	Linn Cty ECI Nontraditional Child Care 2019	Maquoketa Valley Assistance	Amana Assistance	East Central REC Assistance	
	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	
REVENUE										
Grant revenue	\$ 120,471	\$ 29,271	\$ 148,401	\$ 39,841	\$ 127,751	\$ 32,372	\$ 0	\$ 0	\$ 0	
Commodities	0	0	0	0	0	0	0	0	0	
United Way	94,748	31,583	0	0	0	0	0	0	0	
Contributions and public support	0	0	0	0	0	8,500	372	0	2,451	
CSBG transfer	20,458	0	0	0	0	0	0	0	0	
Program income	0	0	83,457	33,390	0	0	0	0	0	
Investment income	0	0	0	0	0	0	0	0	0	
Transfers	0	0	189	(189)	0	0	0	0	0	
In-kind contributions	0	0	0	0	0	0	0	0	0	
Total Revenue	235,677	60,854	232,047	73,042	127,751	40,872	372	0	2,451	
EXPENSES										
Salaries and wages	126,891	32,514	51,435	21,125	52,153	17,552	0	0	0	
Fringe benefits	81,672	21,619	33,308	12,660	34,260	11,892	0	0	0	
Assistance to individuals	0	0	0	0	3,497	4,900	182	0	4,270	
Contracted services and fees	0	0	121,896	34,974	5,350	97	0	0	0	
Depreciation	0	0	0	0	0	0	0	0	0	
Equipment and repairs	0	0	2,185	0	9,818	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	4,195	0	0	0	0	
Postage	0	0	0	0	481	104	0	0	0	
Printing	0	0	0	0	0	0	0	0	0	
Supplies and materials	0	0	11,735	250	4,999	2,229	0	0	0	
Telephone	0	0	52	0	390	85	0	0	0	
Training	0	0	0	0	120	55	0	0	0	
Travel	0	0	211	0	1,322	308	0	0	0	
Internal service fee	0	0	0	0	0	0	0	0	0	
Indirect costs	27,114	6,721	11,225	4,222	11,166	3,650	0	0	0	
In-kind expenses	0	0	0	0	0	0	0	0	0	
Total Expenses	235,677	60,854	232,047	73,231	127,751	40,872	182	0	4,270	
Change in net assets	0	0	0	(189)	0	0	190	0	(1,819)	
Net assets - Beginning of year	0	0	0	0	0	0	343	2,073	14,289	
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	(\$ 189)	\$ 0	\$ 0	\$ 533	\$ 2,073	\$ 12,470	

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.
 Schedule A-14
 Schedule of Program Activity
 Year Ended September 30, 2018

	STATE AND LOCAL PROGRAMS									
	Linn County REC Assistance (109)	TIP REC Assistance (110)	Coggon Municipal (111)	Black Hills Assistance (112)	Alliant Home Town Care Assistance 2018 (113)	Alliant Home Town Care Assistance 2019 (114)	Mid American Assistance 2018 (115)	Mid American Assistance 2019 (116)	Local Assistance Operations (117)	
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	6,225	1,066	150	2,333	16,630	167,665	14,322	50,045	23,845	
CSBG transfer	0	0	0	0	0	0	0	0	55,000	
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	(19,800)	19,800	(13,378)	13,378	0	
In-kind contributions	0	0	0	0	0	0	0	0	0	
Total Revenue	6,225	1,066	150	2,333	(3,170)	187,465	944	63,423	78,845	
EXPENSES										
Salaries and wages	0	0	0	0	0	4,190	215	1,360	50,682	
Fringe benefits	0	0	0	0	0	2,879	155	936	31,495	
Assistance to individuals	6,843	124	137	1,914	2,740	166,779	6,960	53,901	26,184	
Contracted services and fees	0	0	0	0	0	0	0	0	0	
Depreciation	0	0	0	0	0	0	0	0	0	
Equipment and repairs	0	0	0	0	0	0	0	0	0	
Insurance	0	0	0	0	0	0	0	0	0	
Memberships	0	0	0	0	0	0	0	0	200	
Occupancy	0	0	0	0	0	0	0	0	12,235	
Other Direct Costs	0	0	0	0	0	0	0	0	1,955	
Postage	0	0	0	0	0	0	0	0	63	
Printing	0	0	0	0	0	0	0	0	0	
Supplies and materials	0	0	0	0	0	0	0	0	546	
Telephone	0	0	0	0	0	0	0	0	695	
Training	0	0	0	0	0	0	0	0	275	
Travel	0	0	0	0	0	0	0	0	1,587	
Internal service fee	0	0	0	0	0	0	0	0	0	
Indirect costs	0	0	0	0	0	891	46	289	10,761	
In-kind expenses	0	0	0	0	0	0	0	0	0	
Total Expenses	6,843	124	137	1,914	2,740	174,739	7,376	56,486	136,678	
Change in net assets	(618)	942	13	419	(5,910)	12,726	(6,432)	6,937	(57,833)	
Net assets - Beginning of year	2,052	7,396	926	5,372	5,910	0	6,432	0	(45,765)	
NET ASSETS - END OF YEAR	\$ 1,434	\$ 8,338	\$ 939	\$ 5,791	\$ 0	\$ 12,726	\$ 0	\$ 6,937	(\$ 103,598)	

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.
 Schedule A-15
 Schedule of Program Activity
 Year Ended September 30, 2018

