

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

Hiawatha, Iowa

Financial Statements and  
Additional Information

Year Ended September 30, 2010

# Hawkeye Area Community Action Program, Inc.

Financial Statements and Additional Information  
Year Ended September 30, 2010

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## Independent Auditor's Report

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

We have audited the accompanying statement of financial position of Hawkeye Area Community Action Program, Inc. as of September 30, 2010, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of Hawkeye Area Community Action Program, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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, 2010, and the changes in their net assets and their cash flows for the year then ended in conformity with accounting principles generally accepted in the United States.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 27, 2011, on our consideration of Hawkeye Area Community Action Program, Inc.'s internal control over financial reporting and our tests of their 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* and should be considered in assessing the results of our audit.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of Hawkeye Area Community Action Program, Inc. taken as a whole. The accompanying schedule of program activity, Schedules A-1 to A-18, schedule of expenditures of federal awards and list of programs, Schedules B-1 to B-6, which includes the requirements of U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and pages 41 through 75 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole. The information in the schedules on pages 54, 55, 57, 58, 59, 60, 61, 62, 64, 65, 68, 69, 70, 72 and 73, includes activity from October 1, 2008 through September 30, 2009, which was audited by a previous auditor whose audit report dated January 28, 2010 expressed an unqualified opinion.

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

Wipfli LLP

January 27, 2011  
Madison, Wisconsin

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position

September 30, 2010

<b>Assets</b>	
Current assets:	
Cash and cash equivalents	\$ 1,201,393
Certificates of deposit	610,633
Grants receivable	1,601,692
Accounts receivable	34,470
Pledge receivable	610,526
Prepaid expenses and other assets	213,833
Inventories	1,059,161
<b>Total current assets</b>	<b>5,331,708</b>
Long-term certificates of deposit	127,600
Property and equipment, net	6,236,647
<b>TOTAL ASSETS</b>	<b>\$ 11,695,955</b>
<b>Liabilities and Net Assets</b>	
Current liabilities:	
Notes payable - Current portion	\$ 165,644
Accounts payable and accrued expenses	1,714,055
Grant funds received in advance	985,641
Other liabilities	44,411
<b>Total current liabilities</b>	<b>2,909,751</b>
Long-term liabilities:	
Notes payable	2,249,350
<b>Total liabilities</b>	<b>5,159,101</b>
Net assets:	
Unrestricted	3,712,581
Temporarily restricted	2,824,273
<b>Total net assets</b>	<b>6,536,854</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 11,695,955</b>

See accompanying notes to financial statements.

# Hawkeye Area Community Action Program, Inc.

## Statement of Activities

Year Ended September 30, 2010

	Unrestricted	Temporarily Restricted	Total
<b>Revenue:</b>			
Government grants, fees, and support	\$ 25,059,186	\$ 302,840	\$ 25,362,026
Commodities received	470,915	0	470,915
United Way	825,280	17,753	843,033
Contributions and public support	406,456	260,090	666,546
Program income	755,733	0	755,733
Investment income	33,658	0	33,658
In-kind contributions	2,583,154	89,768	2,672,922
Net assets released from restrictions	630,602	( 630,602)	0
<b>Total revenue and support</b>	<b>30,764,984</b>	<b>39,849</b>	<b>30,804,833</b>
<b>Expenses:</b>			
Program activities:			
Health and Nutrition	5,600,253	0	5,600,253
Safe and affordable housing/energy	13,642,723	0	13,642,723
Early childhood	7,720,381	0	7,720,381
Employment and family preservation	492,883	0	492,883
Advocacy/information exchange	1,253,896	0	1,253,896
<b>Total program activities</b>	<b>28,710,136</b>	<b>0</b>	<b>28,710,136</b>
Management and general	1,873,788	0	1,873,788
Fund-raising expenses	280,549	0	280,549
<b>Total expenses</b>	<b>30,864,473</b>	<b>0</b>	<b>30,864,473</b>
Change in net assets	( 99,489)	39,849	( 59,640)
Net assets - Beginning of year as previously stated	4,008,794	2,784,424	6,793,218
Prior period adjustment	( 196,724)	0	( 196,724)
Net assets - Beginning of year as restated	3,812,070	2,784,424	6,596,494
Net assets - End of year	\$ 3,712,581	\$ 2,824,273	\$ 6,536,854

See accompanying notes to financial statements.

# Hawkeye Area Community Action Program, Inc.

## Statement of Cash Flows Year Ended September 30, 2010

Cash flows from operating activities	
Change in net assets:	(\$ 59,640)
Adjustments to reconcile change in net assets to net cash used in operating activities:	
Depreciation	577,955
Loss on disposition of property	6,979
Write-off of imputed interest	148,910
Effects of changes in operating assets and liabilities:	
Grants receivable	( 514,958)
Accounts receivable	192,388
Prepaid expenses and other assets	( 22,259)
Inventories	( 610,765)
Accounts payable and accrued expenses	57,627
Grant funds received in advance	466,040
Other liabilities	( 5,183)
<b>Net cash used in operating activities</b>	<b>237,094</b>
Cash flows from investing activities:	
Purchase of property and equipment	( 922,042)
Proceeds from sale of property	12,500
Purchase of certificate of deposits	( 257,770)
Proceeds from sale of certificate of deposit	125,000
<b>Net cash used in investing activities</b>	<b>( 1,042,312)</b>
Cash flows from financing activities:	
Payments on notes payable	( 152,664)
<b>Net cash used in financing activities</b>	<b>( 152,664)</b>
Changes in cash and cash equivalents	( 957,882)
Cash and cash equivalents - Beginning of year	2,159,275
<b>Cash and cash equivalents - End of year</b>	<b>\$ 1,201,393</b>

### Supplemental Schedule of Other Cash Activity:

Interest paid and expensed	\$ 116,262
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# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

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### Note 1      **Summary of Significant Accounting Policies**

#### **Nature of Operations**

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

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

HACAP's purpose is to promote economic and emotional strength toward a goal of self-sufficiency for people living in poverty.

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. HACAP receives 21% and 24% of grant funding under its Low Income Home Energy assistance and federal Head Start programs respectively.

#### **Description of Programs**

HACAP operates the following programs:

##### **Health and Nutrition**

Services include:

- Channeling donated 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.

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

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

#### **Description of Programs (Continued)**

##### **Safe and Affordable Housing/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.
- 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 chronically homeless through safe housing, needs assessment, and creating action plans for returning to society.
- Providing transitional housing for the homeless in four counties.
- Weatherization assistance program to reduce personal utility costs by improving the housing stock of low-income individuals and families.
- Providing short-term rental assistance to low-income households that are at a risk of becoming homeless in a multicounty service area.

##### **Early Childhood**

Services include:

- Connecting parents in need of child care with local providers and assistance to those providers.
- 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.

##### **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.

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

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

#### **Description of Programs (Continued)**

##### **Advocacy/Information Exchange**

Services include:

- Temporary assistance to homeless children by providing funds for emergency childcare, health care, protective clothing, and education supplies or special events.
- Providing meals, medical information, medical equipment loans, and some property maintenance services for the elderly.
- 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.

#### **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 conformity 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.

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

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

#### **Cash and Cash Equivalents**

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

#### **Accounts Receivable**

Accounts receivable consists of amounts due from other organizations. Amounts are reviewed for collectability by management and an allowance for doubtful accounts is recorded as needed based on collection history and customer attributes. HACAP consider 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.

#### **Pledge Receivable**

The pledge receivable represents the remaining pledge due from United Way of East Central Iowa. HACAP considers the pledge 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 work-in-process, weatherization supplies, donated food, purchased food, and United States Department of Agriculture (USDA) commodities received from the government. Donated 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. Donated food from the USDA is valued using a price per pound based on published USDA fair values. Weatherization inventories 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 \$2,830,891 at September 30, 2010.

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

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

#### **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). 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 \$200,375, 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

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

#### **Indirect Cost Rate**

To facilitate equitable distribution of common purpose costs benefitting more than one direct cost allocation objective, HACAP as negotiated an indirect cost allocation rate with the Department of Health and Human Services (DHHS). The rate is based upon a percentage of direct salaries and wages. A provisional rate of 23.1% has been approved for the year ended September 30, 2010.

#### **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 exemption for corporation 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 tax years 2006, 2007, and 2008 remain subject to examination by the Internal Revenue Service.

#### **Subsequent Events**

Subsequent events have been evaluated through January 27, 2011, which is the date the financial statements were available to be issued.

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

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

### **Note 3**      **Fair Value of Financial Instruments**

In determining fair value, HACAP uses various valuation approaches within the fair value measurement framework. Fair value measurements are determined based on the assumptions that market participants would use in pricing an asset or liability.

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

### Note 3 Fair Value of Financial Instruments (Continued)

HACAP uses an established hierarchy for inputs in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. Levels within the hierarchy are based on the reliability of inputs as follows:

- Level 1 – Valuations based on unadjusted quoted prices for identical assets or liabilities in active markets
- Level 2 – Valuations based on quoted prices for similar assets or liabilities or identical assets or liabilities in less active markets, such as dealer or broker markets
- Level 3 – Valuations derived from valuation techniques in which one or more significant inputs or significant value drivers are unobservable, such as pricing models, discounted cash flow models and similar techniques not based on market, exchange, dealer, or broker-traded transactions.

Following is a description of the valuation methodologies used for instruments measured at fair value and their classification in the valuation hierarchy.

*Donated food inventory:* Valued using a price per pound based on annual product valuation survey conducted for Feeding America or based on published government agency values, which approximate fair value. Donated food inventory is classified within Level 3 of the valuation hierarchy.

The following table represents assets measured at fair value by classification within the fair value hierarchy as of September 30, 2010.

	Fair Value Measurements Using			Total Assets at Fair Value
	Level 1	Level 2	Level 3	
Donated food inventory	\$ 0	\$ 0	\$ 526,188	\$ 526,188
<b>Totals</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 526,188</b>	<b>\$ 526,188</b>

The table below sets forth a summary of changes in the fair value of HACAP's Level 3 assets for the year ended September 30, 2010:

Balance at October 1, 2009	\$ 435,527
Food inventory in-kind contributions received	2,781,350
Food inventory distributions	( 2,690,689)
<b>Balance at September 30, 2010</b>	<b>\$ 526,188</b>

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

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### Note 4 Grants Receivable

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

Federal programs	\$ 1,382,952
State and local programs	218,740
<u>Total</u>	<u>\$ 1,601,692</u>

### Note 5 Property and Equipment

Property and equipment is summarized as follows:

Land, building, and rehabilitation	\$ 6,503,726
Transitional housing properties	4,691,952
Furnishings and office equipment	589,320
Program equipment	735,292
<u>Subtotal</u>	<u>12,520,290</u>
Accumulated depreciation	( 6,283,643)
<u>Total</u>	<u>\$ 6,236,647</u>

### Note 6 Notes Payable

Notes payable consist of the following:

Revenue bond issues by City of Hiawatha, Iowa payable to U.S. Bank, requiring monthly installments of \$13,435, including interest. The bond was refinanced in July 2010 when the interest rate changed from a fixed 5.75% to 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.

\$ 1,305,789

Revenue bond issued by City of Coralville, Iowa, payable to U.S. Bank, requiring monthly installments of \$3,825, including interest at 5.5%. The interest rate is fixed until April 2011, at which time it will change to a new rate for the final 10 years. Final payment is due in April 2021, secured by the 10<sup>th</sup> Street, Coralville building and land.

359,898

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

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### Note 6

### Notes Payable (Continued)

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.	99,200
Note payable to City of Iowa City, requiring monthly installments of \$411, including interest at 0%. Final payment is due in January 2035, secured by two Iowa City residential properties.	122,100
Note payable to City of Iowa City, requiring monthly installments of \$275, including interest at 0%. Final payment is due in January 2036, secured by three Iowa City residential properties.	91,575
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. Final payment is due in October 2029, and the note is secured by two Iowa City residential properties.	436,432
Total notes payable	2,414,994
Current portion	( 165,644)
<u>Long-term notes payable</u>	<u>\$ 2,249,350</u>
Future maturities of notes payable at September 30, 2010, are as follows:	
2011	\$ 165,644
2012	172,083
2013	179,195
2014	186,438
2015	194,008
Thereafter	1,517,626
<u>Total</u>	<u>\$ 2,414,994</u>

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

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### Note 7 Temporarily Restricted Net Assets

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

Health and Nutrition	\$ 532,104
Safe and Affordable Housing and Energy	1,632,834
Early Childhood	48,809
Advocacy and Information Exchange	610,526
<u>Total</u>	<u>\$ 2,824,273</u>

Health and nutrition represents the value of undistributed donated food, safe and affordable housing and energy consists of the balance to be forgiven on forgivable loans, early childhood amounts are restricted for use in those activities and advocacy and information exchange represents the pledge receivable due from United Way.

### 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 year ended September 30, 2010, was \$401,644.

Future minimum lease payments beyond 2010 are as follows:

2011	\$ 402,487
2012	320,935
2013	300,535
2014	258,683
2015	173,794
Thereafter	550,330
<u>Total</u>	<u>\$ 2,006,764</u>

### Note 9 Lessor Activity

HACAP owns buildings that are leased to individuals for program operations. In addition, a facility is leased to another nonprofit organization. All properties are leased on short-term agreements. Rental income for the year ended September 30, 2010, was \$469,387 and is included in program income on the statement of activities.

A summary of the acquisition cost and accumulated depreciation on the leased property at September 30, 2010, is as follows:

Land	\$ 684,272
Buildings	5,657,671
Subtotal	6,341,943
Accumulated depreciation	( 2,431,037)
<u>Net</u>	<u>\$ 3,910,906</u>

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

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### **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 \$1,299,556 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 2060.

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, 2010, HACAP provided \$217,162 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.

Participating employees are required to contribute 4.50% of their annual covered salary and HACAP is required to contribute 6.95% of annual covered payroll. Contribution requirements to IPERS are established by state statute. HACAP's contribution to IPERS for the year ended September 30, 2010, was \$342,739.

### **Note 12**      **Grant Awards**

At September 30, 2010, HACAP had commitments under various ongoing grant awards of approximately \$12,350,000. The revenue relating to these grants is not recognized in the accompanying financial statements because the revenue recognition is conditional on the incurrence of expenditures or the performance of services in the next fiscal year.

### **Note 13**      **Prior Period Adjustment**

During the year, HACAP discovered an error in recording the activity related to the fringe benefits pool. As of September 30, 2009, HACAP's fringe benefits pool had an unrestricted net asset balance of \$196,724. HACAP's management determined, the unrestricted net asset balance in the fringe benefits pool should instead be recorded as grant funds received in advance. In order to properly reflect the activity in the fringe benefits pool, HACAP increased grant funds received in advance and decreased unrestricted net assets by \$196,724 as of September 30, 2009.

# **Additional Information**

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# Hawkeye Area Community Action Program, Inc.

