

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

Hiawatha, Iowa

Financial Statements and
Supplementary Information
Years Ended September 30, 2014 and 2013

Hawkeye Area Community Action Program, Inc.

Financial Statements and Supplementary Information
Years Ended September 30, 2014 and 2013

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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, 2014 and 2013, 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, 2014 and 2013, and the changes in 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 Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and pages 37 through 59 are presented for purposes of additional analysis, and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 21, 2015 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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Hawkeye Area Community Action Program, Inc.'s internal control over financial reporting and compliance.



Wipfli LLP

January 21, 2015
Madison, Wisconsin

Hawkeye Area Community Action Program, Inc.

Statements of Financial Position

September 30, 2014 and 2013

<i>Assets</i>	2014	2013
Current assets:		
Cash and cash equivalents	\$ 658,479	\$ 1,046,160
Certificates of deposit	483,362	246,923
Grants receivable	2,319,854	1,820,676
Accounts receivable	167,361	192,064
Contribution receivable	824,747	805,060
Prepaid expenses and other assets	295,387	422,906
Inventories	979,227	356,494
Total current assets	5,728,417	4,890,283
Property and equipment, net	5,031,074	5,107,431
TOTAL ASSETS	\$ 10,759,491	\$ 9,997,714
<i>Liabilities and Net Assets</i>		
Current liabilities:		
Notes payable - Current portion	\$ 193,829	\$ 186,805
Accounts payable and accrued expenses	2,265,960	1,943,144
Grant funds received in advance	270,082	334,712
Other liabilities	23,920	19,412
Total current liabilities	2,753,791	2,484,073
Long-term liabilities:		
Notes payable	1,515,421	1,708,831
Total liabilities	4,269,212	4,192,904
Net assets:		
Unrestricted	3,966,950	4,001,569
Temporarily restricted	2,523,329	1,803,241
Total net assets	6,490,279	5,804,810
TOTAL LIABILITIES AND NET ASSETS	\$ 10,759,491	\$ 9,997,714

Hawkeye Area Community Action Program, Inc.

Statements of Activities

Year Ended September 30, 2014

	Unrestricted	Temporarily Restricted	Total
Revenue:			
Government grants, fees, and support	\$ 19,638,622	\$ 56,646	\$ 19,695,268
Commodities	505,610	0	505,610
United Way	1,008,889	23,859	1,032,748
Contributions and public support	901,372	295,315	1,196,687
Program income	1,056,813	0	1,056,813
Investment income	12,371	0	12,371
In-kind contributions	4,373,173	624,631	4,997,804
Net assets released from restrictions	280,363	(280,363)	0
Total revenue and support	27,777,213	720,088	28,497,301
Expenses:			
Program activities:			
Food and Nutrition	8,062,832	0	8,062,832
Energy	6,907,559	0	6,907,559
Children	7,566,301	0	7,566,301
Homelessness	2,523,718	0	2,523,718
Veteran Support	691,905	0	691,905
Employment and family preservation	0	0	0
Total program activities	25,752,315	0	25,752,315
Management and general	1,789,462	0	1,789,462
Fund-raising expenses	270,055	0	270,055
Total expenses	27,811,832	0	27,811,832
Change in net assets	(34,619)	720,088	685,469
Net assets - Beginning of year	4,001,569	1,803,241	5,804,810
Net assets - End of year	\$ 3,966,950	\$ 2,523,329	\$ 6,490,279

See accompanying notes to financial statements.

Hawkeye Area Community Action Program, Inc.

Statements of Activities (Continued)

Year Ended September 30, 2013

	Unrestricted	Temporarily Restricted	Total
Revenue:			
Government grants, fees, and support	\$ 18,066,487	\$ 71,173	\$ 18,137,660
Commodities	368,812	0	368,812
United Way	969,889	112,514	1,082,403
Contributions and public support	718,285	66,440	784,725
Program income	1,109,666	28,129	1,137,795
Investment income	14,665	0	14,665
In-kind contributions	3,600,058	93,265	3,693,323
Net assets released from restrictions	116,913	(116,913)	0
Total revenue and support	24,964,775	254,608	25,219,383
Expenses:			
Program activities:			
Food and Nutrition	6,894,999	0	6,894,999
Energy	6,640,771	0	6,640,771
Children	7,382,910	0	7,382,910
Homelessness	2,064,417	0	2,064,417
Veteran Support	0	0	0
Employment and family preservation	198,067	0	198,067
Total program activities	23,181,164	0	23,181,164
Management and general	1,728,061	0	1,728,061
Fund-raising expenses	247,584	0	247,584
Total expenses	25,156,809	0	25,156,809
Change in net assets	(192,034)	254,608	62,574
Net assets - Beginning of year	4,193,603	1,548,633	5,742,236
Net assets - End of year	\$ 4,001,569	\$ 1,803,241	\$ 5,804,810

Hawkeye Area Community Action Program, Inc.

Statements of Cash Flows

Years Ended September 30, 2014 and 2013

	2014	2013
Cash flows from operating activities:		
Change in net assets	\$ 685,469	\$ 62,574
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	563,362	554,390
Loss on disposition of property	0	85
Effects of changes in operating assets and liabilities:		
Grants receivable	(499,178)	(510,265)
Accounts receivable	24,703	(31,053)
Contribution receivable	(19,687)	(82,000)
Prepaid expenses and other assets	127,519	(58)
Inventories	(622,733)	146,256
Accounts payable and accrued expenses	322,816	465,028
Grant funds received in advance	(64,630)	(446,795)
Other liabilities	4,508	7,875
Net cash provided by operating activities	522,149	166,037
Cash flows from investing activities:		
Purchase of property and equipment	(487,005)	(509,939)
Proceeds from sale of property	0	74,373
Purchase of certificates of deposit	(483,362)	0
Sales or maturities of certificates of deposit	246,923	135,271
Net cash used in investing activities	(723,444)	(300,295)
Cash flows from financing activities:		
Principal payments on notes payable	(186,386)	(179,996)
Net cash used in financing activities	(186,386)	(179,996)
Changes in cash and cash equivalents	(387,681)	(314,254)
Cash and cash equivalents - Beginning of year	1,046,160	1,360,414
Cash and cash equivalents - End of year	\$ 658,479	\$ 1,046,160
Supplemental Schedule of Other Cash Activity:		
Interest paid and expensed	\$ 68,275	\$ 75,777

See accompanying notes to financial statements.

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 1 **Summary of Significant Accounting Policies**

Nature of Operations

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

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

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

HACAP operates programs which administer and deliver social services for needy citizens in East Central Iowa. Funding and support is generally provided through contracts with federal, state, and local government agencies and through additional local community support. These programs are operated for the benefit of eligible participants as defined under guidelines issues by the respective granting agencies. For fiscal year ended September 30, 2014, HACAP received 28% and 28% of grant funding under its Low-Income Home Energy assistance and federal Head Start programs, respectively. For fiscal year ended September 30, 2013, HACAP received 29% and 31% of grant funding under its Low-Income Home Energy assistance and federal Head Start programs, respectively.

Description of Programs

HACAP operates the following programs:

Food and Nutrition

Services include:

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

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (Continued)

Description of Programs (Continued)

Energy

Services include:

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

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 infants and toddlers.
- 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 low-income families with children that provide them with safe and stable housing.
- Stabilizing the homeless through safe housing, needs assessment, and creating action plans for returning to society.
- Providing transitional housing for the homeless in four counties.

Veteran Support

Services include:

- Temporary assistance to 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)**

Employment and Family Preservation

Services include:

- Working with seniors interested in retooling their job skills and training in order to foster their economic self-sufficiency.
- Providing opportunities for at-risk youth to become engaged in activities that will enhance their growth as a family and greater community member.

Basis of Presentation

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

Classification of Net Assets

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

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

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

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

Use of Estimates in Preparing Financial Statements

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

Cash and Cash Equivalents

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

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

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

Accounts Receivable

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

Contribution Receivable

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

Inventories

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

Property and Equipment

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

Property and equipment purchased with grant funds is owned by HACAP while used in the program for which they were purchased or in other future authorized programs. However, the various funding sources have a reversionary interest in the property and equipment purchased with grant funds. Its disposition, as well as the ownership of any proceeds therefrom, is subject to funding source regulations. Property and equipment purchased with grant funds, net of depreciation, was \$2,127,681 and \$2,068,934 at September 30, 2014 and 2013, respectively.

In-Kind Contributions

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

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 \$487,757 and \$435,347 for the year ended September 30, 2014 and 2013, respectively, primarily for its Head Start program, which is not recorded in the statement 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 statement of activities as net assets released from restriction.

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

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

A. Grant Awards That Are Contributions

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

B. Grant Awards That Are Exchange Transactions

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

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

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

Indirect Cost Rate

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

Income Taxes

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

HACAP is required to assess whether it is more likely than not that a tax position will be sustained upon examination on the technical merits of the position assuming the taxing authority has full knowledge of all information. If the tax position does not meet the more likely than not recognition threshold, the benefit of that position is not recognized in the financial statements. HACAP has determined there are no amounts to record as assets or liabilities related to uncertain tax positions. Federal returns for the fiscal years ended September 30, 2011, and beyond remain subject to examination by the Internal Revenue Service.

Reclassifications

Certain reclassifications have been made to the 2013 financial statements to conform to the 2014 financial statement presentation. These reclassifications had no effect on net assets.

Subsequent Events

Subsequent events have been evaluated through January 21, 2015, 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.

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 3 Grants Receivable

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

	2014	2013
Federal programs	\$ 1,119,048	\$ 1,046,049
State and local programs	1,200,806	774,627
Totals	\$ 2,319,854	\$ 1,820,676

Note 4 Inventories

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

	2014	2013
Food	\$ 940,878	\$ 327,870
Weatherization materials	38,349	28,624
Totals	\$ 979,227	\$ 356,494

Note 5 Property and Equipment

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

	2014	2013
Land, building, and rehabilitation	\$ 7,109,369	\$ 7,088,397
Transitional housing properties	4,551,131	4,214,535
Furnishings and office equipment	738,546	671,740
Program equipment	754,891	809,092
Subtotal	13,153,937	12,783,764
Accumulated depreciation	(8,122,863)	(7,676,333)
Total	\$ 5,031,074	\$ 5,107,431

Note 6 Notes Payable

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

	2014	2013
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.	\$ 825,014	\$ 951,863

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 6	Notes Payable (Continued)	2014	2013
	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.	240,075	272,041
	Note payable to City of Iowa City, requiring monthly installments of \$356, including interest at 0%. Final payment is due in January 2034, secured by two Iowa City residential properties.	82,133	86,399
	Note payable to City of Iowa City, requiring monthly installments of \$411, including interest at 0%. Final payment is due in June 2045, secured by two Iowa City residential properties.	102,367	107,300
	Note payable to City of Iowa City, requiring monthly installments of \$275, including interest at 0%. Final payment is due in June 2038, secured by three Iowa City residential properties.	78,375	81,675
	Note payable to Hills Bank and Trust, requiring monthly installments of \$3,214, including interest at 5.95% for the first 60 payments. Thereafter, the interest rate is subject to change based on the weekly average yield on U.S. Treasury Securities adjusted to a constant maturity of five years. Final payment is due in October 2029, and the note is secured by two Iowa City residential properties.	381,286	396,358
	Total	1,709,250	1,895,636
	Current portion	(193,829)	(186,805)
	Long-term portion	\$ 1,515,421	\$ 1,708,831
	Future maturities of notes payable at September 30, 2014, are as follows:		
	2015	\$	193,829
	2016		200,994
	2017		208,753
	2018		216,687
	2019		224,951
	Thereafter		664,036
	Total		\$ 1,709,250

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 7 Temporarily Restricted Net Assets

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

	2014	2013
Food and Nutrition	\$ 1,184,588	\$ 407,798
Energy	146,899	116,270
Children	108,479	171,566
Homelessness	1,083,363	1,107,607
Total	\$ 2,523,329	\$ 1,803,241

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 8 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, 2014 and 2013, were \$349,674 and \$388,398, respectively.

