

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

Hiawatha, Iowa

Financial Statements and
Supplementary Information
Years Ended September 30, 2018 and 2017

Hawkeye Area Community Action Program, Inc.

Financial Statements and Supplementary Information
Years Ended September 30, 2018 and 2017

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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, 2018 and 2017, and the related statements of activities and cash flows for the years then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Hawkeye Area Community Action Program, Inc. as of September 30, 2018 and 2017, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States.

Other Matters

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of program activity, schedule of expenditures of federal awards as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the supplementary information on pages 34 through 58 are presented for purposes of additional analysis, and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. 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 30, 2019, on our consideration of Hawkeye Area Community Action Program, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Hawkeye Area Community Action Program, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Hawkeye Area Community Action Program, Inc.'s internal control over financial reporting and compliance.

Wipfli LLP

Wipfli LLP

January 30, 2019
Madison, Wisconsin

Hawkeye Area Community Action Program, Inc.

Statements of Financial Position

September 30, 2018 and 2017

<i>Assets</i>	2018	2017
Current assets:		
Cash and cash equivalents	\$ 243,224	\$ 614,651
Grants receivable	1,443,689	1,519,668
Accounts receivable	129,575	144,081
Contribution receivable	973,019	783,846
Prepaid expenses and other assets	456,637	281,013
Inventories	378,750	310,851
Total current assets	3,624,894	3,654,110
Property and equipment, net	3,563,989	3,925,598
TOTAL ASSETS	\$ 7,188,883	\$ 7,579,708
<i>Liabilities and Net Assets</i>		
Current liabilities:		
Notes payable - Current portion	\$ 218,117	\$ 216,687
Accounts payable and accrued expenses	1,992,013	1,957,174
Grant funds received in advance	308,964	285,533
Other liabilities	48,795	32,047
Total current liabilities	2,567,889	2,491,441
Long-term liabilities:		
Notes payable	667,275	886,183
Total liabilities	3,235,164	3,377,624
Net assets:		
Unrestricted	2,497,767	2,772,191
Temporarily restricted	1,455,952	1,429,893
Total net assets	3,953,719	4,202,084
TOTAL LIABILITIES AND NET ASSETS	\$ 7,188,883	\$ 7,579,708

See accompanying notes to financial statements.

Hawkeye Area Community Action Program, Inc.

Statements of Activities

Year Ended September 30, 2018

	Unrestricted	Temporarily Restricted	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

Hawkeye Area Community Action Program, Inc.

Statements of Activities (Continued)

Year Ended September 30, 2017

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

Hawkeye Area Community Action Program, Inc.

Statements of Cash Flows

Years Ended September 30, 2018 and 2017

	2018	2017
Increase (decrease) in cash and cash equivalents:		
Cash flows from operating activities:		
Change in net assets	(\$ 248,365)	(\$ 827,527)
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Depreciation	430,776	451,843
Gain on disposal of property and equipment	(66,953)	0
Effects of changes in operating assets and liabilities:		
Grants receivable	75,979	228,628
Accounts receivable	14,506	(15,269)
Contribution receivable	(189,173)	48,047
Prepaid expenses and other assets	(175,624)	233,176
Inventories	(67,899)	61,551
Accounts payable and accrued expenses	34,839	(145,989)
Grant funds received in advance	23,431	(92,943)
Other liabilities	16,748	6,075
Net cash used in operating activities	(151,735)	(52,408)
Cash flows from investing activities:		
Purchase of property and equipment	(81,707)	(27,985)
Proceeds from sale of property	79,493	0
Sales or maturities of certificates of deposit	0	245,201
Net cash (used in) provided by investing activities	(2,214)	217,216
Cash flows from financing activities:		
Principal payments on notes payable	(217,478)	(209,684)
Net cash used in financing activities	(217,478)	(209,684)
Changes in cash and cash equivalents	(371,427)	(44,876)
Cash and cash equivalents - Beginning of year	614,651	659,527
Cash and cash equivalents - End of year	\$ 243,224	\$ 614,651

Supplemental Schedule of Other Cash Activity:

Interest paid and expensed	\$ 35,267	\$ 42,670
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Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies

Nature of Operations

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

HACAP serves the Iowa counties of Benton, 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, 2018, 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, 2017, HACAP received 21% and 32% of grant funding under its Low-Income Home Energy assistance and federal Head Start programs, respectively.

Description of Programs

HACAP operates the following programs:

Food and Nutrition

Services include:

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

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Description of Programs (Continued)

Energy

Services include:

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

Children

Services include:

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

Homelessness

Services include:

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

Veteran Support

Services include:

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

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Presentation

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

Classification of Net Assets

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

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

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

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

Use of Estimates in Preparing Financial Statements

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

Cash and Cash Equivalents

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

Accounts Receivable

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

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Contribution Receivable

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

Inventories

Inventories consist of weatherization supplies, donated food, purchased food, and United States Department of Agriculture (USDA) commodities received from the government. Food inventories, other than inventories received from USDA, are valued using a price per pound based on an annual product valuation survey conducted for Feeding America. Food from the USDA is valued using a price per pound based on published USDA fair values. In 2018, HACAP adopted Accounting Standard Update (ASU) 2015-11, "Inventory – Simplifying the Measurement of Inventory," which changed how supplies are valued. Weatherization supplies as of September 30, 2018 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. The adoption of ASU 2015-11 did not have a material impact on the HACAP's financial statements. 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 \$1,549,067 and \$1,647,733 at September 30, 2018 and 2017, 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).

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

In-Kind Contributions (Continued)

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 \$357,478 and \$360,406 for the year ended September 30, 2018 and 2017, respectively, primarily for its Head Start program, which is not recorded in the statements of activities.

Revenue Recognition

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

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

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

A. Grant Awards That Are Contributions

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

B. Grant Awards That Are Exchange Transactions

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

Indirect Cost Rate

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

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

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.

Subsequent Events

Subsequent events have been evaluated through January 30, 2019, which is the date the financial statements were available to be issued.