	STATE AND LOCAL PROGRAMS					DISCRETIONARY ACTIVITIES			
	Washington County Local Assistance 2018 (118)	Washington County Local Assistance 2019 (119)	Homeless Children Trust (120)	Broadway Complex Maintenance Account (121)	Total State and Local Programs	Elimination of Internal Services	GAAP Adjustments (122)	Fringe Benefits 2018 (123)	Corporate Operations (124)
REVENUE									
Grant revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,245,688	\$ 0	\$ 34,690	\$ 0	
Commodities	0	0	0	0	0	0	0	0	
United Way	0	0	0	0	1,259,370	0	0	0	
Contributions and public support	20,895	6,482	5,056	0	1,610,570	0	0	0	
CSBG transfer	0	0	0	0	502,279	0	0	0	
Program income	0	0	0	0	1,065,866	0	0	0	
Investment income	0	0	0	0	0	0	0	0	
Transfers	(66,881)	66,881	0	4,900	4,062	0	14,375	0	
In-kind contributions	0	0	0	0	8,789,496	0	(357,478)	0	
Total Revenue	(45,986)	73,363	5,056	4,900	16,477,331	0	(322,788)	14,375	
EXPENSES									
Salaries and wages	0	0	0	0	3,172,343	(1,458,591)	0	742,262	
Fringe benefits	0	0	0	0	2,136,923	(4,631,314)	0	482,976	
Assistance to individuals	15,512	6,620	2,010	0	332,920	0	34,690	0	
Contracted services and fees	0	0	0	0	1,415,127	0	0	94,258	
Depreciation	0	0	0	4,138	97,610	0	197,096	0	
Equipment and repairs	0	0	0	0	46,372	0	(81,706)	2,899	
Insurance	0	0	0	0	37,178	0	0	52,342	
Memberships	0	0	0	0	15,184	0	0	2,823	
Occupancy	0	0	0	0	419,986	(1,337,100)	0	508,360	
Other Direct Costs	0	0	0	0	(23,402)	0	0	7,287	
Postage	0	0	0	0	15,790	0	0	4,701	
Printing	0	0	0	0	4,568	0	0	4,608	
Supplies and materials	0	0	0	0	981,970	(388,383)	0	19,488	
Telephone	0	0	0	0	30,971	0	0	4,184	
Training	0	0	0	0	15,307	0	0	27,531	
Travel	0	0	0	0	157,930	0	0	13,049	
Internal service fee	0	0	0	0	(1,672,666)	7,815,388	0	(4,631,314)	
Indirect costs	0	0	0	0	674,913	0	0	(1,966,768)	
In-kind expenses	0	0	0	0	8,730,859	0	(357,478)	0	
Total Expenses	15,512	6,620	2,010	4,138	16,589,883	0	(207,398)	14,375	
Change in net assets	(61,498)	66,743	3,046	762	(112,552)	0	(115,390)	0	
Net assets - Beginning of year	61,498	0	28,027	26,993	1,598,184	0	1,615,908	0	
NET ASSETS - END OF YEAR	\$ 0	\$ 66,743	\$ 31,073	\$ 27,755	\$ 1,485,632	\$ 0	\$ 1,500,518	\$ 0	

Hawkeye Area Community Action Program, Inc.
 Schedule A-16
 Schedule of Program Activity
 Year Ended September 30, 2018

	DISCRETIONARY ACTIVITIES		
	Corporate Operations Property	Corporate Operations Unallocable	Total Discretionary Activity
	(125)	(126)	
REVENUE			
Grant revenue	\$ 0	\$ 0	\$ 34,690
Commodities	0	0	0
United Way	0	7,249	7,249
Contributions and public support	0	41,996	41,996
CSBG transfer	0	0	0
Program income	0	0	0
Investment income	0	684	684
Transfers	0	(18,529)	(4,154)
In-kind contributions	0	0	(357,478)
Total Revenue	0	31,400	(277,013)
EXPENSES			
Salaries and wages	81,738	179	498,376
Fringe benefits	54,184	120	(853,414)
Assistance to individuals	0	0	34,690
Contracted services and fees	175,464	0	269,722
Depreciation	136,070	0	333,166
Equipment and repairs	39,987	0	(38,820)
Insurance	52,914	0	105,256
Memberships	0	15,833	18,656
Occupancy	422,143	16,219	(390,378)
Other Direct Costs	207	16,961	46,360
Postage	0	0	4,701
Printing	2,969	0	7,577
Supplies and materials	246,055	2,473	(120,367)
Telephone	88,573	0	92,757
Training	2,669	0	30,200
Travel	362	0	13,411
Internal service fee	(1,319,812)	0	1,864,262
Indirect costs	16,477	38	(1,699,877)
In-kind expenses	0	0	(357,478)
Total Expenses	0	51,823	(141,200)
Change in net assets	0	(20,423)	(135,813)
Net assets - Beginning of year	835,808	152,184	2,603,900
NET ASSETS - END OF YEAR	\$ 835,808	\$ 131,761	\$ 2,468,087

Hawkeye Area Community Action Program, Inc.