Future minimum lease payments beyond 2014 are as follows:

2015	\$ 342,393
2016	206,501
2017	206,501
2018	206,501
2019	194,945
Thereafter	116,364
Total	\$ 1,273,205

Note 9 Lessor Activity

HACAP owns buildings that are leased to individuals for program operations. In addition, rental units are leased to two other nonprofit organizations. All properties are leased on short-term agreements. Rental income for the years ended September 30, 2014 and 2013, was \$302,634 and \$338,999, respectively, and is included in program income on the statements of activities.

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 9 Lessor Activity (Continued)

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

	2014	2013
Land	\$ 622,446	\$ 622,446
Buildings	5,846,694	5,510,099
Subtotal	6,469,140	6,132,545
Accumulated depreciation	(3,952,712)	(3,676,069)
Total	\$ 2,516,428	\$ 2,456,476

Note 10 Contingencies

In consideration of various grant funds or forgivable loans received from the Cities of Iowa City and Cedar Rapids for property improvement, liens in the amount of \$1,475,794 and \$1,504,544 at September 30, 2014 and 2013, respectively, have been established in favor of the Cities as lien holder upon various properties. Repayment of all or a pro-rated portion of the lien amount is required if HACAP does not continue to own and operate the properties to provide low-income housing at the property enhanced with the funding. The liens expire at various times through June 2038. HACAP intends to utilize the properties for their intended purpose at a minimum through the expiration dates of the various liens. Therefore, no liability has been recorded on the statement of financial position.

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

Note 11 Retirement Plans

HACAP contributes to a tax deferred annuity 403(b) plan. The plan purchased annuity contracts from Variable Annuity Life Insurance Company (VALIC) and Pension, Inc. on behalf of its participating employees. During the year ended September 30, 2014 and 2013, HACAP provided \$207,971 and \$210,053, respectively, in employer contributions.

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

Participating employees are required to contribute 5.95% of their annual covered salary and HACAP is required to contribute 8.93% of annual covered payroll. Contribution requirements to IPERS are established by state statute. HACAP's contribution to IPERS for the year ended September 30, 2014 and 2013, was \$412,432 and \$393,589, respectively.

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 12

Grant Awards

At September 30, 2014, HACAP had commitments under various ongoing grant awards of approximately \$3,879,000. 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, 2014

	FEDERAL PROGRAMS							
	Department of Agriculture							
	10.557	10.558			10.568	10.569		10.568 & Cluster
	Women, Infants, and Children - Cash (1)	Child and Adult Care Food Program Centers (2)	Child and Adult Care Food Program Homes (3)	10.558 Subtotal	TEFAP Food Program (4)	TEFAP Food Distribution (5)	10.569 Subtotal	
TOTAL								
REVENUE								
Grant revenue	\$ 19,695,268	\$ 823,324	\$ 341,033	\$ 648,705	\$ 989,738	\$ 43,844	\$ 0	\$ 43,844
Commodities	505,610	0	0	0	0	0	505,610	505,610
United Way	1,032,748	0	0	0	0	0	0	0
Contributions and public support	1,196,687	0	0	0	0	0	0	0
CSBG transfer	0	0	0	4,660	4,660	0	0	0
Program income	1,056,813	0	0	10	10	0	0	0
Investment income	12,371	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Internal service fee	0	0	171,468	0	171,468	0	0	0
In-kind contributions	4,997,804	0	0	0	0	0	0	0
Total Revenue	28,497,301	823,324	512,501	653,375	1,165,876	43,844	505,610	549,454
EXPENSES								
Salaries and wages	8,071,833	317,110	182,401	56,798	239,199	22,593	0	22,593
Fringe benefits	3,539,198	208,303	114,782	38,939	153,721	15,935	0	15,935
Assistance to individuals	5,635,488	0	0	529,563	529,563	0	505,610	505,610
Contracted services and fees	3,429,771	112,968	37,714	4,872	42,586	0	0	0
Depreciation	563,362	0	0	0	0	0	0	0
Equipment and repairs	102,580	785	0	85	85	0	0	0
Insurance	191,326	106	0	0	0	0	0	0
Memberships	38,624	0	85	0	85	0	0	0
Occupancy	702,901	62,561	0	0	0	0	0	0
Other Direct Costs	79,610	1,125	0	0	0	0	0	0
Postage	38,961	2,888	2	1,281	1,283	0	0	0
Printing	14,571	48	0	0	0	0	0	0
Supplies and materials	620,706	33,843	132,544	1,575	134,119	0	0	0
Telephone	130,650	4,015	619	1,239	1,858	0	0	0
Training	62,247	2,925	0	110	110	0	0	0
Travel	216,831	2,033	1,436	5,548	6,984	0	0	0
Indirect costs	0	74,614	42,918	13,365	56,283	5,316	0	5,316
In-kind expenses	4,373,173	0	0	0	0	0	0	0
	27,811,832	823,324	512,501	653,375	1,165,876	43,844	505,610	549,454
Change in net assets	685,469	0	0	0	0	0	0	0
Net assets - Beginning of year	5,804,810	0	0	0	0	0	0	0
NET ASSETS - END OF YEAR	\$ 6,490,279	\$ 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, 2014

	FEDERAL PROGRAMS							
	Department of Housing and Urban Development							
	14.218			14.231			14.235	
	Community Development Block Grant	Community Development Block Grant	14.218 Subtotal	Emergency Shelter Grant Program	Shelter Assistance Fund	14.231 Subtotal	Supportive Housing Program II -	Supportive Housing Program II -
2014	2015		2014	2015		2014	2015	
(6)	(7)		(8)	(9)		(10)	(11)	
REVENUE								
Grant revenue	\$ 29,701	\$ 4,499	\$ 34,200	\$ 29,254	\$ 52,061	\$ 81,315	\$ 393,639	\$ 122,862
Commodities	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	0	0
Contributions and public support	0	0	0	0	0	0	0	0
CSBG transfer	0	0	0	0	0	0	0	0
Program income	0	0	0	0	0	0	46,367	12,391
Investment income	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
Total Revenue	29,701	4,499	34,200	29,254	52,061	81,315	440,006	135,253
EXPENSES								
Salaries and wages	15,553	2,322	17,875	(385)	4,745	4,360	123,803	44,460
Fringe benefits	10,548	1,571	12,119	(264)	3,306	3,042	81,573	29,854
Assistance to individuals	0	0	0	29,993	42,895	72,888	3,554	431
Contracted services and fees	0	0	0	0	0	0	96,857	41,404
Depreciation	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	0	0	0	0
Insurance	0	0	0	0	0	0	2,238	203
Memberships	0	0	0	0	0	0	0	0
Occupancy	0	0	0	0	0	0	74,548	(1)
Other Direct Costs	0	0	0	0	0	0	1,067	1,157
Postage	0	0	0	0	0	0	0	0
Printing	0	0	0	0	0	0	0	0
Supplies and materials	0	0	0	0	0	0	24,020	5,810
Telephone	0	0	0	0	0	0	1,933	656
Training	0	0	0	0	0	0	0	0
Travel	0	0	0	0	0	0	1,745	356
Indirect costs	3,600	606	4,206	(90)	1,115	1,025	28,668	10,923
In-kind expenses	0	0	0	0	0	0	0	0
	29,701	4,499	34,200	29,254	52,061	81,315	440,006	135,253
Change in net assets	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0
NET ASSETS - END OF YEAR	\$ 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, 2014

FEDERAL PROGRAMS								
Department of Housing and Urban Development								
14.235					14.239			
	HUD V 2014 (12)	HUD V 2015 (13)	Chronically Homeless 2014 (14)	Chronically Homeless 2015 (15)	14.235 Subtotal	Iowa City HOME (16)	Tenant Based Rental Assistance (17)	14.239 Subtotal
REVENUE								
Grant revenue	\$ 172,574	\$ 52,263	\$ 18,438	\$ 10,058	\$ 769,834	\$ 290,107	\$ 68,340	\$ 358,447
Commodities	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	0	0
Contributions and public support	0	0	0	0	0	0	0	0
CSBG transfer	0	0	5,315	0	5,315	0	0	0
Program income	21,115	6,681	0	0	86,554	0	0	0
Investment income	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
Total Revenue	193,689	58,944	23,753	10,058	861,703	290,107	68,340	358,447
EXPENSES								
Salaries and wages	64,981	18,048	12,518	5,208	269,018	0	0	0
Fringe benefits	41,901	11,794	8,337	3,578	177,037	0	0	0
Assistance to individuals	5,247	874	0	0	10,106	0	68,340	68,340
Contracted services and fees	30,639	21,727	0	0	190,627	93	0	93
Depreciation	0	0	0	0	0	0	0	0
Equipment and repairs	458	0	0	0	458	0	0	0
Insurance	3,933	358	0	0	6,732	0	0	0
Memberships	0	0	0	0	0	0	0	0
Occupancy	23,691	0	0	0	98,238	290,014	0	290,014
Other Direct Costs	334	0	0	0	2,558	0	0	0
Postage	0	0	0	0	0	0	0	0
Printing	0	0	0	0	0	0	0	0
Supplies and materials	5,976	1,108	0	0	36,914	0	0	0
Telephone	1,024	344	0	0	3,957	0	0	0
Training	0	0	0	0	0	0	0	0
Travel	461	198	0	0	2,760	0	0	0
Indirect costs	15,044	4,493	2,898	1,272	63,298	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	193,689	58,944	23,753	10,058	861,703	290,107	68,340	358,447
Change in net assets	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Schedule A-4

Schedule of Program Activity

Year Ended September 30, 2014

	FEDERAL PROGRAMS							
	DVA	Department of Energy			Department of Health and Human Services			
	64.033	81.042			93.283	93.525	93.568	
	Supportive Services For Veteran Families 2014	DOE Weatherization DOE-13-02C	DOE Weatherization DOE-14-02C	81.042 Subtotal	School Based Sealant Program	Affordable Care Act Marketplace Outreach	HEAP Weatherization 13-02C	HEAP Weatherization 14-02C
(18)	(19)	(20)		(21)	(22)	(23)	(24)	
REVENUE								
Grant revenue	\$ 717,986	\$ 26,492	\$ 331,726	\$ 358,218	\$ 13,125	\$ 43,076	\$ 581,697	\$ 938,429
Commodities	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	0	0
Contributions and public support	0	0	0	0	0	0	0	0
CSBG transfer	0	0	0	0	0	0	0	0
Program income	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
Total Revenue	717,986	26,492	331,726	358,218	13,125	43,076	581,697	938,429
EXPENSES								
Salaries and wages	90,601	0	0	0	529	24,470	0	0
Fringe benefits	62,088	0	0	0	344	8,996	0	0
Assistance to individuals	221,037	0	0	0	0	0	0	0
Contracted services and fees	294,033	26,492	331,726	358,218	9,365	0	562,139	938,429
Depreciation	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	0	0	9,313	0
Insurance	0	0	0	0	0	0	6,572	0
Memberships	0	0	0	0	0	0	0	0
Occupancy	0	0	0	0	0	0	0	0
Other Direct Costs	0	0	0	0	0	0	0	0
Postage	297	0	0	0	0	1,482	0	0
Printing	4,659	0	0	0	0	811	0	0
Supplies and materials	6,037	0	0	0	2,642	384	0	0
Telephone	3,955	0	0	0	0	0	0	0
Training	0	0	0	0	0	0	1,639	0
Travel	15,699	0	0	0	121	1,271	2,034	0
Indirect costs	19,580	0	0	0	124	5,662	0	0
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	717,986	26,492	331,726	358,218	13,125	43,076	581,697	938,429
Change in net assets	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Schedule A-5