Note 2: Concentration of Risk

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

Note 3: Grants Receivable

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

	2018	2017
Federal programs	\$ 315,003	\$ 438,666
State and local programs	1,128,686	1,081,002
Totals	\$ 1,443,689	\$ 1,519,668

Note 4: Inventories

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

	2018	2017
Food	\$ 338,669	\$ 286,449
Weatherization materials	40,081	24,402
Totals	\$ 378,750	\$ 310,851

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 5: Property and Equipment

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

	2018	2017
Land, building, and rehabilitation	\$ 7,327,205	\$ 7,327,205
Transitional housing properties	4,482,478	4,559,005
Furnishings and office equipment	907,644	825,938
Program equipment	790,209	790,209
Subtotal	13,507,536	13,502,357
Accumulated depreciation	(9,943,547)	(9,576,759)
Total	\$ 3,563,989	\$ 3,925,598

Note 6: Notes Payable

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

	2018	2017
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.	\$ 264,965	\$ 413,054
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.	99,455	136,633
Note payable to City of Iowa City, requiring monthly installments of \$356, including interest at 0%. Final payment is due in November 2021, secured by two Iowa City residential properties.	65,066	69,333
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.	82,634	87,567
Note payable to City of Iowa City, requiring monthly installments of \$275, including interest at 0%. Final payment is due in January 2022, secured by three Iowa City residential properties.	65,175	68,475

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 6: Notes Payable (Continued)

	2018	2017
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, 2018 was 5.28%. Final payment is due in October 2029, and the note is secured by two Iowa City residential properties.	308,097	327,808
Total	885,392	1,102,870
Current portion	(218,117)	(216,687)
<u>Long-term portion</u>	<u>\$ 667,275</u>	<u>\$ 886,183</u>

Future maturities of notes payable at September 30, 2018, are as follows:

2019

\$218,117

2020	262,586
2021	102,518
2022	78,234
2023	24,382
Thereafter	199,555
<u>Total</u>	<u>\$ 885,392</u>

Note 7: Line of Credit

HACAP has a line-of-credit agreement of \$1,000,000 with a local bank, which expires February 1, 2019, and is secured by all assets of HACAP, and bears interest at the *Wall Street Journal* Prime Rate (currently 5.25% as of September 30, 2018). There were no outstanding balances as of September 30, 2018 and 2017.

Note 8: Temporarily Restricted Net Assets

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

	2018	2017
Food and Nutrition	\$ 95,811	\$ 255,686
Energy	51,241	44,792
Children	29,197	63,570
Homelessness	1,279,703	1,065,845
<u>Total</u>	<u>\$1,455,952</u>	<u>\$ 1,429,893</u>

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 8: Temporarily Restricted Net Assets (Continued)

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

Note 9: Operating Leases

HACAP leases various field offices, warehouse and storage facilities, community centers, vehicles, and office equipment. These leases generally are written over a one-year to ten-year period and HACAP expects to renew or replace most leases at their expiration. Lease expense for the years ended September 30, 2018 and 2017, were \$453,494 and \$448,024, respectively.

Future minimum lease payments beyond 2018 are as follows:

2019	\$431,650
2020	249,939
2021	57,510
2022	15,000
Total	\$754,099

Note 10: 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, 2018 and 2017, was \$393,369 and \$323,940, 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:

	2018	2017
Land	\$ 622,446	\$ 622,446
Buildings	5,778,041	5,854,568
Subtotal	6,400,487	6,477,014
Accumulated depreciation	(5,004,288)	(4,804,816)
Total	\$1,396,199	\$ 1,672,198

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 11: Retirement Plans

HACAP contributes to a tax deferred annuity 403(b) plan. The plan is administered by American Trust Retirement Inc. on behalf of its participating employees. During the year ended September 30, 2018 and 2017, HACAP provided \$232,140 and \$233,792, 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 \$32.3 billion as of June 30, 2018. 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 82.36%, leaving an unfunded actuarial liability of approximately \$6.3 billion as of June 30, 2018, 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, 2018 and 2017 was \$591,449 and \$570,739, respectively.

Note 12: Contingencies

In consideration of various grant funds or forgivable loans received from the Cities of Iowa City and Cedar Rapids for property improvement, liens in the amount of \$727,183 and \$1,389,417 at September 30, 2018 and 2017, 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.

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 13: Deferred Compensation

The Organization 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, 2018 and 2017, was \$82,875 and \$76,090 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, 2018 and 2017, was \$6,785 and \$6,564, respectively.

Note 14: Grant Awards

At September 30, 2018, HACAP had commitments under various ongoing grant awards of approximately \$4,715,000. 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		14.218
	Women, Infants, and Children - Cash	Child and Adult Care Food Program Centers	Child and Adult Care Food Program Homes	10.558 Subtotal	TEFAP Food Program	TEFAP Food Distribution	10.568 & 10.569 Subtotal		Community Development Block Grant
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

See Independent Auditor's Report.

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	HUD V 2018	14.267 Subtotal	Supportive Services For Veteran Families	DOE Weatherization DOE-18-02	HEAP Weatherization 17-02C	HEAP Weatherization 18-02	LIHEAP 17-02	LIHEAP 18-02	
(15)	(16)		(17)	(18)	(19)	(20)	(21)	(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

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

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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	Child Care Block Grant Wrap Around	Child Care Block Grant Wrap Around	Subtotal	Head Start	Head Start	EHS Child Care Partnership	EHS Child Care Partnership	
Subtotal	18-02	2018	2019	93.575	2017	2018	Expand 2018	Expand 2019	
	(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

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

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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	Child and Maternal Health (30)							
REVENUE				(31)	(32)	(33)	(34)	(35)	(36)
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

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

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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

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

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Schedule of Program Activity

Year Ended September 30, 2018

STATE AND LOCAL PROGRAMS									
	Benton County Local Senior Services	Benton County Local Senior Services	Food Reservoir Inventory	Johnson County ECI	Johnson County ECI	Coordinated Entry	SNAP	Food Reservoir Back Pack Program	IA Respite Care
	2018	2019		2018	2019				
	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
REVENUE									
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

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Hawkeye Area Community Action Program, Inc.

Schedule A-10

Schedule of Program Activity

Year Ended September 30, 2018

STATE AND LOCAL PROGRAMS

	Local	Parent	Parent	Agency	Spark*5	Spark*5	Greater C.R.	Greater C.R.	Johnson Cty
	Child Care						Committee	Committee		Volunteer	Community	Community	United Way
	Operations			Coordination			Foundation	Foundation	
	2019	2018	2019				2018	2019	2018
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
REVENUE									
Grant revenue	\$ 19,302	\$ 0	\$ 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

See Independent Auditor's Report.