Schedule B-1

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2019

Federal Grantor/Pass-Through Entity Identifying Number/Program or Cluster Title	CFDA Number	Federal Grantor or Pass-Through Agency	Program Period	Federal Expenditures
DEPARTMENT OF AGRICULTURE				
(1) Temporary Emergency Food Assistance Trade Mitigation Program #ACFS 16-196	10.178	Iowa Department of Human Services	10/01/18 - 09/30/19	<u>51,408</u>
(2) WIC Special Supplemental Nutrition Program for Women, Infants, and Children #5889AO34	10.557	Iowa Department of Public Public Health	10/01/18 - 09/30/19	\$ 1,096,418
(3) Breastfeeding Peer Counselor #5889AO82		Iowa Department of Public Health	10/01/18 - 09/30/19	50,000
		Total Federal Expenditures #10.557		<u>1,146,418</u>
(4) Child and Adult Care Food Program - Centers #57-8013	10.558	Iowa Department of Education	10/01/18 - 09/30/19	370,031
(5) Child and Adult Care Food Program - Home Providers #57-8028		Iowa Department of Education	10/01/18 - 09/30/19	569,356
		Total Federal Expenditures #10.558		<u>939,387</u>
Food Distribution Cluster				
(6) Temporary Emergency Food Assistance Program #ACFS 16-196	10.568	Iowa Department of Human Services	10/01/18 - 09/30/19	<u>156,582</u>
(7) Temporary Emergency Food Assistance Program (Noncash) #ACFS 16-196	10.569	Iowa Department of Human Services	10/01/18 - 09/30/19	<u>2,607,536</u>
		Total Federal Expenditures Food Distribution Cluster #10.568 & #10.569		<u>2,764,118</u>
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
CDBG - Entitlement Grants Cluster				
(8) Community Development Block Grant	14.218	City of Cedar Rapids	07/01/18 - 06/30/20	<u>16,475</u>
(9) Emergency Solutions Grant Program 2018	14.231	Iowa Finance Authority	01/01/18 - 12/31/18	69,759
(10) Emergency Solutions Grant Program 2019 #ESG-0005-19		Iowa Finance Authority	01/01/19 - 12/31/19	129,237
		Total Federal Expenditures #14.231		<u>198,996</u>
(11) Tenant Based Rental Assistance 2018 #17SEPT-HM554	14.239	Iowa Community Action Association	11/03/17 - 05/31/19	66,440
(12) Tenant Based Rental Assistance 2020 #19-1-HM-565		Iowa Community Action Association	06/01/19 - 06/30/21	14,873
		Total Federal Expenditures #14.239		<u>81,313</u>
(13) HUD First - 2018 #IA0092L7D011601	14.267	US Department of Housing and Urban Development	01/01/18 - 12/31/18	51,944
(14) HUD First - 2019 #IA0092L7D011702		US Department of Housing and Urban Development	01/01/19 - 12/31/19	265,799
(15) HUD Rapid Rehousing I - 2018 #IA0100L7D011600		US Department of Housing and Urban Development	01/01/18 - 12/31/18	53,087
(16) HUD Rapid Rehousing I - 2019 #IA100L7D011701		US Department of Housing and Urban Development	01/01/19 - 12/31/19	83,202
(17) HUD Coordinated Entry 2018 #IA0099L7D011600		US Department of Housing and Urban Development	01/01/18 - 12/31/18	118,187
(18) HUD Coordinated Entry 2019 #IA0099L7D011701		US Department of Housing and Urban Development	10/01/18 - 09/30/19	264,319
(19) HUD Rapid Rehousing II 2018 #IA10101L7D011600		US Department of Housing and Urban Development	01/01/18 - 12/31/18	16,588
(20) HUD Rapid Rehousing II 2019 #IA0101L7D011701		US Department of Housing and Urban Development	01/01/09 - 12/31/19	48,540
(21) HUD V - 2019 #IA0110L7D011700		US Department of Housing and Urban Development	01/01/19 - 12/31/19	141,436
		Total Federal Expenditures #14.267		<u>1,043,102</u>

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Schedule B-2

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2019

Federal Grantor/Pass-Through Number/Program Title	CFDA Number	Federal Grantor or Pass-Through Agency	Program Period	Federal Expenditures
DEPARTMENT OF VETERAN AFFAIRS				
(22) Supportive Services for Veteran Families #15-IA-192	64.033	US Department of Veterans Affairs	10/01/18 - 10/31/19	<u>1,226,057</u>
DEPARTMENT OF ENERGY				
(23) Weatherization #DOE-18-02	81.042	Iowa Department of Human Rights	04/01/18 - 03/31/19	40,242
(24) Weatherization #DOE-19-02		Iowa Department of Human Rights	04/01/19 - 03/31/20	473,044
		Total Federal Expenditures #81.042		<u>513,286</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
(25) HEAP Weatherization #HEAP-18-02C	93.568	Iowa Department of Human Rights	01/01/18 - 12/31/18	376,972
(26) HEAP Weatherization #HEAP-19-02		Iowa Department of Human Rights	01/01/19 - 12/31/19	426,264
(27) Low-Income Home Energy Assistance Program #LIHEAP-19-02		Iowa Department of Human Rights	10/01/18 - 09/30/19	4,002,451
		Total Federal Expenditures #93.568		<u>4,805,687</u>
(28) Community Services Block Grant #CSBG-19-02	93.569	Iowa Department of Human Rights	10/01/18 - 09/30/19	<u>991,308</u>
CCDF Cluster				
(29) Child Care Block Grant Wrap Around 2019 #ACFS-19-105	93.575	Iowa Department of Human Services	09/01/19 - 08/31/20	75,720
(30) Child Care Block Grant Wrap Around 2020 #ACFS-18-105		Iowa Department of Human Services	09/01/18 - 08/31/19	458,290
		Total Federal Expenditures CCDF Cluster #93.575		<u>534,010</u>
(31) Head Start 2018 #07CH010299-04	93.600	US Department of Health and Human Services	01/01/18 - 12/31/18	1,195,162
(32) Head Start 2019 #07CH010299-04-02		US Department of Health and Human Services	01/01/19 - 12/31/19	4,754,811
(33) Early Head Start Child Care Partnership Expansion #07HP0008-04-00		US Department of Health and Human Services	09/01/18 - 08/31/19	686,353
(34) Early Head Start Child Care Partnership Expansion #07HP000246-01-00		US Department of Health and Human Services	09/01/19 - 08/31/20	53,939
		Total Federal Expenditures #93.600		<u>6,690,265</u>
Medicaid Cluster				
(35) 1st Five HDMI - Implementation Phase #5889MHI07	93.778	Iowa Department of Public Health	07/01/18 - 06/30/19	69,206
(36) 1st Five HDMI - Implementation Phase #5880MHI07		Iowa Department of Public Health	07/01/19 - 06/30/20	33,397
		Total Federal Expenditures Medicaid Cluster #93.778		<u>102,603</u>
(37) Maternal and Child Health Services Block Grant to the States #5889MH08	93.994	Iowa Department of Public Health	10/01/18 - 09/30/19	<u>175,130</u>
		TOTAL FEDERAL EXPENDITURES		<u>\$ 21,279,563</u>

Hawkeye Area Community Action Program, Inc.