## Schedule A-1 Schedule of Program Activity Year Ended September 30, 2010

	FEDERAL PROGRAMS						
	Department of Agriculture						
	10.557	10.558			10.568	10.568 - ARRA	
	Women, Infants, and Children - Cash	Child and Adult Care Food Program Centers	Child and Adult Care Food Program Homes	10.558 Subtotal	TEFAP Food Program	ARRA TEFAP Food Program	
TOTAL	(1)	(2)	(3)		(4)	(5)	
<b>REVENUE</b>							
Grant revenue	\$ 25,362,026	\$ 817,187	\$ 447,595	\$ 654,300	\$ 1,101,895	\$ 27,028	\$ 40,098
Commodities received	470,915	0	0	0	0	0	0
United Way	843,033	0	0	0	0	0	0
Contributions and public support	666,546	0	0	0	0	0	0
CSBG transfer	0	0	0	15,202	15,202	0	0
Program income	755,733	0	0	285	285	0	0
Investment income	33,658	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
Internal service fee	0	0	355,539	0	355,539	0	0
In-kind contributions	2,672,922	0	0	0	0	0	0
<b>Total Revenue</b>	<b>30,804,833</b>	<b>817,187</b>	<b>803,134</b>	<b>669,787</b>	<b>1,472,921</b>	<b>27,028</b>	<b>40,098</b>
<b>EXPENSES</b>							
Assistance to individuals	7,043,163	245	0	521,225	521,225	0	0
Contracted services and fees	4,386,131	65,911	360,455	5,374	365,829	0	0
Depreciation	577,955	0	0	0	0	0	0
Enrollee wages	359,085	0	0	0	0	0	0
Salaries and wages	9,806,231	354,364	159,531	72,980	232,511	14,595	21,653
Fringe benefits and paid release	3,503,251	173,435	69,170	39,951	109,121	12,433	18,445
Indirect costs	0	79,528	35,466	16,320	51,786	0	0
In-kind expenses	2,582,261	0	0	0	0	0	0
Other direct costs	733,558	4,393	1,093	3,715	4,808	0	0
Occupancy	740,356	64,428	0	0	0	0	0
Equipment and repairs	231,394	15,707	0	59	59	0	0
Supplies and materials	504,760	51,764	176,230	2,177	178,407	0	0
Training and travel	396,328	9,496	1,189	7,986	9,175	0	0
	<b>30,864,473</b>	<b>819,271</b>	<b>803,134</b>	<b>669,787</b>	<b>1,472,921</b>	<b>27,028</b>	<b>40,098</b>
Change in net assets	( 59,640)	( 2,084)	0	0	0	0	0
Net assets - Beginning of year as restated	6,596,494	10,595	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 6,536,854</b>	<b>\$ 8,511</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-2

Schedule of Program Activity

Year Ended September 30, 2010

	FEDERAL PROGRAMS							
	Department of Agriculture			Department of Housing and Urban Development				
	10.569	10.569 - ARRA	10.568, 10.568 - ARRA, 10.569 & 10.569 - ARRA Subtotal	14.218		14.218 Subtotal	14.231	
	TEFAP Food Distribution	ARRA TEFAP Food Distribution		Community Development Block Grant 2009	Community Development Block Grant 2010		Emergency Shelter Grant Program 2009	Emergency Shelter Grant Program 2010
(6)	(7)	(8)	(9)	(10)	(11)			
<b>REVENUE</b>								
Grant revenue	\$ 0	\$ 0	\$ 67,126	\$ 29,578	\$ 6,901	\$ 36,479	\$ 44,642	\$ 24,225
Commodities received	394,184	76,731	470,915	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	296	0	296	1,411	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
<b>Total Revenue</b>	<b>394,184</b>	<b>76,731</b>	<b>538,041</b>	<b>29,874</b>	<b>6,901</b>	<b>36,775</b>	<b>46,053</b>	<b>24,225</b>
<b>EXPENSES</b>								
Assistance to individuals	394,184	76,731	470,915	2,438	214	2,652	29,101	24,225
Contracted services and fees	0	0	0	3,541	0	3,541	0	0
Depreciation	0	0	0	0	0	0	0	0
Enrollee wages	0	0	0	( 99)	0	( 99)	0	0
Salaries and wages	0	0	36,248	15,572	4,184	19,756	10,124	0
Fringe benefits and paid release	0	0	30,878	8,352	2,503	10,855	5,417	0
Indirect costs	0	0	0	70	0	70	1,411	0
In-kind expenses	0	0	0	0	0	0	0	0
Other direct costs	0	0	0	0	0	0	0	0
Occupancy	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	0	0	0	0
Supplies and materials	0	0	0	0	0	0	0	0
Training and travel	0	0	0	0	0	0	0	0
	<b>394,184</b>	<b>76,731</b>	<b>538,041</b>	<b>29,874</b>	<b>6,901</b>	<b>36,775</b>	<b>46,053</b>	<b>24,225</b>
Change in net assets	0	0	0	0	0	0	0	0
Net assets - Beginning of year as restat	0	0	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-3  
 Schedule of Program Activity  
 Year Ended September 30, 2010

	<b>FEDERAL PROGRAMS</b>									
	<b>Department of Housing and Urban Development</b>									
	<b>14.231</b>		<b>14.900</b>		<b>14.235</b>					
	<b>Homeless Shelter Operations Grant</b>	<b>14.231 Subtotal</b>	<b>Cedar Rapids Lead Project</b>	<b>Supportive Housing Program II - 21</b>	<b>Supportive Housing Program II - 22</b>	<b>HUD V 2010</b>	<b>HUD V 2011</b>	<b>Chronically Homeless 2010</b>	<b>Chronically Homeless 2011</b>	<b>14.235 Subtotal</b>
<b>(12)</b>		<b>(13)</b>	<b>(14)</b>	<b>(15)</b>	<b>(16)</b>	<b>(17)</b>	<b>(18)</b>	<b>(19)</b>		
<b>REVENUE</b>										
Grant revenue	\$ 43,525	\$ 112,392	\$ 342,616	\$ 375,882	\$ 134,182	\$ 143,928	\$ 65,831	\$ 20,554	\$ 9,180	\$ 749,557
Commodities received	0	0	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	0	0	0	0
Contributions and public support	0	0	0	0	0	0	0	0	0	0
CSBG transfer	2,042	3,453	0	0	0	0	8,943	2,700	0	11,643
Program income	0	0	0	37,819	16,909	34,218	8,971	0	0	97,917
Investment income	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>45,567</b>	<b>115,845</b>	<b>342,616</b>	<b>413,701</b>	<b>151,091</b>	<b>178,146</b>	<b>74,802</b>	<b>29,497</b>	<b>11,880</b>	<b>859,117</b>
<b>EXPENSES</b>										
Assistance to individuals	39,817	93,143	0	9,753	828	533	72	2	0	11,188
Contracted services and fees	0	0	342,616	35,739	16,664	37,870	19,481	14	0	109,768
Depreciation	0	0	0	0	0	0	0	0	0	0
Enrollee wages	0	0	0	0	0	832	2,567	0	0	3,399
Salaries and wages	2,549	12,673	0	160,480	55,410	68,983	24,295	17,114	6,472	332,754
Fringe benefits and paid release	1,374	6,791	0	85,620	33,556	34,749	14,793	7,688	3,844	180,250
Indirect costs	1,827	3,238	0	17,242	6,881	7,167	3,354	3,782	1,430	39,856
In-kind expenses	0	0	0	0	0	0	0	0	0	0
Other direct costs	0	0	0	13,109	1,351	4,558	884	59	90	20,051
Occupancy	0	0	0	30,061	15,431	9,780	2,861	0	0	58,133
Equipment and repairs	0	0	0	30,774	( 950)	4,165	0	0	0	33,989
Supplies and materials	0	0	0	25,496	20,634	5,017	6,077	0	0	57,224
Training and travel	0	0	0	5,427	1,286	2,991	418	838	44	11,004
<b>Total Expenses</b>	<b>45,567</b>	<b>115,845</b>	<b>342,616</b>	<b>413,701</b>	<b>151,091</b>	<b>176,645</b>	<b>74,802</b>	<b>29,497</b>	<b>11,880</b>	<b>857,616</b>
Change in net assets	0	0	0	0	0	1,501	0	0	0	1,501
Net assets - Beginning of year as restat	0	0	0	0	0	( 1,501)	0	0	0	( 1,501)
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-4  
 Schedule of Program Activity  
 Year Ended September 30, 2010

	FEDERAL PROGRAMS								
	HUD		Department of Labor					DOE	
	14.239	14.257	17.235			17.235 - ARRA	17.235 and 17.235 - ARRA		81.042 - ARRA
	HOME Investment Partnership (20)	Homeless Prevention Rapid Re-housing (21)	Senior Community Employment 2010 (22)	Senior Community Employment 2011 (23)	Senior Community Employment Supplemental (24)	17.235 Subtotal	ARRA Senior Community Employment (25)	ARRA Subtotal	ARRA Weatherization (26)
<b>REVENUE</b>									
Grant revenue	\$ 292,604	\$ 1,001,691	\$ 238,434	\$ 87,390	\$ 18,448	\$ 344,272	\$ 41,771	\$ 386,043	\$ 2,644,597
Commodities received	0	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	0	0	0
Contributions and public support	160,270	0	0	0	0	0	0	0	0
CSBG transfer	0	20,500	0	0	0	0	0	0	0
Program income	( 30,239)	123	47,999	12,980	0	60,979	0	60,979	0
Investment income	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>422,635</b>	<b>1,022,314</b>	<b>286,433</b>	<b>100,370</b>	<b>18,448</b>	<b>405,251</b>	<b>41,771</b>	<b>447,022</b>	<b>2,644,597</b>
<b>EXPENSES</b>									
Assistance to individuals	0	511,416	0	0	0	0	0	0	0
Contracted services and fees	2,500	122,290	0	0	0	0	0	0	2,402,252
Depreciation	0	0	0	0	0	0	0	0	0
Enrollee wages	0	0	196,764	68,754	13,148	278,666	29,427	308,093	0
Salaries and wages	0	190,193	41,804	13,436	2,200	57,440	5,358	62,798	86,573
Fringe benefits and paid release	0	101,756	42,569	14,788	2,614	59,971	5,709	65,680	53,807
Indirect costs	0	42,034	9,413	2,969	486	12,868	1,188	14,056	19,189
In-kind expenses	0	0	0	0	0	0	0	0	0
Other direct costs	0	15,499	817	423	0	1,240	0	1,240	7,182
Occupancy	420,135	10,800	0	0	0	0	0	0	25,593
Equipment and repairs	0	19,727	611	0	0	611	0	611	7,302
Supplies and materials	0	3,459	0	0	0	0	0	0	10,633
Training and travel	0	5,140	1,047	0	0	1,047	89	1,136	32,066
<b>Total Expenses</b>	<b>422,635</b>	<b>1,022,314</b>	<b>293,025</b>	<b>100,370</b>	<b>18,448</b>	<b>411,843</b>	<b>41,771</b>	<b>453,614</b>	<b>2,644,597</b>
Change in net assets	0	0	( 6,592)	0	0	( 6,592)	0	( 6,592)	0
Net assets - Beginning of year as restat	0	0	6,592	0	0	6,592	0	6,592	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-5  
 Schedule of Program Activity  
 Year Ended September 30, 2010

FEDERAL PROGRAMS									
Department of Health and Human Services									
93.268			93.712 - ARRA			93.568			
Immunization Project 2009	Immunization Project 2010	93.268 Subtotal	ARRA - Immunization Project 2010	93.268 and 93.217 - ARRA Cluster Subtotal	HEAP Weatherization 09-02-C	HEAP Weatherization 10-02-C	LIHEAP 10-02-C	93.568 Subtotal	
(27)	(28)		(29)		(30)	(31)	(32)		
<b>REVENUE</b>									
Grant revenue	\$ 0	\$ 3,855	\$ 3,855	\$ 1,997	\$ 5,852	\$ 195,909	\$ 160,716	\$ 5,068,788	\$ 5,425,413
Commodities received	0	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	0	0	0
Contributions and public support	0	0	0	0	0	0	0	0	0
CSBG transfer	565	0	565	0	565	0	0	0	0
Program income	0	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
Internal service fee	0	0	0	0	0	518,903	1,371,276	0	1,890,179
In-kind contributions	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>565</b>	<b>3,855</b>	<b>4,420</b>	<b>1,997</b>	<b>6,417</b>	<b>714,812</b>	<b>1,531,992</b>	<b>5,068,788</b>	<b>7,315,592</b>
<b>EXPENSES</b>									
Assistance to individuals	0	0	0	0	0	0	0	4,705,713	4,705,713
Contracted services and fees	1,345	1,045	2,390	514	2,904	194,213	( 54,977)	2,998	142,234
Depreciation	0	0	0	0	0	0	0	0	0
Enrollee wages	0	0	0	0	0	0	0	0	0
Salaries and wages	0	1,579	1,579	834	2,413	227,549	763,541	197,705	1,188,795
Fringe benefits and paid release	0	881	881	465	1,346	141,972	480,038	98,438	720,448
Indirect costs	0	350	350	184	534	44,357	185,891	42,917	273,165
In-kind expenses	0	0	0	0	0	0	0	0	0
Other direct costs	0	0	0	0	0	21,777	54,441	9,416	85,634
Occupancy	0	0	0	0	0	5,539	30,841	0	36,380
Equipment and repairs	0	0	0	0	0	35,094	21,528	1,378	58,000
Supplies and materials	0	0	0	0	0	37,090	19,722	7,167	63,979
Training and travel	0	0	0	0	0	7,221	30,967	3,056	41,244
<b>Total Expenses</b>	<b>1,345</b>	<b>3,855</b>	<b>5,200</b>	<b>1,997</b>	<b>7,197</b>	<b>714,812</b>	<b>1,531,992</b>	<b>5,068,788</b>	<b>7,315,592</b>
Change in net assets	( 780)	0	( 780)	0	( 780)	0	0	0	0
Net assets - Beginning of year as restated	780	0	780	0	780	0	0	0	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-6  
 Schedule of Program Activity  
 Year Ended September 30, 2010

	FEDERAL PROGRAMS								
	Department of Health and Human Services								
	93.569			ARRA - 93.710		93.575			
	Community Services Block Grant 09-02-CC (33)	Community Services Block Grant 10-02-C (34)	Subtotal 93.569	ARRA Community Services Block Grant (35)	Subtotal 93.569 & 93.710 - ARRA Cluster	Child Care Block Grant Wrap Around 2010 (36)	Child Care Block Grant Wrap Around 2011 (37)	Quality Child Care Initiative 2010 (38)	Quality Child Care Initiative 2011 (39)
<b>REVENUE</b>									
Grant revenue	\$ 203,742	\$ 860,708	\$ 1,064,450	\$ 1,084,466	\$ 2,148,916	\$ 520,926	\$ 65,516	\$ 87,384	\$ 4,916
Commodities received	0	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	0	92,334	30,778
Contributions and public support	0	0	0	0	0	0	0	0	0
CSBG transfer	( 174,408)	( 831,315)	( 1,005,723)	0	( 1,005,723)	314,605	25,000	2,750	0
Program income	0	0	0	20	20	0	0	0	0
Investment income	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	( 12,895)	12,895
Internal service fee	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>29,334</b>	<b>29,393</b>	<b>58,727</b>	<b>1,084,486</b>	<b>1,143,213</b>	<b>835,531</b>	<b>90,516</b>	<b>169,573</b>	<b>48,589</b>
<b>EXPENSES</b>									
Assistance to individuals	0	0	0	165,210	165,210	0	0	43,261	375
Contracted services and fees	1,800	0	1,800	29,593	31,393	0	0	16,985	0
Depreciation	0	0	0	0	0	0	0	0	0
Enrollee wages	0	0	0	0	0	0	0	0	0
Salaries and wages	5,651	16,568	22,219	447,325	469,544	481,944	51,463	61,590	19,162
Fringe benefits and paid release	2,914	8,448	11,362	243,483	254,845	245,711	28,055	32,726	11,453
Indirect costs	1,322	3,676	4,998	99,145	104,143	107,876	10,998	13,936	4,235
In-kind expenses	0	0	0	0	0	0	0	0	0
Other direct costs	0	0	0	6,506	6,506	0	0	2,319	31
Occupancy	0	0	0	7,439	7,439	0	0	0	0
Equipment and repairs	4,757	0	4,757	43,863	48,620	0	0	0	0
Supplies and materials	0	152	152	5,644	5,796	0	0	1,720	164
Training and travel	1,045	549	1,594	36,278	37,872	0	0	1,600	273
<b>Total Expenses</b>	<b>17,489</b>	<b>29,393</b>	<b>46,882</b>	<b>1,084,486</b>	<b>1,131,368</b>	<b>835,531</b>	<b>90,516</b>	<b>174,137</b>	<b>35,693</b>
Change in net assets	11,845	0	11,845	0	11,845	0	0	( 4,564)	12,896
Net assets - Beginning of year as restal	( 11,845)	0	( 11,845)	0	( 11,845)	0	0	4,564	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 12,896</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-7

Schedule of Program Activity

Year Ended September 30, 2010

	<b>FEDERAL PROGRAMS</b>									
	<b>Department of Health and Human Services</b>									
	<b>93.575</b>			<b>93.596</b>			<b>93.713 - ARRA</b>		<b>93.600</b>	
	<b>Empowerment Nontraditional Child Care 2010</b>	<b>Empowerment Nontraditional Child Care 2011</b>	<b>Subtotal 93.575</b>	<b>Child Care &amp; Resource Referral 2010</b>	<b>Child Care &amp; Resource Referral 2011</b>	<b>Subtotal 93.596</b>	<b>ARRA - Emp. Nontradit. Child Care 2011</b>	<b>Subtotal 93.575, 93.596 &amp; 93.713 - ARRA Cluster</b>	<b>Head Start 2009</b>	<b>Head Start 2010</b>
<b>(40)</b>	<b>(41)</b>		<b>(42)</b>	<b>(43)</b>		<b>(44)</b>		<b>(45)</b>	<b>(46)</b>	
<b>REVENUE</b>										
Grant revenue	\$ 154,092	\$ 32,262	\$ 865,096	\$ 81,909	\$ 22,361	\$ 104,270	\$ 3,626	\$ 972,992	\$ 1,212,846	\$ 4,474,798
Commodities received	0	0	0	0	0	0	0	0	0	0
United Way	38,916	12,972	175,000	0	0	0	0	175,000	0	0
Contributions and public support	0	0	0	0	0	0	0	0	0	0
CSBG transfer	10,915	1,700	354,970	568	0	568	0	355,538	0	0
Program income	0	0	0	20,172	2,380	22,552	0	22,552	0	0
Investment income	0	0	0	0	0	0	0	0	0	0
Transfers	( 9,422)	9,422	0	( 14,765)	14,765	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	142,754	290,568
<b>Total Revenue</b>	<b>194,501</b>	<b>56,356</b>	<b>1,395,066</b>	<b>87,884</b>	<b>39,506</b>	<b>127,390</b>	<b>3,626</b>	<b>1,526,082</b>	<b>1,355,600</b>	<b>4,765,366</b>
<b>EXPENSES</b>										
Assistance to individuals	5,216	625	49,477	0	0	0	1,311	50,788	291	673
Contracted services and fees	200	0	17,185	9,938	2,265	12,203	0	29,388	207,855	653,852
Depreciation	0	0	0	0	0	0	0	0	0	0
Enrollee wages	0	0	0	0	0	0	0	0	0	0
Salaries and wages	93,968	24,191	732,318	40,794	11,907	52,701	1,078	786,097	441,305	1,745,450
Fringe benefits and paid release	48,936	14,520	381,401	21,225	6,871	28,096	647	410,144	230,687	927,963
Indirect costs	21,247	5,346	163,638	9,269	2,631	11,900	238	175,776	101,964	388,087
In-kind expenses	0	0	0	0	0	0	0	0	142,754	290,568
Other direct costs	2,980	377	5,707	15,831	432	16,263	0	21,970	14,299	39,112
Occupancy	0	0	0	0	0	0	0	0	141,993	533,969
Equipment and repairs	6,976	50	7,026	110	23	133	0	7,159	6,231	17,386
Supplies and materials	9,338	1,184	12,406	722	43	765	328	13,499	58,347	116,340
Training and travel	5,640	641	8,154	4,760	569	5,329	24	13,507	20,110	51,966
<b>Total Expenses</b>	<b>194,501</b>	<b>46,934</b>	<b>1,377,312</b>	<b>102,649</b>	<b>24,741</b>	<b>127,390</b>	<b>3,626</b>	<b>1,508,328</b>	<b>1,365,836</b>	<b>4,765,366</b>
Change in net assets	0	9,422	17,754	( 14,765)	14,765	0	0	17,754	( 10,236)	0
Net assets - Beginning of year as restat	0	0	4,564	14,765	0	14,765	0	19,329	10,236	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 9,422</b>	<b>\$ 22,318</b>	<b>\$ 0</b>	<b>\$ 14,765</b>	<b>\$ 14,765</b>	<b>\$ 0</b>	<b>\$ 37,083</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-8  
 Schedule of Program Activity  
 Year Ended September 30, 2010