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)

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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 (106)	Amana Assistance (107)	East Central REC Assistance (108)
	(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

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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
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	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	Washington County Local Assistance 2019	Homeless Children Trust 2018	Broadway Complex Maintenance Account 2018	Total State and Local Programs 2018	Elimination of Internal Services	GAAP Adjustments	Fringe Benefits 2018	Corporate Operations	
	(118)	(119)	(120)	(121)			(122)	(123)	(124)	
REVENUE										
Grant revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,245,688	\$ 0	\$ 34,690	\$ 0	\$ 0	
Commodities	0	0	0	0	0	0	0	0	0	
United Way	0	0	0	0	1,259,370	0	0	0	0	
Contributions and public support	20,895	6,482	5,056	0	1,610,570	0	0	0	0	
CSBG transfer	0	0	0	0	502,279	0	0	0	0	
Program income	0	0	0	0	1,065,866	0	0	0	0	
Investment income	0	0	0	0	0	0	0	0	0	
Transfers	(66,881)	66,881	0	4,900	4,062	0	0	14,375	0	
In-kind contributions	0	0	0	0	8,789,496	0	(357,478)	0	0	
Total Revenue	(45,986)	73,363	5,056	4,900	16,477,331	0	(322,788)	14,375	0	
EXPENSES										
Salaries and wages	0	0	0	0	3,172,343	(1,458,591)	0	1,132,788	742,262	
Fringe benefits	0	0	0	0	2,136,923	(4,631,314)	0	3,240,620	482,976	
Assistance to individuals	15,512	6,620	2,010	0	332,920	0	34,690	0	0	
Contracted services and fees	0	0	0	0	1,415,127	0	0	0	94,258	
Depreciation	0	0	0	4,138	97,610	0	197,096	0	0	
Equipment and repairs	0	0	0	0	46,372	0	(81,706)	0	2,899	
Insurance	0	0	0	0	37,178	0	0	0	52,342	
Memberships	0	0	0	0	15,184	0	0	0	2,823	
Occupancy	0	0	0	0	419,986	(1,337,100)	0	0	508,360	
Other Direct Costs	0	0	0	0	(23,402)	0	0	21,905	7,287	
Postage	0	0	0	0	15,790	0	0	0	4,701	
Printing	0	0	0	0	4,568	0	0	0	4,608	
Supplies and materials	0	0	0	0	981,970	(388,383)	0	0	19,488	
Telephone	0	0	0	0	30,971	0	0	0	4,184	
Training	0	0	0	0	15,307	0	0	0	27,531	
Travel	0	0	0	0	157,930	0	0	0	13,049	
Internal service fee	0	0	0	0	(1,672,666)	7,815,388	0	(4,631,314)	0	
Indirect costs	0	0	0	0	674,913	0	0	250,376	(1,966,768)	
In-kind expenses	0	0	0	0	8,730,859	0	(357,478)	0	0	
Total Expenses	15,512	6,620	2,010	4,138	16,589,883	0	(207,398)	14,375	0	
Change in net assets	(61,498)	66,743	3,046	762	(112,552)	0	(115,390)	0	0	
Net assets - Beginning of year	61,498	0	28,027	26,993	1,598,184	0	1,615,908	0	0	
NET ASSETS - END OF YEAR	\$ 0	\$ 66,743	\$ 31,073	\$ 27,755	\$ 1,485,632	\$ 0	\$ 1,500,518	\$ 0	\$ 0	

See Independent Auditor's Report.

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

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Schedule B-1

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2018

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) Women, Infants, and Children - Cash #5888AO35	10.557	Iowa Department of Public Health	10/01/17 - 09/30/18	<u>\$ 982,002</u>
(2) Child and Adult Care Food Program - Centers #57-8013	10.558	Iowa Department of Education	10/01/17 - 09/30/18	384,523
(3) Child and Adult Care Food Program - Home Providers #57-8028		Iowa Department of Education	10/01/17 - 09/30/18	564,477
		Total Federal Expenditures #10.558		<u>949,000</u>
Food Distribution Cluster				
(4) Temporary Emergency Food Assistance Program #ACFS 16-196	10.568	Iowa Department of Human Services	10/01/17 - 09/30/18	<u>57,852</u>
(5) Temporary Emergency Food Assistance Program (Noncash) #ACFS 16-196	10.569	Iowa Department of Human Services	10/01/17 - 09/30/18	<u>549,484</u>
		Total Federal Expenditures Food Distribution Cluster #10.568 & #10.569		<u>607,336</u>
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
CDBG - Entitlement Grants Cluster				
(6) Community Development Block Grant	14.218	City of Cedar Rapids	07/01/17 - 06/30/18	<u>41,794</u>
(7) Emergency Solutions Grant Program 2017	14.231	Iowa Finance Authority	01/01/17 - 12/31/17	49,870
(8) Emergency Solutions Grant Program 2018		Iowa Finance Authority	01/01/18 - 12/31/18	110,061
		Total Federal Expenditures #14.231		<u>159,931</u>
(9) Tenant Based Rental Assistance #17SEPT-HM554	14.239	Iowa Community Action Association	07/20/15 - 06/01/17	<u>45,500</u>
(10) Supportive Housing Program 2018 #IA0011L7D011609	14.267	US Department of Housing and Urban Development	07/01/17 - 06/30/18	264,200
(11) HUD First - 2017 #IA0092L7D011500		US Department of Housing and Urban Development	01/01/17 - 12/31/17	192,775
(12) HUD First - 2018 #IA0092L7D011601		US Department of Housing and Urban Development	01/01/18 - 12/31/18	281,792
(13) HUD Rapid Rehousing I #IA0100L7D011600		US Department of Housing and Urban Development	01/01/18 - 12/31/18	33,673
(14) HUD Coordinated Entry #IA0099L7D011600		US Department of Housing and Urban Development	01/01/18 - 12/31/18	261,338
(15) HUD Rapid Rehousing II #IA0101L7D011600		US Department of Housing and Urban Development	01/01/18 - 12/31/18	31,350
(16) HUD V - 2017 #IA0012L7D011609		US Department of Housing and Urban Development	07/01/17 - 06/30/18	126,017
		Total Federal Expenditures #14.267		<u>1,191,145</u>
DEPARTMENT OF VETERAN AFFAIRS				
(17) Supportive Services for Veteran Families #15-IA-192	64.033	US Department of Veterans Affairs	10/01/17 - 09/30/18	<u>1,215,545</u>
DEPARTMENT OF ENERGY				
(18) Weatherization #DOE-18-02	81.042	Iowa Department of Human Rights	04/01/18 - 03/31/19	<u>452,475</u>

Hawkeye Area Community Action Program, Inc.