Schedule B-3

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2019

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, 2019. 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, 2019

ASSETS	Total All Funds	Corporate Operations Unallocable	Corporate Operations Property	Corporate Operations Allocable	GAAP Differences Account	Total Restricted or Designated Funds
Grants receivable	\$ 1,644,801	\$ 0	\$ 0	\$ 44,563	\$ 0	\$ 1,600,238
Accounts receivable	89,188	8	0	0	0	89,180
Contribution receivable	504,257	0	0	0	0	504,257
Prepaid expenses and other assets	491,300	1,050	0	21,818	171,964	296,468
Inventories	869,046	0	0	0	0	869,046
Property and equipment, net	3,144,371	0	802,517	0	1,508,076	833,778
TOTAL ASSETS	6,742,963	1,058	802,517	66,381	1,680,040	4,192,967
LIABILITIES & NET ASSETS						
LIABILITIES						
Payables in excess of cash/(cash and cash equivalents)	110,581 (	226,517) (	22,737)	30,540	0	329,295
Line of credit	28,200	28,200	0	0	0	0
Accounts payable and accrued expenses	1,894,587	1,620	49,775	35,841	0	1,807,351
Grant funds received in advance	259,017	0	0	0	171,964	87,053
Other liabilities	62,987	0	0	0	0	62,987
Notes payable	659,419	0	153,967	0	0	505,452
Total Liabilities	3,014,791 (	196,697)	181,005	66,381	171,964	2,792,138
NET ASSETS						
Without donor restrictions	2,836,965	197,755	621,512	0	1,508,076	509,622
With donor restrictions	891,207	0	0	0	0	891,207
Total net assets/(deficit)	3,728,172	197,755	621,512	0	1,508,076	1,400,829
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 6,742,963	\$ 1,058	\$ 802,517	\$ 66,381	\$ 1,680,040	\$ 4,192,967

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2019

ASSETS	Benefit Allocation Pool	CSBG	East Central Iowa United Way	Linn County Permanent Housing	Iowans Helping Iowans	Iowans Helping Iowans	Chronically Homeless
Grants receivable	\$ 102,904	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Accounts receivable	0	0	0	0	0	0	0
Contribution receivable	0	0	504,257	0	0	0	0
Prepaid expenses and other assets	253,974	0	0	400	0	0	0
Inventories	0	0	0	6,279	0	0	0
Property and equipment, net	0	0	0	458,442	0	0	0
TOTAL ASSETS	356,878	0	504,257	465,121	0	0	0
LIABILITIES & NET ASSETS							
LIABILITIES							
Payables in excess of cash/(cash and cash equivalents)	(484,610)	(3,478)	0	(307,500)	525	3,618	15,619
Line of credit	0	0	0	0	0	0	0
Accounts payable and accrued expenses	896,042	3,478	0	20,322	(423)	647	2,452
Grant funds received in advance	0	0	0	0	0	0	0
Other liabilities	0	0	0	36,181	0	0	3,191
Notes payable	0	0	0	17,964	0	0	0
Total Liabilities	411,432	0	0	(233,033)	102	4,265	21,262
NET ASSETS							
Without donor restrictions	(54,554)	0	0	698,154	(102)	(4,265)	(21,262)
With donor restrictions	0	0	504,257	0	0	0	0
Total net assets/(deficit)	(54,554)	0	504,257	698,154	(102)	(4,265)	(21,262)
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 356,878	\$ 0	\$ 504,257	\$ 465,121	\$ 0	\$ 0	\$ 0

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2019

ASSETS	Johnson	Washington	Benton County		Food	Johnson	Food
	County Local Housing	County Local Operations	Local Housing	Local Senior Services	Reservoir Inventory Account	County ECI	Reservoir Back Pack Program
Grants receivable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 28,188	\$ 0
Accounts receivable	0	0	0	13,528	0	0	0
Contribution receivable	0	0	0	0	0	0	0
Prepaid expenses and other assets	0	36,029	0	0	0	0	0
Inventories	3,398	0	0	0	771,036	0	51,867
Property and equipment, net	343,272	0	22,406	0	0	0	0
TOTAL ASSETS	346,670	36,029	22,406	13,528	771,036	28,188	51,867
LIABILITIES & NET ASSETS							
LIABILITIES							
Payables in excess of cash/(cash and cash equivalents)	(251,753)	197,486	(121,114)	66,438	0	23,416	40,326
Line of credit	0	0	0	0	0	0	0
Accounts payable and accrued expenses	5,425	2,560	388	12,400	0	4,772	1,541
Grant funds received in advance	0	0	0	137	0	0	10,000
Other liabilities	19,229	3,520	866	0	0	0	0
Notes payable	487,488	0	0	0	0	0	0
Total Liabilities	260,389	203,566	(119,860)	78,975	0	28,188	51,867
NET ASSETS							
Without donor restrictions	(94,833)	(167,537)	142,266	(65,447)	771,036	0	0
With donor restrictions	181,114	0	0	0	0	0	0
Total net assets/(deficit)	86,281	(167,537)	142,266	(65,447)	771,036	0	0
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 346,670	\$ 36,029	\$ 22,406	\$ 13,528	\$ 771,036	\$ 28,188	\$ 51,867

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2019

ASSETS	Food Reservoir Fundraising	Food Reservoir Bulk Program	Food Reservoir Operations	Child Care Block Grant Wrap Around	Shared Visions	Head Start	EHS Expansion Grant
Grants receivable	\$ 0	\$ 0	\$ 64,422	\$ 75,720	\$ 0	\$ 238,055	\$ 24,742
Accounts receivable	0	8,516	19,143	0	0	0	0
Contribution receivable	0	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	2,041	0	0	325	0
Inventories	0	3,462	0	0	0	0	0
Property and equipment, net	0	0	882	0	0	0	0
TOTAL ASSETS	0	11,978	86,488	75,720	0	238,380	24,742
LIABILITIES & NET ASSETS							
LIABILITIES							
Payables in excess of cash/(cash and cash equivalents)	(20,000)	39,563	116,886	54,252	(32,165)	58,804	10,670
Line of credit	0	0	0	0	0	0	0
Accounts payable and accrued expenses	0	2,838	25,134	21,468	23,219	179,576	14,072
Grant funds received in advance	0	0	0	0	8,946	0	0
Other liabilities	0	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0	0
Total Liabilities	(20,000)	42,401	142,020	75,720	0	238,380	24,742
NET ASSETS							
Without donor restrictions	20,000	(30,423)	(55,532)	0	0	0	0
With donor restrictions	0	0	0	0	0	0	0
Total net assets/(deficit)	20,000	(30,423)	(55,532)	0	0	0	0
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 0	\$ 11,978	\$ 86,488	\$ 75,720	\$ 0	\$ 238,380	\$ 24,742