Schedule of Program Activity

Year Ended September 30, 2014

	FEDERAL PROGRAMS							
	Department of Health and Human Services							
	93.568		93.569		93.575		93.600	
	LIHEAP 14-02 (25)	93.568 Subtotal	Community Services Block Grant 14-02 (26)	Child Care Block Grant Wrap Around 2014 (27)	Child Care Block Grant Wrap Around 2015 (28)	Subtotal 93.575	Head Start 2013 (29)	Head Start 2014 (30)
REVENUE								
Grant revenue	\$ 3,975,945	\$ 5,496,071	\$ 885,311	\$ 539,849	\$ 90,056	\$ 629,905	\$ 1,270,930	\$ 4,147,949
Commodities	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	0	0
Contributions and public support	0	0	0	0	0	0	0	0
CSBG transfer	0	0	(803,800)	320,178	0	320,178	0	0
Program income	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	39,365	590,159
Total Revenue	3,975,945	5,496,071	81,511	860,027	90,056	950,083	1,310,295	4,738,108
EXPENSES								
Salaries and wages	195,245	195,245	40,980	456,193	46,452	502,645	501,857	1,581,221
Fringe benefits	123,787	123,787	26,583	298,209	30,941	329,150	317,717	1,056,575
Assistance to individuals	3,568,531	3,568,531	0	0	0	0	44	66
Contracted services and fees	22,883	1,523,451	0	0	0	0	128,851	445,752
Depreciation	0	0	0	0	0	0	0	0
Equipment and repairs	1,753	11,066	0	0	0	0	1,084	9,288
Insurance	0	6,572	0	0	0	0	4,393	440
Memberships	0	0	0	0	0	0	0	3,097
Occupancy	3,263	3,263	0	0	0	0	168,729	514,784
Other Direct Costs	198	198	0	0	0	0	0	119
Postage	7,293	7,293	0	0	0	0	324	1,815
Printing	0	0	0	0	0	0	292	3,384
Supplies and materials	2,464	2,464	0	0	0	0	16,846	95,054
Telephone	668	668	0	0	0	0	5,346	16,570
Training	536	2,175	550	0	0	0	1,897	15,468
Travel	3,416	5,450	3,756	0	0	0	7,388	30,454
Indirect costs	45,908	45,908	9,642	105,625	12,663	118,288	116,162	373,862
In-kind expenses	0	0	0	0	0	0	39,365	590,159
Total Expenses	3,975,945	5,496,071	81,511	860,027	90,056	950,083	1,310,295	4,738,108
Change in net assets	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Schedule A-6

Schedule of Program Activity

Year Ended September 30, 2014

	FEDERAL PROGRAMS				STATE AND LOCAL PROGRAMS				
	Department of Health and Human Services				Health Alliance	School	Chronically	Chronically	
	93.600	93.994	97.024	Total					
	Subtotal	Health Alliance	Emergency	Federal	Maternal	Program	First Five	2013	2014
93.600	Child and	Food and	Programs	Health	State Portion	State Portion	2013	2014	
	Health	Shelter		State Portion	State Portion	First Five	2013	2014	
	(31)	(32)		(33)	(34)	(35)	(36)	(37)	
REVENUE									
Grant revenue	\$ 5,418,879	\$ 250,504	\$ 1,050	\$ 16,914,827	\$ 190,650	\$ 11,875	\$ 62,381	\$ 0	\$ 0
Commodities	0	0	0	505,610	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	(473,647)	0	0	0	0	0
Program income	0	0	0	86,564	205,291	40,828	0	17,764	5,322
Investment income	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	3,836	(3,836)
Internal service fee	0	0	0	171,468	0	0	0	0	0
In-kind contributions	629,524	0	0	629,524	0	0	0	0	0
Total Revenue	6,048,403	250,504	1,050	17,834,346	395,941	52,703	62,381	21,600	1,486
EXPENSES									
Salaries and wages	2,083,078	120,159	542	3,928,404	207,514	2,125	30,538	0	0
Fringe benefits	1,374,292	74,793	382	2,570,572	129,167	1,382	20,571	0	0
Assistance to individuals	110	0	0	4,976,185	0	0	0	0	0
Contracted services and fees	574,603	17,248	0	3,123,192	29,787	37,607	0	16,673	4,706
Depreciation	0	0	0	0	0	0	0	0	0
Equipment and repairs	10,372	0	0	22,766	0	0	0	0	0
Insurance	4,833	0	0	18,243	0	0	0	1,601	146
Memberships	3,097	0	0	3,182	0	0	0	0	0
Occupancy	683,513	0	0	1,137,589	0	0	0	8,739	2,198
Other Direct Costs	119	498	0	4,498	860	0	0	819	0
Postage	2,139	3,275	0	18,657	5,657	0	5	5	0
Printing	3,676	0	0	9,194	0	0	0	0	0
Supplies and materials	111,900	4,107	0	332,410	7,092	10,608	1,167	1,529	186
Telephone	21,916	193	0	36,562	334	0	353	0	0
Training	17,365	204	0	23,329	351	0	850	0	0
Travel	37,842	2,576	0	78,492	4,450	482	1,711	78	0
Indirect costs	490,024	27,451	126	921,547	47,407	499	7,186	0	0
In-kind expenses	629,524	0	0	629,524	0	0	0	0	0
Total Expenses	6,048,403	250,504	1,050	17,834,346	432,619	52,703	62,381	29,444	7,236
Change in net assets	0	0	0	0	(36,678)	0	0	(7,844)	(5,750)
Net assets - Beginning of year	0	0	0	0	36,678	0	0	7,844	0
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	(\$ 5,750)

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Schedule A-7

Schedule of Program Activity

Year Ended September 30, 2014

STATE AND LOCAL PROGRAMS

	Black Hills Utilities BHE-14-02C (38)	Black Hills Utilities BHE-14-02C (39)	IP&L Utilities 13-02C (40)	IP&L Utilities 14-02C (41)	MEC Utilities 13-02C (42)	MEC Utilities 14-02C (43)	IPL Home Energy Savers (44)	Shared Visions 2014 (45)
REVENUE								
Grant revenue	\$ 790	\$ 13,271	\$ 96,335	\$ 230,315	\$ 5,849	\$ 294,269	\$ 32,490	\$ 416,146
Commodities	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	0	29,413
Contributions and public support	0	0	0	0	0	0	0	0
CSBG transfer	0	0	0	0	0	0	0	42,685
Program income	0	0	0	0	0	0	200	0
Investment income	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
Total Revenue	790	13,271	96,335	230,315	5,849	294,269	32,690	488,244
EXPENSES								
Salaries and wages	0	0	0	0	0	0	0	257,120
Fringe benefits	0	0	0	0	0	0	0	171,549
Assistance to individuals	0	0	0	0	0	0	0	0
Contracted services and fees	790	13,271	96,335	230,315	5,849	294,269	32,590	0
Depreciation	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	0	0	100	0
Insurance	0	0	0	0	0	0	0	0
Memberships	0	0	0	0	0	0	0	0
Occupancy	0	0	0	0	0	0	0	0
Other Direct Costs	0	0	0	0	0	0	0	0
Postage	0	0	0	0	0	0	0	0
Printing	0	0	0	0	0	0	0	0
Supplies and materials	0	0	0	0	0	0	0	0
Telephone	0	0	0	0	0	0	0	0
Training	0	0	0	0	0	0	0	0
Travel	0	0	0	0	0	0	0	0
Indirect costs	0	0	0	0	0	0	0	59,575
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	790	13,271	96,335	230,315	5,849	294,269	32,690	488,244
Change in net assets	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0
NET ASSETS - END OF YEAR	\$ 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, 2014

STATE AND LOCAL PROGRAMS

	Shared Visions 2015 (46)	Emergency Child Care 2014 (47)	Emergency Child Care 2015 (48)	Food Reservoir Fundraising (49)	Food Reservoir Back Pack Program (50)	Food Reservoir Bulk Program (51)	Food Reservoir Operations (52)	Food Reservoir Inventory (53)
REVENUE								
Grant revenue	\$ 133,494	\$ 23,379	\$ 7,914	\$ 0	\$ 3,000	\$ 0	\$ 0	\$ 0
Commodities	0	0	0	0	0	0	0	0
United Way	14,699	39,634	17,438	0	0	0	72,000	0
Contributions and public support	0	201	0	117,409	236,915	24,516	232,387	0
CSBG transfer	0	0	0	0	0	0	0	0
Program income	0	0	0	0	0	12,920	146,493	0
Investment income	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	4,856,037
Total Revenue	148,193	63,214	25,352	117,409	239,915	37,436	450,880	4,856,037
EXPENSES								
Salaries and wages	77,415	26,907	12,190	0	0	0	186,866	0
Fringe benefits	51,585	17,878	8,287	0	0	0	120,349	0
Assistance to individuals	0	8,709	665	0	0	0	0	0
Contracted services and fees	0	2,250	750	86,237	0	0	12,651	0
Depreciation	0	0	0	0	0	0	19,671	0
Equipment and repairs	0	0	0	0	0	0	3,959	0
Insurance	0	0	0	0	0	0	5,722	0
Memberships	0	0	0	0	0	0	18,471	0
Occupancy	0	0	0	0	0	0	0	0
Other Direct Costs	0	446	235	1,199	0	0	816	0
Postage	0	42	31	0	0	0	1,908	0
Printing	0	0	0	0	0	0	497	0
Supplies and materials	0	47	0	0	136,018	46,679	5,852	0
Telephone	0	464	155	0	0	0	1,579	0
Training	0	0	0	0	0	0	1,202	0
Travel	0	243	69	0	0	3,027	26,359	0
Indirect costs	19,193	6,228	2,970	0	0	0	43,981	0
In-kind expenses	0	0	0	0	0	0	0	4,231,406
Total Expenses	148,193	63,214	25,352	87,436	136,018	49,706	449,883	4,231,406
Change in net assets	0	0	0	29,973	103,897	(12,270)	997	624,631
Net assets - Beginning of year	0	0	0	0	19,865	30,693	34,602	285,962
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 29,973	\$ 123,762	\$ 18,423	\$ 35,599	\$ 910,593

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Schedule A-9

Schedule of Program Activity

Year Ended September 30, 2014

STATE AND LOCAL PROGRAMS								
	Health Alliance Linn County ECI 2014 (54)	Health Alliance Linn County ECI 2015 (55)	Linn County ECI Wrap Around 2014 (56)	Linn County ECI Wrap Around 2015 (57)	Linn Cty ECI Nontraditional Child Care 2014 (58)	Linn Cty ECI Nontraditional Child Care 2015 (59)	Cedar/Jones ECI 2014 (58)	Cedar/Jones ECI 2015 (59)
REVENUE								
Grant revenue	\$ 175,130	\$ 50,411	\$ 112,439	\$ 40,729	\$ 128,491	\$ 41,511	\$ 10,375	\$ 890
Commodities	0	0	0	0	0	0	0	0
United Way	0	0	92,171	28,206	131,250	41,328	0	0
Contributions and public support	0	0	0	0	0	0	0	0
CSBG transfer	0	0	9,668	0	0	0	0	0
Program income	113,657	41,519	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
Total Revenue	288,787	91,930	214,278	68,935	259,741	82,839	10,375	890
EXPENSES								
Salaries and wages	50,020	22,511	113,194	35,518	104,237	38,772	4,754	389
Fringe benefits	32,279	14,645	74,885	24,630	68,579	25,935	3,251	268
Assistance to individuals	2,128	943	0	0	11,154	826	0	0
Contracted services and fees	192,330	47,554	0	0	11,275	0	0	0
Depreciation	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	22,382	0	0	0
Insurance	0	0	0	0	0	0	0	0
Memberships	0	0	0	0	0	0	0	0
Occupancy	0	0	0	0	0	0	0	0
Other Direct Costs	0	0	0	0	2,945	0	0	0
Postage	0	0	0	0	385	141	0	0
Printing	0	0	0	0	455	177	0	0
Supplies and materials	411	178	0	0	8,776	5,210	388	0
Telephone	42	0	0	0	464	155	0	0
Training	0	250	0	0	1,014	553	380	0
Travel	0	362	0	0	3,946	1,551	707	124
Indirect costs	11,577	5,487	26,199	8,787	24,129	9,519	895	109
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	288,787	91,930	214,278	68,935	259,741	82,839	10,375	890
Change in net assets	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0
NET ASSETS - END OF YEAR	\$ 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, 2014