Schedule B-2

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2018

Federal Grantor/Pass-Through Number/Program Title	CFDA Number	Federal Grantor or Pass-Through Agency	Program Period	Federal Expenditures
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
(19) HEAP Weatherization #HEAP-17-02C	93.568	Iowa Department of Human Rights	01/01/17 - 12/31/17	366,664
(20) HEAP Weatherization #HEAP-18-02		Iowa Department of Human Rights	01/01/18 - 12/31/18	615,451
(21) Low-Income Home Energy Assistance Program #LIHEAP-17-02		Iowa Department of Human Rights	10/01/16 - 09/30/17	(9,703)
(22) Low-Income Home Energy Assistance Program #LIHEAP-18-02		Iowa Department of Human Rights	10/01/17 - 09/30/18	3,842,383
Total Federal Expenditures #93.568				4,814,795
(23) Community Services Block Grant #CSBG-18-02	93.569	Iowa Department of Human Rights	10/01/17 - 09/30/18	987,120
CCDF Cluster				
(24) Child Care Block Grant Wrap Around 2018 #ACFS - 17 -105	93.575	Iowa Department of Human Services	09/01/17 - 08/31/18	452,488
(25) Child Care Block Grant Wrap Around 2019 #ACFS - 18 -105		Iowa Department of Human Services	09/01/18 - 08/31/19	69,710
Total Federal Expenditures CCDF Cluster #93.575				522,198
(26) Head Start 2017 #07CH010299-03	93.600	US Department of Health and Human Services	01/01/17 - 12/31/17	1,001,467
(27) Head Start 2018 #07CH010299-04		US Department of Health and Human Services	01/01/18 - 12/31/18	4,857,851
(28) Early Head Start Child Care Partnership Expansion #07HP0008-03-01		US Department of Health and Human Services	09/10/17 - 08/31/18	664,974
(29) Early Head Start Child Care Partnership Expansion #07HP0008-04-00		US Department of Health and Human Services	09/01/18 - 08/31/19	52,883
Total Federal Expenditures #93.600				6,577,175
(30) Alliance Child and Maternal Health #5888MH08	93.994	Iowa Department of Public Health	10/01/17 - 09/30/18	165,024
TOTAL FEDERAL EXPENDITURES				\$ 18,711,040

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, 2018. 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, 2018

ASSETS	Total All Funds	Corporate Operations Unallocable	Corporate Operations Property	Corporate Operations Allocable	GAAP Differences Account	Total Restricted or Designated Funds
Cash and cash equivalents	\$ 243,224	\$ 163,354	\$ 44,218	(\$ 16,428)	\$ 0	\$ 52,080
Grants receivable	1,443,689	0	0	42,768	0	1,400,921
Accounts receivable	129,575	439	0	0	0	129,136
Contribution receivable	973,019	0	0	0	0	973,019
Prepaid expenses and other assets	456,637	1,050	1,808	7,127	0	446,652
Inventories	378,750	0	0	0	0	378,750
Property and equipment, net	3,563,989	0	933,265	0	1,707,529	923,195
TOTAL ASSETS	\$ 7,188,883	\$ 164,843	\$ 979,291	\$ 33,467	\$ 1,707,529	\$ 4,303,753
LIABILITIES & NET ASSETS						
LIABILITIES						
Accounts payable and accrued expenses	\$ 1,992,013	\$ 4,170	\$ 33,123	\$ 33,467	\$ 0	\$ 1,921,253
Grant funds received in advance	308,964	0	0	0	0	308,964
Other liabilities	48,795	0	0	0	0	48,795
Notes payable	885,392	0	324,654	0	0	560,738
Total Liabilities	3,235,164	4,170	357,777	33,467	0	2,839,750
NET ASSETS						
Unrestricted	2,497,767	160,673	621,514	0	1,707,529	8,051
Temporarily restricted	1,455,952	0	0	0	0	1,455,952
Total net assets	3,953,719	160,673	621,514	0	1,707,529	1,464,003
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 7,188,883	\$ 164,843	\$ 979,291	\$ 33,467	\$ 1,707,529	\$ 4,303,753

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2018

ASSETS	Benefit Allocation Pool	CSBG	East Central Iowa United Way	Linn County Permanent Housing	Iowans Helping Iowans	Chronically Homeless
Cash and cash equivalents	\$ 555,533	\$ 2,132	\$ 0	\$ 247,756	(\$ 10,495)	(\$ 9,933)
Grants receivable	91,730	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0
Contribution receivable	0	0	973,019	0	0	0
Prepaid expenses and other assets	240,689	0	0	400	0	0
Inventories	0	0	0	7,364	0	0
Property and equipment, net	0	0	0	502,684	0	0
TOTAL ASSETS	\$ 887,952	\$ 2,132	\$ 973,019	\$ 758,204	(\$ 10,495)	(\$ 9,933)
LIABILITIES & NET ASSETS						
LIABILITIES						
Accounts payable and accrued expenses	\$ 910,174	\$ 2,132	\$ 0	\$ 19,885	\$ 160	\$ 2,384
Grant funds received in advance	0	0	0	0	0	0
Other liabilities	0	0	0	23,901	0	2,117
Notes payable	0	0	0	39,766	0	0
Total Liabilities	910,174	2,132	0	83,552	160	4,501
NET ASSETS						
Unrestricted	(22,222)	0	0	674,652	(10,655)	(14,434)
Temporarily restricted	0	0	973,019	0	0	0
Total net assets	(22,222)	0	973,019	674,652	(10,655)	(14,434)
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 887,952	\$ 2,132	\$ 973,019	\$ 758,204	(\$ 10,495)	(\$ 9,933)

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2018

ASSETS	Johnson County Local Housing	Washington County Local Operations	Benton County Local Housing	Benton County Local Senior Services	Food Reservoir Inventory Account	Johnson County ECI
Cash and cash equivalents	\$ 226,365	(\$ 191,007)	\$ 126,688	(\$ 25,554)	\$ 0	(\$ 12,607)
Grants receivable	0	0	0	0	0	14,808
Accounts receivable	0	51,600	0	7,904	0	0
Contribution receivable	0	0	0	0	0	0
Prepaid expenses and other assets	0	37,013	0	0	0	0
Inventories	4,111	0	0	0	280,459	0
Property and equipment, net	370,090	0	29,166	0	0	0
TOTAL ASSETS	\$ 600,566	(\$ 102,394)	\$ 155,854	(\$ 17,650)	\$ 280,459	\$ 2,201
LIABILITIES & NET ASSETS						
LIABILITIES						
Accounts payable and accrued expenses	\$ 6,518	\$ 72,050	\$ 374	\$ 12,246	\$ 0	\$ 2,201
Grant funds received in advance	0	0	0	137	0	0
Other liabilities	19,028	3,318	431	0	0	0
Notes payable	520,972	0	0	0	0	0
Total Liabilities	546,518	75,368	805	12,383	0	2,201
NET ASSETS						
Unrestricted	(127,065)	(177,762)	155,049	(30,033)	280,459	0
Temporarily restricted	181,113	0	0	0	0	0
Total net assets	54,048	(177,762)	155,049	(30,033)	280,459	0
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 600,566	(\$ 102,394)	\$ 155,854	(\$ 17,650)	\$ 280,459	\$ 2,201