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2019

ASSETS	Local Child Care Training	CACFP Centers	CACFP Home Providers	BP Sr Dining	RED Ahead	Cedar/Jones County ECI	First Call For Help "211"
Grants receivable	\$ 0	\$ 34,860	\$ 47,060	\$ 0	\$ 0	\$ 1,305	\$ 0
Accounts receivable	0	0	0	13,750	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	0	34,860	47,060	13,750	0	1,305	0
LIABILITIES & NET ASSETS							
LIABILITIES							
Payables in excess of cash/(cash and cash equivalents)	(1,339)	19,941	5,641	61,587	20,226	954	(25,082)
Line of credit	0	0	0	0	0	0	0
Accounts payable and accrued expenses	0	14,919	41,419	5,907	3,223	351	6,634
Grant funds received in advance	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	(1,339)	34,860	47,060	67,494	23,449	1,305	(18,448)
NET ASSETS							
Without donor restrictions	0	0	0	(53,744)	(23,449)	0	18,448
With donor restrictions	1,339	0	0	0	0	0	0
Total net assets/(deficit)	1,339	0	0	(53,744)	(23,449)	0	18,448
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 0	\$ 34,860	\$ 47,060	\$ 13,750	\$ 0	\$ 1,305	\$ 0

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2019

ASSETS	Local Child Care Operations	Local Head Start Parent Committee	Agency Volunteer Coordinator	HUD First	HUD Rapid Rehousing I	HUD Coordinated Entry	Spark*5
Grants receivable	\$ 0	\$ 0	\$ 0	\$ 4,308	\$ 2,511	\$ 10,672	\$ 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	0	0	0	4,308	2,511	10,672	0
LIABILITIES & NET ASSETS							
LIABILITIES							
Payables in excess of cash/(cash and cash equivalents)	5,599 (	15,813) (	200)	1,248	2,142	928	6,161
Line of credit	0	0	0	0	0	0	0
Accounts payable and accrued expenses	3,001	0	200	3,060	369	9,744	2,729
Grant funds received in advance	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	8,600 (	15,813)	0	4,308	2,511	10,672	8,890
NET ASSETS							
Without donor restrictions	(8,600)	0	0	0	0	0 (	8,890)
With donor restrictions	0	15,813	0	0	0	0	0
Total net assets/(deficit)	(8,600)	15,813	0	0	0	0 (	8,890)
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 0	\$ 0	\$ 0	\$ 4,308	\$ 2,511	\$ 10,672	\$ 0

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2019

ASSETS	Greater C.R. Community Foundation	Emergency Shelter Grant Program	Johnson County United Way	Supportive Services for Veterans	CR-CDBG	Tenant Based Rental Assistance	Center for Working Families
Grants receivable	\$ 0	\$ 18,114	\$ 0	\$ 33,716	\$ 0	\$ 14,869	\$ 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	0	18,114	0	33,716	0	14,869	0
LIABILITIES & NET ASSETS							
LIABILITIES							
Payables in excess of cash/(cash and cash equivalents)	(10,492)	16,592	8,632	3,900	0	14,869	4,239
Line of credit	0	0	0	0	0	0	0
Accounts payable and accrued expenses	0	1,522	2,755	29,816	0	0	1,449
Grant funds received in advance	0	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0	0
Total Liabilities	(10,492)	18,114	11,387	33,716	0	14,869	5,688
NET ASSETS							
Without donor restrictions	0	0	(11,387)	0	0	0	(5,688)
With donor restrictions	10,492	0	0	0	0	0	0
Total net assets/(deficit)	10,492	0	(11,387)	0	0	0	(5,688)
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 0	\$ 18,114	\$ 0	\$ 33,716	\$ 0	\$ 14,869	\$ 0

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2019

ASSETS	WIC	Maternal and Child Health Services	Local Health Alliance	1st Five HDMI Implementation Phase	Farmers Market Nutrition Program	LIHEAP	IPL Home Energy Savers
Grants receivable	\$ 125,013	\$ 78,767	\$ 0	\$ 90,263	\$ 791	\$ 0	\$ 0
Accounts receivable	0	22,281	(565)	0	0	0	0
Contribution receivable	0	0	0	0	0	0	0
Prepaid expenses and other assets	1,000	0	0	0	0	2,699	0
Inventories	0	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0	0
TOTAL ASSETS	126,013	101,048	(565)	90,263	791	2,699	0
LIABILITIES & NET ASSETS							
LIABILITIES							
Payables in excess of cash/(cash and cash equivalents)	31,951	73,079	77,166	81,006	795	(9,588)	1,128
Line of credit	0	0	0	0	0	0	0
Accounts payable and accrued expenses	36,629	23,479	0	9,257	0	7,919	0
Grant funds received in advance	57,433	4,490	233	0	0	4,368	0
Other liabilities	0	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0	0
Total Liabilities	126,013	101,048	77,399	90,263	795	2,699	1,128
NET ASSETS							
Without donor restrictions	0	0	(77,964)	0	(4)	0	(1,128)
With donor restrictions	0	0	0	0	0	0	0
Total net assets/(deficit)	0	0	(77,964)	0	(4)	0	(1,128)
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 126,013	\$ 101,048	(\$ 565)	\$ 90,263	\$ 791	\$ 2,699	\$ 0

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2019

ASSETS	HEAP WX	DOE Wx	IP&L	Mid American	Black Hills	Weatheri- zation Inventory	Residential Environmental Division Pool
Grants receivable	\$ 115,176	\$ 52,461	\$ 31,098	\$ 1,685	\$ 0	\$ 26,706	\$ 230,331
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	33,004	0
Property and equipment, net	0	0	0	0	0	0	0
TOTAL ASSETS	115,176	52,461	31,098	1,685	0	59,710	230,331
LIABILITIES & NET ASSETS							
LIABILITIES							
Payables in excess of cash/(cash and cash equivalents)	(44,647)	(14,188)	535	1,685	0	89,477	452,754
Line of credit	0	0	0	0	0	0	0
Accounts payable and accrued expenses	159,823	66,649	30,563	0	0	17,670	76,111
Grant funds received in advance	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	115,176	52,461	31,098	1,685	0	107,147	528,865
NET ASSETS							
Without donor restrictions	0	0	0	0	0	(47,437)	(298,534)
With donor restrictions	0	0	0	0	0	0	0
Total net assets/(deficit)	0	0	0	0	0	(47,437)	(298,534)
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 115,176	\$ 52,461	\$ 31,098	\$ 1,685	\$ 0	\$ 59,710	\$ 230,331