STATE AND LOCAL PROGRAMS

	Johnson County ECI 2014 (60)	Johnson County ECI 2015 (61)	First Call For Help 2014 (61)	First Call For Help 2015 (62)	East Central Iowa United Way 2014 (63)	East Central Iowa United Way 2015 (64)	Johnson Cty United Way 2014 (65)	Johnson Cty United Way 2015 (66)
REVENUE								
Grant revenue	\$ 15,000	\$ 10,085	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Commodities	0	0	0	0	0	0	0	0
United Way	0	0	207,560	77,683	(805,060)	824,747	15,000	5,075
Contributions and public support	0	0	0	0	0	0	0	0
CSBG transfer	2,055	0	27,253	0	0	0	0	0
Program income	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
Total Revenue	17,055	10,085	234,813	77,683	(805,060)	824,747	15,000	5,075
EXPENSES								
Salaries and wages	8,877	5,210	117,508	42,248	0	0	4,573	4,680
Fringe benefits	6,123	3,616	77,574	27,872	0	0	3,098	2,865
Assistance to individuals	0	0	0	0	0	0	0	0
Contracted services and fees	0	0	0	0	0	0	0	0
Depreciation	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	294	0	0	0	0	0
Insurance	0	0	0	0	0	0	0	0
Memberships	0	0	0	0	0	0	0	0
Occupancy	0	0	0	0	0	0	0	0
Other Direct Costs	0	0	612	124	0	0	0	0
Postage	0	0	585	116	0	0	0	0
Printing	0	0	0	0	0	0	0	0
Supplies and materials	0	0	3,850	1,264	0	0	0	0
Telephone	0	0	5,742	1,786	0	0	0	0
Training	0	0	163	277	0	0	0	0
Travel	0	0	310	27	0	0	0	0
Indirect costs	2,055	1,259	27,203	10,387	0	0	1,062	1,119
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	17,055	10,085	233,841	84,101	0	0	8,733	8,664
Change in net assets	0	0	972	(6,418)	(805,060)	824,747	6,267	(3,589)
Net assets - Beginning of year	0	0	(972)	0	805,060	0	(6,267)	0
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	(\$ 6,418)	\$ 0	\$ 824,747	\$ 0	(\$ 3,589)

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Schedule A-11

Schedule of Program Activity

Year Ended September 30, 2014

STATE AND LOCAL PROGRAMS

	Local Child Care Operations 2014 (66)	Local Child Care Operations 2015 (67)	Parent Committee 2014 (68)	Parent Committee 2015 (69)	Maquoketa Valley Assistance (70)	Amana Assistance (71)	East Central REC Assistance (72)	Linn County REC Assistance (73)
REVENUE								
Grant revenue	\$ 37,718	\$ 1,938	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Commodities	0	0	0	0	0	0	0	0
United Way	7,130	0	0	0	0	0	0	0
Contributions and public support	4,291	2,420	3,073	0	284	0	3,016	5,450
CSBG transfer	41,180	0	0	0	0	0	0	0
Program income	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0
Transfers	(32,754)	32,754	(16,460)	16,460	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
Total Revenue	57,565	37,112	(13,387)	16,460	284	0	3,016	5,450
EXPENSES								
Salaries and wages	41,332	9,701	0	0	0	0	0	0
Fringe benefits	24,033	4,455	0	0	0	0	0	0
Assistance to individuals	0	0	0	0	496	0	848	6,542
Contracted services and fees	94	10,882	0	0	0	0	0	0
Depreciation	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	0	0	0	0
Insurance	0	0	0	0	0	0	0	0
Memberships	0	0	0	0	0	0	0	0
Occupancy	80	0	0	0	0	0	0	0
Other Direct Costs	1,860	667	2,925	286	0	0	0	0
Postage	0	0	0	0	0	0	0	0
Printing	0	0	0	0	0	0	0	0
Supplies and materials	3,153	10,097	0	0	0	0	0	0
Telephone	176	132	0	0	0	0	0	0
Training	0	0	0	0	0	0	0	0
Travel	0	0	0	0	0	0	0	0
Indirect costs	9,585	2,440	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	80,313	38,374	2,925	286	496	0	848	6,542
Change in net assets	(22,748)	(1,262)	(16,312)	16,174	(212)	0	2,168	(1,092)
Net assets - Beginning of year	22,748	0	16,312	0	221	2,723	13,782	1,146
NET ASSETS - END OF YEAR	\$ 0	(\$ 1,262)	\$ 0	\$ 16,174	\$ 9	\$ 2,723	\$ 15,950	\$ 54

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Schedule A-12

Schedule of Program Activity

Year Ended September 30, 2014

STATE AND LOCAL PROGRAMS

	TIP REC Assistance	Coggon Municipal	Black Hills Assistance	Alliant Home Town Care Assistance 2013	Alliant Home Town Care Assistance 2014	Mid American Assistance 2013	Mid American Assistance 2014	Local Assistance Operations (81)
	(74)	(75)	(76)	(77)	(78)	(79)	(80)	
REVENUE								
Grant revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Commodities	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	0	0
Contributions and public support	1,190	0	2,441	23,216	306,254	16,314	53,034	14,503
CSBG transfer	0	0	0	0	0	0	0	32,582
Program income	0	0	0	0	0	0	0	5,060
Investment income	0	0	0	0	0	0	0	0
Transfers	0	0	0	(4,828)	4,828	(46,633)	46,633	0
Internal service fee	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
Total Revenue	1,190	0	2,441	18,388	311,082	(30,319)	99,667	52,145
EXPENSES								
Salaries and wages	0	0	0	7,952	2,491	242	1,520	10,119
Fringe benefits	0	0	0	5,432	1,755	165	1,072	6,841
Assistance to individuals	0	474	3,295	3,608	224,569	631	77,761	36,905
Contracted services and fees	0	0	0	0	0	0	0	20,038
Depreciation	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	0	0	0	0
Insurance	0	0	0	0	0	0	0	0
Memberships	0	0	0	0	0	0	0	0
Occupancy	0	0	0	0	0	0	0	0
Other Direct Costs	0	0	0	0	0	0	0	2,653
Postage	0	0	0	0	0	0	0	291
Printing	0	0	0	0	0	0	0	0
Supplies and materials	0	0	0	0	0	0	0	3,739
Telephone	0	0	0	0	0	0	0	425
Training	0	0	0	0	0	0	0	0
Travel	0	0	0	0	0	0	0	571
Indirect costs	0	0	0	1,840	616	55	359	2,510
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	0	474	3,295	18,832	229,431	1,093	80,712	84,092
Change in net assets	1,190	(474)	(854)	(444)	81,651	(31,412)	18,955	(31,947)
Net assets - Beginning of year	5,178	1,025	6,444	444	0	31,412	0	46,994
NET ASSETS - END OF YEAR	\$ 6,368	\$ 551	\$ 5,590	\$ 0	\$ 81,651	\$ 0	\$ 18,955	\$ 15,047

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

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Schedule of Program Activity

Year Ended September 30, 2014

STATE AND LOCAL PROGRAMS

	Washington County Local Assistance 2014 (82)	Washington County Local Assistance 2015 (83)	Homeless Children Trust (84)	Benton County Local Senior Services 2014 (85)	Benton County Local Senior Services 2015 (86)	Benton County Local Housing 2014 (87)	Benton County Local Housing 2015 (88)	Inn Circle Local Operations 2014 (89)
REVENUE								
Grant revenue	\$ 0	\$ 0	\$ 0	\$ 31,379	\$ 16,802	\$ 15,333	\$ 5,265	\$ 21,760
Commodities	0	0	0	0	0	0	0	0
United Way	0	0	0	26,250	8,750	0	0	45,000
Contributions and public support	23,519	5,103	19,659	2,166	50	0	0	1,856
CSBG transfer	0	0	0	41,741	0	23,375	0	42,094
Program income	0	0	0	92,304	31,121	5,918	2,099	4,423
Investment income	0	0	0	0	0	0	0	0
Transfers	(47,148)	47,148	0	(19,839)	19,839	(171,139)	171,139	(420,998)
Internal service fee	0	0	0	0	0	0	0	4,084
In-kind contributions	0	0	0	0	0	0	0	0
Total Revenue	(23,629)	52,251	19,659	174,001	76,562	(126,513)	178,503	(301,781)
EXPENSES								
Salaries and wages	0	0	0	70,449	25,183	0	0	1,950
Fringe benefits	0	0	0	45,345	16,379	0	0	1,352
Assistance to individuals	10,079	5,276	28,024	1,071	1,113	0	0	0
Contracted services and fees	0	0	0	0	0	13,666	7,303	39,752
Depreciation	0	0	0	0	0	8,228	2,743	39,502
Equipment and repairs	0	0	0	1,841	929	0	0	0
Insurance	0	0	0	0	0	645	59	0
Memberships	0	0	0	0	0	0	0	0
Occupancy	0	0	0	28,810	11,476	17,795	6,258	17,078
Other Direct Costs	0	0	738	140	0	1,006	651	7,297
Postage	0	0	0	394	91	0	0	1,051
Printing	0	0	0	0	0	0	0	0
Supplies and materials	0	0	0	22,285	10,671	381	309	6,393
Telephone	0	0	0	464	155	0	0	831
Training	0	0	0	0	0	0	0	60
Travel	0	0	0	6,302	2,032	136	26	751
Indirect costs	0	0	0	16,309	6,193	0	0	453
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	10,079	5,276	28,762	193,410	74,222	41,857	17,349	116,470
Change in net assets	(33,708)	46,975	(9,103)	(19,409)	2,340	(168,370)	161,154	(418,251)
Net assets - Beginning of year	33,708	0	34,454	19,409	0	168,370	0	418,251
NET ASSETS - END OF YEAR	\$ 0	\$ 46,975	\$ 25,351	\$ 0	\$ 2,340	\$ 0	\$ 161,154	\$ 0

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

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Schedule of Program Activity

Year Ended September 30, 2014

	STATE AND LOCAL PROGRAMS							
	Inn Circle Local Operations	Linn County Permanent Housing	Linn County Permanent Housing	Johnson County Local Housing	Johnson County Local Housing	Washington County Local Operations	Washington County Local Operations	East Central Iowa Housing Trust Fund Rehab
	2015 (90)	2014 (91)	2015 (92)	2014 (93)	2015 (94)	2014 (95)	2015 (96)	2015 (97)
REVENUE								
Grant revenue	\$ 7,253	\$ 0	\$ 0	\$ 0	\$ 0	\$ 90,000	\$ 30,000	\$ 10,000
Commodities	0	0	0	0	0	0	0	0
United Way	15,000	0	0	0	0	0	0	0
Contributions and public support	341	178	125	0	0	1,477	443	0
CSBG transfer	0	42,666	0	96,923	0	0	0	0
Program income	1,471	27,899	8,770	69,750	14,628	47,293	16,637	0
Investment income	0	0	0	0	0	1,600	362	0
Transfers	420,998	(357,870)	357,870	(138,180)	211,073	(82,291)	82,291	0
Internal service fee	1,333	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
Total Revenue	446,396	(287,127)	366,765	28,493	225,701	58,079	129,733	10,000
EXPENSES								
Salaries and wages	646	5,478	12,388	(601)	3,915	23,982	11,498	0
Fringe benefits	456	3,843	8,733	(423)	2,384	16,412	7,044	0
Assistance to individuals	0	0	8,570	0	0	0	0	0
Contracted services and fees	0	22,012	3,120	74,932	24,738	120	2,860	0
Depreciation	13,251	15,435	5,145	43,779	7,129	0	0	0
Equipment and repairs	0	0	0	0	0	1,341	0	0
Insurance	0	4,635	342	4,033	367	912	83	0
Memberships	0	0	0	0	0	0	0	0
Occupancy	4,127	7,277	3,341	44,757	16,638	74,239	23,124	10,000
Other Direct Costs	2,509	749	1,796	(17)	0	1,052	36	0
Postage	249	66	98	330	174	152	0	0
Printing	0	0	0	0	0	0	0	0
Supplies and materials	(2,022)	4,104	11,039	7,052	3,527	4,362	4,355	0
Telephone	155	0	0	0	0	800	278	0
Training	0	0	0	130	750	100	60	0
Travel	66	5,910	4,112	421	2,233	1,265	437	0
Indirect costs	159	1,269	4,675	(139)	919	5,551	2,797	0
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	19,596	70,778	63,359	174,254	62,774	130,288	52,572	10,000
Change in net assets	426,800	(357,905)	303,406	(145,761)	162,927	(72,209)	77,161	0
Net assets - Beginning of year	0	357,905	0	145,761	0	72,209	0	0
NET ASSETS - END OF YEAR	\$ 426,800	\$ 0	\$ 303,406	\$ 0	\$ 162,927	\$ 0	\$ 77,161	\$ 0

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

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Schedule of Program Activity