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2018

ASSETS	SNAP	Food Reservoir Back Pack Program	Food Reservoir Fundraising	Food Reservoir Bulk Program	Food Reservoir Operations	Child Care Block Grant Wrap Around
Cash and cash equivalents	(\$ 9,564)	(\$ 83,973)	\$ 0	(\$ 49,482)	(\$ 132,150)	(\$ 50,514)
Grants receivable	9,564	0	0	0	14,078	69,710
Accounts receivable	0	0	0	9,642	17,433	0
Contribution receivable	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	744	0
Inventories	0	52,825	0	5,385	0	0
Property and equipment, net	0	0	0	0	8,740	0
TOTAL ASSETS	\$ 0	(\$ 31,148)	\$ 0	(\$ 34,455)	(\$ 91,155)	\$ 19,196
LIABILITIES & NET ASSETS						
LIABILITIES						
Accounts payable and accrued expenses	\$ 0	\$ 701	\$ 0	\$ 0	\$ 22,913	\$ 19,196
Grant funds received in advance	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	0	701	0	0	22,913	19,196
NET ASSETS						
Unrestricted	0	(31,849)	0	(34,455)	(114,068)	0
Temporarily restricted	0	0	0	0	0	0
Total net assets	0	(31,849)	0	(34,455)	(114,068)	0
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 0	(\$ 31,148)	\$ 0	(\$ 34,455)	(\$ 91,155)	\$ 19,196

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2018

ASSETS	EHS					
	Shared Visions	Head Start	Expansion Grant	Local Child Care Training	CACFP Centers	CACFP Home Providers
Cash and cash equivalents	\$ 38,855	(\$ 52,029)	(\$ 7,249)	\$ 13,417	(\$ 20,565)	(\$ 5,539)
Grants receivable	0	211,783	22,026	0	35,105	38,301
Accounts receivable	0	0	0	0	0	0
Contribution receivable	0	0	0	0	0	0
Prepaid expenses and other assets	0	2,575	0	0	0	0
Inventories	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0
TOTAL ASSETS	\$ 38,855	\$ 162,329	\$ 14,777	\$ 13,417	\$ 14,540	\$ 32,762
LIABILITIES & NET ASSETS						
LIABILITIES						
Accounts payable and accrued expenses	\$ 19,965	\$ 162,329	\$ 14,777	\$ 0	\$ 14,540	\$ 32,762
Grant funds received in advance	18,890	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	38,855	162,329	14,777	0	14,540	32,762
NET ASSETS						
Unrestricted	0	0	0	0	0	0
Temporarily restricted	0	0	0	13,417	0	0
Total net assets	0	0	0	13,417	0	0
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 38,855	\$ 162,329	\$ 14,777	\$ 13,417	\$ 14,540	\$ 32,762

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2018

ASSETS	BP Sr Dining	RED Ahead	Cedar/Jones County ECI	First Call For Help "211"	Local Child Care Operations	Local Head Start Parent Committee
Cash and cash equivalents	(\$ 84,507)	(\$ 44,292)	(\$ 2,485)	\$ 9,502	(\$ 30,934)	\$ 15,800
Grants receivable	0	0	3,632	0	14,758	0
Accounts receivable	11,995	544	0	0	0	0
Contribution receivable	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	0	0
Inventories	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0
TOTAL ASSETS	(\$ 72,512)	(\$ 43,748)	\$ 1,147	\$ 9,502	(\$ 16,176)	\$ 15,800
LIABILITIES & NET ASSETS						
LIABILITIES						
Accounts payable and accrued expenses	\$ 4,764	\$ 4,645	\$ 1,147	\$ 5,988	\$ 3,077	\$ 20
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	4,764	4,645	1,147	5,988	3,077	20
NET ASSETS						
Unrestricted	(77,276)	(48,393)	0	3,514	(19,253)	0
Temporarily restricted	0	0	0	0	0	15,780
Total net assets	(77,276)	(48,393)	0	3,514	(19,253)	15,780
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	(\$ 72,512)	(\$ 43,748)	\$ 1,147	\$ 9,502	(\$ 16,176)	\$ 15,800

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2018

ASSETS	HUD First	HUD Rapid Rehousing I	HUD Coordinated Entry	Spark*5	Greater C.R. Community Foundation	Emergency Shelter Grant Program
Cash and cash equivalents	(\$ 199)	(\$ 1,294)	(\$ 651)	(\$ 17,752)	\$ 95,811	(\$ 2,894)
Grants receivable	2,916	1,773	13,932	0	0	3,217
Accounts receivable	0	0	0	0	0	0
Contribution receivable	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	0	0
Inventories	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0
TOTAL ASSETS	\$ 2,717	\$ 479	\$ 13,281	(\$ 17,752)	\$ 95,811	\$ 323
LIABILITIES & NET ASSETS						
LIABILITIES						
Accounts payable and accrued expenses	\$ 2,717	\$ 479	\$ 13,281	\$ 5,316	\$ 0	\$ 323
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	2,717	479	13,281	5,316	0	323
NET ASSETS						
Unrestricted	0	0	0	(23,068)	0	0
Temporarily restricted	0	0	0	0	95,811	0
Total net assets	0	0	0	(23,068)	95,811	0
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 2,717	\$ 479	\$ 13,281	(\$ 17,752)	\$ 95,811	\$ 323