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2019

ASSETS	Benton County ECI	Breast Feeding Peer Counselor	Linn County ECI Head Start Wrap Around	Linn County ECI Health Alliance	Linn County ECI Non- traditional Child Care	Maquoketa Valley Assistance	Amana Assistance
Grants receivable	\$ 1,800	\$ 17,201	\$ 48,080	\$ 40,491	\$ 36,582	\$ 0	\$ 0
Accounts receivable	0	0	0	12,527	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	1,800	17,201	48,080	53,018	36,582	0	0
LIABILITIES & NET ASSETS							
LIABILITIES							
Payables in excess of cash/(cash and cash equivalents)	1,711	15,033	39,341	36,100	33,525 (	468) (	2,073)
Line of credit	0	0	0	0	0	0	0
Accounts payable and accrued expenses	89	2,168	8,739	15,472	3,057	0	0
Grant funds received in advance	0	0	0	1,446	0	0	0
Other liabilities	0	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0	0
Total Liabilities	1,800	17,201	48,080	53,018	36,582 (	468) (	2,073)
NET ASSETS							
Without donor restrictions	0	0	0	0	0	0	0
With donor restrictions	0	0	0	0	0	468	2,073
Total net assets/(deficit)	0	0	0	0	0	468	2,073
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 1,800	\$ 17,201	\$ 48,080	\$ 53,018	\$ 36,582	\$ 0	\$ 0

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2019

ASSETS	East Central REC Assistance	Linn Co REC Assistance	TIP REC Assistance	Coggon Municipal	HUD V Rapid Rehousing	Black Hills Assistance	HUD Rapid Rehousing II
Grants receivable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,927	\$ 0	\$ 420
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	0	0	0	0	1,927	0	420
LIABILITIES & NET ASSETS							
LIABILITIES							
Payables in excess of cash/(cash and cash equivalents)	(13,056)	(1,005)	(8,932)	(734)	295	(7,569)	66
Line of credit	0	0	0	0	0	0	0
Accounts payable and accrued expenses	0	0	0	0	1,632	0	354
Grant funds received in advance	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	(13,056)	(1,005)	(8,932)	(734)	1,927	(7,569)	420
NET ASSETS							
Without donor restrictions	0	0	0	0	0	0	0
With donor restrictions	13,056	1,005	8,932	734	0	7,569	0
Total net assets/(deficit)	13,056	1,005	8,932	734	0	7,569	0
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,927	\$ 0	\$ 420

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2019

ASSETS	Alliant Home Town Care Assistance	Mid American Assistance	Local Assistance Operations	Washington County Local Assistance	Homeless Children Trust	Broadway Complex Maintenance
Grants receivable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Accounts receivable	0	0	0	0	0	0
Contribution receivable	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	0	0
Inventories	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	8,776
TOTAL ASSETS	0	0	0	0	0	8,776
LIABILITIES & NET ASSETS						
LIABILITIES						
Payables in excess of cash/(cash and cash equivalents)	(22,179)	(9,457)	106,416	(54,506)	(35,842)	(15,240)
Line of credit	0	0	0	0	0	0
Accounts payable and accrued expenses	0	0	3,086	1,645	0	0
Grant funds received in advance	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	(22,179)	(9,457)	109,502	(52,861)	(35,842)	(15,240)
NET ASSETS						
Without donor restrictions	0	0	(109,502)	0	0	0
With donor restrictions	22,179	9,457	0	52,861	35,842	24,016
Total net assets/(deficit)	22,179	9,457	(109,502)	52,861	35,842	24,016
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,776

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Community Services Block Grant (CSBG-19-02)

Contract Period 10/01/18 - 09/30/19

	Approved Budget	Actual 10/01/18 - 09/30/19
REVENUE		
Iowa Department of Human Rights	\$ 991,308	\$ 991,308
Transferred Revenue		
Washington Co Housing	40,000	40,000
Volunteer Engagement	72,500	39,438
Head Start/EHS Wraparound	458,471	480,512
Financial Assistance Network FAN	110,324	119,398
Hsg Stabil/Rural Rehad/Lead	32,060	32,060
Benton Co Senior Services	126,000	126,000
Innovative Projects - Center for Working Families	16,177	16,177
CACFP Homes	31,320	32,438
Total Transferred Revenue	886,852	886,023
	\$ 104,456	\$ 105,285
EXPENSE		
Personnel costs	\$ 87,502	\$ 87,837
Travel	5,840	6,337
Indirect	11,114	11,111
TOTAL EXPENSE	\$ 104,456	\$ 105,285
Net Revenue	\$ 0	\$ 0

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Low-Income Home Energy Assistance Program

Contract Number LIHEAP 19-02

Contract Period 10/01/18 - 09/30/19

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

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Contract Number DOE-19-02

Contract Period 04/01/19 - 03/31/20

	Approved Budget	Actual 04/01/19 09/30/19
REVENUE		
Iowa Department of Human Rights	\$ 475,620	\$ 473,044
EXPENSES		
Administration	\$ 32,758	\$ 32,758
Health and safety	86,710	79,900
Support	112,868	188,996
Labor	117,892	118,690
Materials	117,892	47,776
T&TA	7,500	4,924
TOTAL EXPENSES	\$ 475,620	\$ 473,044

Contract Number DOE-18-02

Contract Period 04/01/18 - 03/31/19

	Approved Budget	Total	Actual 04/01/2018 09/30/2018	Actual 10/01/2018 03/31/2019
REVENUE				
Iowa Department of Human Rights	492,717	492,717	452,475	40,242
EXPENSES				
Administration	33,850	33,850	31,732	2,118
Health and safety	90,750	92,082	65,325	26,757
Support	118,961	227,270	210,552	16,718
Labor	124,578	102,158	116,001	(13,843)
Materials	124,578	37,357	28,865	8,492
TOTAL EXPENSES	492,717	492,717	452,475	40,242