Year Ended September 30, 2014

STATE AND LOCAL PROGRAMS

	Broadway Complex Maintenance Account (98)	Greater C.R. Community Foundation 2014 (99)	Greater C.R. Community Foundation 2015 (100)	Residential Environmental Division Pool (101)	Residential Environmental Division Pool (102)	Weatherization Inventory (103)	Local Childcare Training Programs (104)	Local Childcare Training Programs (105)
REVENUE								
Grant revenue	\$ 0	\$ 0	\$ 0	\$ 146,644	\$ 20,588	\$ 0	\$ 0	\$ 0
Commodities	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	5,652	0
Contributions and public support	6,300	18,860	44,969	(200)	0	0	1,131	0
CSBG transfer	0	0	0	23,830	5,000	0	0	0
Program income	0	0	0	(17,048)	4,245	0	16,362	4,275
Investment income	0	0	0	0	0	0	0	0
Transfers	39,151	(28,361)	28,361	(167,748)	167,748	0	(92,785)	92,785
Internal service fee	0	0	0	347,007	1,195,856	170,035	0	0
In-kind contributions	0	0	0	0	0	0	0	0
Total Revenue	45,451	(9,501)	73,330	332,485	1,393,437	170,035	(69,640)	97,060
EXPENSES								
Salaries and wages	0	8,890	0	161,989	548,413	0	0	0
Fringe benefits	0	5,972	0	120,636	426,812	0	0	0
Assistance to individuals	0	2,951	7,090	0	0	0	0	0
Contracted services and fees	4,000	0	0	9,817	164,288	0	7,412	3,879
Depreciation	703	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	2,308	12,497	0	0	0
Insurance	0	0	0	10,284	14,828	0	0	0
Memberships	0	0	0	0	120	0	0	0
Occupancy	0	0	0	396	0	0	0	0
Other Direct Costs	0	0	0	0	933	0	0	0
Postage	0	0	0	231	819	0	0	0
Printing	0	0	0	0	0	0	0	0
Supplies and materials	0	15,000	0	(2,536)	20,263	187,469	2,677	331
Telephone	0	0	0	1,913	6,195	0	0	0
Training	0	0	0	(1,519)	3,327	0	8,405	545
Travel	0	0	0	(1,296)	38,392	0	0	0
Indirect costs	0	2,058	0	37,523	129,657	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	4,703	34,871	7,090	339,746	1,366,544	187,469	18,494	4,755
Change in net assets	40,748	(44,372)	66,240	(7,261)	26,893	(17,434)	(88,134)	92,305
Net assets - Beginning of year	0	44,372	0	7,261	0	39,505	88,134	0
NET ASSETS - END OF YEAR	\$ 40,748	\$ 0	\$ 66,240	\$ 0	\$ 26,893	\$ 22,071	\$ 0	\$ 92,305

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Schedule A-16

Schedule of Program Activity

Year Ended September 30, 2014

STATE AND LOCAL PROGRAMS

	Local Health Alliance (106)	RED Ahead (107)	RED Ahead (108)	IA Respite Care (109)	Agency Volunteer Coordination (110)	Health and Wellness Initiative (111)	Linn County Disaster Assistance (112)	Iowans Helping Iowans (113)
REVENUE								
Grant revenue	\$ 0	\$ 0	\$ 0	\$ 12,900	\$ 0	\$ 0	\$ 0	\$ 237,999
Commodities	0	0	0	0	0	0	0	0
United Way	0	126,315	0	0	0	0	0	0
Contributions and public support	3,065	0	0	0	0	0	6,100	0
CSBG transfer	0	0	0	0	36,089	6,506	0	0
Program income	21,556	23,216	5,104	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
Total Revenue	24,621	149,531	5,104	12,900	36,089	6,506	6,100	237,999
EXPENSES								
Salaries and wages	3,787	57,891	23,386	2,490	16,792	2,660	7,543	10,385
Fringe benefits	2,671	38,520	15,902	1,502	10,094	1,785	4,631	5,449
Assistance to individuals	0	1,181	0	7,273	0	0	0	219,478
Contracted services and fees	1,797	1,048	48	0	0	0	0	79
Depreciation	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	0	0	0	0
Insurance	0	0	0	0	0	0	0	0
Memberships	0	0	0	0	0	0	0	0
Occupancy	0	2,040	214	0	0	0	0	0
Other Direct Costs	0	0	0	0	9	0	0	0
Postage	0	1,861	448	0	0	0	0	0
Printing	0	0	0	0	0	0	0	0
Supplies and materials	19,255	1,918	498	511	4,124	24	0	100
Telephone	0	397	156	0	443	206	0	64
Training	0	110	250	504	250	743	0	0
Travel	142	1,103	511	34	427	462	0	0
Indirect costs	3,329	13,398	5,723	586	3,950	626	1,775	2,444
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	30,981	119,467	47,136	12,900	36,089	6,506	13,949	237,999
Change in net assets	(6,360)	30,064	(42,032)	0	0	0	(7,849)	0
Net assets - Beginning of year	(385)	(30,064)	0	0	0	0	0	0
NET ASSETS - END OF YEAR	(\$ 6,745)	\$ 0	(\$ 42,032)	\$ 0	\$ 0	\$ 0	(\$ 7,849)	\$ 0

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Schedule A-17

Schedule of Program Activity

Year Ended September 30, 2014

DISCRETIONARY ACTIVITIES

	Total State and Local Programs	Elimination of Internal Services	GAAP Adjustments (114)	Fringe Benefits 2014 (115)	Corporate Operations (116)	Corporate Operations Property (117)	Corporate Operations Unallocable (118)	Total Discretionary Activity
REVENUE								
Grant revenue	\$ 2,792,798	\$ 0	(\$ 12,357)	\$ 0	\$ 0	\$ 0	\$ 0	(\$ 12,357)
Commodities	0	0	0	0	0	0	0	0
United Way	1,025,241	0	0	0	0	0	7,507	7,507
Contributions and public support	1,182,056	0	0	0	0	0	14,631	14,631
CSBG transfer	473,647	0	0	0	0	0	0	0
Program income	969,077	0	0	0	0	0	1,172	1,172
Investment income	1,962	0	0	0	0	0	10,409	10,409
Transfers	112,044	0	0	(51,004)	0	(112,044)	51,004	(112,044)
Internal service fee	1,718,315	(6,615,268)	0	3,596,967	0	1,128,518	0	(1,889,783)
In-kind contributions	4,856,037	0	(487,757)	0	0	0	0	(487,757)
Total Revenue	13,131,177	(6,615,268)	(500,114)	3,545,963	0	1,016,474	84,723	(2,468,222)
EXPENSES								
Salaries and wages	2,425,637	0	0	926,739	694,948	96,105	0	1,717,792
Fringe benefits	1,665,640	(3,596,967)	0	2,390,808	445,064	64,081	0	(697,014)
Assistance to individuals	671,660	0	(12,357)	0	0	0	0	(12,357)
Contracted services and fees	1,527,124	(1,542,863)	0	0	95,488	226,830	0	(1,220,545)
Depreciation	155,586	0	250,612	0	0	157,164	0	407,776
Equipment and repairs	45,651	0	(3,278)	0	3,708	33,733	0	34,163
Insurance	43,657	0	0	0	104,614	24,812	0	129,426
Memberships	18,591	0	0	0	2,819	0	14,032	16,851
Occupancy	278,587	(1,128,518)	(306,081)	0	293,531	387,866	39,927	(713,275)
Other Direct Costs	33,346	0	0	10,655	15,470	1,618	14,023	41,766
Postage	15,130	0	0	0	5,174	0	0	5,174
Printing	1,129	0	0	0	4,248	0	0	4,248
Supplies and materials	568,334	(346,920)	0	0	25,533	37,264	4,085	(280,038)
Telephone	23,864	0	0	0	7,153	63,071	0	70,224
Training	18,755	0	0	0	19,289	874	0	20,163
Travel	107,483	0	0	0	18,360	12,496	0	30,856
Indirect costs	573,486	0	0	217,761	(1,735,399)	22,605	0	(1,495,033)
In-kind expenses	4,231,406	0	(487,757)	0	0	0	0	(487,757)
Total Expenses	12,405,066	(6,615,268)	(558,861)	3,545,963	0	1,128,519	72,067	(2,427,580)
Change in net assets	726,111	0	58,747	0	0	(112,045)	12,656	(40,642)
Net assets - Beginning of year	2,760,784	0	2,068,934	0	0	768,827	206,265	3,044,026
NET ASSETS - END OF YEAR	\$ 3,486,895	\$ 0	\$ 2,127,681	\$ 0	\$ 0	\$ 656,782	\$ 218,921	\$ 3,003,384

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Schedule B-1

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2014

<u>Federal Grantor/Pass-Through Number/Program Title</u>	<u>CFDA Number</u>	<u>Federal Grantor or Pass-Through Agency</u>	<u>Program Period</u>	<u>Federal Expenditures</u>
DEPARTMENT OF AGRICULTURE				
(1) Women, Infants, and Children - Cash #5884A034	10.557	Iowa Department of Public Health	10/01/13 - 09/30/14	<u>\$ 823,324</u>
(2) Child and Adult Care Food Program - Centers #57-8013	10.558	Iowa Department of Education	10/01/13 - 09/30/14	341,033
(3) Child and Adult Care Food Program - Home Providers #57-8028		Iowa Department of Education	10/01/13 - 09/30/14	648,705
		Total Federal Expenditures #10.558		<u>989,738</u>
(4) Temporary Emergency Food Assistance Program #FHWS09-13	10.568	Iowa Department of Human Services	10/01/13 - 09/30/14	<u>43,844</u>
(5) Temporary Emergency Food Assistance Program (Noncash) #FHWS09-13	10.569	Iowa Department of Human Services	10/01/13 - 09/30/14	<u>505,610</u>
		Total Federal Expenditures #10.568 & 10.569 Cluster		<u>549,454</u>
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
(6) Community Development Block Grant 2014	14.218	City of Cedar Rapids	07/01/13 - 06/30/14	29,701
(7) Community Development Block Grant 2015		City of Cedar Rapids	07/01/14 - 06/30/15	4,499
		Total Federal Expenditures # 14.218		<u>34,200</u>
(8) Emergency Shelter Grant Program 2014	14.231	Iowa Finance Authority	01/01/13 - 12/31/13	29,254
(9) Shelter Assistance Fund (SAF) 2015		Iowa Finance Authority	01/01/14 - 12/31/14	52,061
		Total Federal Expenditures #14.231		<u>81,315</u>
(10) Supportive Housing Program 2014 IA 0012B7D011105	14.235	US Department of Housing and Urban Development	07/01/13 - 06/30/14	393,639
(11) Supportive Housing Program 2015 IA 0011L7DO11306		US Department of Housing and Urban Development	07/01/14 - 06/30/15	122,862
(12) HUD V - 2014 IA 0011B7D011105		US Department of Housing and Urban Development	07/01/13 - 06/30/14	172,574
(13) HUD V - 2015 IA 0012L7DO11306		US Department of Housing and Urban Development	07/01/14 - 06/30/15	52,263
(14) Chronically Homeless 2014 IA 0008B7D011105		US Department of Housing and Urban Development	07/01/13 - 06/30/14	18,438
(15) Chronically Homeless 2015 IA 0008L7DO11306		US Department of Housing and Urban Development	07/01/14 - 06/30/15	10,058
		Total Federal Expenditures #14.235		<u>769,834</u>
(16) City of Iowa City HOME M-12-MC-19-0205	14.239	City of Iowa City	04/01/13 - 09/30/14	290,107
(17) Tenant Based Rental Assistance 13P-763		Iowa Community Action Association	10/1/2013 - 09/30/15	68,340
		Total Federal Expenditures #14.239		<u>358,447</u>
DEPARTMENT OF VETERAN AFFAIRS				
(18) Supportive Services for Veteran Families 14-IA-192	64.033	US Department of Veterans Affairs	10/01/13 - 09/30/14	<u>717,986</u>
DEPARTMENT OF ENERGY				
(19) Weatherization #DOE-13-02C	81.042	Iowa Department of Human Rights	08/01/13 - 03/31/14	26,492

Hawkeye Area Community Action Program, Inc.