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2018

ASSETS	Johnson County United Way	Supportive Services for Veterans	CR-CDBG	Tenant Based Rental Assistance	Center for Working Families	WIC
Cash and cash equivalents	(\$ 10,087)	(\$ 2,947)	(\$ 3,801)	(\$ 18,567)	(\$ 4,346)	(\$ 110,870)
Grants receivable	0	53,191	5,942	18,567	0	198,934
Accounts receivable	0	0	0	0	0	0
Contribution receivable	0	0	0	0	0	0
Prepaid expenses and other assets	0	1,527	0	0	0	1,000
Inventories	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0
TOTAL ASSETS	(\$ 10,087)	\$ 51,771	\$ 2,141	\$ 0	(\$ 4,346)	\$ 89,064
LIABILITIES & NET ASSETS						
LIABILITIES						
Accounts payable and accrued expenses	\$ 2,188	\$ 51,771	\$ 2,141	\$ 0	\$ 1,198	\$ 31,631
Grant funds received in advance	0	0	0	0	0	57,433
Other liabilities	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	2,188	51,771	2,141	0	1,198	89,064
NET ASSETS						
Unrestricted	(12,275)	0	0	0	(5,544)	0
Temporarily restricted	0	0	0	0	0	0
Total net assets	(12,275)	0	0	0	(5,544)	0
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	(\$ 10,087)	\$ 51,771	\$ 2,141	\$ 0	(\$ 4,346)	\$ 89,064

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2018

ASSETS	Health Alliance Child and Maternal Health	Local Health Alliance	First Five	Farmers Market Nutrition Program	LIHEAP	IPL Home Energy Savers
Cash and cash equivalents	(\$ 37,582)	(\$ 87,041)	(\$ 30,867)	\$ 0	\$ 7,314	\$ 3,947
Grants receivable	51,662	0	38,497	0	0	0
Accounts receivable	18,636	880	0	0	0	0
Contribution receivable	0	0	0	0	0	0
Prepaid expenses and other assets	75	0	0	0	162,629	0
Inventories	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0
TOTAL ASSETS	\$ 32,791	(\$ 86,161)	\$ 7,630	\$ 0	\$ 169,943	\$ 3,947
LIABILITIES & NET ASSETS						
LIABILITIES						
Accounts payable and accrued expenses	\$ 28,301	\$ 284	\$ 7,630	\$ 0	\$ 7,762	\$ 10,345
Grant funds received in advance	4,490	234	0	0	162,181	0
Other liabilities	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	32,791	518	7,630	0	169,943	10,345
NET ASSETS						
Unrestricted	0	(86,679)	0	0	0	(6,398)
Temporarily restricted	0	0	0	0	0	0
Total net assets	0	(86,679)	0	0	0	(6,398)
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 32,791	(\$ 86,161)	\$ 7,630	\$ 0	\$ 169,943	\$ 3,947

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2018

ASSETS	HEAP WX	DOE Wx	IP&L	Mid American	Weatheri- zation Inventory	Residential Environmental Division Pool
Cash and cash equivalents	\$ 111,662	\$ 65,603	\$ 13,723	\$ 46,753	(\$ 52,886)	(\$ 295,154)
Grants receivable	0	45,055	27,191	13,943	29,149	260,821
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	28,606	0
Property and equipment, net	0	0	0	0	0	0
TOTAL ASSETS	\$ 111,662	\$ 110,658	\$ 40,914	\$ 60,696	\$ 4,869	(\$ 34,333)
LIABILITIES & NET ASSETS						
LIABILITIES						
Accounts payable and accrued expenses	\$ 47,509	\$ 110,658	\$ 40,914	\$ 60,696	\$ 47,493	\$ 83,450
Grant funds received in advance	64,153	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	111,662	110,658	40,914	60,696	47,493	83,450
NET ASSETS						
Unrestricted	0	0	0	0	(42,624)	(117,783)
Temporarily restricted	0	0	0	0	0	0
Total net assets	0	0	0	0	(42,624)	(117,783)
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 111,662	\$ 110,658	\$ 40,914	\$ 60,696	\$ 4,869	(\$ 34,333)

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2018

ASSETS	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
Cash and cash equivalents	(\$ 7,862)	(\$ 22,805)	(\$ 32,794)	(\$ 28,570)	\$ 533	\$ 2,073
Grants receivable	9,118	29,271	39,651	32,372	0	0
Accounts receivable	0	0	10,502	0	0	0
Contribution receivable	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	0	0
Inventories	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0
TOTAL ASSETS	\$ 1,256	\$ 6,466	\$ 17,359	\$ 3,802	\$ 533	\$ 2,073
LIABILITIES & NET ASSETS						
LIABILITIES						
Accounts payable and accrued expenses	\$ 1,256	\$ 6,466	\$ 16,102	\$ 3,802	\$ 0	\$ 0
Grant funds received in advance	0	0	1,446	0	0	0
Other liabilities	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	1,256	6,466	17,548	3,802	0	0
NET ASSETS						
Unrestricted	0	0	(189)	0	0	0
Temporarily restricted	0	0	0	0	533	2,073
Total net assets	0	0	(189)	0	533	2,073
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 1,256	\$ 6,466	\$ 17,359	\$ 3,802	\$ 533	\$ 2,073

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2018

ASSETS	East Central REC Assistance	Linn Co REC Assistance	TIP REC Assistance	Coggon Municipal	Black Hills Assistance	HUD Rapid Rehousing II
Cash and cash equivalents	\$ 12,470	\$ 1,434	\$ 8,338	\$ 939	\$ 5,791	(\$ 224)
Grants receivable	0	0	0	0	0	224
Accounts receivable	0	0	0	0	0	0
Contribution receivable	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	0	0
Inventories	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0
TOTAL ASSETS	\$ 12,470	\$ 1,434	\$ 8,338	\$ 939	\$ 5,791	\$ 0
LIABILITIES & NET ASSETS						
LIABILITIES						
Accounts payable and accrued expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Grant funds received in advance	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	0	0	0	0	0	0
NET ASSETS						
Unrestricted	0	0	0	0	0	0
Temporarily restricted	12,470	1,434	8,338	939	5,791	0
Total net assets	12,470	1,434	8,338	939	5,791	0
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 12,470	\$ 1,434	\$ 8,338	\$ 939	\$ 5,791	\$ 0

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2018

ASSETS	Alliant Home Town Care Assistance	Mid American Assistance	Local Assistance Operations	Washington County Local Assistance	Homeless Children Trust	Broadway Complex Maintenance
Cash and cash equivalents	\$ 12,726	\$ 6,937	(\$ 101,541)	\$ 67,117	\$ 31,234	\$ 15,240
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	12,515
TOTAL ASSETS	\$ 12,726	\$ 6,937	(\$ 101,541)	\$ 67,117	\$ 31,234	\$ 27,755
LIABILITIES & NET ASSETS						
LIABILITIES						
Accounts payable and accrued expenses	\$ 0	\$ 0	\$ 2,057	\$ 374	\$ 161	\$ 0
Grant funds received in advance	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	0	0	2,057	374	161	0
NET ASSETS						
Unrestricted	0	0	(103,598)	0	0	0
Temporarily restricted	12,726	6,937	0	66,743	31,073	27,755
Total net assets	12,726	6,937	(103,598)	66,743	31,073	27,755
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 12,726	\$ 6,937	(\$ 101,541)	\$ 67,117	\$ 31,234	\$ 27,755

