

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

Hiawatha, Iowa

Financial Statements and  
Additional Information

Years Ended September 30, 2011 and 2010

# Hawkeye Area Community Action Program, Inc.

Financial Statements and Additional Information  
Years Ended September 30, 2011 and 2010

---

## Table of Contents

|   |    |
|---|----|
| Independent Auditor's Report .....  | 1  |
| Financial Statements  |    |
| Statements of Financial Position.....   | 3  |
| Statement of Activities .....   | 4  |
| Statements of Cash Flows.....   | 6  |
| Notes to Financial Statements.....  | 7  |
| Additional Information  |    |
| Schedule of Program Activity.....   | 17 |
| Schedule of Expenditures of Federal Awards and List of Programs.....  | 34 |
| Statement of Financial Position - By Fund .....   | 37 |
| Schedule of Revenue and Expenses Compared With Budget:  |    |
| Community Services Block Grant Program .....  | 49 |
| Homeless Prevention and Rapid Re-Housing Program .....  | 51 |
| Low Income Home Energy Assistance Program .....   | 52 |
| Weatherization Assistance Programs .....  | 53 |
| Child and Adult Care Food Programs .....  | 59 |
| Shared Vision Child Development .....   | 60 |
| Wrap Around Child Care Program .....  | 61 |
| Special Supplemental Food Program for Women, Infants and Children.....  | 62 |
| Alliance Child Health.....  | 63 |
| Emergency Shelter Grant Program.....  | 64 |
| Community Development Block Grant .....   | 65 |
| SCSEP Senior Internship Programs .....  | 66 |
| Immunization Services.....  | 68 |
| Linn County Curriculum Project .....  | 69 |
| Independent Auditor's Report on Internal Control Over Financial Reporting<br>and on Compliance and Other Matters Based on an Audit of Financial Statements<br>Performed in Accordance With <i>Government Auditing Standards</i> ..... | 70 |
| Independent Auditor's Report on Compliance With Requirements That Could Have a<br>Direct and Material Effect on Each Major Program and on Internal Control Over Compliance<br>in Accordance With OMB Circular A-133 .....             | 72 |
| Schedule of Findings and Questioned Costs .....   | 74 |



## Independent Auditor's Report

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

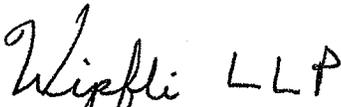
We have audited the accompanying statements of financial position of Hawkeye Area Community Action Program, Inc. as of September 30, 2011 and 2010, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of Hawkeye Area Community Action Program, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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, 2011, 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 26, 2012, 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 audits were 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-17, schedule of expenditures of federal awards and list of programs, Schedules B-1 to B-3, 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 37 through 69 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 53 and 54, include activity from October 1, 2008, through September 30, 2009, which was audited by a previous auditor whose report dated January 28, 2010, expressed an unqualified opinion.

  
Wipfli LLP

January 26, 2012  
Madison, Wisconsin

# Hawkeye Area Community Action Program, Inc.

## Statements of Financial Position

September 30, 2011 and 2010

| <i>Assets</i>                           | <b>2011</b>          | <b>2010</b>          |
|---|----------------------|----------------------|
| Current assets:                         |                      |                      |
| Cash and cash equivalents               | \$ 1,522,981         | \$ 1,201,393         |
| Certificates of deposit                 | 375,706              | 610,633              |
| Grants receivable                       | 1,290,926            | 1,601,692            |
| Accounts receivable                     | 15,135               | 34,470               |
| Pledge receivable                       | 701,714              | 610,526              |
| Prepaid expenses and other assets       | 237,342              | 213,833              |
| Inventories                             | 1,150,386            | 1,059,161            |
| Total current assets                    | 5,294,190            | 5,331,708            |
| Long-term certificates of deposit       | 0                    | 127,600              |
| Property and equipment, net             | 5,848,821            | 6,236,647            |
| <b>TOTAL ASSETS</b>                     | <b>\$ 11,143,011</b> | <b>\$ 11,695,955</b> |
| <i>Liabilities and Net Assets</i>       |                      |                      |
| Current liabilities:                    |                      |                      |
| Notes payable - Current portion         | \$ 172,083           | \$ 165,644           |
| Accounts payable and accrued expenses   | 1,450,402            | 1,714,055            |
| Grant funds received in advance         | 1,498,255            | 985,641              |
| Other liabilities                       | 19,635               | 44,411               |
| Total current liabilities               | 3,140,375            | 2,909,751            |
| Long-term liabilities:                  |                      |                      |
| Notes payable                           | 2,076,784            | 2,249,350            |
| Total liabilities                       | 5,217,159            | 5,159,101            |
| Net assets:                             |                      |                      |
| Unrestricted                            | 4,468,629            | 3,712,581            |
| Temporarily restricted                  | 1,457,223            | 2,824,273            |
| Total net assets                        | 5,925,852            | 6,536,854            |
| <b>TOTAL LIABILITIES AND NET ASSETS</b> | <b>\$ 11,143,011</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, 2011

|                                       | Unrestricted        | Temporarily<br>Restricted | Total               |
|---------------------------------------|---------------------|---------------------------|---------------------|
| <b>Revenue:</b>                       |                     |                           |                     |
| Government grants, fees, and support  | \$ 22,148,930       | \$ 112,044                | \$ 22,260,974       |
| Commodities received                  | 450,733             | 0                         | 450,733             |
| United Way                            | 787,643             | 150,788                   | 938,431             |
| Contributions and public support      | 510,510             | 64,170                    | 574,680             |
| Program income                        | 980,893             | 17,736                    | 998,629             |
| Investment income                     | 18,816              | 0                         | 18,816              |
| In-kind contributions                 | 2,182,875           | 0                         | 2,182,875           |
| Net assets released from restrictions | 1,711,788           | ( 1,711,788)              | 0                   |
| <b>Total revenue and support</b>      | <b>28,792,188</b>   | <b>( 1,367,050)</b>       | <b>27,425,138</b>   |
| <b>Expenses:</b>                      |                     |                           |                     |
| Program activities:                   |                     |                           |                     |
| Health and Nutrition                  | 5,043,208           | 0                         | 5,043,208           |
| Safe and affordable housing/energy    | 12,998,567          | 0                         | 12,998,567          |
| Early childhood                       | 7,419,938           | 0                         | 7,419,938           |
| Employment and family preservation    | 373,878             | 0                         | 373,878             |
| Advocacy/information exchange         | 252,440             | 0                         | 252,440             |
| <b>Total program activities</b>       | <b>26,088,031</b>   | <b>0</b>                  | <b>26,088,031</b>   |
| Management and general                | 1,644,764           | 0                         | 1,644,764           |
| Fund-raising expenses                 | 303,345             | 0                         | 303,345             |
| <b>Total expenses</b>                 | <b>28,036,140</b>   | <b>0</b>                  | <b>28,036,140</b>   |
| Change in net assets                  | 756,048             | ( 1,367,050)              | ( 611,002)          |
| Net assets - Beginning of year        | 3,712,581           | 2,824,273                 | 6,536,854           |
| <b>Net assets - End of year</b>       | <b>\$ 4,468,629</b> | <b>\$ 1,457,223</b>       | <b>\$ 5,925,852</b> |

See accompanying notes to financial statements.

# Hawkeye Area Community Action Program, Inc.

## Statement of Activities

Year Ended September 30, 2010

|   | Unrestricted        | Temporarily<br>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>   |
| <b>Change in net assets</b>                         | <b>( 99,489)</b>    | <b>39,849</b>             | <b>( 59,640)</b>    |
| 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           |
| <b>Net assets - End of year</b>                     | <b>\$ 3,712,581</b> | <b>\$ 2,824,273</b>       | <b>\$ 6,536,854</b> |

See accompanying notes to financial statements.

# Hawkeye Area Community Action Program, Inc.

## Statements of Cash Flows

Years Ended September 30, 2011 and 2010

|   | 2011                | 2010                |
|---|---------------------|---------------------|
| Cash flows from operating activities  |                     |                     |
| Change in net assets:   | (\$ 611,002)        | \$ (59,640)         |
| Adjustments to reconcile change in net assets to net cash provided by operating activities: |                     |                     |
| Depreciation  | 581,090             | 577,955             |
| Loss on disposition of property   | 18,778              | 6,979               |
| Write-off of imputed interest   | 0                   | 148,910             |
| Effects of changes in operating assets and liabilities:                                     |                     |                     |
| Grants receivable   | 310,766             | ( 514,958)          |
| Accounts receivable   | 19,335              | 192,388             |
| Pledge receivable   | ( 91,188)           | 0                   |
| Prepaid expenses and other assets   | ( 23,509)           | ( 22,259)           |
| Inventories   | ( 91,225)           | ( 610,765)          |
| Accounts payable and accrued expenses   | ( 263,653)          | 57,627              |
| Grant funds received in advance   | 512,614             | 466,040             |
| Other liabilities   | ( 24,776)           | ( 5,183)            |
| <b>Net cash provided by operating activities</b>  | <b>337,230</b>      | <b>237,094</b>      |
| Cash flows from investing activities:   |                     |                     |
| Purchase of property and equipment  | ( 312,042)          | ( 922,042)          |
| Proceeds from sale of property  | 100,000             | 12,500              |
| Purchase of certificates of deposit   | ( 12,402)           | ( 257,770)          |
| Proceeds from sales of certificates of deposit  | 374,929             | 125,000             |
| <b>Net cash provided by (used in) investing activities</b>                                  | <b>150,485</b>      | <b>( 1,042,312)</b> |
| Cash flows from financing activities:   |                     |                     |
| Principal payments on notes payable   | ( 166,127)          | ( 152,664)          |
| <b>Net cash used in financing activities</b>  | <b>( 166,127)</b>   | <b>( 152,664)</b>   |
| Changes in cash and cash equivalents  | 321,588             | ( 957,882)          |
| Cash and cash equivalents - Beginning of year   | 1,201,393           | 2,159,275           |
| <b>Cash and cash equivalents - End of year</b>  | <b>\$ 1,522,981</b> | <b>\$ 1,201,393</b> |
| <b>Supplemental Schedule of Other Cash Activity:</b>  |                     |                     |
| Interest paid and expensed  | \$ 93,127           | \$ 116,262          |

See accompanying notes to financial statements.

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

---

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

#### **Nature of Operations**

Hawkeye Area Community Action Program, Inc. ("HACAP") was incorporated in 1965 under the laws of the state of Iowa and is defined as a community Action Program in accordance with Iowa House File 2437 under the 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. For fiscal year ended September 30, 2011, HACAP received 23% and 24% of grant funding under its Low Income Home Energy assistance and federal Head Start programs respectively. For fiscal year ended September 30, 2010, HACAP received 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

---

### 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:

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

##### **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

---

### 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

---

### **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 considers these receivables to be collectible and, therefore, no allowance for uncollectible amounts has been recorded. If an account becomes uncollectible, it will be written off at that time.

#### **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. Food inventories, other than inventories received from the USDA, are valued using a price per pound based on an annual product valuation survey conducted for Feeding America. Food from the USDA is valued using a price per pound based on published USDA fair values. Weatherization 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 \$3,049,625 and \$2,830,891 at September 30, 2011 and 2010, respectively.

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

---

### **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 \$178,369 and \$200,375 for the year ended September 30, 2011 and 2010, respectively, primarily for its Head Start program, which is not recorded in the statement of activities.

#### **Revenue Recognition**

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

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

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

#### **A.      Grant Awards that are Contributions**

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

#### **B.      Grant Awards that are Exchange Transactions**

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

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

---

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

#### Indirect Cost Rate

To facilitate equitable distribution of common purpose costs benefitting more than one direct cost allocation objective, HACAP has 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 21.8% has been approved for the year ended September 30, 2011. 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 exemptions for corporations organized and operated exclusively for religious, charitable, or educational purposes.

HACAP is required to assess whether it is more likely than not that a tax position will be sustained upon examination on the technical merits of the position assuming the taxing authority has full knowledge of all information. If the tax position does not meet the more-likely-than-not recognition threshold, the benefit of that position is not recognized in the financial statements. HACAP has determined there are no amounts to record as assets or liabilities related to uncertain tax positions. Federal returns for the fiscal years 2008, and beyond remain subject to examination by the Internal Revenue Service.