Schedule B-2

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2014

Federal Grantor/Pass-Through Number/Program Title	CFDA Number	Federal Grantor or Pass-Through Agency	Program Period	Federal Expenditures
DEPARTMENT OF ENERGY (Continued)				
(20) Weatherization #DOE-14-02C		Iowa Department of Human Rights	04/01/14 - 03/31/15	331,726
		Total Federal Expenditures #81.042		<u>358,218</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
(21) School Based Sealant Program 5884DH10	93.283	Iowa Department of Public Health	12/01/13 - 09/30/14	<u>13,125</u>
(22) Affordable Care Act Marketplace Outreach 11D 2013-2014	93.525	Iowa Department of Public Health	12/20/13 - 04/30/14	<u>43,076</u>
(23) HEAP Weatherization #HEAP-13-02C	93.568	Iowa Department of Human Rights	01/01/13 - 12/31/13	581,697
(24) HEAP Weatherization #HEAP-14-02C		Iowa Department of Human Rights	01/01/14 - 12/31/14	938,429
(25) Low-Income Home Energy Assistance Program #LIHEAP-14-02		Iowa Department of Human Rights	10/01/13 - 09/30/14	3,975,945
		Total Federal Expenditures #93.568		<u>5,496,071</u>
(26) Community Services Block Grant #CSBG-14-02	93.569	Iowa Department of Human Rights	10/01/13 - 12/31/14	<u>885,311</u>
(27) Child Care Block Grant Wrap Around 2014 #DCFS 09-089-12	93.575	Iowa Department of Human Services	09/01/13 - 08/31/14	539,849
(28) Child Care Block Grant Wrap Around 2015 #ACFS-15-105		Iowa Department of Human Services	09/01/14 - 08/31/15	90,056
		Total Federal Expenditures #93.575		<u>629,905</u>
(29) Head Start 2013 #07CH6114/48	93.600	US Department of Health and Human Services	01/01/13 - 12/31/13	1,270,930
(30) Head Start 2014 #07CH6114/49		US Department of Health and Human Services	01/01/14 - 12/31/14	4,147,949
		Total Federal Expenditures #93.600		<u>5,418,879</u>
(31) Alliance Child and Maternal Health #5884 MH12	93.994	Iowa Department of Public Health	10/01/13 - 09/30/14	<u>250,504</u>
DEPARTMENT OF HOMELAND SECURITY				
(32) Emergency Food and Shelter 2013 #28-2952-00	97.024	Emergency Food and Shelter National Board	10/01/12 - 04/30/14	<u>1,050</u>
		TOTAL FEDERAL EXPENDITURES		<u>\$ 17,420,437</u>

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 grant activity of Hawkeye Area Community Action Program, Inc. under programs of the federal government for the year ended September 30, 2014. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. 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 OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2014

ASSETS	Total All Funds	Corporate Operations Unallocable	Corporate Operations Property	Corporate Operations Allocable	GAAP Differences Account	Total Restricted or Designated Funds
Cash	\$ 658,479	(\$ 268,124)	\$ 76,281	(\$ 13,876)	\$ 0	\$ 864,198
Certificates of deposit	483,362	483,362	0	0	0	0
Grants receivable	2,319,854	0	0	93,743	0	2,226,111
Accounts receivable	167,361	3,698	60,000	0	0	103,663
Pledge receivable	824,747	0	0	0	0	824,747
Prepaid expenses	295,387	1,050	972	1,328	201,199	90,838
Inventories	979,227	0	0	0	0	979,227
Property and equipment, net	5,031,074	0	1,492,955	0	2,127,681	1,410,438
TOTAL ASSETS	\$ 10,759,491	\$ 219,986	\$ 1,630,208	\$ 81,195	\$ 2,328,880	\$ 6,499,222
LIABILITIES & NET ASSETS						
LIABILITIES						
Accounts payable and accrued expenses	\$ 2,265,960	\$ 1,065	\$ 26,422	\$ 81,195	\$ 0	\$ 2,157,278
Grant funds received in advance	270,082	0	0	0	201,199	68,883
Other liabilities	23,920	0	0	0	0	23,920
Notes payable	1,709,250	0	947,004	0	0	762,246
Total Liabilities	4,269,212	1,065	973,426	81,195	201,199	3,012,327
NET ASSETS						
Unrestricted	3,966,950	218,921	656,782	0	2,127,681	963,566
Temporarily restricted	2,523,329	0	0	0	0	2,523,329
Total net assets	6,490,279	218,921	656,782	0	2,127,681	3,486,895
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 10,759,491	\$ 219,986	\$ 1,630,208	\$ 81,195	\$ 2,328,880	\$ 6,499,222

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2014

ASSETS	Benefit Allocation Pool	Residential Environmental Division Pool	Weatheri- zation Inventory	Head Start	HUD Transitional Housing II	HUD Transitional Housing V
Cash	\$ 449,391	(\$ 325,401)	(\$ 37,734)	(\$ 29,221)	(\$ 89,121)	(\$ 38,776)
Certificates of deposit	0	0	0	0	0	0
Grants receivable	127,809	483,789	45,162	332,592	122,862	52,264
Accounts receivable	0	0	0	0	0	0
Pledge receivable	0	0	0	0	0	0
Prepaid expenses	15,536	0	0	4,526	400	0
Inventories	0	0	34,250	0	0	0
Property and equipment, net	0	0	0	0	0	0
TOTAL ASSETS	\$ 592,736	\$ 158,388	\$ 41,678	\$ 307,897	\$ 34,141	\$ 13,488
LIABILITIES & NET ASSETS						
LIABILITIES						
Accounts payable and accrued expenses	\$ 592,736	\$ 131,495	\$ 19,607	\$ 307,897	\$ 26,318	\$ 10,132
Grant funds received in advance	0	0	0	0	0	0
Other liabilities	0	0	0	0	7,823	3,356
Notes payable	0	0	0	0	0	0
Total Liabilities	592,736	131,495	19,607	307,897	34,141	13,488
NET ASSETS						
Unrestricted	0	26,893	22,071	0	0	0
Temporarily restricted	0	0	0	0	0	0
Total net assets	0	26,893	22,071	0	0	0
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 592,736	\$ 158,388	\$ 41,678	\$ 307,897	\$ 34,141	\$ 13,488

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2014

ASSETS	Chronically Homeless SHIP	Chronically Homeless	CSBG	LIHEAP	HEAP WX	CACFP Centers
Cash	(\$ 7,959)	(\$ 475)	\$ 4,162	\$ 25,173	\$ 201,315	(\$ 13,266)
Certificates of deposit	0	0	0	0	0	0
Grants receivable	10,058	0	0	0	171,967	32,276
Accounts receivable	0	0	0	0	0	0
Pledge receivable	0	0	0	0	0	0
Prepaid expenses	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	\$ 2,099	(\$ 475)	\$ 4,162	\$ 25,173	\$ 373,282	\$ 19,010
LIABILITIES & NET ASSETS						
LIABILITIES						
Accounts payable and accrued expenses	\$ 2,099	\$ 2,868	\$ 4,162	\$ 16,793	\$ 373,282	\$ 19,010
Grant funds received in advance	0	0	0	8,380	0	0
Other liabilities	0	2,407	0	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	2,099	5,275	4,162	25,173	373,282	19,010
NET ASSETS						
Unrestricted	0	(5,750)	0	0	0	0
Temporarily restricted	0	0	0	0	0	0
Total net assets	0	(5,750)	0	0	0	0
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 2,099	(\$ 475)	\$ 4,162	\$ 25,173	\$ 373,282	\$ 19,010

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2014

ASSETS	CACFP Home Providers	Shared Visions	Child Care Block Grant Wrap Around	Crisis Child Care	Food Reservoir Fundraising	Food Reservoir Bulk Buy
Cash	(\$ 3,772)	\$ 34,699	(\$ 39,173)	(\$ 3,099)	\$ 0	\$ 18,167
Certificates of deposit	0	0	0	0	0	0
Grants receivable	50,342	929	90,057	7,913	0	0
Accounts receivable	0	0	0	0	0	881
Pledge receivable	0	0	0	0	0	0
Prepaid expenses	0	0	0	0	29,973	0
Inventories	0	0	0	0	0	474
Property and equipment, net	0	0	0	0	0	0
TOTAL ASSETS	\$ 46,570	\$ 35,628	\$ 50,884	\$ 4,814	\$ 29,973	\$ 19,522
LIABILITIES & NET ASSETS						
LIABILITIES						
Accounts payable and accrued expenses	\$ 46,570	\$ 35,628	\$ 50,884	\$ 4,814	\$ 0	\$ 1,099
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	46,570	35,628	50,884	4,814	0	1,099
NET ASSETS						
Unrestricted	0	0	0	0	0	0
Temporarily restricted	0	0	0	0	29,973	18,423
Total net assets	0	0	0	0	29,973	18,423
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 46,570	\$ 35,628	\$ 50,884	\$ 4,814	\$ 29,973	\$ 19,522

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2014

ASSETS	Food Reservoir Operations	Food Reservoir Back Pack Program	Food Reservoir Inventory Account	WIC	Linn County ECI Health Alliance	Farmers Market Nutrition Program
Cash	(\$ 30,977)	\$ 109,927	\$ 0	\$ 33,036	(\$ 36,002)	(\$ 1,552)
Certificates of deposit	0	0	0	0	0	0
Grants receivable	2,214	0	0	87,349	50,411	1,552
Accounts receivable	5,903	0	0	0	41,519	0
Pledge receivable	0	0	0	0	0	0
Prepaid expenses	1,897	0	0	1,000	0	0
Inventories	0	29,811	910,593	0	0	0
Property and equipment, net	81,892	0	0	0	0	0
TOTAL ASSETS	\$ 60,929	\$ 139,738	\$ 910,593	\$ 121,385	\$ 55,928	\$ 0
LIABILITIES & NET ASSETS						
LIABILITIES						
Accounts payable and accrued expenses	\$ 25,330	\$ 15,976	\$ 0	\$ 63,952	\$ 55,928	\$ 0
Grant funds received in advance	0	0	0	57,433	0	0
Other liabilities	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	25,330	15,976	0	121,385	55,928	0
NET ASSETS						
Unrestricted	0	0	0	0	0	0
Temporarily restricted	35,599	123,762	910,593	0	0	0
Total net assets	35,599	123,762	910,593	0	0	0
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 60,929	\$ 139,738	\$ 910,593	\$ 121,385	\$ 55,928	\$ 0

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2014

ASSETS	Linn County ECI Non- traditional Child Care	Local Child Care Training	RED Ahead	Supportive Services for Veterans	Johnson County ECI	Agency Volunteer Coordination
Cash	(\$ 22,866)	\$ 92,662	(\$ 38,615)	(\$ 1,422)	(\$ 2,295)	\$ 3,362
Certificates of deposit	0	0	0	0	0	0
Grants receivable	41,511	0	0	33,273	4,795	0
Accounts receivable	0	0	5,042	0	0	0
Pledge receivable	0	0	0	0	0	0
Prepaid expenses	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	\$ 18,645	\$ 92,662	(\$ 33,573)	\$ 31,851	\$ 2,500	\$ 3,362
LIABILITIES & NET ASSETS						
LIABILITIES						
Accounts payable and accrued expenses	\$ 18,645	\$ 357	\$ 8,459	\$ 31,851	\$ 2,500	\$ 3,362
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	18,645	357	8,459	31,851	2,500	3,362
NET ASSETS						
Unrestricted	0	0	(42,032)	0	0	0
Temporarily restricted	0	92,305	0	0	0	0
Total net assets	0	92,305	(42,032)	0	0	0
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 18,645	\$ 92,662	(\$ 33,573)	\$ 31,851	\$ 2,500	\$ 3,362

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2014

ASSETS	Tenant Based Rental Assistance	Sealant	First Five	Health and Wellness Initiative	Linn County Disaster Assistance	Broadway Complex Maintenance
Cash	(\$ 19,571)	\$ 99	(\$ 8,227)	\$ 820	(\$ 4,372)	\$ 11,667
Certificates of deposit	0	0	0	0	0	0
Grants receivable	19,571	11,262	11,144	0	0	0
Accounts receivable	0	8,566	0	0	0	0
Pledge receivable	0	0	0	0	0	0
Prepaid expenses	0	0	0	0	0	0
Inventories	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	29,081
TOTAL ASSETS	\$ 0	\$ 19,927	\$ 2,917	\$ 820	(\$ 4,372)	\$ 40,748
LIABILITIES & NET ASSETS						
LIABILITIES						
Accounts payable and accrued expenses	\$ 0	\$ 19,927	\$ 2,917	\$ 820	\$ 3,477	\$ 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	19,927	2,917	820	3,477	0
NET ASSETS						
Unrestricted	0	0	0	0	(7,849)	0
Temporarily restricted	0	0	0	0	0	40,748
Total net assets	0	0	0	0	(7,849)	40,748
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 0	\$ 19,927	\$ 2,917	\$ 820	(\$ 4,372)	\$ 40,748