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Community Services Block Grant (CSBG-18-02)

Contract Period 10/01/17 - 09/30/18

	Approved Budget	Actual 10/01/17 - 09/30/18
REVENUE		
Iowa Department of Human Rights	\$ 987,120	\$ 987,120
Transferred Revenue		
Benton Co Housing	18,000	19,186
Linn Co Housing/Operating Home	20,000	19,426
Johnson Co Housing	52,000	52,000
Washington Co Housing	55,000	55,784
Volunteer Engagement	2,000	2,687
Head Start/EHS Wraparound	432,971	430,060
211 Call Center	62,970	64,688
Financial Assistance Network FAN	55,000	55,000
Hsg Stabil/Rural Rehad/Lead	10,000	9,160
Benton Co Senior Services	141,750	143,797
Center for Working Families	15,000	9,926
CACFP Homes	25,000	28,304
Total Transferred Revenue	889,691	890,019
Subtotal Net Revenue	\$ 97,429	\$ 97,101
EXPENSE		
Personnel costs	\$ 82,514	\$ 82,604
Travel	4,440	3,865
Other	0	0
Indirect	10,475	10,632
TOTAL EXPENSE	\$ 97,429	\$ 97,101
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 18-02
 Contract Period 10/01/17 - 09/30/18

	Approved Budget	Actual 10/01/17 - 09/30/18
REVENUE		
Iowa Department of Human Rights	\$ 3,937,313	\$ 3,842,383
EXPENSES		
Regular assistance	\$ 3,095,385	\$ 3,000,455
Energy crisis intervention payments	255,216	255,216
Client services	47,530	47,530
Summer deliverable fuel payments	160,204	160,204
Administration costs	378,978	378,978
TOTAL EXPENSES	\$ 3,937,313	\$ 3,842,383

Contract Number LIHEAP 17-02
 Contract Period 10/1/16 - 11/30/17

	Approved Budget	Total Actual	Actual 01/01/17 - 9/30/2017	Actual 10/01/17 - 12/31/2017
REVENUE				
Iowa Department of Human Rights	\$ 4,038,409	\$ 3,793,782	\$ 3,803,485	\$ (9,703)
EXPENSES				
Regular assistance	\$ 3,091,024	\$ 2,884,474	\$ 2,894,177	(9,703)
Energy crisis intervention payments	336,881	298,804	298,804	0
Client services	40,318	40,318	40,318	0
Summer deliverable fuel payments	194,894	194,894	194,894	0
Administration costs	375,292	375,292	375,292	0
TOTAL EXPENSES	\$ 4,038,409	\$ 3,793,782	\$ 3,803,485	\$ (9,703)

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Contract Number DOE-18-02

Contract Period 4/01/18 - 03/31/19

	Approved Budget	Actual 04/01/18 09/30/18
REVENUE		
Iowa Department of Human Rights	\$ 452,475	\$ 452,475
EXPENSES		
Administration	\$ 31,732	\$ 31,732
Health and safety	83,490	65,325
Support	109,077	210,552
Labor	114,088	116,001
Materials	114,088	28,865
TOTAL EXPENSES	\$ 452,475	\$ 452,475

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Contract Number HEAP 18-02

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

	Approved Budget	Actual 01/01/18 - 09/30/18
REVENUE		
Iowa Department of Human Rights	\$ 1,021,052	\$ 615,451
EXPENSES		
Administration	\$ 49,076	\$ 27,959
Support	307,765	168,118
Health and Safety	238,450	233,512
Labor	203,793	116,112
Materials	203,793	53,274
Equipment/Training	18,175	16,476
Pollution Occurrence Insurance	0	0
TOTAL EXPENSES	\$ 1,021,052	\$ 615,451

Contract Number HEAP 17-02C

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

	Approved Budget	Total	Actual 01/01/17 - 09/30/17	Actual 10/01/17 - 12/31/17
REVENUE				
Iowa Department of Human Rights	\$ 1,069,712	\$ 932,555	\$ 565,891	\$ 366,664
EXPENSES				
Administration	\$ 54,841	\$ 48,007	\$ 28,368	\$ 19,639
Support	343,092	332,441	197,786	134,655
Labor	196,054	140,234	112,862	27,372
Materials	196,054	57,499	37,660	19,839
Pollution Occurrence Insurance	4,604	4,604	0	4,604
Health and Safety	245,067	327,946	172,771	155,175
Training and Equipment	30,000	21,824	16,444	5,380
TOTAL EXPENSES	\$ 1,069,712	\$ 932,555	\$ 565,891	\$ 366,664

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

IES Utilities, Inc.

Contract Number IPL 18-02

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

	Approved Budget	Actual 01/01/18 - 09/30/18
REVENUE		
Iowa Department of Human Rights	\$ 359,309	\$ 210,671
EXPENSES		
Administration	\$ 17,966	\$ 10,532
Support	35,931	21,108
Labor	152,706	113,478
Materials	152,706	65,554
TOTAL EXPENSES	\$ 359,309	\$ 210,671

Contract Number IPL 17-02

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

	Approved Budget	Total	Actual 01/01/17 - 09/30/17	Actual 10/01/17 - 12/31/17
REVENUE				
Iowa Department of Human Rights	\$ 359,309	\$ 359,309	\$ 223,241	\$ 136,068
EXPENSES				
Administration	\$ 17,966	\$ 17,966	\$ 11,006	\$ 6,960
Support	35,931	35,931	22,088	13,843
Labor	152,706	184,485	114,300	70,185
Materials	152,706	120,927	75,847	45,080
TOTAL EXPENSES	\$ 359,309	\$ 359,309	\$ 223,241	\$ 136,068

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs
 Mid American Energy Company
 Contract Number MEC 18-02
 Contract Period 01/01/18 - 12/31/18

	Approved Budget	Actual 01/01/18- 09/30/18
REVENUE		
Iowa Department of Human Rights	\$ 327,800	\$ 327,800
EXPENSES		
Administration	\$ 16,390	\$ 16,423
Support	32,780	32,651
Labor	139,315	165,440
Materials	139,315	113,286
TOTAL EXPENSES	\$ 327,800	\$ 327,800