#### Subsequent Events

Subsequent events have been evaluated through January 26, 2012, which is the date the financial statements were available to be issued.

### Note 2 Concentration of Risk

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

### Note 3 Grants Receivable

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

|                          | 2011                | 2010                |
|--------------------------|---------------------|---------------------|
| Federal programs         | \$ 775,917          | \$ 1,382,952        |
| State and local programs | 515,009             | 218,740             |
| <b>Totals</b>            | <b>\$ 1,290,926</b> | <b>\$ 1,601,692</b> |

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

### Note 4 Inventories

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

|                                | 2011                | 2010                |
|--------------------------------|---------------------|---------------------|
| Food                           | \$ 304,769          | \$ 544,114          |
| Weatherization materials       | 11,678              | 24,221              |
| Weatherization work-in-process | 833,939             | 490,826             |
| <b>Totals</b>                  | <b>\$ 1,150,386</b> | <b>\$ 1,059,161</b> |

### Note 5 Property and Equipment

|                                    | 2011                | 2010                |
|------------------------------------|---------------------|---------------------|
| Land, building, and rehabilitation | \$ 6,765,512        | \$ 6,503,726        |
| Transitional housing properties    | 4,537,956           | 4,691,952           |
| Furnishings and office equipment   | 576,556             | 589,320             |
| Program equipment                  | 771,821             | 735,292             |
| Subtotal                           | 12,651,845          | 12,520,290          |
| Accumulated depreciation           | ( 6,803,024)        | ( 6,283,643)        |
| <b>Total</b>                       | <b>\$ 5,848,821</b> | <b>\$ 6,236,647</b> |

### Note 6 Notes Payable

Notes payable consist of the following:

|   | 2011      | 2010      |
|---|-----------|-----------|
| Revenue bond issues by City of Hiawatha, Iowa payable to U.S. Bank, requiring monthly installments of \$13,435, including interest at a fixed 3.75%. Final payment is due in June 2020, and the note is secured by the Hiawatha corporate office building, land, and all business assets.   | 1,192,230 | 1,305,789 |
| Revenue bond issued by City of Coralville, Iowa, payable to U.S. Bank, requiring monthly installments of \$3,476, including interest. The bond was refinanced in April 2011, when the interest rate changed from a fixed 5.5% to a fixed 3.74%. Final payment is due in April 2021, secured by the 10 <sup>th</sup> Street, Coralville building and land. | 332,417   | 359,898   |
| 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.  | 94,933    | 99,200    |

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

### Note 6 Notes Payable (Continued)

|  | 2011                | 2010                |
|--|---------------------|---------------------|
| Note payable to City of Iowa City, requiring monthly installments of \$411, including interest at 0%. Final payment is due in June 2035, secured by two Iowa City residential properties.  | 117,167             | 122,100             |
| Note payable to City of Iowa City, requiring monthly installments of \$275, including interest at 0%. Final payment is due in June 2038, secured by three Iowa City residential properties.  | 88,275              | 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. | 423,845             | 436,432             |
| Total  | 2,248,867           | 2,414,994           |
| Current portion  | ( 172,083)          | ( 165,644)          |
| <u>Long-term portion</u>   | <u>\$ 2,076,784</u> | <u>\$ 2,249,350</u> |

Future maturities of notes payable at September 30, 2011, are as follows:

|              |                     |
|--------------|---------------------|
| 2012         | \$ 172,083          |
| 2013         | 179,195             |
| 2014         | 186,438             |
| 2015         | 194,008             |
| 2016         | 201,793             |
| Thereafter   | 1,315,350           |
| <u>Total</u> | <u>\$ 2,248,867</u> |

### Note 7 Temporarily Restricted Net Assets

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

|  | 2011                | 2010                |
|--|---------------------|---------------------|
| Health and Nutrition                   | \$ 346,238          | \$ 532,104          |
| Safe and Affordable Housing and Energy | 333,663             | 1,632,834           |
| Early Childhood                        | 71,743              | 48,809              |
| Advocacy and Information Exchange      | 705,579             | 610,526             |
| <u>Total</u>                           | <u>\$ 1,457,223</u> | <u>\$ 2,824,273</u> |

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

---

### Note 7 Temporarily Restricted Net Assets (Continued)

Health and nutrition represents the value of undistributed food inventory, safe and affordable housing and energy consists of amounts restricted for use on HACAP affordable housing properties, early childhood amounts are restricted for use in those activities and advocacy and information exchange represents the pledge receivable due from United Way and other donations.

### Note 8 Operating Leases

HACAP leases various field offices, warehouse and storage facilities, community centers, vehicles, and office equipment. These leases generally are written over a one-year to ten-year period and HACAP expects to renew or replace most leases at their expiration. Lease expense for the years ended September 30, 2011 and 2010, were \$418,986 and 401,644, respectively.

Future minimum lease payments beyond 2011, are as follows:

|              |                     |
|--------------|---------------------|
| 2012         | \$ 355,584          |
| 2013         | 279,799             |
| 2014         | 265,411             |
| 2015         | 216,165             |
| 2016         | 152,206             |
| Thereafter   | 573,090             |
| <b>Total</b> | <b>\$ 1,842,255</b> |

### 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 years ended September 30, 2011 and 2010, was \$397,429 and \$469,387, respectively, and is included in program income on the statements of activities.

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

|                          | 2011                | 2010                |
|--------------------------|---------------------|---------------------|
| Land                     | \$ 677,072          | \$ 684,272          |
| Buildings                | 5,944,440           | 5,657,671           |
| Subtotal                 | 6,621,512           | 6,341,943           |
| Accumulated depreciation | ( 3,453,873)        | ( 2,431,037)        |
| <b>Total</b>             | <b>\$ 3,167,639</b> | <b>\$ 3,910,906</b> |

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

---

### **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 \$1,665,820 and \$1,299,556 at September 30, 2011 and 2010, have been established in favor of the Cities as lien holder upon various properties. Repayment of all or a pro-rated portion of the lien amount is required if HACAP does not continue to own and operate the properties to provide low-income housing at the property enhanced with the funding. The liens expire at various times through June 2038.

HACAP 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, 2011 and 2010, HACAP provided \$213,319 and \$217,162, respectively, in employer contributions.

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

Participating employees are required to contribute 5.38% of their annual covered salary and HACAP is required to contribute 8.07% of annual covered payroll. Contribution requirements to IPERS are established by state statute. HACAP's contribution to IPERS for the year ended September 30, 2011 and 2010, was \$347,352 and \$342,739, respectively.

### **Note 12**      **Grant Awards**

At September 30, 2011, HACAP had commitments under various ongoing grant awards of approximately \$7,900,000. 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.

# **Additional Information**

---

# Hawkeye Area Community Action Program, Inc.

## Schedule A-1

### Schedule of Program Activity

Year Ended September 30, 2011

| FEDERAL PROGRAMS                 |                                     |                              |   |                    |                         |             |               |                |                |
|----------------------------------|-------------------------------------|------------------------------|---|--------------------|-------------------------|-------------|---------------|----------------|----------------|
| Department of Agriculture        |                                     |                              |   |                    |                         |             |               |                |                |
|                                  | 10.557                              | 10.558                       | 10.558                                  | 10.568             | 10.569                  | 10.568 &    |               |                |                |
|                                  | Women, Infants, and Children - Cash | Child and Adult Care Centers | Child and Adult Care Food Program Homes | TEFAP Food Program | TEFAP Food Distribution | Cluster     |               |                |                |
|                                  | (1)                                 | (2)                          | (3)                                     | (4)                | (5)                     | 10.569      |               |                |                |
| TOTAL                            |                                     |                              |   |                    |                         |             |               |                |                |
| REVENUE                          |                                     |                              |   |                    |                         |             |               |                |                |
| Grant revenue                    | \$ 680,311                          | \$ 430,145                   | \$ 628,882                              | \$ 24,487          | \$ 0                    | \$ 0        | \$ 24,487     | \$ 0           | \$ 24,487      |
| Commodities received             | 0                                   | 0                            | 0                                       | 0                  | 0                       | 0           | 0             | 450,733        | 450,733        |
| United Way                       | 0                                   | 0                            | 0                                       | 0                  | 0                       | 0           | 0             | 0              | 0              |
| Contributions and public support | 0                                   | 0                            | 0                                       | 0                  | 0                       | 0           | 0             | 0              | 0              |
| CSBG transfer                    | 0                                   | 0                            | 9,698                                   | 0                  | 0                       | 0           | 0             | 0              | 0              |
| Program income                   | 0                                   | 0                            | 20                                      | 0                  | 0                       | 0           | 0             | 0              | 0              |
| Investment income                | 18,816                              | 0                            | 0                                       | 0                  | 0                       | 0           | 0             | 0              | 0              |
| Transfers                        | ( 8,511)                            | 0                            | 0                                       | 0                  | 0                       | 0           | 0             | 0              | 0              |
| Internal service fee             | 0                                   | 298,918                      | 0                                       | 0                  | 0                       | 0           | 0             | 0              | 0              |
| In-kind contributions            | 0                                   | 0                            | 0                                       | 0                  | 0                       | 0           | 0             | 0              | 0              |
| <b>Total Revenue</b>             | <b>671,800</b>                      | <b>729,063</b>               | <b>638,600</b>                          | <b>24,487</b>      | <b>0</b>                | <b>0</b>    | <b>24,487</b> | <b>450,733</b> | <b>475,220</b> |
| <b>27,425,138</b>                | <b>671,800</b>                      | <b>729,063</b>               | <b>638,600</b>                          | <b>24,487</b>      | <b>0</b>                | <b>0</b>    | <b>24,487</b> | <b>450,733</b> | <b>475,220</b> |
| EXPENSES                         |                                     |                              |   |                    |                         |             |               |                |                |
| Salaries and wages               | 8,990,154                           | 148,068                      | 64,482                                  | 13,529             | 0                       | 0           | 13,529        | 0              | 13,529         |
| Enrollee wages                   | 314,640                             | 0                            | 0                                       | 0                  | 0                       | 0           | 0             | 0              | 0              |
| Fringe benefits and paid release | 3,255,599                           | 68,032                       | 36,866                                  | 8,009              | 0                       | 0           | 8,009         | 0              | 8,009          |
| Assistance to individuals        | 6,021,602                           | 0                            | 506,308                                 | 0                  | 0                       | 0           | 0             | 450,733        | 450,733        |
| Contracted services and fees     | 4,420,081                           | 89,300                       | 5,221                                   | 0                  | 0                       | 0           | 0             | 0              | 0              |
| Supplies and materials           | 283,710                             | 21,874                       | 1,983                                   | 0                  | 0                       | 0           | 0             | 0              | 0              |
| Training and travel              | 333,862                             | 1,127                        | 5,664                                   | 0                  | 0                       | 0           | 0             | 0              | 0              |
| Occupancy                        | 794,494                             | 59,668                       | 0                                       | 0                  | 0                       | 0           | 0             | 0              | 0              |
| Equipment and repairs            | 92,855                              | 9,849                        | 500                                     | 0                  | 0                       | 0           | 0             | 0              | 0              |
| Depreciation                     | 581,090                             | 0                            | 0                                       | 0                  | 0                       | 0           | 0             | 0              | 0              |
| Other direct costs               | 543,419                             | 5,841                        | 3,516                                   | 0                  | 0                       | 0           | 0             | 0              | 0              |
| Indirect costs                   | 0                                   | 61,310                       | 14,060                                  | 2,949              | 0                       | 0           | 2,949         | 0              | 2,949          |
| In-kind expenses                 | 2,404,634                           | 0                            | 0                                       | 0                  | 0                       | 0           | 0             | 0              | 0              |
| <b>Total Expenses</b>            | <b>28,036,140</b>                   | <b>729,063</b>               | <b>638,600</b>                          | <b>24,487</b>      | <b>0</b>                | <b>0</b>    | <b>24,487</b> | <b>450,733</b> | <b>475,220</b> |
| Change in net assets             | ( 611,002)                          | 0                            | 0                                       | 0                  | 0                       | 0           | 0             | 0              | 0              |
| Net assets - Beginning of year   | 6,536,854                           | 8,511                        | 0                                       | 0                  | 0                       | 0           | 0             | 0              | 0              |
| <b>NET ASSETS - END OF YEAR</b>  | <b>\$ 5,925,852</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-2