	FEDERAL PROGRAMS							
	Department of Health and Human Services				Department of Homeland Security			
	93.600	93.708 - ARRA		93.994	97.024		Subtotal 97.024	Total Federal Programs
	Subtotal 93.600	ARRA Head Start 07SE6114/01 (47)	Subtotal 93.600 & 93.708 - ARRA Cluster	Alliance Child and Maternal Health (48)	Emergency Food and Shelter 2009 (49)	Emergency Food and Shelter 2010 (50)		
<b>REVENUE</b>								
Grant revenue	\$ 5,687,644	\$ 389,472	\$ 6,077,116	\$ 269,070	\$ 1,921	\$ 1,872	\$ 3,793	\$ 22,455,339
Commodities received	0	0	0	0	0	0	0	470,915
United Way	0	0	0	0	0	0	0	175,000
Contributions and public support	0	0	0	0	0	0	0	160,270
CSBG transfer	0	0	0	0	0	0	0	( 598,526)
Program income	0	0	0	0	0	0	0	151,637
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	2,245,718
In-kind contributions	433,322	0	433,322	0	0	0	0	433,322
<b>Total Revenue</b>	<b>6,120,966</b>	<b>389,472</b>	<b>6,510,438</b>	<b>269,070</b>	<b>1,921</b>	<b>1,872</b>	<b>3,793</b>	<b>25,493,675</b>
<b>EXPENSES</b>								
Assistance to individuals	964	0	964	0	1,921	1,872	3,793	6,537,252
Contracted services and fees	861,707	5,749	867,456	4,313	0	0	0	4,492,395
Depreciation	0	0	0	0	0	0	0	0
Enrollee wages	0	0	0	0	0	0	0	311,393
Salaries and wages	2,186,755	213,525	2,400,280	151,701	0	0	0	6,326,700
Fringe benefits and paid release	1,158,650	106,081	1,264,731	79,007	0	0	0	3,463,094
Indirect costs	490,051	47,189	537,240	33,951	0	0	0	1,374,566
In-kind expenses	433,322	0	433,322	0	0	0	0	433,322
Other direct costs	53,411	0	53,411	5,419	0	0	0	226,113
Occupancy	675,962	0	675,962	0	0	0	0	1,298,870
Equipment and repairs	23,617	0	23,617	0	0	0	0	214,791
Supplies and materials	174,687	6,692	181,379	3,025	0	0	0	569,165
Training and travel	72,076	0	72,076	2,329	0	0	0	235,045
<b>Total Expenses</b>	<b>6,131,202</b>	<b>379,236</b>	<b>6,510,438</b>	<b>279,745</b>	<b>1,921</b>	<b>1,872</b>	<b>3,793</b>	<b>25,482,706</b>
Change in net assets	( 10,236)	10,236	0	( 10,675)	0	0	0	10,969
Net assets - Beginning of year as restat	10,236	( 10,236)	0	16,782	0	0	0	40,732
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 6,107</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 51,701</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-9

Schedule of Program Activity

Year Ended September 30, 2010

STATE AND LOCAL PROGRAMS								
	Senior Community Employment State Portion 2010	Senior Community Employment State Portion 2011	Senior Community Employment State Portion	Alliance Child and Maternal Health State Portion	Five Giant Steps 2010	Five Giant Steps 2011	First Years First Curriculum 2011	Chronically Homeless 2009
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
<b>REVENUE</b>								
Grant revenue	\$ 41,769	\$ 10,252	\$ 5,163	\$ 184,862	\$ 18,921	\$ 0	\$ 18,736	\$ 0
Commodities received	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	167	( 5,000)	0	5,000	0
CSBG transfer	0	0	0	1,700	28,894	10,885	2,528	6,625
Program income	4,381	1,523	0	15	0	0	0	16,160
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	5,777	0
<b>Total Revenue</b>	<b>46,150</b>	<b>11,775</b>	<b>5,163</b>	<b>186,744</b>	<b>42,815</b>	<b>10,885</b>	<b>32,041</b>	<b>22,785</b>
<b>EXPENSES</b>								
Assistance to individuals	0	0	0	0	0	0	0	0
Contracted services and fees	0	0	0	49,791	0	0	0	7,603
Depreciation	0	0	0	0	0	0	0	0
Enrollee wages	34,857	8,066	3,637	0	0	0	0	0
Salaries and wages	4,904	1,576	662	67,393	23,280	5,391	6,909	3,665
Fringe benefits and paid release	4,994	1,735	706	36,551	12,066	3,111	3,826	908
Indirect costs	1,104	348	147	14,903	5,247	1,191	1,527	810
In-kind expenses	0	0	0	0	0	0	5,777	0
Other direct costs	96	50	0	2,684	246	45	0	2,273
Occupancy	0	0	0	0	0	0	0	6,706
Equipment and repairs	72	0	0	200	0	0	2,724	0
Supplies and materials	0	0	0	13,446	519	0	6,066	908
Training and travel	123	0	11	1,776	1,457	1,147	5,212	66
<b>Total Expenses</b>	<b>46,150</b>	<b>11,775</b>	<b>5,163</b>	<b>186,744</b>	<b>42,815</b>	<b>10,885</b>	<b>32,041</b>	<b>22,939</b>
Change in net assets	0	0	0	0	0	0	0	( 154)
Net assets - Beginning of year as restated	0	0	0	0	0	0	0	154
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-10  
 Schedule of Program Activity  
 Year Ended September 30, 2010

## STATE AND LOCAL PROGRAMS

	Chronically Homeless 2010 (59)	Black Hills 09-02 (60)	Black Hills 10-02 (61)	IP&L Utilities 2009 (62)	IP&L Utilities 2010 (63)	MEC 10-02C (64)	Shared Visions 2010 (65)	Shared Visions 2011 (66)	Emergency Child Care 2009 (67)
<b>REVENUE</b>									
Grant revenue	\$ 0	\$ 4,004	\$ 11,638	\$ 72,698	\$ 236,756	\$ 267,605	\$ 338,786	\$ 133,111	\$ 37,277
Commodities received	0	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	53,460	26,213	5,286
Contributions and public support	0	0	0	0	0	0	0	0	122
CSBG transfer	0	0	0	0	0	0	32,381	0	0
Program income	6,469	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>6,469</b>	<b>4,004</b>	<b>11,638</b>	<b>72,698</b>	<b>236,756</b>	<b>267,605</b>	<b>424,627</b>	<b>159,324</b>	<b>42,685</b>
<b>EXPENSES</b>									
Assistance to individuals	0	0	0	0	0	0	0	0	13,207
Contracted services and fees	1,825	4,004	11,638	72,698	236,756	267,605	0	0	2,775
Depreciation	0	0	0	0	0	0	0	0	0
Enrollee wages	0	0	0	0	0	0	0	0	0
Salaries and wages	0	0	0	0	0	0	244,554	88,202	28,381
Fringe benefits and paid release	0	0	0	0	0	0	122,743	51,655	15,161
Indirect costs	0	0	0	0	0	0	54,830	19,467	6,384
In-kind expenses	0	0	0	0	0	0	0	0	0
Other direct costs	380	0	0	0	0	0	2,500	0	453
Occupancy	3,133	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	0	0	0	0	0
Supplies and materials	111	0	0	0	0	0	0	0	245
Training and travel	0	0	0	0	0	0	0	0	1,020
<b>Total Expenses</b>	<b>5,449</b>	<b>4,004</b>	<b>11,638</b>	<b>72,698</b>	<b>236,756</b>	<b>267,605</b>	<b>424,627</b>	<b>159,324</b>	<b>67,626</b>
Change in net assets	1,020	0	0	0	0	0	0	0	( 24,941)
Net assets - Beginning of year as restat	0	0	0	0	0	0	0	0	31,464
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 1,020</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 6,523</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-11

Schedule of Program Activity

Year Ended September 30, 2010

STATE AND LOCAL PROGRAMS								
	Emergency Child Care 2010 (68)	Iowa Respite Mini Grant 2010 (69)	Food Reservoir Back Pack Project (70)	Food Reservoir Bulk Program (71)	Food Reservoir 2010 (72)	Food Reservoir Inventory (73)	Farmers Market (74)	Benton County Empowerment Child Care 2010 (75)
<b>REVENUE</b>								
Grant revenue	\$ 2,696	\$ 10,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,357	\$ 23,666
Commodities received	0	0	0	0	0	0	0	0
United Way	15,095	0	0	0	62,000	0	0	0
Contributions and public support	0	0	18,800	35,000	66,016	0	0	0
CSBG transfer	0	0	0	0	0	0	754	2,022
Program income	0	0	0	( 287)	118,632	0	0	0
Investment income	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	( 10,000)	0	0	0
Internal service fee	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	2,434,198	0	0
<b>Total Revenue</b>	<b>17,791</b>	<b>10,000</b>	<b>18,800</b>	<b>34,713</b>	<b>236,648</b>	<b>2,434,198</b>	<b>2,111</b>	<b>25,688</b>
<b>EXPENSES</b>								
Assistance to individuals	2,767	6,044	0	0	0	0	0	0
Contracted services and fees	750	0	0	0	320	0	0	0
Depreciation	0	0	0	0	388	0	0	0
Enrollee wages	0	0	0	0	0	0	0	0
Salaries and wages	7,864	1,605	23,171	0	99,845	0	1,219	12,705
Fringe benefits and paid release	4,508	988	12,493	0	37,337	0	617	6,880
Indirect costs	1,738	358	5,154	0	30,505	0	275	2,835
In-kind expenses	0	0	0	0	0	2,343,537	0	0
Other direct costs	20	940	501	0	21,750	0	0	152
Occupancy	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	20,000	0	4,346	0	0	0
Supplies and materials	0	65	10,531	5,517	14,220	0	0	671
Training and travel	144	0	1,437	459	19,477	0	0	2,445
<b>Total Expenses</b>	<b>17,791</b>	<b>10,000</b>	<b>73,287</b>	<b>5,976</b>	<b>228,188</b>	<b>2,343,537</b>	<b>2,111</b>	<b>25,688</b>
Change in net assets	0	0	( 54,487)	28,737	8,460	90,661	0	0
Net assets - Beginning of year as restat	0	33	78,327	48,466	107,980	435,527	0	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 33</b>	<b>\$ 23,840</b>	<b>\$ 77,203</b>	<b>\$ 116,440</b>	<b>\$ 526,188</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-12

Schedule of Program Activity

Year Ended September 30, 2010

STATE AND LOCAL PROGRAMS								
	Johnson County Empowerment Parent Education - 10 (76)	Johnson County Empowerment Parent Education - 11 (77)	Empowerment Child Care Care Nurse Consultant - 10 (78)	Empowerment Child Care Care Nurse Consultant - 11 (79)	Alliance Linn County Empowerment 2010 (80)	Alliance Linn County Empowerment 2011 (81)	Linn County Empowerment Wrap Around 2010 (82)	Linn County Empowerment Wrap Around 2011 (83)
<b>REVENUE</b>								
Grant revenue	\$ 57,534	\$ 8,609	\$ 59,785	\$ 18,595	\$ 288,142	\$ 69,632	\$ 98,224	\$ 59,309
Commodities received	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	106,029	15,442
Contributions and public support	0	0	0	0	0	0	0	0
CSBG transfer	2,984	600	0	0	2,124	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
<b>Total Revenue</b>	<b>60,518</b>	<b>9,209</b>	<b>59,785</b>	<b>18,595</b>	<b>290,266</b>	<b>69,632</b>	<b>204,253</b>	<b>74,751</b>
<b>EXPENSES</b>								
Assistance to individuals	0	0	0	0	1,437	0	0	0
Contracted services and fees	5,909	0	0	0	200,840	47,294	0	0
Depreciation	0	0	0	0	0	0	0	0
Enrollee wages	0	0	0	0	0	0	0	0
Salaries and wages	32,758	5,197	31,795	9,717	47,627	12,238	116,235	41,028
Fringe benefits and paid release	14,488	2,864	17,131	5,932	25,671	7,395	61,923	24,658
Indirect costs	7,363	1,148	7,135	2,147	10,626	2,705	26,095	9,065
In-kind expenses	0	0	0	0	0	0	0	0
Other direct costs	0	0	788	101	0	0	0	0
Occupancy	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	19	0	0	0	0	0
Supplies and materials	0	0	88	0	3,643	0	0	0
Training and travel	0	0	2,829	698	422	0	0	0
<b>Total Expenses</b>	<b>60,518</b>	<b>9,209</b>	<b>59,785</b>	<b>18,595</b>	<b>290,266</b>	<b>69,632</b>	<b>204,253</b>	<b>74,751</b>
Change in net assets	0	0	0	0	0	0	0	0
Net assets - Beginning of year as restat	0	0	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-13  
 Schedule of Program Activity  
 Year Ended September 30, 2010

STATE AND LOCAL PROGRAMS									
	Jones County Empowerment Transportation 2010	Jones County Empowerment Transportation 2011	First Call For Help 2010	First Call For Help 2011	United Way 2010	United Way 2011	Local Child Care Operations 2010	Local Child Care Operations 2011	Parent Committee 2010
	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)
<b>REVENUE</b>									
Grant revenue	\$ 22,134	\$ 4,767	\$ 0	\$ 0	\$ 0	\$ 0	\$ 26,230	\$ 7,132	\$ 0
Commodities received	0	0	0	0	0	0	0	0	0
United Way	0	0	191,275	63,758	( 610,526)	610,526	5,474	0	0
Contributions and public support	0	0	0	0	0	0	6,718	523	0
CSBG transfer	0	0	7,893	0	0	0	0	0	0
Program income	0	0	0	0	0	0	( 382)	0	9,895
Investment income	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	( 77,050)	77,050	( 21,090)
Internal service fee	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>22,134</b>	<b>4,767</b>	<b>199,168</b>	<b>63,758</b>	<b>( 610,526)</b>	<b>610,526</b>	<b>( 39,010)</b>	<b>84,705</b>	<b>( 11,195)</b>
<b>EXPENSES</b>									
Assistance to individuals	4,752	1,064	0	0	0	0	500	0	0
Contracted services and fees	9,740	2,447	0	0	0	0	0	0	0
Depreciation	0	0	0	0	0	0	0	0	0
Enrollee wages	0	0	0	0	0	0	0	0	0
Salaries and wages	3,792	602	109,087	36,577	0	0	11,910	3,883	0
Fringe benefits and paid release	2,014	371	58,300	22,130	0	0	6,904	2,391	0
Indirect costs	841	133	24,487	8,084	0	0	39,113	11,799	0
In-kind expenses	0	0	0	0	0	0	0	0	0
Other direct costs	0	0	6,067	1,936	0	0	15,173	1,088	9,339
Occupancy	0	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	350	299	0	0	0	0	0
Supplies and materials	434	0	1,025	215	0	0	2,751	106	0
Training and travel	561	150	877	428	0	0	810	0	0
<b>Total Expenses</b>	<b>22,134</b>	<b>4,767</b>	<b>200,193</b>	<b>69,669</b>	<b>0</b>	<b>0</b>	<b>77,161</b>	<b>19,267</b>	<b>9,339</b>
Change in net assets	0	0	( 1,025)	( 5,911)	( 610,526)	610,526	( 116,171)	65,438	( 20,534)
Net assets - Beginning of year as restat	0	0	1,025	0	610,526	0	116,171	0	20,534
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>(\$ 5,911)</b>	<b>\$ 0</b>	<b>\$ 610,526</b>	<b>\$ 0</b>	<b>\$ 65,438</b>	<b>\$ 0</b>

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# Hawkeye Area Community Action Program, Inc.