Contract Number MEC 17-02
 Contract Period 01/01/17 - 12/31/17

	Approved Budget	Total	Actual 01/01/17 - 09/30/17	Actual 10/01/17 - 12/31/17
REVENUE				
Iowa Department of Human Rights	\$ 324,707	\$ 312,552	\$ 265,580	\$ 46,972
EXPENSES				
Administration	\$ 16,236	\$ 15,577	\$ 13,140	\$ 2,437
Support	32,471	31,311	26,390	4,921
Labor	138,000	167,305	138,760	28,545
Materials	138,000	98,359	87,290	11,069
TOTAL EXPENSES	\$ 324,707	\$ 312,552	\$ 265,580	\$ 46,972

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Black Hills

Contract Number BHE-18-02

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

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

Contract Number BHE 17-02C

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

	Approved Budget	Total	Actual 01/01/17 - 09/30/17	Actual 10/01/17 - 12/31/18
REVENUE				
Iowa Department of Human Rights	\$ 16,136	\$ 16,136	\$ 16,136	\$ 0
EXPENSES				
Administration	\$ 807	\$ 807	\$ 807	0
Support	1,613	1,613	1,613	0
Labor	6,858	7,862	7,862	0
Materials	6,858	5,854	5,854	0
TOTAL EXPENSES	\$ 16,136	\$ 16,136	\$ 16,136	\$ 0

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

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

	Approved Budget	Actual 07/01/18- 09/30/18
REVENUE		
Iowa Department of Education	\$ 691,026	\$ 153,867
CSBG transfer	121,617	0
United Way of East Central Iowa	69,100	11,322
TOTAL REVENUE	\$ 881,743	\$ 165,189
EXPENSES		
Inn Circle Classroom	\$ 91,151	\$ 14,157
Bloomington	74,230	7,606
Benton County Classroom	92,371	18,382
Jones	88,282	18,499
Hayes	92,005	18,547
Hayes 2	88,436	17,356
Coralville County Classroom	88,283	16,131
Waterfront Classroom	88,283	18,270
Waterfront Classroom 2	88,283	17,008
Washington Classroom	90,419	19,233
TOTAL EXPENSES	\$ 881,743	\$ 165,189

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

	Approved Budget	Total	Actual 07/01/17 - 09/30/17	Actual 10/01/17 - 06/30/18
REVENUE				
Iowa Department of Education	\$ 704,911	\$ 704,911	\$ 173,535	\$ 531,376
CSBG transfer	150,442	50,167	0	50,167
United Way of East Central Iowa	45,288	45,288	11,322	33,966
TOTAL REVENUE	\$ 900,641	\$ 800,366	\$ 184,857	\$ 615,509
EXPENSES				
Inn Circle Classroom	\$ 92,624	\$ 75,494	\$ 18,165	\$ 57,329
Bloomington	89,672	74,803	18,366	56,437
Benton County Classroom	91,568	77,829	17,937	59,892
Jones	89,028	80,172	18,464	61,708
Hayes	92,546	82,817	20,164	62,653
Hayes 2	89,028	83,763	18,223	65,540
Coralville County Classroom	88,586	80,271	17,943	62,328
Waterfront Classroom	88,586	80,879	18,445	62,434
Waterfront Classroom 2	88,586	83,170	18,140	65,030
Washington Classroom	90,417	81,168	19,010	62,158
TOTAL EXPENSES	\$ 900,641	\$ 800,366	\$ 184,857	\$ 615,509

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

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

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

	Approved Budget	Actual 09/01/18 - 09/30/18
REVENUE		
Iowa Department of Human Services	\$ 528,000	\$ 69,710
CSBG transfer	484,833	0
TOTAL REVENUE	\$ 1,012,833	\$ 69,710
EXPENSES		
Salary	\$ 533,798	\$ 37,651
Benefits	364,695	24,728
Other - Indirect costs	114,340	7,331
TOTAL EXPENSES	\$ 1,012,833	\$ 69,710

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

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

	Approved Budget	Total	Actual 09/01/17 - 09/30/17	Actual 10/01/17 - 08/31/18
REVENUE				
Iowa Department of Human Services	\$ 528,000	\$ 528,000	\$ 75,512	\$ 452,488
CSBG transfer	511,979	359,436	0	359,436
TOTAL REVENUE	\$ 1,039,979	\$ 887,436	\$ 75,512	\$ 811,924
EXPENSES				
Salary	\$ 540,658	\$ 472,440	\$ 41,047	\$ 431,393
Benefits	380,377	316,608	28,387	288,221
Other - Indirect costs	118,944	98,388	6,078	92,310
TOTAL EXPENSES	\$ 1,039,979	\$ 887,436	\$ 75,512	\$ 811,924

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 01/01/18 - 12/31/18

	Approved Budget	Actual 01/01/18 - 09/30/18
REVENUE		
Iowa Finance Authority	\$ 179,820	\$ 110,061
TOTAL REVENUE	\$ 179,820	\$ 110,061
EXPENSES		
Shelter	\$ 50,001	\$ 33,327
Rapid Rehousing	126,223	74,805
Administration	3,596	1,928
TOTAL EXPENSES	\$ 179,820	\$ 110,061

Emergency Solutions Grant Program (ESGP)

Contract Number N/A

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

	Approved Budget	Total Actual	Actual 01/01/17- 09/30/17	Actual 10/01/17 12/31/17
REVENUE				
Iowa Finance Authority	\$ 135,000	\$ 135,000	\$ 85,130	\$ 49,870
TOTAL REVENUE	\$ 135,000	\$ 135,000	\$ 85,130	\$ 49,870
EXPENSES				
Shelter	\$ 67,000	\$ 72,479	\$ 71,671	\$ 808
Rapid Rehousing	65,300	59,821	10,775	49,046
Administration	2,700	2,700	2,684	16
TOTAL EXPENSES	\$ 135,000	\$ 135,000	\$ 85,130	\$ 49,870



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, 2018, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 30, 2019.

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.

A handwritten signature in cursive script that reads "Wipfli LLP".

Wipfli LLP

January 30, 2019
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, 2018. Hawkeye Area Community Action Program, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility for Compliance

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Hawkeye Area Community Action Program, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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, 2018.

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

Wipfli LLP

January 30, 2019
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
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Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance [2 CFR 200.516(a)]?	No
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Identification of major federal programs:

<u>Name of Federal Major Program or Cluster</u>	<u>CFDA No.</u>
Low-Income Home Energy Assistance Program (LIHEAP)	93.568
Community Services Block Grant (CSBG)	93.569

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

None

Section III - Federal Award Findings and Questioned Costs

None

Section IV - Summary Schedule of Prior Year Findings

None