### Schedule of Program Activity

Year Ended September 30, 2011

| FEDERAL PROGRAMS                            |                                      |                                      |                 |                                    |                                    |                |               |  |  |
|---|--------------------------------------|--------------------------------------|-----------------|------------------------------------|------------------------------------|----------------|---------------|--|--|
| Department of Housing and Urban Development |                                      |                                      |                 |                                    |                                    |                |               |  |  |
| 14.231                                      |                                      |                                      |                 |                                    |                                    |                |               |  |  |
| 14.235                                      |                                      |                                      |                 |                                    |                                    |                |               |  |  |
| 14.218                                      |                                      |                                      |                 |                                    |                                    |                |               |  |  |
| Community Development Block Grant 2010      | Emergency Shelter Grant Program 2010 | Emergency Shelter Grant Program 2011 | 14.231 Subtotal | Supportive Housing Program II - 22 | Supportive Housing Program II - 23 | HUD V 2011     | HUD V 2012    |  |  |
| (6)   | (7)                                  | (8)                                  |                 | (9)                                | (10)                               | (11)           | (12)          |  |  |
| \$ 35,647                                   | \$ 35,275                            | \$ 78,458                            | \$ 113,733      | \$ 331,991                         | \$ 119,564                         | \$ 147,996     | \$ 43,491     |  |  |
| 0   | 0                                    | 0                                    | 0               | 0                                  | 0                                  | 0              | 0             |  |  |
| 0   | 0                                    | 0                                    | 0               | 0                                  | 0                                  | 0              | 0             |  |  |
| 0   | 0                                    | 0                                    | 0               | 0                                  | 0                                  | 0              | 0             |  |  |
| 0   | 1,800                                | 850                                  | 2,650           | 0                                  | 0                                  | 0              | 0             |  |  |
| 0   | 0                                    | 0                                    | 0               | 41,535                             | 12,604                             | 18,676         | 3,862         |  |  |
| 0   | 0                                    | 0                                    | 0               | 0                                  | 0                                  | 0              | 0             |  |  |
| 0   | 0                                    | 0                                    | 0               | 0                                  | 0                                  | 0              | 0             |  |  |
| 0   | 0                                    | 0                                    | 0               | 0                                  | 0                                  | 0              | 0             |  |  |
| 0   | 0                                    | 0                                    | 0               | 0                                  | 0                                  | 0              | 0             |  |  |
| <b>35,647</b>                               | <b>37,075</b>                        | <b>79,308</b>                        | <b>116,383</b>  | <b>373,526</b>                     | <b>132,168</b>                     | <b>166,672</b> | <b>47,353</b> |  |  |
| <b>EXPENSES</b>                             |                                      |                                      |                 |                                    |                                    |                |               |  |  |
| 23,303                                      | 8,145                                | 4,738                                | 12,883          | 155,058                            | 52,815                             | 91,111         | 17,116        |  |  |
| 0   | 0                                    | 0                                    | 0               | 3,020                              | 400                                | 1,492          | 53            |  |  |
| 11,802                                      | 4,855                                | 2,447                                | 7,302           | 90,140                             | 30,056                             | 48,258         | 9,611         |  |  |
| 542   | 21,435                               | 71,115                               | 92,550          | 11,637                             | 5,401                              | 1,188          | 260           |  |  |
| 0   | 0                                    | 0                                    | 0               | 17,657                             | 16,909                             | 11,807         | 10,101        |  |  |
| 0   | 0                                    | 0                                    | 0               | 12,182                             | 4,987                              | 4,243          | 340           |  |  |
| 0   | 0                                    | 0                                    | 0               | 2,562                              | 946                                | 1,222          | 463           |  |  |
| 0   | 0                                    | 0                                    | 0               | 48,542                             | 11,384                             | 3,621          | 6,613         |  |  |
| 0   | 0                                    | 0                                    | 0               | 1,283                              | 1,260                              | 1,623          | 0             |  |  |
| 0   | 0                                    | 0                                    | 0               | 0                                  | 0                                  | 0              | 0             |  |  |
| 0   | 840                                  | 0                                    | 840             | 16,129                             | 2,460                              | 3,765          | 434           |  |  |
| 0   | 1,800                                | 1,008                                | 2,808           | 15,316                             | 5,550                              | 6,828          | 2,362         |  |  |
| 0   | 0                                    | 0                                    | 0               | 0                                  | 0                                  | 0              | 0             |  |  |
| <b>35,647</b>                               | <b>37,075</b>                        | <b>79,308</b>                        | <b>116,383</b>  | <b>373,526</b>                     | <b>132,168</b>                     | <b>166,672</b> | <b>47,353</b> |  |  |
| 0   | 0                                    | 0                                    | 0               | 0                                  | 0                                  | 0              | 0             |  |  |
| 0   | 0                                    | 0                                    | 0               | 0                                  | 0                                  | 0              | 0             |  |  |
| <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>NET ASSETS - END OF YEAR</b>             |                                      |                                      |                 |                                    |                                    |                |               |  |  |

See Independent Auditor's Report.





# Hawkeye Area Community Action Program, Inc.

## Schedule A-5

### Schedule of Program Activity

Year Ended September 30, 2011

| FEDERAL PROGRAMS                        |                  |                  |                  |                  |             |                |               |                |               |                |                |
|---|------------------|------------------|------------------|------------------|-------------|----------------|---------------|----------------|---------------|----------------|----------------|
| Department of Health and Human Services |                  |                  |                  |                  |             |                |               |                |               |                |                |
| 93.568                                  |                  |                  |                  | 93.569           |             |                |               | 93.575         |               |                |                |
| HEAP                                    |                  | HEAP             |                  | LIHEAP           |             | 93.568         |               | Child Care     |               | Quality        |                |
| Weatherization                          | Weatherization   | Weatherization   | LIHEAP           | Subtotal         | Block Grant | Block Grant    | Block Grant   | Block Grant    | Block Grant   | Block Grant    | Child Care     |
| 10-02C                                  | 11-02C           | 11-02C           | 11-02C           |                  | 11-02       | 2011           | 2012          | 2011           | 2012          | 2011           | 2011           |
| (25)                                    | (26)             | (27)             | (27)             |                  | (28)        | (29)           | (30)          |                |               |                | (31)           |
| \$ 150,081                              | \$ 118,888       | \$ 4,890,460     | \$ 5,159,429     | \$ 5,159,429     | \$ 845,423  | \$ 504,484     | \$ 78,420     | \$ 504,484     | \$ 78,420     | \$ 44,379      | \$ 44,379      |
| 0                                       | 0                | 0                | 0                | 0                | 0           | 0              | 0             | 0              | 0             | 0              | 0              |
| 0                                       | 0                | 0                | 0                | 0                | 0           | 0              | 0             | 0              | 0             | 0              | 0              |
| 0                                       | 0                | 0                | 0                | 0                | 0           | 0              | 0             | 0              | 0             | 0              | 92,334         |
| 0                                       | 0                | 0                | 0                | 0                | 0           | 0              | 0             | 0              | 0             | 0              | 0              |
| 0                                       | 0                | 0                | 0                | 0                | ( 845,423)  | 315,083        | 0             | 315,083        | 0             | 0              | 0              |
| 0                                       | 0                | 0                | 0                | 0                | 0           | 0              | 0             | 0              | 0             | 0              | 0              |
| 0                                       | 0                | 0                | 0                | 0                | 0           | 0              | 0             | 0              | 0             | 0              | 0              |
| 0                                       | 0                | 0                | 0                | 0                | 0           | 0              | 0             | 0              | 0             | 0              | 0              |
| 859,381                                 | 1,654,943        | 0                | 0                | 2,514,324        | 0           | 0              | 0             | 0              | 0             | 0              | ( 23,138)      |
| 0                                       | 0                | 0                | 0                | 0                | 0           | 0              | 0             | 0              | 0             | 0              | 0              |
| <b>1,009,462</b>                        | <b>1,773,831</b> | <b>4,890,460</b> | <b>7,673,753</b> | <b>7,673,753</b> | <b>0</b>    | <b>819,567</b> | <b>78,420</b> | <b>819,567</b> | <b>78,420</b> | <b>113,575</b> | <b>113,575</b> |
| <b>EXPENSES</b>                         |                  |                  |                  |                  |             |                |               |                |               |                |                |
| 385,486                                 | 878,119          | 212,363          | 1,475,968        | 1,475,968        | 0           | 465,206        | 44,505        | 465,206        | 44,505        | 45,933         | 45,933         |
| 0                                       | 0                | 0                | 0                | 0                | 0           | 0              | 0             | 0              | 0             | 0              | 0              |
| 255,697                                 | 592,714          | 116,473          | 964,884          | 964,884          | 0           | 254,907        | 24,213        | 254,907        | 24,213        | 26,266         | 26,266         |
| 0                                       | 0                | 4,492,831        | 4,492,831        | 4,492,831        | 0           | 0              | 0             | 0              | 0             | 7,425          | 7,425          |
| 243,932                                 | ( 6,568)         | 950              | 238,314          | 238,314          | 0           | 0              | 0             | 0              | 0             | 9,946          | 9,946          |
| 3,880                                   | 0                | 6,028            | 9,908            | 9,908            | 0           | 0              | 0             | 0              | 0             | 1,290          | 1,290          |
| 8,912                                   | 49,003           | 3,740            | 61,655           | 61,655           | 0           | 0              | 0             | 0              | 0             | 1,734          | 1,734          |
| 8,987                                   | 27,459           | 2,815            | 39,261           | 39,261           | 0           | 0              | 0             | 0              | 0             | 0              | 0              |
| 4,697                                   | 17,513           | 558              | 22,768           | 22,768           | 0           | 0              | 0             | 0              | 0             | 22,440         | 22,440         |
| 0                                       | 0                | 0                | 0                | 0                | 0           | 0              | 0             | 0              | 0             | 0              | 0              |
| 31,463                                  | ( 2,282)         | 8,433            | 37,614           | 37,614           | 0           | 0              | 0             | 0              | 0             | 1,397          | 1,397          |
| 66,408                                  | 217,873          | 46,269           | 330,550          | 330,550          | 0           | 99,454         | 9,702         | 99,454         | 9,702         | 10,010         | 10,010         |
| 0                                       | 0                | 0                | 0                | 0                | 0           | 0              | 0             | 0              | 0             | 0              | 0              |
| <b>1,009,462</b>                        | <b>1,773,831</b> | <b>4,890,460</b> | <b>7,673,753</b> | <b>7,673,753</b> | <b>0</b>    | <b>819,567</b> | <b>78,420</b> | <b>819,567</b> | <b>78,420</b> | <b>126,471</b> | <b>126,471</b> |
| Change in net assets                    |                  |                  |                  |                  |             |                |               |                |               |                |                |
| Net assets - Beginning of year          |                  |                  |                  |                  |             |                |               |                |               |                |                |
| 0                                       | 0                | 0                | 0                | 0                | 0           | 0              | 0             | 0              | 0             | ( 12,896)      | ( 12,896)      |
| 0                                       | 0                | 0                | 0                | 0                | 0           | 0              | 0             | 0              | 0             | 12,896         | 12,896         |
| <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>   | <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, 2011