Schedule A-14

Schedule of Program Activity

Year Ended September 30, 2010

## STATE AND LOCAL PROGRAMS

	Parent Committee 2011 (93)	Maquoketa Valley Assistance (94)	Amana Assistance (95)	East Central Assistance (96)	Linn County REC Assistance (97)	Farmers Electric Assistance (98)	TIP REC Assistance (99)	Coggon Municipal (100)	Black Hills Assistance (101)
<b>REVENUE</b>									
Grant revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Commodities received	0	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	0	0	0
Contributions and public support	0	345	0	3,290	5,126	0	1,122	288	2,008
CSBG transfer	0	0	0	0	0	0	0	0	0
Program income	119	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0	0
Transfers	21,090	0	0	0	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>21,209</b>	<b>345</b>	<b>0</b>	<b>3,290</b>	<b>5,126</b>	<b>0</b>	<b>1,122</b>	<b>288</b>	<b>2,008</b>
<b>EXPENSES</b>									
Assistance to individuals	0	250	275	1,115	11,270	158	822	200	1,306
Contracted services and fees	0	0	0	0	0	0	0	0	0
Depreciation	0	0	0	0	0	0	0	0	0
Enrollee wages	0	0	0	0	0	0	0	0	0
Salaries and wages	0	0	0	0	0	0	0	0	0
Fringe benefits and paid release	0	0	0	0	0	0	0	0	0
Indirect costs	0	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0	0
Other direct costs	1,196	0	0	0	0	0	0	0	0
Occupancy	0	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	0	0	0	0	0
Supplies and materials	0	0	0	0	0	0	0	0	0
Training and travel	0	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>1,196</b>	<b>250</b>	<b>275</b>	<b>1,115</b>	<b>11,270</b>	<b>158</b>	<b>822</b>	<b>200</b>	<b>1,306</b>
Change in net assets	20,013	95	( 275)	2,175	( 6,144)	( 158)	300	88	702
Net assets - Beginning of year as restal	0	503	2,359	5,324	8,586	173	3,767	1,455	4,208
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 20,013</b>	<b>\$ 598</b>	<b>\$ 2,084</b>	<b>\$ 7,499</b>	<b>\$ 2,442</b>	<b>\$ 15</b>	<b>\$ 4,067</b>	<b>\$ 1,543</b>	<b>\$ 4,910</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-15  
 Schedule of Program Activity  
 Year Ended September 30, 2010

STATE AND LOCAL PROGRAMS								
	Alliant Home Town Care Supplemental (102)	Alliant Home Town Care 2009 (103)	Alliant Home Town Care 2010 (104)	Mid American Assistance Operations 2009 (105)	Mid American Assistance Operations 2010 (106)	Local Assistance Operations (107)	Washington County Local Assistance 2009 (108)	Washington County Local Assistance 2010 (109)
<b>REVENUE</b>								
Grant revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 63,231	\$ 0	\$ 0
Commodities received	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	0	0
Contributions and public support	0	0	123,421	17,995	67,281	12,684	12,861	5,897
CSBG transfer	0	0	0	0	0	230,774	0	0
Program income	0	0	0	0	0	6,395	0	0
Investment income	0	0	0	0	0	0	0	0
Transfers	0	( 243,889)	243,889	( 163,124)	163,124	0	( 37,514)	37,514
Internal service fee	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>0</b>	<b>( 243,889)</b>	<b>367,310</b>	<b>( 145,129)</b>	<b>230,405</b>	<b>313,084</b>	<b>( 24,653)</b>	<b>43,411</b>
<b>EXPENSES</b>								
Assistance to individuals	3,100	23,874	266,352	49,247	162,780	22,726	8,325	5,686
Contracted services and fees	0	0	0	0	0	0	0	0
Depreciation	0	0	0	0	0	0	0	0
Enrollee wages	0	0	0	0	0	0	0	0
Salaries and wages	0	0	8,599	0	4,958	173,948	0	0
Fringe benefits and paid release	0	0	5,103	0	2,796	93,511	0	0
Indirect costs	0	0	1,916	0	1,126	40,061	0	0
In-kind expenses	0	0	0	0	0	0	0	0
Other direct costs	0	0	0	0	0	977	0	0
Occupancy	0	0	0	0	0	4,323	0	0
Equipment and repairs	0	0	0	0	0	213	0	0
Supplies and materials	0	0	0	0	0	0	0	0
Training and travel	0	0	0	0	0	1,701	0	0
<b>Total Expenses</b>	<b>3,100</b>	<b>23,874</b>	<b>281,970</b>	<b>49,247</b>	<b>171,660</b>	<b>337,460</b>	<b>8,325</b>	<b>5,686</b>
Change in net assets	( 3,100)	( 267,763)	85,340	( 194,376)	58,745	( 24,376)	( 32,978)	37,725
Net assets - Beginning of year as restated	3,100	267,763	0	194,376	0	64,587	32,978	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 85,340</b>	<b>\$ 0</b>	<b>\$ 58,745</b>	<b>\$ 40,211</b>	<b>\$ 0</b>	<b>\$ 37,725</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-16  
 Schedule of Program Activity  
 Year Ended September 30, 2010

## STATE AND LOCAL PROGRAMS

	Homeless Children Trust	Linn County Census Committee 2010	Benton Local 2010	Benton Local 2011	Benton County Housing 2010	Benton County Housing 2011	Linn Co. Housing Local 2010	Linn Co. Housing Local 2011	Inn Circle Local Operations 2010
	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)
<b>REVENUE</b>									
Grant revenue	\$ 0	\$ 0	\$ 83,219	\$ 37,961	\$ 14,887	\$ 4,962	\$ 0	\$ 0	\$ 21,552
Commodities received	0	0	0	0	0	0	0	0	0
United Way	0	0	26,250	8,750	0	0	0	0	45,000
Contributions and public support	36,943	3,130	162	0	0	0	0	0	350
CSBG transfer	0	0	34,480	9,000	13,322	1,500	35,442	10,000	( 5,659)
Program income	0	0	57,939	19,163	5,797	1,690	68,913	22,278	644
Investment income	0	0	0	0	0	0	0	0	0
Transfers	0	0	( 19,839)	19,839	( 171,140)	171,140	( 546,428)	546,428	( 381,993)
Internal service fee	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>36,943</b>	<b>3,130</b>	<b>182,211</b>	<b>94,713</b>	<b>( 137,134)</b>	<b>179,292</b>	<b>( 442,073)</b>	<b>578,706</b>	<b>( 320,106)</b>
<b>EXPENSES</b>									
Assistance to individuals	20,827	0	5,412	4,324	0	0	0	0	0
Contracted services and fees	0	3,130	0	0	2,583	1,661	6,520	3,443	0
Depreciation	0	0	0	0	10,736	3,122	23,694	7,898	40,908
Enrollee wages	0	0	0	0	0	0	0	0	0
Salaries and wages	0	0	61,530	20,720	255	0	20,950	7,060	0
Fringe benefits and paid release	0	0	31,104	11,687	141	0	11,432	4,307	0
Indirect costs	0	0	13,852	4,579	83	0	4,743	1,560	22,357
In-kind expenses	0	0	0	0	0	0	0	0	0
Other direct costs	852	0	571	215	8,117	82	3,810	516	3,970
Occupancy	0	0	42,088	15,515	11,915	3,411	17,717	4,746	11,571
Equipment and repairs	0	0	469	265	0	0	0	0	269
Supplies and materials	254	0	28,128	11,652	569	0	5,646	805	1,930
Training and travel	0	0	13,864	5,109	22	0	1,336	2,339	3,894
<b>Total Expenses</b>	<b>21,933</b>	<b>3,130</b>	<b>197,018</b>	<b>74,066</b>	<b>34,421</b>	<b>8,276</b>	<b>95,848</b>	<b>32,674</b>	<b>84,899</b>
Change in net assets	15,010	0	( 14,807)	20,647	( 171,555)	171,016	( 537,921)	546,032	( 405,005)
Net assets - Beginning of year as restal	20,218	0	14,807	0	171,555	0	537,921	0	405,005
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 35,228</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 20,647</b>	<b>\$ 0</b>	<b>\$ 171,016</b>	<b>\$ 0</b>	<b>\$ 546,032</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-17  
 Schedule of Program Activity  
 Year Ended September 30, 2010

STATE AND LOCAL PROGRAMS								
	Inn Circle Local Operations 2011 (119)	Johnson Local Operations 2010 (120)	Johnson Local Operations 2011 (121)	Washington Local Operations 2010 (122)	Washington Local Operations 2011 (123)	Greater C.R. Community Foundation 2010 (124)	Greater C.R. Community Foundation 2011 (125)	Residential Environmental Division Pool (126)
<b>REVENUE</b>								
Grant revenue	\$ 4,789	\$ 0	\$ 0	\$ 90,000	\$ 30,000	(\$ 50,000)	\$ 50,000	\$ 0
Commodities received	0	0	0	0	0	0	0	0
United Way	15,000	3,000	1,000	0	0	0	0	0
Contributions and public support	0	0	0	750	250	61,000	18,559	0
CSBG transfer	8,588	90,104	39,679	22,817	0	0	0	9,089
Program income	340	134,731	54,963	22,920	8,749	0	0	12,642
Investment income	0	0	0	1,430	1,651	0	0	0
Transfers	381,993	( 25,477)	25,477	( 77,479)	77,479	( 13,711)	13,711	0
Internal service fee	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>410,710</b>	<b>202,358</b>	<b>121,119</b>	<b>60,438</b>	<b>118,129</b>	<b>( 2,711)</b>	<b>82,270</b>	<b>21,731</b>
<b>EXPENSES</b>								
Assistance to individuals	0	109	0	0	0	7,065	3,562	0
Contracted services and fees	1,250	18,738	26,282	0	0	0	0	4,992
Depreciation	14,013	36,326	11,969	0	0	0	0	2,931
Enrollee wages	0	224	489	315	104	0	0	0
Salaries and wages	894	45,520	11,736	33,257	10,678	0	0	0
Fringe benefits and paid release	554	22,055	7,189	17,830	6,302	0	0	0
Indirect costs	6,534	18,959	5,163	7,458	2,383	0	0	5,935
In-kind expenses	0	0	0	0	0	0	0	0
Other direct costs	1,572	5,395	3,276	1,523	439	0	0	6,433
Occupancy	2,520	44,656	12,139	72,403	20,813	0	0	0
Equipment and repairs	0	6,901	0	1,013	103	0	8,762	0
Supplies and materials	15,335	13,832	9,896	2,874	1,614	0	49,978	0
Training and travel	411	5,595	4,937	799	329	0	0	0
<b>Total Expenses</b>	<b>43,083</b>	<b>218,310</b>	<b>93,076</b>	<b>137,472</b>	<b>42,765</b>	<b>7,065</b>	<b>62,302</b>	<b>20,291</b>
Change in net assets	367,627	( 15,952)	28,043	( 77,034)	75,364	( 9,776)	19,968	1,440
Net assets - Beginning of year as restat	0	15,952	0	77,034	0	9,776	0	35,552
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 367,627</b>	<b>\$ 0</b>	<b>\$ 28,043</b>	<b>\$ 0</b>	<b>\$ 75,364</b>	<b>\$ 0</b>	<b>\$ 19,968</b>	<b>\$ 36,992</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-18  
 Schedule of Program Activity  
 Year Ended September 30, 2010

	STATE & LOCAL PROGRAMS				DISCRETIONARY ACTIVITIES					
	Weatherization Inventory (127)	Total State and Local Programs	Elimination of Internal Services	GAAP Adjustments (128)	Fringe Benefits 2009 (129)	Fringe Benefits 2010 (130)	Corporate Operations (131)	Corporate Operations Property (132)	Corporate Operations Unallocable (133)	Total Discretionary Activity
<b>REVENUE</b>										
Grant revenue	\$ 0	\$ 2,489,991	\$ 0	\$ 416,696	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 416,696
Commodities received	0	0	0	0	0	0	0	0	0	0
United Way	0	643,032	0	0	0	0	0	15,744	9,257	25,001
Contributions and public support	0	500,808	0	( 9,194)	0	0	0	0	14,662	5,468
CSBG transfer	0	598,526	0	0	0	0	0	0	0	0
Program income	0	573,689	0	0	0	0	0	28,800	1,607	30,407
Investment income	0	3,081	0	0	0	0	0	0	30,577	30,577
Transfers	0	( 10,000)	0	0	( 92,485)	92,485	0	10,000	0	10,000
Internal service fee	61,865	61,865	( 7,145,742)	( 6,706)	1,091,611	2,620,608	0	1,132,646	0	( 2,307,583)
In-kind contributions	0	2,439,975	0	( 200,375)	0	0	0	0	0	( 200,375)
<b>Total Revenue</b>	<b>61,865</b>	<b>7,300,967</b>	<b>( 7,145,742)</b>	<b>200,421</b>	<b>999,126</b>	<b>2,713,093</b>	<b>0</b>	<b>1,187,190</b>	<b>56,103</b>	<b>( 1,989,809)</b>
<b>EXPENSES</b>										
Assistance to individuals	0	628,556	0	( 122,645)	0	0	0	0	0	( 122,645)
Contracted services and fees	0	990,594	( 1,890,179)	385,814	0	0	176,492	231,015	0	( 1,096,858)
Depreciation	0	151,985	0	263,329	0	0	0	162,641	0	425,970
Enrollee wages	0	47,692	0	0	0	0	0	0	0	0
Salaries and wages	0	1,483,877	( 34,578)	67,520	336,514	716,089	790,027	120,082	0	1,995,654
Fringe benefits and paid release	0	782,462	( 3,670,935)	47,919	579,387	1,826,984	411,642	62,698	0	( 742,305)
Indirect costs	0	434,273	0	0	77,989	157,461	( 2,071,170)	26,881	0	( 1,808,839)
In-kind expenses	0	2,349,314	0	( 200,375)	0	0	0	0	0	( 200,375)
Other direct costs	0	105,526	0	147,985	5,236	12,559	133,762	75,079	27,298	401,919
Occupancy	0	273,656	( 1,132,646)	( 519,384)	0	0	412,246	326,241	81,373	( 832,170)
Equipment and repairs	0	46,005	0	( 126,401)	0	0	18,121	78,878	0	( 29,402)
Supplies and materials	44,832	247,906	( 417,404)	23,167	0	0	27,448	50,388	4,090	( 312,311)
Training and travel	0	81,885	0	0	0	0	71,838	7,560	0	79,398
<b>Total Expenses</b>	<b>44,832</b>	<b>7,623,731</b>	<b>( 7,145,742)</b>	<b>( 33,071)</b>	<b>999,126</b>	<b>2,713,093</b>	<b>( 29,594)</b>	<b>1,141,463</b>	<b>112,761</b>	<b>( 2,241,964)</b>
Change in net assets	17,033	( 322,764)	0	233,492	0	0	29,594	45,727	( 56,658)	252,155
Net assets - Beginning of year as restal	7,095	3,334,301	0	2,556,059	0	0	13,472	313,396	338,534	3,221,461
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 24,128</b>	<b>\$ 3,011,537</b>	<b>\$ 0</b>	<b>\$ 2,789,551</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 43,066</b>	<b>\$ 359,123</b>	<b>\$ 281,876</b>	<b>\$ 3,473,616</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Schedule B-1

### Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2010

Federal Grantor/Pass-Through Number/Program Title	CFDA Number	Federal Grantor or Pass-Through Agency	Program Period	Federal Expenditures
<b>DEPARTMENT OF AGRICULTURE</b>				
( 1) Women, Infants, and Children - Cash #5880A034	10.557	Iowa Department of Public Health	10/01/09 - 09/30/10	<u>\$ 817,187</u>
( 2) Child and Adult Care Food Program - Centers #57-8013	10.558	Iowa Department of Education	10/01/09 - 09/30/10	447,595
( 3) Child and Adult Care Food Program - Home Providers #57-8028		Iowa Department of Education	10/01/09 - 09/30/10	654,300
		<b>Total Expenditures #10.558</b>		<u>1,101,895</u>
( 4) Temporary Emergency Food Assistance Program #FHWS09-13	10.568	Iowa Department of Human Services	10/01/09 - 09/30/10	<u>27,028</u>
( 5) ARRA - Temporary Emergency Food Assistance Program #FHWS09-13	10.568 - ARRA	Iowa Department of Human Services	10/01/09 - 09/30/10	<u>40,098</u>
( 6) Temporary Emergency Food Assistance Program Program - Distribution #FHWS09-13	10.569	Iowa Department of Human Services	10/01/09 - 09/30/10	<u>394,184</u>
( 7) ARRA - Temporary Emergency Food Assistance Program - Distribution #FHWS09-13	10.569 - ARRA	Iowa Department of Human Services	10/01/09 - 09/30/10	<u>76,731</u>
		<b>Total Expenditures #10.568, #10.568 - ARRA, 10.569 &amp; 10.569 - ARRA Cluster</b>		<u>538,041</u>
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
( 8) Community Development Block Grant 2009 #NA	14.218	City of Cedar Rapids	07/01/09 - 06/30/10	29,578
( 9) Community Development Block Grant 2010 #NA		City of Cedar Rapids	07/01/10 - 06/30/11	6,901
		<b>Total Expenditures #14.218</b>		<u>36,479</u>
( 10) Emergency Shelter Grant Program 2009 #09-ES-001	14.231	Iowa Finance Authority	07/01/09 - 06/30/10	44,642
( 11) Emergency Shelter Grant Program 2010 #10-ES-001		Iowa Finance Authority	07/01/10 - 06/30/11	24,225
( 12) Homeless Shelter Operations Grant #10-HES-001		Iowa Finance Authority	07/01/09 - 06/30/10	43,525
		<b>Total Expenditures #14.231</b>		<u>112,392</u>
( 13) Cedar Rapids Lead Project	14.900	City of Cedar Rapids	07/01/09 - 10/31/11	<u>342,616</u>
( 14) Supportive Housing Program II - 21 #IA0011B7D010801	14.235	U.S. Department of Housing and Urban Development	07/01/09 - 06/30/10	375,882
( 15) Supportive Housing Program II - 22 #IA0011B7D010802		U.S. Department of Housing and Urban Development	07/01/10 - 06/30/11	134,182