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Contract Number HEAP 19-02

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

	Approved Budget	Actual 01/01/19 - 09/30/19
REVENUE		
Iowa Department of Human Rights	\$ 1,229,042	\$ 426,264
EXPENSES		
Administration	\$ 62,922	\$ 21,331
Support	301,858	98,808
Health and Safety	288,441	157,013
Labor	281,732	102,337
Materials	281,732	37,354
Equipment/Training	12,357	9,421
TOTAL EXPENSES	\$ 1,229,042	\$ 426,264

Contract Number HEAP 18-02C

Contract Period 01/01/18 -12/31/18

	Approved Budget	Total	Actual 01/01/18 - 09/30/18	Actual 10/01/18 - 12/31/18
REVENUE				
Iowa Department of Human Rights	\$ 1,025,910	\$ 992,423	\$ 615,451	\$ 376,972
EXPENSES				
Administration	\$ 49,076	\$ 47,504	\$ 27,959	\$ 19,545
Support	307,765	295,525	168,118	127,407
Labor	203,793	152,578	116,112	36,466
Materials	203,793	65,150	53,274	11,876
Pollution Occurrence Insurance	4,858	4,858	0	4,858
Health and Safety	238,450	409,990	233,512	176,478
Training and Equipment	18,175	16,818	16,476	342
TOTAL EXPENSES	\$ 1,025,910	\$ 992,423	\$ 615,451	\$ 376,972

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

IES Utilities, Inc.

Contract Number IPL 19-02

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

	Approved Budget	Actual 04/01/19 - 09/30/19
REVENUE		
Iowa Department of Human Rights	\$ 184,006	\$ 117,778
EXPENSES		
Administration	\$ 8,000	\$ 5,889
Support	16,000	12,324
Labor	80,003	58,804
Materials	80,003	40,761
TOTAL EXPENSES	\$ 184,006	\$ 117,778

Contract Number IPL-CO-02

Contract Period 01/01/19 - 03/31/19

	Approved Budget	Actual 01/01/19 - 03/31/19
REVENUE		
Iowa Department of Human Rights	\$ 141,623	\$ 49,542
EXPENSES		
Administration	\$ 7,081	\$ 2,479
Support	14,162	4,953
Labor	60,190	29,450
Materials	60,190	12,660
TOTAL EXPENSES	\$ 141,623	\$ 49,542

Contract Number IPL 18-02

Contract Period 01/01/18 - 12/31/18

	Approved Budget	Total	Actual 01/01/18 - 09/30/18	Actual 10/01/18 - 12/31/18
REVENUE				
Iowa Department of Human Rights	\$ 359,309	\$ 352,452	\$ 210,671	\$ 141,781
EXPENSES				
Administration	\$ 17,966	\$ 17,557	\$ 10,532	\$ 7,025
Support	35,931	35,327	21,108	14,219
Labor	152,706	190,589	113,477	77,112
Materials	152,706	108,979	65,554	43,425
TOTAL EXPENSES	\$ 359,309	\$ 352,452	\$ 210,671	\$ 141,781

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs
 Mid American Energy Company
 Contract Number MEC 19-02
 Contract Period 04/01/19 - 12/31/19

	Approved Budget	Actual 04/01/19- 09/30/19
REVENUE		
Iowa Department of Human Rights	\$ 133,097	\$ 133,097
EXPENSES		
Administration	\$ 5,768	\$ 5,768
Support	11,535	11,535
Labor	57,897	70,675
Materials	57,897	45,119
TOTAL EXPENSES	\$ 133,097	\$ 133,097

Contract Number MEC-CO-02
 Contract Period 01/01/19 - 03/31/19

	Approved Budget	Actual 01/01/19- 03/31/19
REVENUE		
Iowa Department of Human Rights	\$ 41,438	\$ 31,822
EXPENSES		
Administration	\$ 2,072	\$ 1,595
Support	4,144	3,177
Labor	17,611	16,363
Materials	17,611	10,687
TOTAL EXPENSES	\$ 41,438	\$ 31,822

Contract Number MEC 18-02
 Contract Period 01/01/18 - 12/31/18

	Approved Budget	Total	Actual 01/01/18 - 09/30/18	Actual 10/01/18 - 12/31/18
REVENUE				
Iowa Department of Human Rights	\$ 327,800	\$ 327,800	\$ 327,800	\$ 0
EXPENSES				
Administration	\$ 16,390	\$ 16,390	\$ 16,423	\$ (33)
Support	32,780	32,780	32,651	129
Labor	139,315	172,822	165,440	7,382
Materials	139,315	105,808	113,286	(7,478)
TOTAL EXPENSES	\$ 327,800	\$ 327,800	\$ 327,800	\$ 0

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs
 Black Hills
 Contract Number BHE-19-02
 Contract Period 04/01/19 - 12/31/19

	Approved Budget	Actual 01/01/19 - 09/30/19
REVENUE		
Iowa Department of Human Rights	\$ 5,593	\$ 5,593
EXPENSES		
Administration	\$ 243	\$ 243
Support	486	486
Labor	2,432	2,458
Materials	2,432	2,406
TOTAL EXPENSES	\$ 5,593	\$ 5,593

Contract Number BHE-CO-02
 Contract Period 01/01/19 - 03/31/19

	Approved Budget	Actual 01/01/19 - 03/31/2019
REVENUE		
Iowa Department of Human Rights	\$ 3,861	\$ 0
EXPENSES		
Administration	\$ 193	\$ 0
Support	386	0
Labor	1,641	0
Materials	1,641	0
TOTAL EXPENSES	\$ 3,861	\$ 0

Contract Number BHE 18-02C
 Contract Period 01/01/18 - 12/31/18

	Approved Budget	Total	Actual 01/01/18 - 09/30/18	Actual 10/01/18 - 12/31/18
REVENUE				
Iowa Department of Human Rights	\$ 16,546	\$ 16,546	\$ 16,546	\$ 0
EXPENSES				
Administration	\$ 827	\$ 827	\$ 827	\$ 0
Support	1,655	1,655	1,655	0
Labor	7,032	7,454	7,454	0
Materials	7,032	6,610	6,610	0
TOTAL EXPENSES	\$ 16,546	\$ 16,546	\$ 16,546	\$ 0