| FEDERAL PROGRAMS                        |   |   |  |   |                    |   |  |                               |                               |
|---|---|---|--|---|--------------------|---|--|-------------------------------|-------------------------------|
| Department of Health and Human Services |   |   |  |   |                    |   |  |                               |                               |
|   | 93.575  |   | 93.596   |   | 93.713 - ARRA      |   | 93.600   |                               |                               |
|   | Empowerment<br>Nontraditional<br>Child Care<br>2011 | Empowerment<br>Nontraditional<br>Child Care<br>2012<br>(33) | Child Care<br>& Resource<br>Referral<br>2011<br>(34) | ARRA - Emp.<br>Nontradit.<br>Child Care<br>2011<br>(35) | Subtotal<br>93.575 | ARRA - Emp.<br>Nontradit.<br>Child Care<br>2011<br>(35) | Subtotal<br>93.575, 93.596<br>& 93.713 - ARRA<br>Cluster | Head<br>Start<br>2010<br>(36) | Head<br>Start<br>2011<br>(37) |
| <b>REVENUE</b>                          |   |   |  |   |                    |   |  |                               |                               |
| Grant revenue                           | \$ 113,112  | \$ 23,010   | \$ 89,712  | \$ 13,888   | \$ 763,405         | \$ 13,888   | \$ 867,005   | \$ 1,126,650                  | \$ 4,225,599                  |
| Commodities received                    | 0   | 0   | 0  | 0   | 0                  | 0   | 0  | 0                             | 0                             |
| United Way                              | 38,916  | 43,750  | 0  | 0   | 175,000            | 0   | 175,000  | 0                             | 0                             |
| Contributions and public support        | 0   | 0   | 2,999  | 0   | 0                  | 2,999   | 2,999  | 0                             | 0                             |
| CSBG transfer                           | 7,501   | 0   | 0  | 678   | 322,584            | 678   | 323,262  | 0                             | 0                             |
| Program income                          | 0   | 0   | 20,324   | 0   | 0                  | 0   | 20,324   | 0                             | 0                             |
| Investment income                       | 0   | 0   | 0  | 0   | 0                  | 0   | 0  | 0                             | 0                             |
| Transfers                               | ( 7,231)  | 0   | ( 19,529)  | 0   | ( 30,369)          | 0   | ( 49,898)  | 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>152,298</b>                                      | <b>66,760</b>   | <b>93,506</b>  | <b>14,566</b>   | <b>1,230,620</b>   | <b>14,566</b>   | <b>1,338,692</b>   | <b>1,202,937</b>              | <b>4,546,041</b>              |
| <b>EXPENSES</b>                         |   |   |  |   |                    |   |  |                               |                               |
| Salaries and wages                      | 75,373  | 34,301  | 41,844   | 2,734   | 665,318            | 2,734   | 709,896  | 463,608                       | 1,657,757                     |
| Enrollee wages                          | 0   | 0   | 0  | 0   | 0                  | 0   | 0  | 0                             | 0                             |
| Fringe benefits and paid release        | 42,371  | 19,326  | 23,693   | 1,681   | 367,113            | 1,681   | 392,487  | 259,121                       | 929,501                       |
| Assistance to individuals               | 6,150   | 1,255   | 2,909  | 9,345   | 14,830             | 9,345   | 27,084   | 274                           | 642                           |
| Contracted services and fees            | 0   | 0   | 10,330   | 0   | 9,946              | 0   | 20,276   | 99,636                        | 646,106                       |
| Supplies and materials                  | 10,441  | 2,528   | 910  | 146   | 14,259             | 146   | 15,315   | 29,964                        | 65,200                        |
| Training and travel                     | 5,076   | 1,114   | 5,450  | 5   | 7,924              | 5   | 13,379   | 8,695                         | 36,863                        |
| Occupancy                               | 0   | 0   | 0  | 0   | 0                  | 0   | 0  | 151,533                       | 486,515                       |
| Equipment and repairs                   | 3,449   | 202   | 13   | 0   | 26,091             | 0   | 26,104   | 2,050                         | 15,845                        |
| Depreciation                            | 0   | 0   | 0  | 0   | 0                  | 0   | 0  | 0                             | 0                             |
| Other direct costs                      | 2,474   | 557   | 14,001   | 15  | 4,428              | 15  | 18,444   | 9,551                         | 27,215                        |
| Indirect costs                          | 16,386  | 7,477   | 9,121  | 640   | 143,029            | 640   | 152,790  | 102,218                       | 359,955                       |
| In-kind expenses                        | 0   | 0   | 0  | 0   | 0                  | 0   | 0  | 76,287                        | 320,442                       |
| <b>Total Expenses</b>                   | <b>161,720</b>                                      | <b>66,760</b>   | <b>108,271</b>                                       | <b>14,566</b>   | <b>1,252,938</b>   | <b>14,566</b>   | <b>1,375,775</b>   | <b>1,202,937</b>              | <b>4,546,041</b>              |
| Change in net assets                    | ( 9,422)  | 0   | ( 14,765)  | 0   | ( 22,318)          | 0   | ( 37,083)  | 0                             | 0                             |
| Net assets - Beginning of year          | 9,422   | 0   | 14,765   | 0   | 22,318             | 0   | 37,083   | 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-7

### Schedule of Program Activity

Year Ended September 30, 2011

|                                  | FEDERAL PROGRAMS |                |   |                                      |                        |   | STATE AND LOCAL PROGRAMS                              |  |                            |        |
|----------------------------------|------------------|----------------|---|--------------------------------------|------------------------|---|---|--|----------------------------|--------|
|                                  | DHHS             |                | DHS                                     |                                      | Total Federal Programs | Senior Community Employment State Portion 2011 (40) | Alliance Child and Maternal Health State Portion (41) | First Years First Curriculum 2012 (42) | Iowa Unmet Needs 2011 (43) |        |
|                                  | 93.600           | 93.994         | Alliance Child and Maternal Health (38) | Emergency Food and Shelter 2010 (39) |                        |   |   |  |                            | 97.024 |
| <b>REVENUE</b>                   |                  |                |   |                                      |                        |   |   |  |                            |        |
| Grant revenue                    | \$ 5,352,249     | \$ 97,448      | \$ 2,610                                | \$ 19,873,812                        | \$ 28,797              | \$ 150,865  | \$ 47,988   | \$ 31,557                              |                            |        |
| Commodities received             | 0                | 0              | 0                                       | 450,733                              | 0                      | 0   | 0   | 0                                      |                            |        |
| United Way                       | 0                | 0              | 0                                       | 175,000                              | 0                      | 0   | 0   | 0                                      |                            |        |
| Contributions and public support | 0                | 0              | 0                                       | 11,761                               | 0                      | 0   | 0   | 0                                      |                            |        |
| CSBG transfer                    | 0                | 0              | 0                                       | 500,758                              | 0                      | 0   | 0   | 0                                      |                            |        |
| Program income                   | 0                | 9,891          | 0                                       | 136,777                              | 3,180                  | 289,472   | 2,855   | 0                                      |                            |        |
| Investment income                | 0                | 0              | 0                                       | 0                                    | 0                      | 0   | 0   | 0                                      |                            |        |
| Transfers                        | 0                | ( 3,582)       | 0                                       | 61,991                               | 0                      | 0   | 0   | 0                                      |                            |        |
| Internal service fee             | 0                | 0              | 0                                       | 2,813,242                            | 0                      | 0   | 0   | 0                                      |                            |        |
| In-kind contributions            | 396,729          | 0              | 0                                       | 396,729                              | 0                      | 0   | 0   | 0                                      |                            |        |
| <b>Total Revenue</b>             | <b>5,748,978</b> | <b>103,757</b> | <b>2,610</b>                            | <b>23,295,305</b>                    | <b>31,977</b>          | <b>440,337</b>                                      | <b>50,843</b>   | <b>31,557</b>                          |                            |        |
| <b>EXPENSES</b>                  |                  |                |   |                                      |                        |   |   |  |                            |        |
| Salaries and wages               | 2,121,365        | 55,626         | 0                                       | 5,589,627                            | 5,563                  | 205,659   | 11,039  | 832                                    |                            |        |
| Enrollee wages                   | 0                | 0              | 0                                       | 293,142                              | 21,060                 | 0   | 0   | 0                                      |                            |        |
| Fringe benefits and paid release | 1,188,622        | 29,395         | 0                                       | 3,271,552                            | 4,398                  | 117,580   | 1,882   | 489                                    |                            |        |
| Assistance to individuals        | 916              | 0              | 2,610                                   | 5,859,975                            | 0                      | 0   | 0   | 30,054                                 |                            |        |
| Contracted services and fees     | 745,742          | 8,769          | 0                                       | 5,145,418                            | 0                      | 35,076  | 0   | 0                                      |                            |        |
| Supplies and materials           | 95,164           | 2,049          | 0                                       | 311,829                              | 0                      | 8,193   | 13,574  | 0                                      |                            |        |
| Training and travel              | 45,558           | 1,118          | 0                                       | 183,492                              | 16                     | 4,473   | 21,371  | 0                                      |                            |        |
| Occupancy                        | 638,048          | 0              | 0                                       | 880,474                              | 0                      | 0   | 0   | 0                                      |                            |        |
| Equipment and repairs            | 17,895           | 34             | 0                                       | 93,468                               | 0                      | 136   | 570   | 0                                      |                            |        |
| Depreciation                     | 0                | 0              | 0                                       | 0                                    | 0                      | 0   | 0   | 0                                      |                            |        |
| Other direct costs               | 36,766           | 1,532          | 0                                       | 141,081                              | 87                     | 6,126   | 0   | 0                                      |                            |        |
| Indirect costs                   | 462,173          | 11,341         | 0                                       | 1,180,219                            | 853                    | 45,358  | 2,407   | 182                                    |                            |        |
| In-kind expenses                 | 396,729          | 0              | 0                                       | 396,729                              | 0                      | 0   | 0   | 0                                      |                            |        |
| <b>Total Expenses</b>            | <b>5,748,978</b> | <b>109,864</b> | <b>2,610</b>                            | <b>23,347,006</b>                    | <b>31,977</b>          | <b>422,601</b>                                      | <b>50,843</b>   | <b>31,557</b>                          |                            |        |
| Change in net assets             | 0                | ( 6,107)       | 0                                       | 51,701                               | 0                      | 17,736  | 0   | 0                                      |                            |        |
| Net assets - Beginning of year   | 0                | 6,107          | 0                                       | 51,701                               | 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>\$ 17,736</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, 2011

## STATE AND LOCAL PROGRAMS

|                                  | Chronically Homeless 2010 | Chronically Homeless 2011 | Black Hills 11-02 | IP&L Utilities 2010 | IP&L Utilities 2011 | MEC 10-02C    | MEC 11-02C     | Shared Visions 2011 |
|----------------------------------|---------------------------|---------------------------|-------------------|---------------------|---------------------|---------------|----------------|---------------------|
| <b>REVENUE</b>                   |                           |                           |                   |                     |                     |               |                |                     |
| Grant revenue                    | \$ (44)                   | \$ 0                      | \$ 11,929         | \$ 60,000           | \$ 236,756          | \$ 26,128     | \$ 686,863     | \$ (51)             |
| Commodities received             | 0                         | 0                         | 0                 | 0                   | 0                   | 0             | 0              | 320,018             |
| United Way                       | 0                         | 0                         | 0                 | 0                   | 0                   | 0             | 0              | 78,638              |
| Contributions and public support | 0                         | 0                         | 0                 | 0                   | 0                   | 0             | 0              | 0                   |
| CSBG transfer                    | 0                         | 0                         | 0                 | 0                   | 0                   | 0             | 0              | 62,104              |
| Program income                   | 22,195                    | 6,210                     | 0                 | 0                   | 0                   | 0             | 0              | 0                   |
| Investment income                | 0                         | 0                         | 0                 | 0                   | 0                   | 0             | 0              | 0                   |
| Transfers                        | ( 10,340)                 | 10,340                    | 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>11,855</b>             | <b>16,550</b>             | <b>11,929</b>     | <b>60,000</b>       | <b>236,756</b>      | <b>26,128</b> | <b>686,863</b> | <b>460,760</b>      |
| <b>EXPENSES</b>                  |                           |                           |                   |                     |                     |               |                |                     |
| Salaries and wages               | 0                         | 0                         | 0                 | 0                   | 0                   | 0             | 0              | 257,398             |
| Enrollee wages                   | 0                         | 0                         | 0                 | 0                   | 0                   | 0             | 0              | 0                   |
| Fringe benefits and paid release | 0                         | 0                         | 0                 | 0                   | 0                   | 0             | 0              | 147,219             |
| Assistance to individuals        | 0                         | 0                         | 0                 | 0                   | 0                   | 0             | 0              | 0                   |
| Contracted services and fees     | 2,895                     | 1,103                     | 11,929            | 60,000              | 236,756             | 26,128        | 686,863        | 0                   |
| Supplies and materials           | 721                       | 502                       | 0                 | 0                   | 0                   | 0             | 0              | 0                   |
| Training and travel              | 0                         | 0                         | 0                 | 0                   | 0                   | 0             | 0              | 0                   |
| Occupancy                        | 7,022                     | 2,652                     | 0                 | 0                   | 0                   | 0             | 0              | 0                   |
| Equipment and repairs            | 0                         | 0                         | 0                 | 0                   | 0                   | 0             | 0              | 0                   |
| Depreciation                     | 0                         | 0                         | 0                 | 0                   | 0                   | 0             | 0              | 0                   |
| Other direct costs               | 2,237                     | 230                       | 0                 | 0                   | 0                   | 0             | 0              | 0                   |
| Indirect costs                   | 0                         | 0                         | 0                 | 0                   | 0                   | 0             | 0              | 0                   |
| In-kind expenses                 | 0                         | 0                         | 0                 | 0                   | 0                   | 0             | 0              | 56,143              |
| <b>Total Expenses</b>            | <b>12,875</b>             | <b>4,487</b>              | <b>11,929</b>     | <b>60,000</b>       | <b>236,756</b>      | <b>26,128</b> | <b>686,863</b> | <b>460,760</b>      |
| Change in net assets             | ( 1,020)                  | 12,063                    | 0                 | 0                   | 0                   | 0             | 0              | 0                   |
| Net assets - Beginning of year   | 1,020                     | 0                         | 0                 | 0                   | 0                   | 0             | 0              | 0                   |
| <b>NET ASSETS - END OF YEAR</b>  | <b>\$ 0</b>               | <b>\$ 12,063</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-9