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Schedule B-2

### Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2010

Federal Grantor/Pass-Through Number/Program Title	CFDA Number	Federal Grantor or Pass-Through Agency	Program Period	Federal Expenditures
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (Continued)</b>				
( 16) HUD V 2010 #IA0012B7D010801	14.235	U.S. Department of Housing and Urban Development	07/01/09 - 06/30/10	143,928
( 17) HUD V 2011 #IA0012B7D010802		U.S. Department of Housing and Urban Development	07/01/10 - 06/30/11	65,831
( 18) Chronically Homeless 2010 #IA0008B7D010801		U.S. Department of Housing and Urban Development	07/01/09 - 06/30/10	20,554
( 19) Chronically Homeless 2011 #IA0008B7D010802		U.S. Department of Housing and Urban Development	07/01/10 - 06/30/11	9,180
		<b>Total Expenditures #14.235</b>		<b>749,557</b>
( 20) HOME Investment Partnership #NA	14.239	City of Cedar Rapids	07/01/07 - 06/30/12	<b>292,604</b>
( 21) Homeless Prevention and Rapid Rehousing Progr	14.257	Iowa Finance Authority	07/14/09 - 07/13/12	<b>1,001,691</b>
<b>DEPARTMENT OF LABOR</b>				
( 22) Senior Community Employment 2010 #804	17.235	Iowa Department of Elder Affairs	07/01/09 - 06/30/10	238,434
( 23) Senior Community Employment 2011 #804		Iowa Department of Elder Affairs	07/01/10 - 06/30/11	87,390
( 24) Senior Community Employment Supplemental #1020		Iowa Department of Elder Affairs	01/29/10 - 06/30/11	18,448
		<b>Total Expenditures #17.235</b>		<b>344,272</b>
( 25) ARRA Senior Community Employment #0934	17.235 - ARRA	Iowa Department of Elder Affairs	02/17/09 - 06/30/10	<b>41,771</b>
		<b>Total Expenditures #17.235 &amp; 17.235 - ARRA</b>		<b>386,043</b>
<b>DEPARTMENT OF ENERGY</b>				
( 26) ARRA Weatherization #DOE-ARRA-09-02-C	81.042 - ARRA	Iowa Department of Human Rights	04/01/09 - 03/31/12	<b>2,644,597</b>
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
( 27) Immunization Project 2009 #NA	93.268	Iowa Department of Public Health	01/01/09 - 12/31/09	0
( 28) Immunization Project 2010 #58801490		Iowa Department of Public Health	01/01/10 - 12/31/10	3,855
		<b>Total Expenditures #93.268</b>		<b>3,855</b>
( 29) ARRA - Immunization Project 2010 #58801490	93.712 - ARRA	Iowa Department of Public Health	01/01/10 - 12/31/10	<b>1,997</b>
		<b>Total Expenditures #93.268 &amp; #93.712 - ARRA Cluster</b>		<b>5,852</b>

# Hawkeye Area Community Action Program, Inc.

## Schedule B-3

### Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2010

Federal Grantor/Pass-Through Number/Program Title	CFDA Number	Federal Grantor or Pass-Through Agency	Program Period	Federal Expenditures
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>				
( 30) HEAP Weatherization #HEAP-09-02-C	93.568	Iowa Department of Human Rights	01/01/09 - 12/31/09	195,909
( 31) HEAP Weatherization #HEAP-10-02-C		Iowa Department of Human Rights	01/01/10 - 12/31/10	160,716
( 32) Low-Income Home Energy Assistance Program #LIHEAP-10-02-C		Iowa Department of Human Rights	10/01/09 - 09/30/10	5,068,788
		<b>Total Expenditures #93.568</b>		<b>5,425,413</b>
( 33) Community Services Block Grant 09-02-C #CSBG-09-02-CC	93.569	Iowa Department of Human Rights	10/01/08 - 12/31/09	203,742
( 34) Community Services Block Grant #CSBG-10-02		Iowa Department of Human Rights	10/01/10 - 12/31/10	860,708
		<b>Total Expenditures #93.569</b>		<b>1,064,450</b>
( 35) ARRA Community Services Block Grant #CSBG-R9-02	93.710 - ARRA	Iowa Department of Human Rights	04/10/09 - 09/30/10	<b>1,084,466</b>
		<b>Total Expenditures #93.569 &amp; #93.710 ARRA Cluster</b>		<b>2,148,916</b>
( 36) Child Care Block Grant Wrap Around 2010 #DCFS 09-089-12	93.575	Iowa Department of Human Services	09/01/09 - 08/31/10	520,926
( 37) Child Care Block Grant Wrap Around 2011 #DCFS 09-089-12		Iowa Department of Human Services	09/01/10 - 08/31/11	65,516
( 38) Quality Child Care Initiative 2010 #NA		Iowa Department of Human Services	07/01/09 - 06/30/10	87,384
( 39) Quality Child Care Initiative 2011 #NA		Iowa Department of Human Services	07/01/10 - 06/30/11	4,916
( 40) Empowerment Nontraditional Child Care 2010 #NA		Iowa Department of Human Services	07/01/09 - 06/30/10	154,092
( 41) Empowerment Nontraditional Child Care 2011 #LinnCo2011		Iowa Department of Human Services	07/01/10 - 06/30/11	32,262
		<b>Total Expenditures #93.575</b>		<b>865,096</b>
( 42) Child Care Resource Referral 2010 #NA	93.596	Iowa East Central TRAIN	07/01/09 - 06/30/10	81,909
( 43) Child Care Resource Referral 2011 #NA		Iowa East Central TRAIN	07/01/10 - 06/30/11	22,361
		<b>Total Expenditures #93.596</b>		<b>104,270</b>
( 44) ARRA - Empowerment Nontraditional Child Care 2011 #LinnCo2011	93.713 - ARRA	Iowa Department of Human Services	07/01/10 - 06/30/11	<b>3,626</b>

# Hawkeye Area Community Action Program, Inc.

## Schedule B-4

### Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2010

Federal Grantor/Pass-Through Number/Program Title		Federal Grantor or Pass-Through Agency	Program Period	
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>				
		<b>Total Expenditures #93.575, #93.596 and #93.713 - ARRA Cluster</b>		<b>972,992</b>
( 45) Head Start 2009 #07CH6114/44	93.600	U.S. Department of Health and Human Services	01/01/09 - 12/31/09	1,212,846
( 46) Head Start 2010 #07CH6114/45		U.S. Department of Health and Human Services	01/01/10 - 12/31/10	4,474,798
		<b>Total Expenditures #93.600</b>		<b>5,687,644</b>
( 47) Head Start ARRA #07SE6114/01	93.708 - ARRA	U.S. Department of Health and Human Services	07/01/09 - 09/30/10	<b>389,472</b>
		<b>Total Expenditures #93.600 &amp; 93.708 - ARRA Cluster</b>		<b>6,077,116</b>
( 48) Alliance Child and Maternal Health #5880 MH12	93.994	Iowa Department of Public Health	10/01/09 - 09/30/10	<b>269,070</b>
<b>DEPARTMENT OF HOMELAND SECURITY</b>				
( 49) Emergency Food and Shelter 2009 #28-2952-00	97.024	Emergency Food and Shelter National Board	01/01/09 - 12/31/09	1,921
( 50) Emergency Food and Shelter 2010 #28-2952-00		Emergency Food and Shelter National Board	01/01/10 - 12/31/10	1,872
		<b>Total Federal Expenditures #97.024</b>		<b>3,793</b>
<b>TOTAL FEDERAL EXPENDITURES</b>				<b>\$ 22,926,254</b>

#### STATE AND LOCAL PROGRAMS

( 51) Senior Community Employment - 2010 State Portion			07/01/09 - 06/30/10	
( 52) Senior Community Employment - 2011 State Portion			07/01/10 - 06/30/11	
( 53) Senior Community Employment - State Portion			02/17/09 - 06/30/10	
( 54) Alliance Child and Maternal Health - State Portion			10/01/09 - 09/30/10	
( 55) Five Giant Steps - 2010			07/01/09 - 06/30/10	
( 56) Five Giant Steps - 2011			07/01/10 - 06/30/11	
( 57) Linn County Curriculum Project - 2011 #10-HACAP-FYF-CP			10/01/09 - 09/30/11	
( 58) Chronically Homeless - 2009			07/01/09 - 06/30/10	
( 59) Chronically Homeless - 2010			07/01/10 - 06/30/11	
( 60) Black Hills #09-02C			01/01/09 - 12/31/09	
( 61) Black Hills #10-02C			01/01/10 - 12/31/10	
( 62) IP&L Utilities - 2009 #09-02C			01/01/09 - 12/31/09	
( 63) IP&L Utilities - 2010 #10-02C			01/01/10 - 12/31/10	
( 64) MEC 10-02C			01/01/10 - 12/31/10	
( 65) Shared Visions - 2010			07/01/09 - 06/30/10	
( 66) Shared Visions - 2011			07/01/10 - 06/30/11	

# Hawkeye Area Community Action Program, Inc.

## Schedule B-5

### Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2010

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<u>State and Local Programs</u>	<u>Program Period</u>
<b>STATE AND LOCAL PROGRAMS (Continued)</b>	
( 67) Emergency Child Care - 2009	07/01/09 - 06/30/10
( 68) Emergency Child Care - 2010	07/01/10 - 06/30/11
( 69) Iowa Respite Mini Grant - 2010	10/01/09 - 09/30/10
( 70) Food Reservior Backpack Project	07/01/07 - 06/30/11
( 71) Food Reservior Bulk Program	10/01/09 - 09/30/10
( 72) Food Reservior - 2010	10/01/09 - 09/30/10
( 73) Food Reservior Inventory	10/01/09 - 09/30/10
( 74) Farmers Market	03/01/08 - 12/31/10
( 75) Benton County Empowerment Child Care - 2010	07/01/09 - 06/30/10
( 76) Johnson County Empowerment Parent Education - 2010	07/01/09 - 06/30/10
( 77) Johnson County Empowerment Parent Education - 2011	07/01/10 - 06/30/11
( 78) Empowerment Child Care Nurse Consultant - 2010	07/01/09 - 06/30/10
( 79) Empowerment Child Care Nurse Consultant - 2011	07/01/10 - 06/30/11
( 80) Alliance Linn County Empowerment - 2010	07/01/09 - 06/30/10
( 81) Alliance Linn County Empowerment - 2011	07/01/10 - 06/30/11
( 82) Linn County Empowerment Wrap Around - 2010	07/01/09 - 06/30/10
( 83) Linn County Empowerment Wrap Around - 2011	07/01/10 - 06/30/11
( 84) Jones County Empowerment Transportation - 2010	07/01/09 - 06/30/10
( 85) Jones County Empowerment Transportation - 2011	07/01/10 - 06/30/11
( 86) First Call for Help - 2010	07/01/09 - 06/30/10
( 87) First Call for Help - 2011	07/01/10 - 06/30/11
( 88) United Way - 2010	07/01/09 - 06/30/10
( 89) United Way - 2011	07/01/10 - 06/30/11
( 90) Local Child Care Operations - 2010	07/01/09 - 06/30/10
( 91) Local Child Care Operations - 2011	07/01/10 - 06/30/11
( 92) Parent Committee - 2010	07/01/09 - 06/30/10
( 93) Parent Committee - 2011	07/01/10 - 06/30/11
( 94) Maquoketa Valley Assistance	10/01/09 - 09/30/10
( 95) Amana Assistance	10/01/09 - 09/30/10
( 96) East Central Assistance	10/01/09 - 09/30/10
( 97) Linn County REC Assistance	10/01/09 - 09/30/10
( 98) Farmers Electric Assistance	10/01/09 - 09/30/10
( 99) TIP REC Assistance	10/01/09 - 09/30/10
(100) Coggon Municipal	10/01/09 - 09/30/10
(101) Black Hills Assistance	10/01/09 - 09/30/10
(102) Alliant Home Town Care Supplement	10/01/05 - 12/31/09
(103) Alliant Home Town Care - 2009	01/01/09 - 12/31/09
(104) Alliant Home Town Care - 2010	01/01/10 - 12/31/10
(105) Mid American Assistance Operations - 2009	01/01/09 - 12/31/09
(106) Mid American Assistance Operations - 2010	01/01/10 - 12/31/10
(107) Local Assistance Operations	10/01/09 - 09/30/10
(108) Washington County Local Assistance - 2009	07/01/09 - 06/30/10
(109) Washington County Local Assistance - 2010	07/01/10 - 06/30/11
(110) Homeless Children Trust	10/01/09 - 09/30/10
(111) Linn County Census Committee - 2010	01/01/10 - 09/30/10
(112) Benton Local - 2010	07/01/09 - 06/30/10
(113) Benton Local - 2011	07/01/10 - 06/30/11
(114) Benton County Housing - 2010	07/01/09 - 06/30/10
(115) Benton County Housing - 2011	07/01/10 - 06/30/11

# Hawkeye Area Community Action Program, Inc.

## Schedule B-6

### Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2010

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<u>State and Local Programs</u>	<u>Program Period</u>
<b>STATE AND LOCAL PROGRAMS (Continued)</b>	
(116) Linn County Housing Local - 2010	07/01/09 - 06/30/10
(117) Linn County Housing Local - 2011	07/01/10 - 06/30/11
(118) Inn Circle Local Operations - 2010	07/01/09 - 06/30/10
(119) Inn Circle Local Operations - 2011	07/01/10 - 06/30/11
(120) Johnson County Local Operations - 2010	07/01/09 - 06/30/10
(121) Johnson County Local Operations - 2011	07/01/10 - 06/30/11
(122) Washington Local Operations - 2010	07/01/09 - 06/30/10
(123) Washington Local Operations - 2011	07/01/10 - 06/30/11
(124) Greater Cedar Rapids Community Foundation - 2010	04/01/09 - 03/31/10
(125) Greater Cedar Rapids Community Foundation - 2011	04/01/10 - 03/31/11
(126) Residential Environmental Division Pool	10/01/09 - 09/30/10
(127) Weatherizaion Inventory	10/01/09 - 09/30/10
<b>DISCRETIONARY</b>	
(128) GAAP Adjustments	Ongoing
(129) Fringe Benefits - 2009	01/01/09 - 12/31/09
(130) Fringe Benefits - 2010	01/01/10 - 12/31/10
(131) Corporate Operations	Ongoing
(132) Corporate Operations - Property	Ongoing
(133) Corporate Operations - Unallocable	Ongoing

#### Note to Schedule of Expenditures of Federal Awards and List of Programs

The schedule of expenditures of federal awards and list of programs include the federal grant activity of Hawkeye Area Community Action Program, Inc. and are presented on the accrual basis of accounting. The information in these schedules is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in these schedules may differ from amounts presented in, or used in the preparation of, the basic financial statements.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2010

ASSETS	Total All Funds	Corporate Operations Unallocable	Corporate Operations Property	Corporate Operation Allocable	GAAP Differences Account	Total Restricted or Designated Funds	Benefit Allocation Pool
Cash	\$ 1,201,393	(\$ 458,189)	\$ 94,843	\$ 66,218	\$ 0	\$ 1,498,521	\$ 453,299
Certificates of deposit	738,233	738,233	0	0	0	0	0
Grants receivable	1,601,692	( 48)	0	72,993	0	1,528,747	0
Accounts receivable	34,470	1,550	0	0	0	32,920	0
Pledge receivable	610,526	0	0	0	0	610,526	0
Prepaid expenses	213,833	1,050	0	2,520	0	210,263	169,090
Inventories	1,059,161	0	0	0	0	1,059,161	0
Property and equipment, net	6,236,647	0	1,782,430	0	2,270,167	2,184,050	0
<b>TOTAL ASSETS</b>	<b>\$ 11,695,955</b>	<b>\$ 282,596</b>	<b>\$ 1,877,273</b>	<b>\$ 141,731</b>	<b>\$ 2,270,167</b>	<b>\$ 7,124,188</b>	<b>\$ 622,389</b>
<b>LIABILITIES &amp; NET ASSETS</b>							
<b>LIABILITIES</b>							
Accounts payable and accrued expenses	\$ 1,714,055	\$ 720	\$ 32,740	\$ 98,665	(\$ 122,645)	\$ 1,704,575	\$ 583,257
Grant funds received in advance	985,641	0	0	0	122,645	862,996	39,132
Other liabilities	44,411	0	4,800	0	0	39,611	0
Notes payable	2,414,994	0	1,480,610	0	0	934,384	0
Total Liabilities	5,159,101	720	1,518,150	98,665	0	3,541,566	622,389
<b>NET ASSETS</b>							
Unrestricted	3,712,581	281,876	359,123	43,066	1,499,189	1,529,327	0
Temporarily restricted	2,824,273	0	0	0	770,978	2,053,295	0
Total Net Assets	6,536,854	281,876	359,123	43,066	2,270,167	3,582,622	0
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 11,695,955</b>	<b>\$ 282,596</b>	<b>\$ 1,877,273</b>	<b>\$ 141,731</b>	<b>\$ 2,270,167</b>	<b>\$ 7,124,188</b>	<b>\$ 622,389</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2010