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2014

ASSETS	Local Health Alliance	Health Alliance Child and Maternal Health	Linn County ECI Head Start Wrap Around	Jones County ECI	United Way of East Central Iowa	First Call For Help "211"
Cash	(\$ 7,164)	(\$ 59,139)	(\$ 24,388)	(\$ 232)	\$ 0	\$ 10,523
Certificates of deposit	0	0	0	0	0	0
Grants receivable	0	57,066	40,729	445	0	0
Accounts receivable	483	26,864	0	0	0	0
Pledge receivable	0	0	0	0	824,747	0
Prepaid expenses	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	(\$ 6,681)	\$ 24,791	\$ 16,341	\$ 213	\$ 824,747	\$ 10,523
LIABILITIES & NET ASSETS						
LIABILITIES						
Accounts payable and accrued expenses	\$ 64	\$ 24,791	\$ 16,341	\$ 213	\$ 0	\$ 16,941
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	64	24,791	16,341	213	0	16,941
NET ASSETS						
Unrestricted	(6,745)	0	0	0	0	(6,418)
Temporarily restricted	0	0	0	0	824,747	0
Total net assets	(6,745)	0	0	0	824,747	(6,418)
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	(\$ 6,681)	\$ 24,791	\$ 16,341	\$ 213	\$ 824,747	\$ 10,523

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2014

ASSETS	Johnson County United Way	Local Head Start Operations	Local Head Start Parent Committee	Iowans Helping Iowans	Alliant Home Town Care Assistance	Mid American Assistance
Cash	(\$ 1,947)	\$ 11,891	\$ 16,222	(\$ 228,416)	\$ 81,651	\$ 18,955
Certificates of deposit	0	0	0	0	0	0
Grants receivable	0	2,485	0	228,941	0	0
Accounts receivable	0	0	0	0	0	0
Pledge receivable	0	0	0	0	0	0
Prepaid expenses	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	(\$ 1,947)	\$ 14,376	\$ 16,222	\$ 525	\$ 81,651	\$ 18,955
LIABILITIES & NET ASSETS						
LIABILITIES						
Accounts payable and accrued expenses	\$ 1,642	\$ 15,638	\$ 48	\$ 525	\$ 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	1,642	15,638	48	525	0	0
NET ASSETS						
Unrestricted	(3,589)	(1,262)	0	0	0	0
Temporarily restricted	0	0	16,174	0	81,651	18,955
Total net assets	(3,589)	(1,262)	16,174	0	81,651	18,955
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	(\$ 1,947)	\$ 14,376	\$ 16,222	\$ 525	\$ 81,651	\$ 18,955

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2014

ASSETS	Maquoketa Valley Assistance	Amana Assistance	East Central REC Assistance	Linn Co REC Assistance	TIP REC Assistance	Coggon Municipal
Cash	\$ 9	\$ 2,723	\$ 15,950	\$ 54	\$ 6,368	\$ 551
Certificates of deposit	0	0	0	0	0	0
Grants receivable	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0
Pledge receivable	0	0	0	0	0	0
Prepaid expenses	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	\$ 9	\$ 2,723	\$ 15,950	\$ 54	\$ 6,368	\$ 551
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	9	2,723	15,950	54	6,368	551
Total net assets	9	2,723	15,950	54	6,368	551
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 9	\$ 2,723	\$ 15,950	\$ 54	\$ 6,368	\$ 551

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2014

ASSETS	Black Hills Assistance	IP&L 14-02	Mid American 14-02	Black Hills 14-02	IPL Home Energy Savers	Local Assistance Operations
Cash	\$ 5,590	\$ 25,128	\$ 22,398	\$ 0	\$ 200	\$ 23,893
Certificates of deposit	0	0	0	0	0	0
Grants receivable	0	22,296	0	1,064	32,490	0
Accounts receivable	0	0	0	0	0	0
Pledge receivable	0	0	0	0	0	0
Prepaid expenses	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	\$ 5,590	\$ 47,424	\$ 22,398	\$ 1,064	\$ 32,690	\$ 23,893
LIABILITIES & NET ASSETS						
LIABILITIES						
Accounts payable and accrued expenses	\$ 0	\$ 47,424	\$ 19,328	\$ 1,064	\$ 32,690	\$ 8,846
Grant funds received in advance	0	0	3,070	0	0	0
Other liabilities	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	0	47,424	22,398	1,064	32,690	8,846
NET ASSETS						
Unrestricted	0	0	0	0	0	0
Temporarily restricted	5,590	0	0	0	0	15,047
Total net assets	5,590	0	0	0	0	15,047
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 5,590	\$ 47,424	\$ 22,398	\$ 1,064	\$ 32,690	\$ 23,893

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2014

ASSETS	Washington County Local Assistance	Homeless Children Trust	City of Cedar Rapids CDBG	Emergency Shelter Grant Program	Benton County Local Housing Operations	Benton County Local Senior Services
Cash	\$ 46,975	\$ 26,338	(\$ 68)	(\$ 33,066)	\$ 106,223	\$ 5,397
Certificates of deposit	0	0	0	0	0	0
Grants receivable	0	0	4,499	39,845	0	0
Accounts receivable	0	0	0	0	0	14,405
Pledge receivable	0	0	0	0	0	0
Prepaid expenses	0	0	0	0	0	0
Inventories	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	61,117	0
TOTAL ASSETS	\$ 46,975	\$ 26,338	\$ 4,431	\$ 6,779	\$ 167,340	\$ 19,802
LIABILITIES & NET ASSETS						
LIABILITIES						
Accounts payable and accrued expenses	\$ 0	\$ 987	\$ 4,431	\$ 6,779	\$ 5,211	\$ 17,462
Grant funds received in advance	0	0	0	0	0	0
Other liabilities	0	0	0	0	975	0
Notes payable	0	0	0	0	0	0
Total Liabilities	0	987	4,431	6,779	6,186	17,462
NET ASSETS						
Unrestricted	0	0	0	0	161,154	2,340
Temporarily restricted	46,975	25,351	0	0	0	0
Total net assets	46,975	25,351	0	0	161,154	2,340
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 46,975	\$ 26,338	\$ 4,431	\$ 6,779	\$ 167,340	\$ 19,802

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2014

ASSETS	Linn County Permanent Housing	IA Respite Care	Inn Circle Local Operations	Johnson County Local Operations	Old Main Local Operations	Greater C.R. Community Foundation
Cash	\$ 31,187	(\$ 4,692)	\$ 102,285	\$ 331,216	\$ 34,759	\$ 66,240
Certificates of deposit	0	0	0	0	0	0
Grants receivable	0	5,149	0	0	0	0
Accounts receivable	0	0	0	0	0	0
Pledge receivable	0	0	0	0	0	0
Prepaid expenses	0	0	0	0	37,506	0
Inventories	0	0	4,099	0	0	0
Property and equipment, net	281,898	0	439,487	497,143	19,820	0
TOTAL ASSETS	\$ 313,085	\$ 457	\$ 545,871	\$ 828,359	\$ 92,085	\$ 66,240
LIABILITIES & NET ASSETS						
LIABILITIES						
Accounts payable and accrued expenses	\$ 7,800	\$ 457	\$ 985	\$ 16,281	\$ 12,435	\$ 0
Grant funds received in advance	0	0	0	0	0	0
Other liabilities	1,879	0	0	4,991	2,489	0
Notes payable	0	0	118,086	644,160	0	0
Total Liabilities	9,679	457	119,071	665,432	14,924	0
NET ASSETS						
Unrestricted	303,406	0	426,800	17,386	77,161	0
Temporarily restricted	0	0	0	145,541	0	66,240
Total net assets	303,406	0	426,800	162,927	77,161	66,240
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 313,085	\$ 457	\$ 545,871	\$ 828,359	\$ 92,085	\$ 66,240

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Community Services Block Grant (CSBG-14-02)

Contract Period 10/01/13 - 12/31/14

	Approved Budget	Actual 10/01/13 - 09/30/14
REVENUE		
Iowa Department of Human Rights	\$ 885,311	\$ 885,311
Transferred Revenue		
Inn Circle Hsg	42,094	42,094
CR CDBG/HSOG	2,500	0
Linn Perm Hsg	46,166	42,666
Benton Hsg	25,375	23,375
Johnson Local Hsg	115,000	96,923
Washington Old Main Hsg	1,000	0
SHIP Chron Hmls	7,000	5,315
Benton Ops	40,000	41,741
FAN	42,000	32,582
CACFP Homes	2,000	4,661
CCBG/SV Augment	358,346	415,765
Innovative Project	32,000	6,506
Food Reservoir	1,000	0
Youth Training	500	0
RED	18,830	28,830
Agency Volunteer	37,000	36,089
Child Health	1,000	0
211 Call Center	32,500	27,253
Total Transferred Revenue	804,311	803,800
NET REVENUE	\$ 81,000	\$ 81,511
EXPENSE		
Personnel costs	\$ 67,502	\$ 67,563
Travel	3,725	3,756
Other	550	550
Indirect	9,223	9,642
TOTAL EXPENSE	\$ 81,000	\$ 81,511
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 14-02

Contract Period 10/01/13 - 09/30/14

	<u>Approved Budget</u>	<u>Actual</u>
REVENUE		
Iowa Department of Human Rights	\$ 4,190,676	\$ 3,975,945
EXPENSES		
Regular assistance	\$ 3,192,150	\$ 2,977,419
Energy crisis intervention payments	389,913	389,913
Client services	49,248	49,248
Summer deliverable fuel payments	201,199	201,199
Administration costs	358,166	358,166
TOTAL EXPENSES	<u>\$ 4,190,676</u>	<u>\$ 3,975,945</u>

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs
 Contract Number DOE-14-02C
 Contract Period 4/1/14 - 3/31/15

	<u>Approved Budget</u>	<u>Actual 04/01/14 9/30/2014</u>
REVENUE		
Iowa Department of Human Rights	\$ 331,726	\$ 331,726
EXPENSES		
Administration	\$ 38,201	\$ 38,201
Health and safety	59,364	70,350
Support	76,081	114,326
Labor	79,040	72,337
Materials	79,040	36,512
TOTAL EXPENSES	<u>\$ 331,726</u>	<u>\$ 331,726</u>

Contract Number DOE-13-02C
 Contract Period 08/01/13 - 03/31/14

	<u>Approved Budget</u>	<u>Total</u>	<u>Actual 08/01/13 09/30/13</u>	<u>Actual 10/01/13 03/31/14</u>
REVENUE				
Iowa Department of Human Rights	\$ 374,754	\$ 374,754	\$ 348,262	\$ 26,492
EXPENSES				
Administration	\$ 22,044	\$ 22,044	\$ 22,044	\$ 0
Health and safety	70,542	21,519	44,619	(23,100)
Support	91,352	170,722	111,651	59,071
Labor	95,408	111,399	129,956	(18,557)
Materials	95,408	49,070	39,992	9,078
TOTAL EXPENSES	<u>\$ 374,754</u>	<u>\$ 374,754</u>	<u>\$ 348,262</u>	<u>\$ 26,492</u>

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Contract Number HEAP 14-02C

Contract Period 01/01/14 -12/31/14

	<u>Approved Budget</u>	<u>Actual 01/01/14 - 09/30/14</u>
REVENUE		
Iowa Department of Human Rights	\$ 1,408,007	\$ 938,429
EXPENSES		
Administration	\$ 71,019	\$ 48,561
Support	340,561	274,907
Labor	353,557	315,698
Materials	353,557	109,134
Health and safety	263,081	190,129
Training and equipment	26,232	0
TOTAL EXPENSES	<u>\$ 1,408,007</u>	<u>\$ 938,429</u>

Contract Number HEAP 13-02C
Contract Period 01/01/13 -12/31/13

	<u>Approved Budget</u>	<u>Total</u>	<u>Actual 01/01/13 - 09/30/13</u>	<u>Actual 10/01/13 - 12/31/13</u>
REVENUE				
Iowa Department of Human Rights	\$ 1,722,137	\$ 1,269,966	\$ 688,269	\$ 581,697
EXPENSES				
Administration	\$ 91,948	\$ 52,479	\$ 38,598	\$ 13,881
Support	413,909	367,346	244,353	122,993
Labor	430,339	256,232	174,297	81,935
Materials	430,339	117,269	67,531	49,738
Health and safety	319,752	457,022	163,490	293,532
Training and equipment	29,278	13,046	0	13,046
Pollution Occurrence Insurance	6,572	6,572	0	6,572
TOTAL EXPENSES	<u>\$ 1,722,137</u>	<u>\$ 1,269,966</u>	<u>\$ 688,269</u>	<u>\$ 581,697</u>

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

IES Utilities, Inc.