### Schedule of Program Activity

Year Ended September 30, 2011

#### STATE AND LOCAL PROGRAMS

|                                  | Shared Visions |               | Emergency Child Care |               | Emergency Child Care |              | Kaleidoscope PEC |                  | Iowa Respite Mini Grant |                   | Food Reservoir Back Pack Project |                   | Food Reservoir Bulk Program |                   | Food Reservoir    |                   |
|----------------------------------|----------------|---------------|----------------------|---------------|----------------------|--------------|------------------|------------------|-------------------------|-------------------|----------------------------------|-------------------|-----------------------------|-------------------|-------------------|-------------------|
|                                  | 2012           | 2011          | 2010                 | 2011          | 2011                 | 2011         | 2011             | 2011             | 2011                    | 2011              | 2011                             | 2011              | 2011                        | 2011              | 2011              | 2011              |
| <b>REVENUE</b>                   |                |               |                      |               |                      |              |                  |                  |                         |                   |                                  |                   |                             |                   |                   |                   |
| Grant revenue                    | \$ 51,154      | \$ 40,209     | \$ 4,724             | \$ 10,000     | \$ 0                 | \$ 0         | \$ 0             | \$ 0             | \$ 0                    | \$ 0              | \$ 0                             | \$ 0              | \$ 0                        | \$ 0              | \$ 0              | \$ 4,452          |
| Commodities received             | 0              | 0             | 0                    | 0             | 0                    | 0            | 0                | 0                | 0                       | 0                 | 0                                | 0                 | 0                           | 0                 | 0                 | 0                 |
| United Way                       | 12,350         | 43,959        | 15,095               | 1,328         | 0                    | 0            | 0                | 0                | 0                       | 0                 | 0                                | 0                 | 0                           | 0                 | 0                 | 64,500            |
| Contributions and public support | 0              | 427           | 0                    | 0             | 0                    | 0            | 0                | 0                | 0                       | 0                 | 44,053                           | 70,116            | 0                           | 0                 | 125,891           |                   |
| CSBG transfer                    | 0              | 0             | 0                    | 0             | 0                    | 0            | 0                | 0                | 0                       | 0                 | 0                                | 0                 | 0                           | 0                 | 0                 |                   |
| Program income                   | 0              | 0             | 0                    | 0             | 0                    | 9,900        | 0                | 0                | 0                       | 0                 | 0                                | 0                 | 0                           | 0                 | 122,046           |                   |
| Investment income                | 0              | 0             | 0                    | 0             | 0                    | 0            | 0                | 0                | 0                       | 0                 | 0                                | 0                 | 0                           | 0                 | 0                 |                   |
| Transfers                        | 0              | ( 25,366)     | 0                    | 0             | 0                    | 0            | 0                | 0                | 0                       | 0                 | 0                                | 0                 | 0                           | 0                 | 0                 |                   |
| Internal service fee             | 0              | 0             | 0                    | 0             | 0                    | 0            | 0                | 0                | 0                       | 0                 | 0                                | 0                 | 0                           | 0                 | 0                 |                   |
| In-kind contributions            | 0              | 0             | 0                    | 0             | 0                    | 0            | 0                | 0                | 0                       | 0                 | 0                                | 0                 | 0                           | 0                 | 0                 |                   |
| <b>Total Revenue</b>             | <b>63,504</b>  | <b>59,229</b> | <b>19,819</b>        | <b>11,328</b> | <b>9,900</b>         | <b>9,900</b> | <b>11,361</b>    | <b>44,053</b>    | <b>65,354</b>           | <b>327,080</b>    | <b>316,889</b>                   | <b>327,080</b>    | <b>316,889</b>              | <b>327,080</b>    | <b>316,889</b>    | <b>316,889</b>    |
| <b>EXPENSES</b>                  |                |               |                      |               |                      |              |                  |                  |                         |                   |                                  |                   |                             |                   |                   |                   |
| Salaries and wages               | 35,395         | 29,676        | 7,904                | 2,665         | 5,288                | 5,288        | 2,665            | 20,539           | 0                       | 0                 | 0                                | 0                 | 0                           | 0                 | 0                 | 151,818           |
| Enrollee wages                   | 0              | 0             | 0                    | 0             | 0                    | 0            | 0                | 0                | 0                       | 0                 | 0                                | 0                 | 0                           | 0                 | 0                 | 0                 |
| Fringe benefits and paid release | 20,393         | 16,860        | 4,612                | 1,514         | 3,066                | 3,066        | 1,514            | 11,559           | 0                       | 0                 | 0                                | 0                 | 0                           | 0                 | 0                 | 82,663            |
| Assistance to individuals        | 0              | 9,354         | 4,173                | 5,824         | 0                    | 0            | 5,824            | 0                | 0                       | 0                 | 0                                | 0                 | 0                           | 0                 | 0                 | 0                 |
| Contracted services and fees     | 0              | 2,250         | 750                  | 0             | 0                    | 0            | 0                | 0                | 0                       | 0                 | 0                                | 0                 | 0                           | 0                 | 0                 | 320               |
| Supplies and materials           | 0              | 83            | 0                    | 74            | 0                    | 0            | 74               | 0                | 0                       | 0                 | 7,246                            | 36,107            | 0                           | 0                 | 0                 | 3,820             |
| Training and travel              | 0              | 705           | 280                  | 0             | 392                  | 392          | 0                | 0                | 0                       | 0                 | 0                                | 0                 | 0                           | 0                 | 0                 | 23,015            |
| Occupancy                        | 0              | 0             | 0                    | 0             | 0                    | 0            | 0                | 0                | 0                       | 0                 | 0                                | 0                 | 0                           | 0                 | 0                 | 0                 |
| Equipment and repairs            | 0              | 0             | 0                    | 0             | 0                    | 0            | 0                | 0                | 0                       | 0                 | 0                                | 0                 | 0                           | 0                 | 0                 | 5,125             |
| Depreciation                     | 0              | 0             | 0                    | 0             | 0                    | 0            | 0                | 0                | 0                       | 0                 | 0                                | 0                 | 0                           | 0                 | 0                 | 2,081             |
| Other direct costs               | 0              | 355           | 377                  | 703           | 0                    | 0            | 703              | 0                | 0                       | 0                 | 0                                | 0                 | 0                           | 0                 | 0                 | 25,176            |
| Indirect costs                   | 7,716          | 6,469         | 1,723                | 581           | 1,154                | 1,154        | 581              | 4,478            | 0                       | 0                 | 0                                | 0                 | 0                           | 0                 | 0                 | 33,062            |
| In-kind expenses                 | 0              | 0             | 0                    | 0             | 0                    | 0            | 0                | 0                | 0                       | 0                 | 0                                | 0                 | 0                           | 0                 | 0                 | 0                 |
| <b>Total Expenses</b>            | <b>63,504</b>  | <b>65,752</b> | <b>19,819</b>        | <b>11,361</b> | <b>9,900</b>         | <b>9,900</b> | <b>11,361</b>    | <b>43,822</b>    | <b>36,107</b>           | <b>327,080</b>    | <b>316,889</b>                   | <b>327,080</b>    | <b>316,889</b>              | <b>327,080</b>    | <b>316,889</b>    | <b>316,889</b>    |
| Change in net assets             | 0              | ( 6,523)      | 0                    | 33            | 0                    | 0            | ( 33)            | 231              | 29,247                  | ( 10,191)         | 116,440                          | 116,440           | 116,440                     | 116,440           | 116,440           | 116,440           |
| Net assets - Beginning of year   | 0              | 6,523         | 0                    | 33            | 0                    | 0            | 33               | 23,840           | 77,203                  | 116,440           | 116,440                          | 116,440           | 116,440                     | 116,440           | 116,440           | 116,440           |
| <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>\$ 24,071</b> | <b>\$ 106,450</b>       | <b>\$ 106,249</b> | <b>\$ 106,249</b>                | <b>\$ 106,249</b> | <b>\$ 106,249</b>           | <b>\$ 106,249</b> | <b>\$ 106,249</b> | <b>\$ 106,249</b> |

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-10  
 Schedule of Program Activity  
 Year Ended September 30, 2011

## STATE AND LOCAL PROGRAMS

|                                  | Food<br>Reservoir<br>Inventory<br>(60) | Farmers<br>Market<br>(61) | Farmers<br>Market<br>(62) | Johnson<br>County<br>Empowerment<br>Parent<br>Education - 11<br>(63) | Johnson<br>County<br>Empowerment<br>Parent<br>Education - 12<br>(64) | Empowerment<br>Child Care<br>Consultant - 11<br>(65) | Alliance<br>Linn County<br>Empowerment<br>2011<br>(66) | Alliance<br>Linn County<br>Empowerment<br>2012<br>(67) |
|----------------------------------|--|---------------------------|---------------------------|--|--|--|--|--|
| <b>REVENUE</b>                   |  |                           |                           |  |  |  |  |  |
| Grant revenue                    | \$ 0                                   | 2)                        | \$ 1,803                  | \$ 43,802  | \$ 7,907   | \$ 61,812  | \$ 277,068   | \$ 79,099  |
| 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                         | 0  | 0  | 0  | 0  | 0  |
| CSBG transfer                    | 0                                      | 2                         | 0                         | 2,710  | 0  | 0  | 2,118  | 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            | 1,964,515                              | 0                         | 0                         | 0  | 0  | 0  | 0  | 0  |
| <b>Total Revenue</b>             | <b>1,964,515</b>                       | <b>0</b>                  | <b>1,803</b>              | <b>46,512</b>  | <b>7,907</b>   | <b>61,812</b>  | <b>279,186</b>   | <b>79,099</b>  |
| <b>EXPENSES</b>                  |  |                           |                           |  |  |  |  |  |
| Salaries and wages               | 0                                      | 0                         | 1,067                     | 27,063   | 4,604  | 31,544   | 37,285   | 8,749  |
| Enrollee wages                   | 0                                      | 0                         | 0                         | 0  | 0  | 0  | 0  | 0  |
| Fringe benefits and paid release | 0                                      | 0                         | 504                       | 13,564   | 2,299  | 18,517   | 21,202   | 4,732  |
| Assistance to individuals        | 0                                      | 0                         | 0                         | 0  | 0  | 0  | 0  | 0  |
| Contracted services and fees     | 0                                      | 0                         | 0                         | 0  | 0  | 0  | 0  | 0  |
| Supplies and materials           | 0                                      | 0                         | 0                         | 0  | 0  | 0  | 208,560  | 63,211   |
| Training and travel              | 0                                      | 0                         | 0                         | 0  | 0  | 4,120  | 4,011  | 500  |
| Occupancy                        | 0                                      | 0                         | 0                         | 0  | 0  | 0  | 0  | 0  |
| Equipment and repairs            | 0                                      | 0                         | 0                         | 0  | 0  | 0  | 0  | 0  |
| Depreciation                     | 0                                      | 0                         | 0                         | 0  | 0  | 0  | 0  | 0  |
| Other direct costs               | 0                                      | 0                         | 0                         | 0  | 0  | 755  | 0  | 0  |
| Indirect costs                   | 0                                      | 0                         | 232                       | 5,885  | 1,004  | 6,876  | 8,128  | 1,907  |
| In-kind expenses                 | 2,186,274                              | 0                         | 0                         | 0  | 0  | 0  | 0  | 0  |
| <b>Total Expenses</b>            | <b>2,186,274</b>                       | <b>0</b>                  | <b>1,803</b>              | <b>46,512</b>  | <b>7,907</b>   | <b>61,812</b>  | <b>279,186</b>   | <b>79,099</b>  |
| Change in net assets             | ( 221,759)                             | 0                         | 0                         | 0  | 0  | 0  | 0  | 0  |
| Net assets - Beginning of year   | 526,188                                | 0                         | 0                         | 0  | 0  | 0  | 0  | 0  |
| <b>NET ASSETS - END OF YEAR</b>  | <b>\$ 304,429</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-11