ASSETS	Residential Environmental Division Pool	Weatheri- zation Inventory	Quality Child Care Initiative	Five Giant Steps	First Years First Curriculum Project	Head Start	Johnson County FEMA
Cash	\$ 154,062	\$ 41,027	\$ 24,705	\$ 2,648	\$ 4,148	(\$ 15,963)	\$ 2,613
Certificates of deposit	0	0	0	0	0	0	0
Grants receivable	0	0	0	0	0	270,500	0
Accounts receivable	150	0	0	0	0	0	0
Pledge receivable	0	0	0	0	0	0	0
Prepaid expenses	0	0	0	0	0	325	0
Inventories	0	0	0	0	0	0	0
Property and equipment, net	7,808	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 162,020</b>	<b>\$ 41,027</b>	<b>\$ 24,705</b>	<b>\$ 2,648</b>	<b>\$ 4,148</b>	<b>\$ 254,862</b>	<b>\$ 2,613</b>
<b>LIABILITIES &amp; NET ASSETS</b>							
<b>LIABILITIES</b>							
Accounts payable and accrued expenses	\$ 1,778	\$ 16,899	\$ 5,626	\$ 2,648	\$ 4,134	\$ 254,862	\$ 0
Grant funds received in advance	123,250	0	6,183	0	14	0	2,613
Other liabilities	0	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0	0
Total Liabilities	125,028	16,899	11,809	2,648	4,148	254,862	2,613
<b>NET ASSETS</b>							
Unrestricted	36,992	0	0	0	0	0	0
Temporarily restricted	0	24,128	12,896	0	0	0	0
Total Net Assets	36,992	24,128	12,896	0	0	0	0
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 162,020</b>	<b>\$ 41,027</b>	<b>\$ 24,705</b>	<b>\$ 2,648</b>	<b>\$ 4,148</b>	<b>\$ 254,862</b>	<b>\$ 2,613</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2010

ASSETS	Homeless Prevention Rapid Rehousing	C.R. HUD Combined Transitional Housing	Transi-tional Housing V	Chronically Homeless SHIP	Chronically Homeless	CSBG 10	CSBG ARRA
Cash	(\$ 115,705)	(\$ 14,419)	(\$ 6,373)	\$ 392	\$ 5,404	(\$ 54,033)	(\$ 53,910)
Certificates of deposit	0	0	0	0	0	0	0
Grants receivable	131,607	43,690	23,947	1,432	0	54,860	88,673
Accounts receivable	0	0	0	0	0	0	20
Pledge receivable	0	0	0	0	0	0	0
Prepaid expenses	900	400	0	0	0	0	0
Inventories	0	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 16,802</b>	<b>\$ 29,671</b>	<b>\$ 17,574</b>	<b>\$ 1,824</b>	<b>\$ 5,404</b>	<b>\$ 827</b>	<b>\$ 34,783</b>
<b>LIABILITIES &amp; NET ASSETS</b>							
<b>LIABILITIES</b>							
Accounts payable and accrued expenses	\$ 16,802	\$ 22,099	\$ 12,970	\$ 1,824	\$ 2,404	\$ 827	\$ 34,783
Grant funds received in advance	0	0	0	0	0	0	0
Other liabilities	0	7,572	4,604	0	1,980	0	0
Notes payable	0	0	0	0	0	0	0
Total Liabilities	16,802	29,671	17,574	1,824	4,384	827	34,783
<b>NET ASSETS</b>							
Unrestricted	0	0	0	0	1,020	0	0
Temporarily restricted	0	0	0	0	0	0	0
Total Net Assets	0	0	0	0	1,020	0	0
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 16,802</b>	<b>\$ 29,671</b>	<b>\$ 17,574</b>	<b>\$ 1,824</b>	<b>\$ 5,404</b>	<b>\$ 827</b>	<b>\$ 34,783</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2010

ASSETS	LIHEAP	HEAP	DOE ARRA	ESGP IA Institute for Community Alliance	CR Home Inn Circle	CACFP Centers
Cash	(\$ 9,600)	(\$ 308,383)	\$ 599,883	(\$ 23,196)	(\$ 6,269)	(\$ 2,900)
Certificates of deposit	0	0	0	0	0	0
Grants receivable	158,291	0	0	24,225	0	47,797
Accounts receivable	0	0	0	0	6,269	0
Pledge receivable	0	0	0	0	0	0
Prepaid expenses	0	2,400	0	0	0	0
Inventories	0	515,047	0	0	0	0
Property and equipment, net	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 148,691</b>	<b>\$ 209,064</b>	<b>\$ 599,883</b>	<b>\$ 1,029</b>	<b>\$ 0</b>	<b>\$ 44,897</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 138,950	\$ 180,703	\$ 5,586	\$ 1,029	\$ 0	\$ 44,897
Grant funds received in advance	9,741	28,361	594,297	0	0	0
Other liabilities	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	148,691	209,064	599,883	1,029	0	44,897
<b>NET ASSETS</b>						
Unrestricted	0	0	0	0	0	0
Temporarily restricted	0	0	0	0	0	0
Total Net Assets	0	0	0	0	0	0
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 148,691</b>	<b>\$ 209,064</b>	<b>\$ 599,883</b>	<b>\$ 1,029</b>	<b>\$ 0</b>	<b>\$ 44,897</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2010

ASSETS	CACFP Home Providers	Shared Visions	Child Care Resource & Referral	Child Care Block Grant Wrap Around	Crisis Child Care	Food Reservoir Back Pack Project
Cash	(\$ 11,005)	\$ 5,575	(\$ 3,544)	(\$ 26,256)	\$ 11,269	\$ 25,326
Certificates of deposit	0	0	0	0	0	0
Grants receivable	57,337	19,829	21,361	65,516	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
<b>TOTAL ASSETS</b>	<b>\$ 46,332</b>	<b>\$ 25,404</b>	<b>\$ 17,817</b>	<b>\$ 39,260</b>	<b>\$ 11,269</b>	<b>\$ 25,326</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 46,332	\$ 25,404	\$ 3,052	\$ 39,260	\$ 2,774	\$ 1,486
Grant funds received in advance	0	0	0	0	1,972	0
Other liabilities	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	46,332	25,404	3,052	39,260	4,746	1,486
<b>NET ASSETS</b>						
Unrestricted	0	0	14,765	0	0	0
Temporarily restricted	0	0	0	0	6,523	23,840
Total Net Assets	0	0	14,765	0	6,523	23,840
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 46,332</b>	<b>\$ 25,404</b>	<b>\$ 17,817</b>	<b>\$ 39,260</b>	<b>\$ 11,269</b>	<b>\$ 25,326</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2010

ASSETS	Food Reservoir Bulk Buy	Food Reservoir	Food Reservoir Inventory Account	WIC	Alliance Empowerment	Immunization Project
Cash	\$ 54,790	\$ 68,584	\$ 0	(\$ 74,794)	(\$ 2,826)	(\$ 850)
Certificates of deposit	0	0	0	0	0	0
Grants receivable	0	28,293	0	208,713	49,797	1,074
Accounts receivable	4,487	10,345	0	0	0	0
Pledge receivable	0	0	0	0	0	0
Prepaid expenses	0	225	0	1,000	0	0
Inventories	17,926	0	526,188	0	0	0
Property and equipment, net	0	17,515	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 77,203</b>	<b>\$ 124,962</b>	<b>\$ 526,188</b>	<b>\$ 134,919</b>	<b>\$ 46,971</b>	<b>\$ 224</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 0	\$ 8,522	\$ 0	\$ 68,975	\$ 46,971	\$ 224
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	0	8,522	0	126,408	46,971	224
<b>NET ASSETS</b>						
Unrestricted	77,203	116,440	0	8,511	0	0
Temporarily restricted	0	0	526,188	0	0	0
Total Net Assets	77,203	116,440	526,188	8,511	0	0
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 77,203</b>	<b>\$ 124,962</b>	<b>\$ 526,188</b>	<b>\$ 134,919</b>	<b>\$ 46,971</b>	<b>\$ 224</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2010

ASSETS	Farmers Market	Johnson County Empowerment	Child Care Nurse Consultant	Non-traditional Child Care	Child Health	Head Start Wrap Around
Cash	(\$ 1,611)	(\$ 5,698)	(\$ 10,566)	\$ 1,260	(\$ 55,513)	(\$ 21,641)
Certificates of deposit	0	0	0	0	0	0
Grants receivable	1,611	8,609	13,970	16,560	79,403	33,508
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
<b>TOTAL ASSETS</b>	<b>\$ 0</b>	<b>\$ 2,911</b>	<b>\$ 3,404</b>	<b>\$ 17,820</b>	<b>\$ 23,890</b>	<b>\$ 11,867</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 0	\$ 2,911	\$ 3,404	\$ 8,398	\$ 17,783	\$ 11,867
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	2,911	3,404	8,398	17,783	11,867
<b>NET ASSETS</b>						
Unrestricted	0	0	0	0	6,107	0
Temporarily restricted	0	0	0	9,422	0	0
Total Net Assets	0	0	0	9,422	6,107	0
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 0</b>	<b>\$ 2,911</b>	<b>\$ 3,404</b>	<b>\$ 17,820</b>	<b>\$ 23,890</b>	<b>\$ 11,867</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2010

ASSETS	Jones County Empowerment	Dept of Elder Senior Services Supplemental	Dept of Elders Senior Services	United Way of ECI	First Call For Help "211"	Local Head Start Operations	Local Head Start Parent Committee
Cash	\$ 542	(\$ 3,079)	(\$ 7,763)	\$ 0	\$ 4,328	\$ 66,456	\$ 20,013
Certificates of deposit	0	0	0	0	0	0	0
Grants receivable	1,524	5,537	17,251	0	0	0	0
Accounts receivable	0	0	5,477	0	0	0	0
Pledge receivable	0	0	0	610,526	0	0	0
Prepaid expenses	0	0	0	0	0	0	0
Inventories	0	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 2,066</b>	<b>\$ 2,458</b>	<b>\$ 14,965</b>	<b>\$ 610,526</b>	<b>\$ 4,328</b>	<b>\$ 66,456</b>	<b>\$ 20,013</b>
<b>LIABILITIES &amp; NET ASSETS</b>							
<b>LIABILITIES</b>							
Accounts payable and accrued expenses	\$ 2,066	\$ 2,458	\$ 14,965	\$ 0	\$ 10,239	\$ 1,018	\$ 0
Grant funds received in advance	0	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0	0
Total Liabilities	2,066	2,458	14,965	0	10,239	1,018	0
<b>NET ASSETS</b>							
Unrestricted	0	0	0	0	( 5,911)	65,438	0
Temporarily restricted	0	0	0	610,526	0	0	20,013
Total Net Assets	0	0	0	610,526	( 5,911)	65,438	20,013
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 2,066</b>	<b>\$ 2,458</b>	<b>\$ 14,965</b>	<b>\$ 610,526</b>	<b>\$ 4,328</b>	<b>\$ 66,456</b>	<b>\$ 20,013</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2010

ASSETS	Alliant Home Town Care	Mid American Assistance Operations	Maquoketa Valley Assistance	Amana Assistance	East Central Assistance	Farmers Electric Assistance
Cash	\$ 85,340	\$ 58,745	\$ 598	\$ 2,084	\$ 7,499	\$ 15
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
<b>TOTAL ASSETS</b>	<b>\$ 85,340</b>	<b>\$ 58,745</b>	<b>\$ 598</b>	<b>\$ 2,084</b>	<b>\$ 7,499</b>	<b>\$ 15</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
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
<b>NET ASSETS</b>						
Unrestricted	0	0	0	0	0	0
Temporarily restricted	85,340	58,745	598	2,084	7,499	15
Total Net Assets	85,340	58,745	598	2,084	7,499	15
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 85,340</b>	<b>\$ 58,745</b>	<b>\$ 598</b>	<b>\$ 2,084</b>	<b>\$ 7,499</b>	<b>\$ 15</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2010

ASSETS	Linn Co REC Assistance	TIP REC Assistance	Coggon Municipal	Black Hills Assistance	Local Assistance Operations	Washington County Local Assistance
Cash	\$ 2,442	\$ 4,067	\$ 1,543	\$ 4,910	\$ 43,051	\$ 39,110
Certificates of deposit	0	0	0	0	0	0
Grants receivable	0	0	0	0	0	0
Accounts receivable	0	0	0	0	5,895	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
<b>TOTAL ASSETS</b>	<b>\$ 2,442</b>	<b>\$ 4,067</b>	<b>\$ 1,543</b>	<b>\$ 4,910</b>	<b>\$ 48,946</b>	<b>\$ 39,110</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,735	\$ 1,385
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	8,735	1,385
<b>NET ASSETS</b>						
Unrestricted	0	0	0	0	0	0
Temporarily restricted	2,442	4,067	1,543	4,910	40,211	37,725
Total Net Assets	2,442	4,067	1,543	4,910	40,211	37,725
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 2,442</b>	<b>\$ 4,067</b>	<b>\$ 1,543</b>	<b>\$ 4,910</b>	<b>\$ 48,946</b>	<b>\$ 39,110</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2010

<b>ASSETS</b>	<b>Homeless Children Trust</b>	<b>City of Cedar Rapids CDBG</b>	<b>City of Cedar Rapids Lead Grant</b>	<b>Benton County Local Operations</b>	<b>Benton County Local Senior Services</b>	<b>Linn County Permanent Housing</b>
Cash	\$ 35,228	(\$ 6,901)	(\$ 29,984)	\$ 106,341	\$ 32,878	\$ 86,695
Certificates of deposit	0	0	0	0	0	0
Grants receivable	0	6,901	29,984	0	6,947	0
Accounts receivable	0	0	0	0	277	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	67,706	0	465,204
<b>TOTAL ASSETS</b>	<b>\$ 35,228</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 174,047</b>	<b>\$ 40,102</b>	<b>\$ 551,899</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 0	\$ 0	\$ 0	\$ 599	\$ 19,455	\$ 1,686
Grant funds received in advance	0	0	0	0	0	0
Other liabilities	0	0	0	2,432	0	4,181
Notes payable	0	0	0	0	0	0
Total Liabilities	0	0	0	3,031	19,455	5,867
<b>NET ASSETS</b>						
Unrestricted	0	0	0	171,016	20,647	546,032
Temporarily restricted	35,228	0	0	0	0	0
Total Net Assets	35,228	0	0	171,016	20,647	546,032
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 35,228</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 174,047</b>	<b>\$ 40,102</b>	<b>\$ 551,899</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2010

ASSETS	Inn Circle Local Operations	Johnson County Local Operations	Old Main Local Operations	IA Respite Grant	Mini	Greater C.R. Community Foundation
Cash	\$ 141,487	\$ 115,984	\$ 46,427	(\$ 9,570)	\$ 20,105	\$ 20,105
Certificates of deposit	0	0	0	0	0	0
Grants receivable	0	0	0	10,000	0	0
Accounts receivable	0	0	0	0	0	0
Pledge receivable	0	0	0	0	0	0
Prepaid expenses	0	0	35,923	0	0	0
Inventories	0	0	0	0	0	0
Property and equipment, net	938,387	687,430	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 1,079,874</b>	<b>\$ 803,414</b>	<b>\$ 82,350</b>	<b>\$ 430</b>	<b>\$ 20,105</b>	<b>\$ 20,105</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 7,786	\$ 10,537	\$ 3,671	\$ 397	\$ 137	\$ 137
Grant funds received in advance	0	0	0	0	0	0
Other liabilities	0	15,527	3,315	0	0	0
Notes payable	185,077	749,307	0	0	0	0
Total Liabilities	192,863	775,371	6,986	397	137	137
<b>NET ASSETS</b>						
Unrestricted	367,627	28,043	75,364	33	0	0
Temporarily restricted	519,384	0	0	0	19,968	19,968
Total Net Assets	887,011	28,043	75,364	33	19,968	19,968
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 1,079,874</b>	<b>\$ 803,414</b>	<b>\$ 82,350</b>	<b>\$ 430</b>	<b>\$ 20,105</b>	<b>\$ 20,105</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Homeless Prevention and Rapid Re-Housing Program

Contract Period 07/14/09 - 07/13/12

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	<u>Approved Budget</u>	<u>Actual 10/1/09 - 9/30/10</u>
<b>REVENUES</b>		
Iowa Finance Authority	\$ 2,519,910	\$ 1,001,691
Project Income	0	123
CSBG Support	<u>77,288</u>	<u>20,500</u>
<b>TOTAL REVENUES</b>	<u><u>2,597,198</u></u>	<u><u>1,022,314</u></u>
<b>EXPENSES</b>		
Rapid Rehousing Financial Assistance	394,826	172,898
Rapid Rehousing Relocation & Stabilization	335,741	180,582
Homeless Prevention Financial Assistance	903,843	400,303
Homeless Prevention Relocation & Stabilization	825,325	223,207
Administration	<u>137,463</u>	<u>45,324</u>
<b>TOTAL EXPENSES</b>	<u><u>\$ 2,597,198</u></u>	<u><u>\$ 1,022,314</u></u>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