Contract Number IPL 14-02C

Contract Period 01/01/14 - 12/31/14

	Approved Budget	Actual 01/01/14 - 09/30/14
REVENUE		
Iowa Department of Human Rights	\$ 330,235	\$ 230,315
EXPENSES		
Administration	\$ 16,511	\$ 10,594
Support	33,024	24,790
Labor	140,350	122,889
Materials	140,350	72,042
TOTAL EXPENSES	\$ 330,235	\$ 230,315

Contract Number IPL 13-02C

Contract Period 01/01/13 - 12/31/13

	Approved Budget	Total	Actual 01/01/13 - 09/30/13	Actual 10/01/13 - 12/31/13
REVENUE				
Iowa Department of Human Rights	\$ 354,022	\$ 284,503	\$ 188,168	\$ 96,335
EXPENSES				
Administration	\$ 17,701	\$ 13,204	\$ 9,743	\$ 3,461
Support	35,403	29,714	19,192	10,522
Labor	150,459	138,593	98,181	40,412
Materials	150,459	102,992	61,052	41,940
TOTAL EXPENSES	\$ 354,022	\$ 284,503	\$ 188,168	\$ 96,335

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Mid American Energy Company

Contract Number MEC 14-02C

Contract Period 01/01/14 - 12/31/14

	<u>Approved Budget</u>	<u>Actual 01/01/14 - 09/30/14</u>
REVENUE		
Iowa Department of Human Rights	\$ 297,339	\$ 294,269
EXPENSES		
Administration	\$ 14,867	\$ 14,867
Support	29,734	29,734
Labor	123,369	149,378
Materials	126,369	100,290
TOTAL EXPENSES	<u>\$ 294,339</u>	<u>\$ 294,269</u>

Contract Number MEC 13-02C

Contract Period 01/01/13 - 12/31/13

	<u>Approved Budget</u>	<u>Total</u>	<u>Actual 01/01/13 - 09/30/13</u>	<u>Actual 10/01/13 - 12/31/13</u>
REVENUE				
Iowa Department of Human Rights	\$ 296,393	\$ 296,393	\$ 290,544	\$ 5,849
EXPENSES				
Administration	\$ 14,820	\$ 14,820	\$ 15,044	\$ (224)
Support	29,639	29,639	28,665	974
Labor	125,967	146,283	143,704	2,579
Materials	125,967	105,651	103,131	2,520
TOTAL EXPENSES	<u>\$ 296,393</u>	<u>\$ 296,393</u>	<u>\$ 290,544</u>	<u>\$ 5,849</u>

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Black Hills

Contract Number BHE-14-02C

Contract Period 01/01/14 - 12/31/14

	Approved Budget	Actual 01/01/14 - 09/30/14
REVENUE		
Iowa Department of Human Rights	\$ 13,271	\$ 13,271
EXPENSES		
Administration	\$ 664	\$ 664
Support	1,327	1,327
Labor	5,640	8,526
Materials	5,640	2,754
TOTAL EXPENSES	\$ 13,271	\$ 13,271

Contract Number BHE-13-02C

Contract Period 01/01/13 - 12/31/13

	Approved Budget	Total	Actual 01/01/13 - 09/30/13	Actual 10/01/13 - 12/31/13
REVENUE				
Iowa Department of Human Rights	\$ 12,533	\$ 12,533	\$ 11,743	\$ 790
EXPENSES				
Administration	\$ 627	\$ 627	\$ 629	\$ (2)
Support	1,254	1,254	1,252	2
Labor	5,326	6,363	7,540	(1,177)
Materials	5,326	4,289	2,322	1,967
TOTAL EXPENSES	\$ 12,533	\$ 12,533	\$ 11,743	\$ 790

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Shared Visions Child Development
Contract Period 07/01/14 - 06/30/15

	Approved Budget	Actual 07/01/14 - 09/30/14
REVENUE		
Iowa Department of Education	\$ 530,259	\$ 133,494
CSBG transfer	46,671	0
United Way of East Central Iowa	58,794	14,699
TOTAL REVENUE	\$ 635,724	\$ 148,193
EXPENSES		
Inn Circle Classroom	\$ 84,106	\$ 15,579
Bloomington	41,814	10,449
Friendship Classroom	83,627	23,183
Benton County Classroom	86,116	18,333
Hayes	85,924	22,568
Coralville County Classroom	83,627	20,675
Waterfront Classroom	83,627	16,147
Washington Classroom	86,883	21,259
TOTAL EXPENSES	\$ 635,724	\$ 148,193

Shared Visions Child Development
Contract Period 07/01/13 - 06/30/14

	Approved Budget	Total	Actual 07/01/13 - 09/30/13	Actual 10/01/13 - 06/30/14
REVENUE				
Iowa Department of Education	\$ 530,259	\$ 530,259	\$ 114,113	\$ 416,146
CSBG transfer	36,940	42,685	0	42,685
United Way of East Central Iowa	48,724	41,594	12,181	29,413
TOTAL REVENUE	\$ 615,923	\$ 614,538	\$ 126,294	\$ 488,244
EXPENSES				
Inn Circle Classroom	\$ 86,556	\$ 77,656	\$ 16,735	\$ 60,921
Bloomington	41,034	40,143	7,398	32,745
Friendship Classroom	77,527	80,709	17,141	63,568
Benton County Classroom	88,094	81,574	18,617	62,957
Hayes	77,527	82,634	17,327	65,307
Coralville County Classroom	78,730	82,922	17,059	65,863
Waterfront Classroom	77,527	81,072	13,571	67,501
Washington Classroom	88,928	87,827	18,446	69,381
TOTAL EXPENSES	\$ 615,923	\$ 614,538	\$ 126,294	\$ 488,244

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Wrap Around Child Care Program (ACFS-15-105)

Contract Period 09/01/14 - 08/31/15

	Approved Budget	Actual 09/01/14 - 09/30/14
REVENUE		
Iowa Department of Education	\$ 570,000	\$ 90,056
CSBG transfer	370,000	0
TOTAL REVENUE	\$ 940,000	\$ 90,056
EXPENSES		
Salary	\$ 468,732	\$ 46,452
Benefits	357,664	30,941
Other - Indirect	113,604	12,663
TOTAL EXPENSES	\$ 940,000	\$ 90,056

Wrap Around Child Care Program (DCFS 09-089-12)

Contract Period 09/01/13 - 08/31/14

	Approved Budget	Total	Actual 09/01/13 - 09/30/13	Actual 10/01/13 - 08/31/14
REVENUE				
Iowa Department of Education	\$ 570,000	\$ 570,000	\$ 30,151	\$ 539,849
CSBG transfer	368,840	368,840	48,662	320,178
TOTAL REVENUE	\$ 938,840	\$ 938,840	\$ 78,813	\$ 860,027
EXPENSES				
Salary	\$ 475,557	\$ 497,214	\$ 41,021	\$ 456,193
Benefits	346,134	324,476	26,267	298,209
Other - Indirect	117,149	117,150	11,525	105,625
TOTAL EXPENSES	\$ 938,840	\$ 938,840	\$ 78,813	\$ 860,027

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Shelter Assistance Fund (SAF)

Contract Number N/A

Contract Period 01/01/14 - 12/31/14

	Approved Budget	Actual 01/01/14 - 09/30/14
REVENUE		
Iowa Finance Authority	\$ 85,000	\$ 52,061
CSBG transfer	2,060	0
TOTAL REVENUE	\$ 87,060	\$ 52,061
EXPENSES		
Homeless Prevention Salaries/Benefits/Admin	\$ 17,061	\$ 9,166
Transitional Housing Linn Utilities	19,833	10,873
Transitional Housing Inn Circle Utilities	19,833	16,373
Transitional Housing Johnson Utilities	19,833	8,631
Transitional Housing Wash Utilities	10,500	7,018
TOTAL EXPENSES	\$ 87,060	\$ 52,061

Emergency Shelter Grant Program (ESGP)

Contract Number N/A

Contract Period 01/01/13 - 12/31/13

	Approved Budget	Total Actual	Actual 01/01/13 - 09/30/13	Actual 10/01/13 - 12/31/13
REVENUE				
Iowa Finance Authority	\$ 75,000	\$ 75,000	\$ 45,746	\$ 29,254
CSBG transfer	1,357	1,650	1,650	0
TOTAL REVENUE	\$ 76,357	\$ 76,650	\$ 47,396	\$ 29,254
EXPENSES				
Homeless Prevention Salaries/Benefits/Admin	\$ 11,357	\$ 11,651	\$ 12,390	\$ (739)
Transitional Housing Linn Utilities	17,500	17,500	8,740	8,760
Transitional Housing Inn Circle Utilities	19,500	19,500	11,049	8,451
Transitional Housing Johnson Utilities	17,500	17,500	10,005	7,495
Transitional Housing Wash Utilities	10,500	10,500	5,212	5,288
TOTAL EXPENSES	\$ 76,357	\$ 76,650	\$ 47,396	\$ 29,254



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.
Cedar Rapids, Iowa

We have audited, in accordance with the auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Hawkeye Area Community Action Program, Inc., which comprise the statement of financial position as of September 30, 2014, and the related statement 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 21, 2015.

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 auditing 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 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 the attention of 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 black ink that reads "Wipfli LLP". The signature is written in a cursive, flowing style.

Wipfli LLP

January 21, 2015
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.
Cedar Rapids, 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 *Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2014. 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 of Hawkeye Area Community Action Program, Inc. is responsible for compliance with the requirements of laws, regulations, contracts, and grants 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Hawkeye Area Community Action Program, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion

In our opinion, Hawkeye Area Community Action Program, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2014.

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 a 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 OMB Circular A-133, 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 combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit the attention of 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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

The purpose of this report 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Wipfli LLP

January 21, 2015
Madison, Wisconsin

Hawkeye Area Community Action Program, Inc.

Schedule of Findings and Questioned Costs

A. Summary of Auditor's Results

1. The auditor's report expresses an unmodified opinion on the financial statements of Hawkeye Area Community Action Program, Inc.
2. No significant deficiencies or material weaknesses relating to the audit of the financial statements were reported in the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters.
3. No instances of noncompliance material to the financial statements of Hawkeye Area Community Action Program, Inc. were disclosed during the audit.
4. No significant deficiencies or material weaknesses were disclosed during the audit of the major federal award programs as reported in the Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance.
5. The auditor's report on compliance for the major federal award programs for Hawkeye Area Community Action Program, Inc. expresses an unmodified opinion.
6. There were no audit findings relative to the major federal award programs for Hawkeye Area Community Action Program, Inc.
7. The programs tested as major programs were as follows:
 - Department of Agriculture, CFDA #10.557
 - Department of Agriculture, CFDA #10.558
 - Department of Agriculture, CFDA #10.568 and 10.569
 - Department of Veterans Affairs, CFDA #64.033
 - Department of Health and Human Services, CFDA #93.568
 - Department of Health and Human Services, CFDA #93.575
8. The threshold for distinguishing Types A and B programs was \$522,613.
9. Hawkeye Area Community Action Program, Inc. was determined to be a low-risk auditee.

B. Findings – Financial Statements Audit

None

C. Findings and Questioned Costs – Major Federal Award Programs Audit

Findings: None

Questioned Costs: None

D. Status of Prior Year Findings

Findings: No