Schedule of Program Activity

Year Ended September 30, 2011

## STATE AND LOCAL PROGRAMS

|                                  | Linn County<br>Empowerment<br>Wrap Around<br>2011<br>(68) | Linn County<br>Empowerment<br>Wrap Around<br>2012<br>(69) | Jones County<br>Empowerment<br>2011<br>(70) | Jones County<br>Empowerment<br>2012<br>(71) | First Call<br>For Help<br>2011<br>(72) | First Call<br>For Help<br>2012<br>(73) | United Way<br>2011<br>(74) | United Way<br>2012<br>(75) |
|----------------------------------|---|---|---|---|--|--|----------------------------|----------------------------|
| <b>REVENUE</b>                   |   |   |   |   |  |  |                            |                            |
| Grant revenue                    | \$ 80,867   | \$ 30,987   | \$ 25,285                                   | \$ 1,622                                    | \$ 0                                   | \$ 0                                   | \$ 0                       | \$ 0                       |
| Commodities received             | 0   | 0   | 0   | 0   | 0                                      | 0                                      | 0                          | 0                          |
| United Way                       | 46,326  | 30,554  | 0   | 0   | 191,276                                | 67,171                                 | ( 610,526)                 | 701,714                    |
| Contributions and public support | 0   | 0   | 0   | 0   | 0                                      | 0                                      | 0                          | 0                          |
| CSBG transfer                    | 87,796  | 0   | 0   | 0   | 24,291                                 | 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>214,989</b>  | <b>61,541</b>   | <b>25,285</b>                               | <b>1,622</b>                                | <b>215,567</b>                         | <b>67,171</b>                          | <b>( 610,526)</b>          | <b>701,714</b>             |
| <b>EXPENSES</b>                  |   |   |   |   |  |  |                            |                            |
| Salaries and wages               | 119,770   | 34,059  | 4,911                                       | 753   | 108,753                                | 34,308                                 | 0                          | 0                          |
| Enrollee wages                   | 0   | 0   | 0   | 0   | 0                                      | 0                                      | 0                          | 0                          |
| Fringe benefits and paid release | 69,112  | 20,057  | 2,884                                       | 442   | 62,913                                 | 19,895                                 | 0                          | 0                          |
| Assistance to individuals        | 0   | 0   | 4,964                                       | 0   | 0                                      | 0                                      | 0                          | 0                          |
| Contracted services and fees     | 0   | 0   | 10,222                                      | 0   | 6,129                                  | 0                                      | 0                          | 0                          |
| Supplies and materials           | 0   | 0   | 493   | 0   | 1,011                                  | 59                                     | 0                          | 0                          |
| Training and travel              | 0   | 0   | 741   | 263   | 698                                    | 168                                    | 0                          | 0                          |
| Occupancy                        | 0   | 0   | 0   | 0   | 0                                      | 0                                      | 0                          | 0                          |
| Equipment and repairs            | 0   | 0   | 0   | 0   | 569                                    | 0                                      | 0                          | 0                          |
| Depreciation                     | 0   | 0   | 0   | 0   | 0                                      | 0                                      | 0                          | 0                          |
| Other direct costs               | 0   | 0   | 0   | 0   | 5,875                                  | 1,397                                  | 0                          | 0                          |
| Indirect costs                   | 26,107  | 7,425   | 1,070                                       | 164   | 23,708                                 | 7,479                                  | 0                          | 0                          |
| In-kind expenses                 | 0   | 0   | 0   | 0   | 0                                      | 0                                      | 0                          | 0                          |
| <b>Total Expenses</b>            | <b>214,989</b>  | <b>61,541</b>   | <b>25,285</b>                               | <b>1,622</b>                                | <b>209,656</b>                         | <b>63,306</b>                          | <b>0</b>                   | <b>0</b>                   |
| Change in net assets             | 0   | 0   | 0   | 0   | 5,911                                  | 3,865                                  | ( 610,526)                 | 701,714                    |
| Net assets - Beginning of year   | 0   | 0   | 0   | 0   | ( 5,911)                               | 0                                      | 610,526                    | 0                          |
| <b>NET ASSETS - END OF YEAR</b>  | <b>\$ 0</b>   | <b>\$ 0</b>   | <b>\$ 0</b>                                 | <b>\$ 0</b>                                 | <b>\$ 0</b>                            | <b>\$ 3,865</b>                        | <b>\$ 0</b>                | <b>\$ 701,714</b>          |

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Schedule A-12

### Schedule of Program Activity

Year Ended September 30, 2011

#### STATE AND LOCAL PROGRAMS

|                                  | Local<br>Child Care<br>Operations<br>2011<br>(76) | Local<br>Child Care<br>Operations<br>2012<br>(77) | Parent<br>Committee<br>2011<br>(78) | Parent<br>Committee<br>2012<br>(79) | Maquoketa<br>Valley<br>Assistance<br>(80) | Amana<br>Assistance<br>(81) | East Central<br>Assistance<br>(82) | Linn County<br>REC<br>Assistance<br>(83) |
|----------------------------------|---|---|-------------------------------------|-------------------------------------|---|-----------------------------|------------------------------------|--|
| <b>REVENUE</b>                   |   |   |                                     |                                     |   |                             |                                    |  |
| Grant revenue                    | \$ 21,395   | \$ 7,346  | \$ 0                                | \$ 0                                | \$ 0                                      | \$ 0                        | \$ 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 | 14,169  | 0   | 0                                   | 0                                   | 384                                       | 0                           | 1,804                              | 5,150                                    |
| CSBG transfer                    | 0   | 0   | 0                                   | 0                                   | 0   | 0                           | 0                                  | 0  |
| Program income                   | 0   | 0   | 13,230                              | 0                                   | 0   | 0                           | 0                                  | 0  |
| Investment income                | 0   | 0   | 0                                   | 0                                   | 0   | 0                           | 0                                  | 0  |
| Transfers                        | 4,834   | ( 4,834)  | ( 20,076)                           | 20,076                              | 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>40,398</b>                                     | <b>2,512</b>                                      | <b>( 6,846)</b>                     | <b>20,076</b>                       | <b>384</b>                                | <b>0</b>                    | <b>1,804</b>                       | <b>5,150</b>                             |
| <b>EXPENSES</b>                  |   |   |                                     |                                     |   |                             |                                    |  |
| Salaries and wages               | 13,878  | 4,045   | 0                                   | 0                                   | 0   | 0                           | 0                                  | 0  |
| Enrollee wages                   | 0   | 0   | 0                                   | 0                                   | 0   | 0                           | 0                                  | 0  |
| Fringe benefits and paid release | 7,592   | 2,419   | 0                                   | 0                                   | 0   | 0                           | 0                                  | 0  |
| Assistance to individuals        | 0   | 0   | 0                                   | 0                                   | 758                                       | 300                         | 769                                | 5,581                                    |
| Contracted services and fees     | 47,886  | 0   | 0                                   | 0                                   | 0   | 0                           | 0                                  | 0  |
| Supplies and materials           | 2,483   | 950   | 0                                   | 0                                   | 0   | 0                           | 0                                  | 0  |
| Training and travel              | 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  |
| Depreciation                     | 0   | 0   | 0                                   | 0                                   | 0   | 0                           | 0                                  | 0  |
| Other direct costs               | 5,619   | 435   | 13,167                              | 265                                 | 0   | 0                           | 0                                  | 0  |
| Indirect costs                   | 28,378  | 8,122   | 0                                   | 0                                   | 0   | 0                           | 0                                  | 0  |
| In-kind expenses                 | 0   | 0   | 0                                   | 0                                   | 0   | 0                           | 0                                  | 0  |
| <b>Total Expenses</b>            | <b>105,836</b>                                    | <b>15,971</b>                                     | <b>13,167</b>                       | <b>265</b>                          | <b>758</b>                                | <b>300</b>                  | <b>769</b>                         | <b>5,581</b>                             |
| Change in net assets             | ( 65,438)   | ( 13,459)   | ( 20,013)                           | 19,811                              | ( 374)                                    | ( 300)                      | 1,035                              | ( 431)                                   |
| Net assets - Beginning of year   | 65,438  | 0   | 20,013                              | 0                                   | 598                                       | 2,084                       | 7,499                              | 2,442                                    |
| <b>NET ASSETS - END OF YEAR</b>  | <b>\$ 0</b>                                       | <b>( \$ 13,459)</b>                               | <b>\$ 0</b>                         | <b>\$ 19,811</b>                    | <b>\$ 224</b>                             | <b>\$ 1,784</b>             | <b>\$ 8,534</b>                    | <b>\$ 2,011</b>                          |

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-13  
 Schedule of Program Activity  
 Year Ended September 30, 2011

## STATE AND LOCAL PROGRAMS

|                                  | Farmer's<br>Electric<br>Assistance<br>(84) | TIP REC<br>Assistance<br>(85) | Coggon<br>Municipal<br>(86) | Black Hills<br>Assistance<br>(87) | Alliant Home<br>Town Care<br>2010<br>(88) | Alliant Home<br>Town Care<br>2011<br>(89) | Mid American<br>Assistance<br>Operations<br>2010<br>(90) | Mid American<br>Assistance<br>Operations<br>2011<br>(91) |
|----------------------------------|--|-------------------------------|-----------------------------|-----------------------------------|---|---|--|--|
| <b>REVENUE</b>                   |  |                               |                             |                                   |   |   |  |  |
| Grant revenue                    | \$ 0                                       | \$ 0                          | 0                           | 0                                 | 0   | 0   | 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  | 1,067                         | 0                           | 1,816                             | 19,462                                    | 51,572                                    | 21,193   | 62,721   |
| CSBG transfer                    | 0  | 0                             | 0                           | 0                                 | 0   | 0   | 0  | 0  |
| Program income                   | 0  | 0                             | 0                           | 0                                 | 0   | 0   | 0  | 0  |
| Investment income                | 0  | 0                             | 0                           | 0                                 | 0   | 0   | 0  | 0  |
| Transfers                        | 0  | 0                             | 0                           | (                                 | 19,203)                                   | 19,203                                    | ( 45,823)  | 45,823   |
| 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>1,067</b>                  | <b>0</b>                    | <b>1,816</b>                      | <b>259</b>                                | <b>70,775</b>                             | <b>( 24,630)</b>   | <b>108,544</b>   |
| <b>EXPENSES</b>                  |  |                               |                             |                                   |   |   |  |  |
| Salaries and wages               | 0  | 0                             | 0                           | 0                                 | 4,700                                     | 2,251                                     | 1,668  | 2,236  |
| Enrollee wages                   | 0  | 0                             | 0                           | 0                                 | 0   | 0   | 0  | 0  |
| Fringe benefits and paid release | 0  | 0                             | 0                           | 0                                 | 2,894                                     | 1,321                                     | 1,027  | 1,327  |
| Assistance to individuals        | 0  | 335                           | 168                         | 1,870                             | 76,966                                    | 61,614                                    | 31,051   | 83,686   |
| Contracted services and fees     | 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  |
| Occupancy                        | 0  | 0                             | 0                           | 0                                 | 0   | 0   | 0  | 0  |
| Equipment and repairs            | 0  | 0                             | 0                           | 0                                 | 0   | 0   | 0  | 0  |
| Depreciation                     | 0  | 0                             | 0                           | 0                                 | 0   | 0   | 0  | 0  |
| Other direct costs               | 0  | 0                             | 0                           | 0                                 | 0   | 0   | 0  | 0  |
| Indirect costs                   | 0  | 0                             | 0                           | 0                                 | 1,039                                     | 478                                       | 369  | 482  |
| In-kind expenses                 | 0  | 0                             | 0                           | 0                                 | 0   | 0   | 0  | 0  |
| <b>Total Expenses</b>            | <b>0</b>                                   | <b>335</b>                    | <b>168</b>                  | <b>1,870</b>                      | <b>85,599</b>                             | <b>65,664</b>                             | <b>34,115</b>  | <b>87,731</b>  |
| Change in net assets             | 0  | 732                           | ( 168)                      | ( 54)                             | ( 85,340)                                 | 5,111                                     | ( 58,745)  | 20,813   |
| Net assets - Beginning of year   | 15   | 4,067                         | 1,543                       | 4,910                             | 85,340                                    | 0   | 58,745   | 0  |
| <b>NET ASSETS - END OF YEAR</b>  | <b>\$ 15</b>                               | <b>\$ 4,799</b>               | <b>\$ 1,375</b>             | <b>\$ 4,856</b>                   | <b>\$ 0</b>                               | <b>\$ 5,111</b>                           | <b>\$ 0</b>  | <b>\$ 20,813</b>   |