CSBG American Recovery and Reinvestment Act

Contract Number CSBG-R9-02

Contract Period 04/10/09 - 09/30/2010

	<b>Approved Budget</b>	<b>Total</b>	<b>Actual 4/1/09-9/30/09</b>	<b>Actual 10/1/09 - 9/30/10</b>
<b>REVENUE</b>				
Iowa Department of Human Rights	<u>\$ 1,290,842</u>	<u>\$ 1,290,842</u>	<u>\$ 206,376</u>	<u>1,084,466</u>
<b>EXPENSES</b>				
Personnel Costs	\$ 838,546	\$ 852,929	\$ 162,121	690,808
Travel	33,622	30,924	4,199	26,725
Space Costs	8,136	8,190	751	7,439
Equipment Costs	55,035	53,395	9,532	43,863
Other Costs	60,028	42,337	1,848	40,489
Indirect Costs	115,490	121,903	22,758	99,145
CSBG ARRA Programs	<u>179,985</u>	<u>181,164</u>	<u>5,167</u>	<u>175,997</u>
<b>TOTAL EXPENSES</b>	<u>\$ 1,290,842</u>	<u>\$ 1,290,842</u>	<u>\$ 206,376</u>	<u>\$ 1,084,466</u>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Community Services Block Grant (CSBG 09-02CC)

Contract Period 10/01/08 - 12/31/09

	<u>Approved Budget</u>	<u>Total</u>	<u>Actual 10/01/08 - 9/30/2009</u>	<u>Actual 10/01/09 - 12/31/2009</u>
<b>REVENUE</b>				
Iowa Department of Human Rights	\$ 869,922	\$ 869,922	\$ 666,180	\$ 203,742
Transferred revenue:				
Inn Circle Trans Hsg	60,142	32,849	44,849	(12,000)
CR CDBG	3,040	2,984	2,209	775
Linn Co Housing	60,000	79,691	55,691	24,000
College Comm Schools	20,891	20,891	20,891	0
Benton Co Trans Hsg	36,000	18,730	16,730	2,000
Johnson Co Hsg	80,000	93,500	57,500	36,000
Washington Co Hsg	8,200	8,000	6,000	2,000
SHP Chronically Hmls	23,500	21,100	21,100	0
Benton Co Sr Meals	31,200	39,200	27,200	12,000
FAN	139,000	190,281	130,280	60,001
CACFP Homes	27,000	27,000	25,312	1,688
CCR & R	5,500	1,000	2,000	(1,000)
HS/EHS Wraparound	243,779	196,503	173,417	23,086
PACES	20,000	20,450	15,450	5,000
QECE/Benton Co CC/5 Giant Steps	24,300	41,727	31,877	9,850
Child Health/Farmers Market	6,600	8,721	6,802	1,919
Johnson Co Empowerment	2,579	0	0	0
211 Call Center	11,064	0	0	0
Client Assist/Flood Relief	5,000	0	0	0
RED-Lead Project	2,923	11,309	2,220	9,089
Total transferred revenue	810,718	813,936	639,528	174,408
<b>NET REVENUE</b>	<u>\$ 59,204</u>	<u>\$ 55,986</u>	<u>\$ 26,652</u>	<u>\$ 29,334</u>
<b>EXPENSE</b>				
Personnel costs	\$ 39,248	35,602	27,037	8,565
Travel	1,100	1,117	1,082	35
Equipment costs	4,821	4,757	0	4,757
Consultants	8,000	8,150	6,350	1,800
Other costs	1,000	1,010	0	1,010
Indirect costs	5,035	5,350	4,028	1,322
<b>TOTAL EXPENSE</b>	<u>\$ 59,204</u>	<u>\$ 55,986</u>	<u>\$ 38,497</u>	<u>\$ 17,489</u>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Low Income Home Energy Assistance Program

Contract Number LIHEAP 10-02C

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

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	<u>Approved Budget</u>	<u>Actual</u>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 5,089,796	\$ 5,068,788
<b>EXPENSE</b>		
Regular assistance	4,365,113	4,344,105
Energy crisis intervention payments	238,963	238,963
Client services	64,371	64,371
Summer deliverable fuel payments	122,645	122,645
Administration costs	298,704	298,704
<b>TOTAL EXPENSE</b>	<u>\$ 5,089,796</u>	<u>\$ 5,068,788</u>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Contract Number DOE 09-02C

Contract Period 04/01/09 - 03/31/11

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	<u>Approved Budget</u>	<u>Total</u>	<u>Actual 04/01/09 - 09/30/2009</u>	<u>Actual 10/01/09 - 09/30/10</u>
<b>REVENUE</b>				
Iowa Department of Human Rights	<u>\$ 1,241,342</u>	<u>\$ 801,593</u>	<u>\$ 801,593</u>	<u>0</u>
<b>EXPENSE</b>				
Administration	75,859	52,072	52,072	0
Support	302,162	257,971	257,971	0
Health and safety	233,097	163,143	163,143	0
Labor	315,112	215,771	220,759	(4,988)
Materials	<u>315,112</u>	<u>112,636</u>	<u>107,648</u>	<u>4,988</u>
<b>TOTAL EXPENSE</b>	<u>\$ 1,241,342</u>	<u>\$ 801,593</u>	<u>\$ 801,593</u>	<u>0</u>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Weatherization American Recovery & Reinvestment Act

Contract Number DOE-ARRA-09-02C

Contract Period 04/01/09 - 03/31/12

	<u>Approved Budget</u>	<u>Total</u>	<u>Actual 04/01/09 - 09/30/09</u>	<u>Actual 10/01/09 - 09/30/10</u>
<b>REVENUE</b>				
Iowa Department of Human Rights	\$ 9,604,015	\$ 3,096,242	\$ 451,645	\$ 2,644,597
<b>EXPENSE</b>				
T&TA	1,355,870	105,751	14,922	90,829
Administration	490,665	155,263	0	155,263
Administration Equipment	443,700	429,101	412,425	16,676
Health and safety	1,419,466	490,418	0	490,418
Support	1,830,180	660,839	0	660,839
Labor	1,923,842	818,053	0	818,053
Materials	1,923,842	277,620	0	277,620
Special Project	216,450	159,197	24,298	134,899
<b>TOTAL EXPENSE</b>	<u>\$ 9,604,015</u>	<u>\$ 3,096,242</u>	<u>\$ 451,645</u>	<u>\$ 2,644,597</u>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Contract Number HEAP 10-02C

Contract Period 01/01/10 -12/31/2010

	<u>Approved Budget</u>	<u>Actual 01/01/10 - 09/30/10</u>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 883,761	\$ 160,716
<b>EXPENSE</b>		
Administration	\$ 46,301	\$ 7,298
Support	210,330	62,439
Labor	219,344	250
Materials	219,344	3,225
Insurance	16,188	16,188
Health and safety	162,254	61,951
Training and equipment	10,000	9,365
<b>TOTAL EXPENSE</b>	<u>\$ 883,761</u>	<u>\$ 160,716</u>

Contract Number HEAP 09-02C

Contract Period 01/01/09 -12/31/2009

	<u>Approved Budget</u>	<u>Total</u>	<u>Actual 01/01/09 - 09/30/09</u>	<u>Actual 10/01/09 - 12/31/09</u>
<b>REVENUE</b>				
Iowa Department of Human Rights	\$ 1,202,750	\$ 1,202,750	\$ 1,006,841	\$ 195,909
<b>EXPENSE</b>				
Administration	61,734	61,734	67,158	(5,424)
Support	275,429	328,143	394,491	(66,348)
Health and safety	212,473	291,439	117,328	174,111
Labor	287,233	299,840	212,028	87,812
Materials	287,233	142,946	179,631	(36,685)
Insurance	11,531	11,531	0	11,531
Training and equipment	67,117	67,117	36,205	30,912
<b>TOTAL EXPENSE</b>	<u>\$ 1,202,750</u>	<u>\$ 1,202,750</u>	<u>\$ 1,006,841</u>	<u>\$ 195,909</u>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

IES Utilities, Inc.

Contract Number IP&L 10-02C

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

	<u>Approved Budget</u>	<u>Actual 01/01/10 - 09/30/10</u>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 236,756	\$ 236,756
<b>EXPENSE</b>		
Administration	\$ 11,838	\$ 11,838
Support	23,676	23,676
Labor	100,621	118,719
Materials	100,621	82,523
<b>TOTAL EXPENSE</b>	<u>\$ 236,756</u>	<u>\$ 236,756</u>

Contract Number IP&L 09-02C

Contract Period 01/01/09 - 12/31/09

	<u>Approved Budget</u>	<u>Total</u>	<u>Actual 01/01/09 - 09/30/09</u>	<u>Actual 10/01/09 - 12/31/09</u>
<b>REVENUE</b>				
Iowa Department of Human Rights	\$ 236,756	\$ 236,756	\$ 164,058	\$ 72,698
<b>EXPENSE</b>				
Administration	11,838	0	0	0
Support	23,676	34,160	24,400	9,760
Labor	100,621	113,429	77,265	36,164
Materials	100,621	89,167	62,393	26,774
<b>TOTAL EXPENSE</b>	<u>\$ 236,756</u>	<u>\$ 236,756</u>	<u>\$ 164,058</u>	<u>\$ 72,698</u>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs  
 Mid American Energy Company  
 Contract Number MEC 10-02C  
 Contract Period 01/01/10 - 12/31/10

	<b>Approved Budget</b>	<b>Actual 01/01/10 - 09/30/10</b>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 267,605	\$ 267,605
<b>EXPENSE</b>		
Administration	13,380	13,380
Support	26,761	26,761
Labor	113,732	132,007
Materials	113,732	95,457
<b>TOTAL EXPENSE</b>	<b>\$ 267,605</b>	<b>\$ 267,605</b>

Contract Number MEC 09-02C  
 Contract Period 01/01/09 - 12/31/09

	<b>Approved Budget</b>	<b>Total</b>	<b>Actual 01/01/09 - 09/30/09</b>	<b>Actual 10/01/09 - 12/31/09</b>
<b>REVENUE</b>				
Iowa Department of Human Rights	\$ 263,058	\$ 263,058	\$ 263,058	0
<b>EXPENSE</b>				
Administration	13,153	0	0	0
Support	26,305	39,458	39,458	0
Labor	111,800	129,699	129,699	0
Materials	111,800	93,901	93,901	0
<b>TOTAL EXPENSE</b>	<b>\$ 263,058</b>	<b>\$ 263,058</b>	<b>\$ 263,058</b>	<b>0</b>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Black Hills

Contract Number BHE-10-02C

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

	<u>Approved Budget</u>	<u>Actual 01/01/10 - 09/30/10</u>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 11,638	\$ 11,638
<b>EXPENSE</b>		
Administration	582	582
Support	1,164	1,164
Labor	4,946	4,149
Materials	4,946	5,743
<b>TOTAL EXPENSE</b>	<u>\$ 11,638</u>	<u>\$ 11,638</u>

Contract Number BHE-09-02C

Contract Period 01/01/09 - 12/31/09

	<u>Approved Budget</u>	<u>Total</u>	<u>Actual 01/01/09 - 09/30/09</u>	<u>Actual 10/01/09 - 12/31/09</u>
<b>REVENUE</b>				
Iowa Department of Human Rights	\$ 11,896	\$ 11,896	\$ 7,892	\$ 4,004
<b>EXPENSE</b>				
Administration	594	0	0	0
Support	1,190	1,784	1,182	602
Labor	5,056	6,226	3,812	2,414
Materials	5,056	3,886	2,898	988
<b>TOTAL EXPENSE</b>	<u>\$ 11,896</u>	<u>\$ 11,896</u>	<u>\$ 7,892</u>	<u>\$ 4,004</u>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Child and Adult Care Food Program (CACFP) - Centers

Agreement Number 57-8013

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

	<u>Approved Budget</u>	<u>Actual</u>
<b>REVENUE</b>		
Iowa Department of Education	\$ 431,016	\$ 447,595
<b>EXPENSE</b>		
Operating disbursements	346,516	373,378
Administrative disbursements	84,500	74,217
<b>TOTAL EXPENSE</b>	<u>\$ 431,016</u>	<u>\$ 447,595</u>

Child and Adult Care Food Program (CACFP) - Home Providers

Agreement Number 57-8028

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

	<u>Approved Budget</u>	<u>Actual 10/01/09 - 09/30/10</u>
<b>REVENUE</b>		
Iowa Department of Education	\$ 742,080	\$ 654,300
Program Income	300	285
CSBG	11,972	15,202
<b>TOTAL REVENUE</b>	<u>754,352</u>	<u>669,787</u>
<b>EXPENSE</b>		
Administration:		
Labor and benefits	116,208	112,931
Travel and transportation	6,970	7,515
Office supplies	8,639	4,787
Communications	612	1,114
Training	771	471
Other	4,314	5,424
Indirect costs	16,838	16,320
Total administration expense	<u>154,352</u>	<u>148,562</u>
Home providers - reimbursement of meals served	600,000	521,225
<b>TOTAL EXPENSE</b>	<u>\$ 754,352</u>	<u>\$ 669,787</u>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Shared Visions Child Development  
Contract Period 07/01/10 - 06/30/11

	<b>Approved Budget</b>	<b>Actual 07/01/10 - 09/30/10</b>
<b>REVENUE</b>		
Iowa Department of Education	\$ 450,029	\$ 133,111
CSBG	31,205	0
United Way of East Central Iowa	104,850	26,213
<b>TOTAL REVENUE</b>	<b>586,084</b>	<b>159,324</b>
<b>EXPENSE</b>		
Inn Circle Classroom	78,278	20,983
Bloomington	32,497	11,114
Friendship Classroom	78,234	22,612
Benton County Classroom	78,688	17,865
Hayes	78,234	19,658
Coralville County Classroom	79,768	20,727
Waterfront Classroom	78,271	20,172
Washington Classroom	82,114	26,193
<b>TOTAL EXPENSE</b>	<b>\$ 586,084</b>	<b>\$ 159,324</b>

Shared Visions Child Development  
Contract Period 07/1/09 - 06/30/10

	<b>Approved Budget</b>	<b>Total</b>	<b>Actual 07/01/09 - 09/30/09</b>	<b>Actual 10/01/09 - 06/30/10</b>
<b>REVENUE</b>				
Iowa Department of Education	\$ 452,292	\$ 452,291	\$ 113,505	\$ 338,786
CSBG	19,572	32,381	0	32,381
United Way of East Central Iowa	71,278	71,280	17,820	53,460
<b>TOTAL REVENUE</b>	<b>543,142</b>	<b>555,952</b>	<b>131,325</b>	<b>424,627</b>
<b>EXPENSE</b>				
Inn Circle Classroom	72,395	64,511	11,023	53,488
Hayes	69,663	72,877	18,594	54,283
Friendship Classroom	76,090	85,532	21,187	64,345
Benton County Classroom	71,859	73,043	18,644	54,399
Bloomington	34,989	33,728	6,679	27,049
Coralville County Classroom	71,422	73,394	19,319	54,075
Waterfront Classroom	73,295	67,991	16,317	51,674
Washington Classroom	73,429	84,876	19,562	65,314
<b>TOTAL EXPENSE</b>	<b>\$ 543,142</b>	<b>\$ 555,952</b>	<b>\$ 131,325</b>	<b>\$ 424,627</b>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Wrap Around Child Care Program  
 Contract Period 09/01/10 - 08/31/2011

	<b>Approved Budget</b>	<b>Actual 09/01/10 - 09/30/10</b>
<b>REVENUE</b>		
Iowa Department of Education	\$ 570,000	\$ 65,516
CSBG	346,605	25,000
<b>TOTAL REVENUE</b>	<b>916,605</b>	<b>90,516</b>
<b>EXPENSE</b>		
Salary	360,414	51,463
Benefits	189,398	28,055
Other - Indirect	366,793	10,998
<b>TOTAL EXPENSE</b>	<b>\$ 916,605</b>	<b>\$ 90,516</b>

Wrap Around Child Care Program  
 Contract Period 09/01/09 - 08/31/10

	<b>Approved Budget</b>	<b>Total</b>	<b>Actual 09/01/09 - 09/30/09</b>	<b>Actual 10/01/09 - 08/31/10</b>
<b>REVENUE</b>				
Iowa Department of Education	\$ 570,000	\$ 570,000	\$ 49,074	\$ 520,926
CSBG	346,605	346,605	32,000	314,605
<b>TOTAL REVENUE</b>	<b>916,605</b>	<b>916,605</b>	<b>81,074</b>	<b>835,531</b>
<b>EXPENSE</b>				
Salary	360,414	528,388	46,444	481,944
Benefits	189,398	270,029	24,318	245,711
Other - Indirect	366,793	118,188	10,312	107,876
<b>TOTAL EXPENSE</b>	<b>\$ 916,605</b>	<b>\$ 916,605</b>	<b>\$ 81,074</b>	<b>\$ 835,531</b>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Special Supplemental Food Program for Women, Infants, and Children (WIC)

Contract Number 5880AO34

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

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	<u>Approved Budget</u>	<u>Actual</u>
<b>REVENUE</b>		
Iowa Department of Public Health	\$ 853,919	\$ 817,187
	<u>                    </u>	<u>                    </u>
<b>EXPENSE</b>		
Cash contract expense:		
Personnel costs	566,861	527,799
Contracted	66,000	65,911
Other	132,859	146,033
Indirect	88,199	79,528
	<u>                    </u>	<u>                    </u>
<b>TOTAL EXPENSE</b>	<u>\$ 853,919</u>	<u>\$ 819,271</u>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Alliance Child Health