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

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

	Approved Budget	Actual 07/01/19- 09/30/19
REVENUE		
Iowa Department of Education	\$ 691,026	\$ 163,811
CSBG transfer	120,872	0
United Way of East Central Iowa	69,870	17,467
TOTAL REVENUE	\$ 881,768	\$ 181,278
EXPENSES		
Inn Circle Classroom	\$ 89,570	\$ 18,245
Bloomington	88,623	9,421
Benton County Classroom	90,458	18,600
Jones	86,653	19,370
Hayes	90,468	20,861
Hayes 2	87,327	19,151
Coralville County Classroom	86,684	20,474
Waterfront Classroom	86,654	15,445
Waterfront Classroom 2	86,654	20,847
Washington Classroom	88,677	18,864
TOTAL EXPENSES	\$ 881,768	\$ 181,278

Shared Visions Child Development
Contract Period 07/01/18 - 06/30/19

	Approved Budget	Total	Actual 07/01/18 - 09/30/18	Actual 10/01/18 - 06/30/19
REVENUE				
Iowa Department of Education	\$ 691,026	\$ 691,026	\$ 153,867	\$ 537,159
CSBG transfer	121,617	22,041	0	22,041
United Way of East Central Iowa	69,100	45,289	11,322	33,967
TOTAL REVENUE	\$ 881,743	\$ 758,356	\$ 165,189	\$ 593,167
EXPENSES				
Inn Circle Classroom	\$ 91,151	\$ 78,158	\$ 14,157	\$ 64,001
Bloomington	74,230	73,416	7,606	65,810
Benton County Classroom	92,371	78,402	18,382	60,020
Jones	88,282	78,172	18,499	59,673
Hayes	92,005	78,219	18,547	59,672
Hayes 2	88,436	77,850	17,356	60,494
Coralville County Classroom	88,283	73,651	16,131	57,520
Waterfront Classroom	88,283	73,438	18,270	55,168
Waterfront Classroom 2	88,283	73,648	17,008	56,640
Washington Classroom	90,419	73,402	19,233	54,169
TOTAL EXPENSES	\$ 881,743	\$ 758,356	\$ 165,189	\$ 593,167

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Wrap Around Child Care Program (ACFS-19-105)

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

	Approved Budget	Actual 09/01/19 - 09/30/19
REVENUE		
Iowa Department of Human Services	\$ 528,000	\$ 75,720
CSBG transfer	446,997	0
TOTAL REVENUE	\$ 974,997	\$ 75,720
EXPENSES		
Salary	\$ 505,967	\$ 37,336
Benefits	361,005	30,395
Other - Indirect costs	108,025	7,989
TOTAL EXPENSES	\$ 974,997	\$ 75,720

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

Contract Period 09/01/18 - 08/31/19

	Approved Budget	Total	Actual 09/01/18 - 09/30/18	Actual 10/01/18 - 08/31/19
REVENUE				
Iowa Department of Human Services	\$ 528,000	\$ 528,000	\$ 69,710	\$ 458,290
CSBG transfer	484,833	458,471	0	458,471
TOTAL REVENUE	\$ 1,012,833	\$ 986,471	\$ 69,710	\$ 916,761
EXPENSES				
Salary	\$ 533,798	\$ 521,097	\$ 37,651	\$ 483,446
Benefits	364,695	354,827	24,728	330,099
Other - Indirect costs	114,340	110,547	7,331	103,216
TOTAL EXPENSES	\$ 1,012,833	\$ 986,471	\$ 69,710	\$ 916,761

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Emergency Solutions Grant Program (ESGP)

Contract Number N/A

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

	Approved Budget	Actual 01/01/19 - 09/30/19
REVENUE		
Iowa Finance Authority	\$ 139,500	\$ 129,237
TOTAL REVENUE	\$ 139,500	\$ 129,237
EXPENSES		
Rapid Rehousing	136,710	126,522
Administration	2,790	2,715
TOTAL EXPENSES	\$ 139,500	\$ 129,237

Emergency Solutions Grant Program (ESGP)

Contract Number N/A

Contract Period 01/01/18 - 12/31/18

	Approved Budget	Total Actual	Actual 01/01/18- 09/30/18	Actual 10/01/18 12/31/18
REVENUE				
Iowa Finance Authority	\$ 179,820	\$ 179,820	\$ 110,061	\$ 69,759
TOTAL REVENUE	\$ 179,820	\$ 179,820	\$ 110,061	\$ 69,759
EXPENSES				
Shelter	\$ 33,341	\$ 33,340	\$ 33,327	\$ 13
Rapid Rehousing	142,883	142,884	74,806	68,078
Administration	3,596	3,596	1,928	1,668
TOTAL EXPENSES	\$ 179,820	\$ 179,820	\$ 110,061	\$ 69,759



Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters

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

We have audited, in accordance with the auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Hawkeye Area Community Action Program, Inc., which comprise the statements of financial position as of September 30, 2019, 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 23, 2020.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of This Report

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

Handwritten signature of Wipfli LLP in cursive script.

Wipfli LLP

January 23, 2020
Madison, Wisconsin



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

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

Report on Compliance for Each Major Federal Program

We have audited Hawkeye Area Community Action Program, Inc.'s compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2019. Hawkeye Area Community Action Program, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion

In our opinion, Hawkeye Area Community Action Program, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2019.

Report on Internal Control Over Compliance

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

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

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

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



Wipfli LLP

January 23, 2020
Madison, Wisconsin

Hawkeye Area Community Action Program, Inc.

Schedule of Findings and Questioned Costs

Section I - Summary of Auditor's Results

Financial Statements

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

Federal Awards

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

Identification of major federal programs:

<u>Name of Federal Major Program or Cluster</u>	<u>CFDA No.</u>
Child and Adult Care Food Program (CACFP)	10.558
Continuum of Care Program (CoC)	14.267
Head Start	93.600

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

Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

None

Section IV - Summary Schedule of Prior Year Findings

None