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-14

Schedule of Program Activity

Year Ended September 30, 2011

## STATE AND LOCAL PROGRAMS

|                                  | Washington County           |                       | Washington County     |                  | Homeless Children Trust |                | Benton Local     |                  | Benton Local     |                     | Benton County Housing |                     | Benton County Housing |  |
|----------------------------------|-----------------------------|-----------------------|-----------------------|------------------|-------------------------|----------------|------------------|------------------|------------------|---------------------|-----------------------|---------------------|-----------------------|--|
|                                  | Local Assistance Operations | Local Assistance 2011 | Local Assistance 2012 | Local Assistance | Homeless Children Trust | Local 2011     | Local 2012       | Local 2011       | Local 2012       | County Housing 2011 | County Housing 2012   | County Housing 2011 | County Housing 2012   |  |
|                                  | (92)                        | (93)                  | (94)                  | (94)             | (95)                    | (96)           | (97)             | (96)             | (97)             | (98)                | (99)                  | (98)                | (99)                  |  |
| <b>REVENUE</b>                   |                             |                       |                       |                  |                         |                |                  |                  |                  |                     |                       |                     |                       |  |
| Grant revenue                    | \$ 0                        | \$ 0                  | \$ 0                  | \$ 0             | \$ 0                    | \$ 80,225      | \$ 32,584        | \$ 80,225        | \$ 32,584        | \$ 14,887           | \$ 4,962              | \$ 14,887           | \$ 4,962              |  |
| Commodities received             | 0                           | 0                     | 0                     | 0                | 0                       | 0              | 0                | 0                | 0                | 0                   | 0                     | 0                   | 0                     |  |
| United Way                       | 0                           | 0                     | 0                     | 0                | 0                       | 26,250         | 8,750            | 26,250           | 8,750            | 0                   | 0                     | 0                   | 0                     |  |
| Contributions and public support | 22,259                      | 12,613                | 8,486                 | 8,486            | 14,637                  | 620            | 5,822            | 23,869           | 12,523           | 20,568              | 5,000                 | 20,568              | 5,000                 |  |
| CSBG transfer                    | 20,256                      | 0                     | 0                     | 0                | 0                       | 57,966         | 20,235           | 23,869           | 12,523           | 7,143               | 1,610                 | 7,143               | 1,610                 |  |
| Program income                   | 4,000                       | 0                     | 0                     | 0                | 0                       | 0              | 0                | 57,966           | 20,235           | 0                   | 0                     | 0                   | 0                     |  |
| Investment income                | 0                           | 0                     | 0                     | 0                | 0                       | 0              | 0                | 0                | 0                | 0                   | 0                     | 0                   | 0                     |  |
| Transfers                        | 0                           | ( 44,756)             | 44,756                | 44,756           | 0                       | ( 19,840)      | 19,840           | ( 19,840)        | 19,840           | ( 171,139)          | 171,139               | ( 171,139)          | 171,139               |  |
| Internal service fee             | 0                           | 0                     | 0                     | 0                | 0                       | 0              | 0                | 0                | 0                | 0                   | 0                     | 0                   | 0                     |  |
| In-kind contributions            | 0                           | 0                     | 0                     | 0                | 0                       | 0              | 0                | 0                | 0                | 0                   | 0                     | 0                   | 0                     |  |
| <b>Total Revenue</b>             | <b>46,515</b>               | <b>( 32,143)</b>      | <b>53,242</b>         | <b>53,242</b>    | <b>14,637</b>           | <b>169,090</b> | <b>99,754</b>    | <b>169,090</b>   | <b>99,754</b>    | <b>( 128,541)</b>   | <b>182,711</b>        | <b>( 128,541)</b>   | <b>182,711</b>        |  |
| <b>EXPENSES</b>                  |                             |                       |                       |                  |                         |                |                  |                  |                  |                     |                       |                     |                       |  |
| Salaries and wages               | 10,789                      | 0                     | 0                     | 0                | 0                       | 63,508         | 23,783           | 63,508           | 23,783           | 3,179               | 632                   | 3,179               | 632                   |  |
| Enrollee wages                   | 0                           | 0                     | 0                     | 0                | 0                       | 0              | 0                | 0                | 0                | 0                   | 0                     | 0                   | 0                     |  |
| Fringe benefits and paid release | 7,009                       | 0                     | 0                     | 0                | 0                       | 34,888         | 13,264           | 34,888           | 13,264           | 1,817               | 364                   | 1,817               | 364                   |  |
| Assistance to individuals        | 25,159                      | 5,582                 | 7,653                 | 7,653            | 23,407                  | 6,472          | 3,656            | 6,472            | 3,656            | 0                   | 0                     | 0                   | 0                     |  |
| Contracted services and fees     | 0                           | 0                     | 0                     | 0                | 0                       | 0              | 0                | 0                | 0                | 3,984               | 2,229                 | 3,984               | 2,229                 |  |
| Supplies and materials           | 1,096                       | 0                     | 0                     | 0                | 52                      | 25,213         | 14,180           | 25,213           | 14,180           | 291                 | 0                     | 291                 | 0                     |  |
| Training and travel              | 1,750                       | 0                     | 0                     | 0                | 0                       | 11,121         | 3,219            | 11,121           | 3,219            | 38                  | 0                     | 38                  | 0                     |  |
| Occupancy                        | 5,861                       | 0                     | 0                     | 0                | 0                       | 33,999         | 13,971           | 33,999           | 13,971           | 22,165              | 8,802                 | 22,165              | 8,802                 |  |
| Equipment and repairs            | 0                           | 0                     | 0                     | 0                | 0                       | 162            | 0                | 162              | 0                | 0                   | 0                     | 0                   | 0                     |  |
| Depreciation                     | 0                           | 0                     | 0                     | 0                | 0                       | 0              | 0                | 0                | 0                | 9,345               | 3,153                 | 9,345               | 3,153                 |  |
| Other direct costs               | 5,687                       | 0                     | 0                     | 0                | 1,043                   | 539            | 202              | 539              | 202              | 963                 | 1,243                 | 963                 | 1,243                 |  |
| Indirect costs                   | 2,347                       | 0                     | 0                     | 0                | 0                       | 13,835         | 5,185            | 13,835           | 5,185            | 693                 | 138                   | 693                 | 138                   |  |
| In-kind expenses                 | 0                           | 0                     | 0                     | 0                | 0                       | 0              | 0                | 0                | 0                | 0                   | 0                     | 0                   | 0                     |  |
| <b>Total Expenses</b>            | <b>59,698</b>               | <b>5,582</b>          | <b>7,653</b>          | <b>7,653</b>     | <b>24,502</b>           | <b>189,737</b> | <b>77,460</b>    | <b>189,737</b>   | <b>77,460</b>    | <b>42,475</b>       | <b>16,561</b>         | <b>42,475</b>       | <b>16,561</b>         |  |
| Change in net assets             | ( 13,183)                   | ( 37,725)             | 45,589                | 45,589           | ( 9,865)                | 20,647         | 22,294           | ( 9,865)         | 22,294           | ( 171,016)          | 166,150               | ( 171,016)          | 166,150               |  |
| Net assets - Beginning of year   | 40,211                      | 37,725                | 0                     | 0                | 35,228                  | 20,647         | 0                | 35,228           | 0                | 171,016             | 0                     | 171,016             | 0                     |  |
| <b>NET ASSETS - END OF YEAR</b>  | <b>\$ 27,028</b>            | <b>\$ 0</b>           | <b>\$ 45,589</b>      | <b>\$ 45,589</b> | <b>\$ 25,363</b>        | <b>\$ 0</b>    | <b>\$ 22,294</b> | <b>\$ 25,363</b> | <b>\$ 22,294</b> | <b>\$ 0</b>         | <b>\$ 166,150</b>     | <b>\$ 0</b>         | <b>\$ 166,150</b>     |  |

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-15

Schedule of Program Activity

Year Ended September 30, 2011

## STATE AND LOCAL PROGRAMS

|                                  | Linn Co.<br>Housing<br>Local<br>2011<br>(100) | Linn Co.<br>Housing<br>Local<br>2012<br>(101) | Inn Circle<br>Local<br>Operations<br>2011<br>(102) | Inn Circle<br>Local<br>Operations<br>2012<br>(103) | Johnson<br>Local<br>Operations<br>2011<br>(104) | Johnson<br>Local<br>Operations<br>2012<br>(105) | Washington<br>Local<br>Operations<br>2011<br>(106) | Washington<br>Local<br>Operations<br>2012<br>(107) |
|----------------------------------|---|---|--|--|---|---|--|--|
| <b>REVENUE</b>                   |   |   |  |  |   |   |  |  |
| Grant revenue                    | \$ 0  | \$ 0  | \$ 23,947  | \$ 4,718   | \$ 0  | \$ 0  | \$ 90,000  | \$ 30,000  |
| Commodities received             | 0   | 0   | 0  | 0  | 0   | 0   | 0  | 0  |
| United Way                       | 0   | 0   | 45,000   | 15,000   | 3,000   | 0   | 0  | 0  |
| Contributions and public support | 0   | 0   | 64,264   | 692  | 0   | 0   | 755  | 250  |
| CSBG transfer                    | 46,165  | 12,500  | 0  | 0  | 114,158   | 18,140  | 8,133  | 0  |
| Program income                   | 57,459  | 18,093  | 2,357  | 1,054  | 129,116   | 37,482  | 23,623   | 6,995  |
| Investment income                | 0   | 0   | 0  | 0  | 0   | 0   | 2,900  | (2,912)  |
| Transfers                        | ( 545,545)                                    | 545,545                                       | ( 404,325)   | 404,325  | ( 25,475)                                       | 25,475  | ( 55,924)  | 55,924   |
| 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>( 441,921)</b>                             | <b>576,138</b>                                | <b>( 268,757)</b>                                  | <b>425,789</b>                                     | <b>220,799</b>                                  | <b>81,097</b>                                   | <b>69,487</b>                                      | <b>90,257</b>                                      |
| <b>EXPENSES</b>                  |   |   |  |  |   |   |  |  |
| Salaries and wages               | 13,808  | 7,281   | 0  | 0  | 38,353  | 5,273   | 46,326   | 13,821   |
| Enrollee wages                   | 0   | 0   | 0  | 0  | 373   | 13  | 0  | 0  |
| Fringe benefits and paid release | 8,009   | 1,645   | ( 25)  | 0  | 21,090  | 2,982   | 26,771   | 7,389  |
| Assistance to individuals        | 0   | 0   | 0  | 0  | 1,895   | 65  | 0  | 0  |
| Contracted services and fees     | 21,081  | 4,830   | 4,502  | 1,815  | 44,242  | 14,690  | 2,589  | 0  |
| Supplies and materials           | 7,429   | 753   | 359  | 166  | 18,237  | 1,740   | 2,601  | 556  |
| Training and travel              | 9,164   | 3,211   | 125  | 3,381  | 5,256   | 2,737   | 1,473  | 303  |
| Occupancy                        | 14,256  | 2,081   | 13,578   | 5,136  | 41,249  | 17,034  | 51,916   | 17,340   |
| Equipment and repairs            | 0   | 0   | 0  | 0  | 1,183   | 0   | 1,124  | 0  |
| Depreciation                     | 23,509  | 7,822   | 44,531   | 2,611  | 42,323  | 11,347  | 0  | 0  |
| Other direct costs               | 3,845   | 672   | 11,591   | 4,218  | 12,797  | 20,565  | 1,952  | 688  |
| Indirect costs                   | 3,010   | 1,587   | 24,209   | 6,045  | 21,844  | 2,564   | 10,099   | 3,013  |
| In-kind expenses                 | 0   | 0   | 0  | 0  | 0   | 0   | 0  | 0  |
| <b>Total Expenses</b>            | <b>104,111</b>                                | <b>29,882</b>                                 | <b>98,870</b>                                      | <b>23,372</b>                                      | <b>248,842</b>                                  | <b>79,010</b>                                   | <b>144,851</b>                                     | <b>43,110</b>                                      |
| Change in net assets             | ( 546,032)                                    | 546,256                                       | ( 367,627)   | 402,417  | ( 28,043)                                       | 2,087   | ( 75,364)  | 47,147   |
| Net assets - Beginning of year   | 546,032                                       | 0   | 367,627  | 0  | 28,043  | 0   | 75,364   | 0  |
| <b>NET ASSETS - END OF YEAR</b>  | <b>\$ 0</b>                                   | <b>\$ 546,256</b>                             | <b>\$ 0</b>  | <b>\$ 402,417</b>                                  | <b>\$ 0</b>                                     | <b>\$ 2,087</b>                                 | <b>\$ 0</b>  | <b>\$ 47,147</b>                                   |