Contract Number 5880MH12

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

	<b>Approved Budget</b>	<b>Actual</b>
<b>REVENUE</b>		
Department of Public Health	\$ 267,729	\$ 241,800
<b>EXPENSE</b>		
Personnel costs	222,925	200,672
Other	12,003	11,510
Indirect	32,801	29,618
<b>TOTAL EXPENSE</b>	<b>\$ 267,729</b>	<b>\$ 241,800</b>
<b>Alliance Maternal Health</b>		
<b>REVENUE</b>		
Department of Public Health	\$ 80,522	\$ 71,304
<b>EXPENSE</b>		
Personnel costs	68,601	60,807
Contracted providers	1,000	712
Other	1,382	1,105
Indirect	9,539	8,680
<b>TOTAL EXPENSE</b>	<b>\$ 80,522</b>	<b>\$ 71,304</b>
<b>Alliance Dental</b>		
<b>REVENUE</b>		
Department of Public Health	\$ 7,189	\$ 7,189
<b>EXPENSE</b>		
Contracted providers	\$ 7,189	\$ 7,189
<b>Alliance Hawk-I</b>		
<b>REVENUE</b>		
Department of Public Health	\$ 13,858	\$ 13,858
<b>EXPENSE</b>		
Personnel costs	13,373	13,022
Other	485	836
<b>TOTAL EXPENSE</b>	<b>\$ 13,858</b>	<b>\$ 13,858</b>
<b>Alliance I Smile</b>		
<b>REVENUE</b>		
Department of Public Health	\$ 78,757	\$ 78,757
<b>EXPENSE</b>		
Personnel costs	58,636	56,630
Contracted providers	5,178	5,178
Other	6,181	8,879
Indirect	8,762	8,070
<b>TOTAL EXPENSE</b>	<b>\$ 78,757</b>	<b>\$ 78,757</b>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Emergency Shelter Grant Program (ESGP)

Contract Number 10-ES-001

Contract Period 07/01/10 - 06/30/11

	<u>Approved Budget</u>	<u>Actual</u>
<b>REVENUE</b>		
Iowa Finance Authority	\$ 59,500	\$ 24,225
<b>EXPENSE</b>		
Homeless Prevention Salaries/Benefits	13,000	0
Transitional Housing Linn Utilities	13,000	9,803
Transitional Housing Inn Circle Utilities	13,000	4,550
Transitional Housing Johnson Utilities	13,000	5,885
Transitional Housing Wash Utilities	7,500	3,987
<b>TOTAL EXPENSE</b>	<u>\$ 59,500</u>	<u>\$ 24,225</u>

Emergency Shelter Grant Program (ESGP)

Contract Number 09-ES-001

Contract Period 7/1/09 - 6/30/10

	<u>Approved Budget</u>	<u>Total Actual</u>	<u>Actual 07/01/09 - 09/30/09</u>	<u>Actual 10/01/09 - 06/30/10</u>
<b>REVENUE</b>				
Iowa Finance Authority	\$ 49,541	\$ 49,541	\$ 4,899	\$ 44,642
CSBG	1,411	1,411	0	1,411
<b>TOTAL REVENUE</b>	<u>50,952</u>	<u>50,952</u>	<u>4,899</u>	<u>46,053</u>
<b>EXPENSE</b>				
Homeless Prevention	15,541	15,541	0	15,541
Indirect	1,411	1,411	0	1,411
Subtotal Expenses	<u>16,952</u>	<u>16,952</u>	<u>0</u>	<u>16,952</u>
Transitional housing - Johnson Utilities	24,000	24,000	1,582	22,418
Transitional housing - Washington Utilities	<u>10,000</u>	<u>10,000</u>	<u>3,317</u>	<u>6,683</u>
<b>TOTAL EXPENSE</b>	<u>\$ 50,952</u>	<u>\$ 50,952</u>	<u>\$ 4,899</u>	<u>\$ 46,053</u>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Homeless Shelter Operations

Contract Number 10-HES-001

Contract Period 07/01/09 - 06/30/10

	<u>Approved Budget</u>	<u>Total Actual</u>	<u>Actual 07/01/09 - 09/30/09</u>	<u>Actual 10/01/09 - 06/30/10</u>
<b>REVENUE</b>				
Iowa Finance Authority	\$ 55,459	\$ 55,459	\$ 11,934	\$ 43,525
CSBG	785	2,042	0	2,042
<b>TOTAL REVENUE</b>	<u>56,244</u>	<u>57,500</u>	<u>11,934</u>	<u>45,567</u>
<b>EXPENSE</b>				
Indirect	785	1,827	0	1,827
Homeless Prevention	5,459	5,674	1,751	3,923
Inn Circle	25,000	25,000	5,032	19,968
Linn Co Scattered Sites	25,000	25,000	5,151	19,849
<b>TOTAL EXPENSE</b>	<u>\$ 56,244</u>	<u>\$ 57,501</u>	<u>\$ 11,934</u>	<u>\$ 45,567</u>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Community Development Block Grant  
 City of Cedar Rapids  
 Contract Period 07/01/09 - 06/30/10

	Approved Budget	Total Actual	Actual 07/01/09 - 09/30/09	Actual 10/01/09 - 06/30/10
<b>REVENUE</b>				
City of Cedar Rapids	\$ 45,955	\$ 34,488	\$ 4,910	\$ 29,578
CSBG	3,355	296	0	296
<b>TOTAL REVENUE</b>	<u>49,310</u>	<u>34,784</u>	<u>4,910</u>	<u>29,874</u>
<b>EXPENSE</b>				
Linn County support services:				
Salaries	25,824	18,099	2,812	15,287
Benefits	15,500	9,718	1,663	8,055
Client assistance	101	2,438	0	2,438
Total Linn County Support Services	<u>41,425</u>	<u>30,255</u>	<u>4,475</u>	<u>25,780</u>
Homeless Prevention:				
Salaries	4,363	546	241	305
Fringe benefits	2,553	320	114	206
Contracted Services	0	3,540	0	3,540
Administrative	969	123	80	43
Total Homeless Prevention	<u>7,885</u>	<u>4,529</u>	<u>435</u>	<u>4,094</u>
<b>TOTAL EXPENSE</b>	<u>\$ 49,310</u>	<u>\$ 34,784</u>	<u>\$ 4,910</u>	<u>\$ 29,874</u>

Community Development Block Grant  
 City of Cedar Rapids  
 Contract Period 07/01/10 - 06/30/11

	Approved Budget	Actual 07/01/09 - 09/30/10
<b>REVENUE</b>		
City of Cedar Rapids	<u>\$ 42,548</u>	<u>\$ 6,901</u>
<b>EXPENSE</b>		
Linn County support services:		
Salaries	25,576	4,184
Fringe benefits	15,746	2,503
Client assistance	1,226	214
<b>TOTAL EXPENSE</b>	<u>\$ 42,548</u>	<u>\$ 6,901</u>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

SCSEP Senior Internship Program - Supplemental

Contract Number 1020

Contract Period 01/29/10 - 06/30/2011

	<u>Approved Budget</u>	<u>Actual 01/29/10 - 09/30/10</u>
<b>REVENUE</b>		
Iowa Department of Elder Affairs	\$ 73,466	\$ 18,448
<b>EXPENSE</b>		
Wages/Fringe	61,843	14,441
Other Program Costs	7,500	1,909
Administration	4,123	2,098
<b>TOTAL EXPENSE</b>	<u>\$ 73,466</u>	<u>\$ 18,448</u>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

SCSEP Senior Internship Program

Contract Number #0804

Contract Period 07/01/09 - 06/30/10

	<u>Approved Budget</u>	<u>Total Actual</u>	<u>Actual 07/01/09 - 09/30/09</u>	<u>Actual 10/01/09 - 06/30/10</u>
<b>REVENUE</b>				
Iowa Department of Elder Affairs	\$ 395,551	\$ 382,730	\$ 91,873	\$ 290,857
Program Income	52,000	65,713	23,988	41,725
<b>TOTAL REVENUE</b>	<u>447,551</u>	<u>448,443</u>	<u>115,861</u>	<u>332,582</u>
<b>EXPENSE</b>				
Wages/Fringe	255,931	335,120	81,023	254,097
Other Program Costs	70,693	57,179	13,865	43,314
Administration	68,927	56,144	14,380	41,764
<b>TOTAL EXPENSE</b>	<u>\$ 395,551</u>	<u>\$ 448,443</u>	<u>\$ 109,268</u>	<u>\$ 339,175</u>

Contract Period 07/01/10 - 06/30/11

	<u>Approved Budget</u>	<u>Actual 07/01/09 - 09/30/10</u>
<b>REVENUE</b>		
Iowa Department of Elder Affairs	\$ 397,174	\$ 97,642
Program Income	14,503	14,503
<b>TOTAL REVENUE</b>	<u>411,677</u>	<u>112,145</u>
<b>EXPENSE</b>		
Wages/Fringe	302,495	84,244
Other Program Costs	33,807	14,734
Administration	60,872	13,167
<b>TOTAL EXPENSE</b>	<u>\$ 397,174</u>	<u>\$ 112,145</u>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

SCSEP Senior Internship Program - Recovery Act

Contract Number 0934

Contract Period 02/17/09 - 06/30/2010

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	<u>Approved Budget</u>	<u>Total</u>	<u>Actual 02/17/09 - 09/30/09</u>	<u>Actual 10/01/09 - 06/30/10</u>
<b>REVENUE</b>				
Iowa Department of Elder Affairs	<u>\$ 56,876</u>	<u>\$ 56,876</u>	<u>\$ 9,942</u>	<u>46,934</u>
<b>EXPENSE</b>				
Wages/Fringe	42,134	43,877	7,603	36,274
Administration/Other Program Costs	<u>14,742</u>	<u>12,999</u>	<u>2,339</u>	<u>10,660</u>
<b>TOTAL EXPENSE</b>	<u>\$ 56,876</u>	<u>\$ 56,876</u>	<u>\$ 9,942</u>	<u>\$ 46,934</u>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Immunization Services

Contract Number 58801490

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

	Approved Budget	Actual 01/01/10 - 09/30/10
<b>REVENUE</b>		
Iowa Department of Elder Affairs	\$ 14,482	\$ 5,852
<b>EXPENSES</b>		
Wages/Fringe	4,091	2,460
Indirect	589	350
Subcontract	5,137	1,045
Subtotal Expenses	9,817	3,855
<b>EXPENSES - ARRA</b>		
Wages/Fringe	1,892	1,299
Indirect	273	184
Subcontract	2,500	514
Subtotal ARRA	4,665	1,997
<b>TOTAL EXPENSES</b>	<b>\$ 14,482</b>	<b>\$ 5,852</b>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Linn County Curriculum Project

Contract Number #10-HACAP-FYF-CP

Contract Period 10/01/2009 - 09/30/2011

	<u>Approved Budget</u>	<u>Actual 10/01/09 - 09/30/10</u>
<b>REVENUE</b>		
Iowa Department of Elder Affairs	\$ 75,000	\$ 18,736
CSBG	2,528	2,528
Other Program Matching Funds	<u>56,147</u>	<u>10,777</u>
<b>TOTAL REVENUE</b>	<u><u>133,675</u></u>	<u><u>32,041</u></u>
<b>EXPENSE</b>		
Salary/Benefits	34,930	10,735
Other	37,820	10,913
Indirect/Administrative Costs	<u>2,250</u>	<u>1,536</u>
	75,000	23,184
Other Program Matching Funds	<u>56,147</u>	<u>8,857</u>
<b>TOTAL EXPENSE</b>	<u><u>\$ 131,147</u></u>	<u><u>\$ 32,041</u></u>



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

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

We have audited the financial statements of Hawkeye Area Community Action Program, Inc. (nonprofit organizations) as of and for the year ended September 30, 2010, and have issued our report thereon dated January 27, 2011. We conducted our audit 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.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Hawkeye Area Community Action Program, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Hawkeye Area Community Action Program, Inc.'s internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider to be a significant deficiency.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects Hawkeye Area Community Action Program, Inc.'s ability to initiate, authorize, record, process, or report financial data reliably in accordance with accounting principles generally accepted in the United States such that there is more than a remote likelihood that a misstatement of Hawkeye Area Community Action Program, Inc.'s financial statements that is more than inconsequential will not be prevented or detected by Hawkeye Area Community Action Program, Inc.'s internal control over financial reporting. We consider the deficiency described in item 093010-01 in the accompanying schedule of findings and questioned costs to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be presented or detected by Hawkeye Area Community Action Program, Inc.'s internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, we believe the significant deficiency described above is not a material weakness.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Hawkeye Area Community Action Program, Inc.'s financial statements are free of 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*.

Hawkeye Area Community Action Program, Inc.'s response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit Hawkeye Area Community Action Program, Inc.'s response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the Board of Directors, others within Hawkeye Area Community Action Program, Inc., federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Wipfli LLP

January 27, 2011  
Madison, Wisconsin



## **Independent Auditor's Report on Compliance With Requirements that Could Have a Direct and Material Effect on Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133**

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

### **Compliance**

We have audited the compliance of Hawkeye Area Community Action Program, Inc. (nonprofit organizations) with the types of compliance requirements described in the *U.S. 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, 2010. 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. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Hawkeye Area Community Action Program, Inc.'s management. Our responsibility is to express an opinion on Hawkeye Area Community Action Program, Inc.'s compliance based on our audit.

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. Our audit does not provide a legal determination on Hawkeye Area Community Action Program, Inc.'s compliance with those requirements.

In our opinion, Hawkeye Area Community Action Program, Inc. complied, in all material respects, with the 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, 2010.

## Internal Control Over Compliance

The management of Hawkeye Area Community Action Program, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to major federal programs. In planning and performing our audit, we considered Hawkeye Area Community Action Program, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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.

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.

This report is intended solely for the information and use of management, the Board of Directors, others within Hawkeye Area Community Action Program, Inc., federal awarding agencies, and pass-through entities and is not intended to be and should not be issued by anyone other than these specified parties.



Wipfli LLP

January 27, 2011  
Madison, Wisconsin

# Hawkeye Area Community Action Program, Inc.

## Schedule of Findings and Questioned Costs

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### A. Summary of Auditor's Results

1. The auditor's report expresses an unqualified opinion on the financial statements of Hawkeye Area Community Action Program, Inc.
2. A significant deficiency relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*. The significant deficiency was determined not to be a material weakness.
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 were disclosed during the audit of the major federal award programs as reported in the Independent Auditor's Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133.
5. The auditor's report on compliance for the major federal award programs for Hawkeye Area Community Action Program, Inc. expresses an unqualified 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 Housing and Urban Development, CFDA #14.235 and #14.257
  - Department of Labor, CFDA #17.235 and CFDA #17.235 - ARRA
  - Department of Energy, CFDA #81.042 - ARRA
  - Department of Health and Human Services, CFDA #93.568
  - Department of Health and Human Services, CFDA #93.569 and #93.710 ARRA cluster
  - Department of Health and Human Services, CFDA #93.575, #93.596, and #93.713 - ARRA cluster
  - Department of Health and Human Services, CFDA #93.600 and #93.708 ARRA cluster
8. The threshold for distinguishing Types A and B programs was \$687,788.
9. Hawkeye Area Community Action Program, Inc. was determined to be a low-risk auditee.

# Hawkeye Area Community Action Program, Inc.

## Schedule of Findings and Questioned Costs

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### **B. Findings – Financial Statements Audit**

#### **Finding:**

#### **PRIOR PERIOD ADJUSTMENT (093010-01)**

#### **Condition**

Hawkeye Area Community Action Program (HACAP) discovered an error in recording the activity related to the fringe benefits pool. As of September 30, 2009, HACAP's fringe benefits pool had an unrestricted net asset balance of \$196,724. HACAP's management determined, the unrestricted net asset balance in the fringe benefits pool should instead be recorded as grant funds received in advance. In order to properly reflect the activity in the fringe benefits pool, HACAP increased grant funds received in advance and decreased unrestricted net assets by \$196,724 as of September 30, 2009.

#### **Criteria**

OMB Circular A-110, Subpart C.21(b)(3), requires that *...the grant recipient has effective control over and accountability for all funds, property, and other assets.*

#### **Effect**

The prior period adjustment represents a significant deficiency in internal control over financial reporting.

#### **Recommendation**

We recommend Hawkeye Area Community Action Program, Inc. implement procedures to ensure the fringe benefit pool activity is properly recorded.

#### **Management Response**

Grant funds received in advance of incurred expense will be recorded as such in HACAP's general ledger. The CFO will review all funds for categorization and the CEO will have final approval.

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

**Findings:** None

**Questioned Costs:** None

# Hawkeye Area Community Action Program, Inc.

## Schedule of Findings and Questioned Costs

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### **D. Status of Prior Year Finding**

#### **Finding:**

#### **PROCUREMENT PROCEDURES (09-III-1)**

#### **Condition**

During the course of the audit, the Organization was unable to provide support that the required Excluded Parties List System (EPLS) search had been performed.

#### **Criteria**

The Organization is required to review the EPLS to ensure that the vendor has not been suspended or debarred or otherwise excluded from contracting with entities that receive federal funding.

#### **Effect**

As a result of this condition, there is a higher risk that purchases could be made from vendors that have been suspended or debarred.

#### **Recommendation**

It was recommended that the Organization review its procurement policies to ensure that required searches in the EPLS system are performed and documented.

#### **Management Response**

Any single procurement transaction that is at \$25,000 or more or Davis-Bacon transaction at \$2,000 or more require that the selected vendor be approved through the EPLS system to verify that the vendor has not been disbarred from providing service to federal contract grantees. On a quarterly basis, vendors that have provided services where transactions accumulate to \$25,000 or more are verified in the EPLS system. A copy of the EPLS search results is placed in the vendor file each time it is run.

#### **Current Year Status**

This matter has been resolved.