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-16

Schedule of Program Activity

Year Ended September 30, 2011

## STATE & LOCAL PROGRAMS

|                                  | Greater C.R.<br>Community<br>Foundation<br>2011<br>(108) | Greater C.R.<br>Community<br>Foundation<br>2012<br>(109) | Residential<br>Environmental<br>Division Pool<br>(110) | Weatherization<br>Inventory<br>(111) | Local Childcare<br>Training<br>Programs<br>(112) | Local<br>Health<br>Alliance<br>(113) | Early Literacy<br>(114) | Total<br>State and<br>Local<br>Programs |
|----------------------------------|--|--|--|--------------------------------------|--|--------------------------------------|-------------------------|---|
| <b>REVENUE</b>                   |  |  |  |                                      |  |                                      |                         |   |
| Grant revenue                    | \$ 0   | \$ 0   | \$ 949   | \$ 0                                 | \$ 0   | \$ 0                                 | \$ 0                    | \$ 2,632,703                            |
| Commodities received             | 0  | 0  | 0  | 0                                    | 0  | 0                                    | 0                       | 0                                       |
| United Way                       | 0  | 0  | 0  | 0                                    | 0  | 0                                    | 0                       | 755,685                                 |
| Contributions and public support | 1,000  | 3,113  | 0  | 0                                    | 0  | 0                                    | 0                       | 554,336                                 |
| CSBG transfer                    | 0  | 0  | 40,425   | 0                                    | 0  | 0                                    | 0                       | 500,758                                 |
| Program income                   | 0  | 0  | 17,481   | 0                                    | 1,236  | 0                                    | 0                       | 850,176                                 |
| Investment income                | 0  | 0  | 0  | 0                                    | 0  | 0                                    | 0                       | ( 12)                                   |
| Transfers                        | ( 5,174)   | 5,174  | 0  | 0                                    | 75,264   | 12,093                               | 0                       | 61,991                                  |
| Internal service fee             | 0  | 0  | 0  | 0                                    | 0  | 0                                    | 0                       | 0                                       |
| In-kind contributions            | 0  | 0  | 0  | 0                                    | 0  | 0                                    | 0                       | 1,964,515                               |
| <b>Total Revenue</b>             | <b>( 4,174)</b>  | <b>8,287</b>   | <b>58,855</b>  | <b>0</b>                             | <b>76,500</b>                                    | <b>12,093</b>                        | <b>15,300</b>           | <b>7,320,152</b>                        |
| <b>EXPENSES</b>                  |  |  |  |                                      |  |                                      |                         |   |
| Salaries and wages               | 0  | 0  | 24,662   | 0                                    | 0  | 0                                    | 8,385                   | 1,435,220                               |
| Enrollee wages                   | 0  | 0  | 0  | 0                                    | 0  | 0                                    | 0                       | 21,446                                  |
| Fringe benefits and paid release | 0  | 0  | 14,315   | 0                                    | 0  | 0                                    | 4,835                   | 809,289                                 |
| Assistance to individuals        | 4,342  | 5,174  | 0  | 0                                    | 0  | 0                                    | 0                       | 400,872                                 |
| Contracted services and fees     | 0  | 0  | 4,310  | 0                                    | 2,492  | 0                                    | 0                       | 1,506,842                               |
| Supplies and materials           | 165  | 0  | 0  | 58,340                               | 0  | 0                                    | 393                     | 211,398                                 |
| Training and travel              | 5,708  | 0  | 559  | 0                                    | 0  | 0                                    | 187                     | 104,474                                 |
| Occupancy                        | 0  | 0  | 0  | 0                                    | 0  | 0                                    | 0                       | 257,062                                 |
| Equipment and repairs            | 530  | 0  | 0  | 0                                    | 0  | 0                                    | 650                     | 10,049                                  |
| Depreciation                     | 0  | 0  | 2,923  | 0                                    | 0  | 0                                    | 0                       | 149,645                                 |
| Other direct costs               | 5,049  | 0  | 6,710  | 0                                    | 0  | 0                                    | 0                       | 140,568                                 |
| Indirect costs                   | 0  | 0  | 5,376  | 0                                    | 0  | 0                                    | 1,828                   | 390,752                                 |
| In-kind expenses                 | 0  | 0  | 0  | 0                                    | 0  | 0                                    | 0                       | 2,186,274                               |
| <b>Total Expenses</b>            | <b>15,794</b>  | <b>5,174</b>   | <b>58,855</b>  | <b>58,340</b>                        | <b>2,492</b>                                     | <b>0</b>                             | <b>16,278</b>           | <b>7,623,891</b>                        |
| Change in net assets             | ( 19,968)  | 3,113  | 0  | ( 58,340)                            | 74,008   | 12,093                               | ( 978)                  | ( 303,739)                              |
| Net assets - Beginning of year   | 19,968   | 0  | 36,992   | 24,128                               | 0  | 0                                    | 0                       | 3,011,537                               |
| <b>NET ASSETS - END OF YEAR</b>  | <b>\$ 0</b>  | <b>\$ 3,113</b>  | <b>\$ 36,992</b>                                       | <b>\$ 34,212</b>                     | <b>\$ 74,008</b>                                 | <b>\$ 12,093</b>                     | <b>\$ ( 978)</b>        | <b>\$ 2,707,798</b>                     |

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Schedule A-17

### Schedule of Program Activity

Year Ended September 30, 2011

#### DISCRETIONARY ACTIVITIES

|                                  | Elimination of Internal Services | GAAP Adjustments    | Fringe Benefits 2010 | Fringe Benefits 2011 | Corporate Operations | Corporate Operations Property | Corporate Operations Unallocable | Total Discretionary Activity |
|----------------------------------|----------------------------------|---------------------|----------------------|----------------------|----------------------|-------------------------------|----------------------------------|------------------------------|
|                                  |                                  | (115)               | (116)                | (117)                | (118)                | (119)                         | (120)                            |                              |
| <b>REVENUE</b>                   |                                  |                     |                      |                      |                      |                               |                                  |                              |
| Grant revenue                    | \$ 0                             | \$ 239,245          | \$ 0                 | \$ 0                 | \$ 6,296             | \$ 0                          | \$ 0                             | \$ 245,541                   |
| Commodities received             | 0                                | 0                   | 0                    | 0                    | 0                    | 0                             | 0                                | 0                            |
| United Way                       | 0                                | 0                   | 0                    | 0                    | 0                    | 0                             | 7,746                            | 7,746                        |
| Contributions and public support | 0                                | 0                   | 0                    | 0                    | 0                    | 0                             | 8,583                            | 8,583                        |
| CSBG transfer                    | 0                                | 0                   | 0                    | 0                    | 0                    | 0                             | 0                                | 0                            |
| Program income                   | 0                                | 0                   | 0                    | 0                    | 0                    | 12,000                        | 324                              | 11,676                       |
| Investment income                | 0                                | 0                   | 0                    | 0                    | 0                    | 0                             | 18,828                           | 18,828                       |
| Transfers                        | 0                                | ( 112,044)          | ( 93,212)            | 93,212               | 0                    | 112,044                       | 0                                | 0                            |
| Internal service fee             | ( 7,565,027)                     | 0                   | 1,128,459            | 2,622,570            | 0                    | 1,000,756                     | 0                                | ( 2,813,242)                 |
| In-kind contributions            | 0                                | ( 178,369)          | 0                    | 0                    | 0                    | 0                             | 0                                | ( 178,369)                   |
| <b>Total Revenue</b>             | <b>( 7,565,027)</b>              | <b>( 529,658)</b>   | <b>1,035,247</b>     | <b>2,715,782</b>     | <b>( 6,296)</b>      | <b>1,124,800</b>              | <b>34,833</b>                    | <b>( 3,190,319)</b>          |
| <b>EXPENSES</b>                  |                                  |                     |                      |                      |                      |                               |                                  |                              |
| Salaries and wages               | 0                                | 0                   | 381,921              | 695,849              | 785,364              | 102,173                       | 0                                | 1,965,307                    |
| Enrollee wages                   | 0                                | 0                   | 0                    | 52                   | 0                    | 0                             | 0                                | 52                           |
| Fringe benefits and paid release | ( 3,751,029)                     | 0                   | 569,747              | 1,860,485            | 439,655              | 55,900                        | 0                                | ( 825,242)                   |
| Assistance to individuals        | 0                                | ( 239,245)          | 0                    | 0                    | 0                    | 0                             | 0                                | ( 239,245)                   |
| Contracted services and fees     | ( 2,514,324)                     | 0                   | 0                    | 0                    | 110,447              | 174,977                       | ( 3,279)                         | ( 2,232,179)                 |
| Supplies and materials           | ( 298,918)                       | 0                   | 0                    | 0                    | 21,077               | 35,007                        | 3,317                            | ( 239,517)                   |
| Training and travel              | 0                                | 0                   | 0                    | 0                    | 36,562               | 9,334                         | 0                                | 45,896                       |
| Occupancy                        | ( 1,000,756)                     | ( 57,317)           | 0                    | 0                    | 319,735              | 334,909                       | 60,387                           | ( 343,042)                   |
| Equipment and repairs            | 0                                | ( 55,026)           | 0                    | 0                    | 7,726                | 36,638                        | 0                                | ( 10,662)                    |
| Depreciation                     | 0                                | 275,182             | 0                    | 0                    | 0                    | 156,263                       | 0                                | 431,445                      |
| Other direct costs               | 0                                | 0                   | 859                  | 9,878                | 141,634              | 83,915                        | 25,484                           | 261,770                      |
| Indirect costs                   | 0                                | 0                   | 82,720               | 149,518              | ( 1,825,430)         | 22,221                        | 0                                | ( 1,570,971)                 |
| In-kind expenses                 | 0                                | ( 178,369)          | 0                    | 0                    | 0                    | 0                             | 0                                | ( 178,369)                   |
| <b>Total Expenses</b>            | <b>( 7,565,027)</b>              | <b>( 254,775)</b>   | <b>1,035,247</b>     | <b>2,715,782</b>     | <b>36,770</b>        | <b>1,011,337</b>              | <b>85,909</b>                    | <b>( 2,934,757)</b>          |
| Change in net assets             | 0                                | ( 274,883)          | 0                    | 0                    | ( 43,066)            | 113,463                       | ( 51,076)                        | ( 255,562)                   |
| Net assets - Beginning of year   | 0                                | 2,789,551           | 0                    | 0                    | 43,066               | 359,123                       | 281,876                          | 3,473,616                    |
| <b>NET ASSETS - END OF YEAR</b>  | <b>\$ 0</b>                      | <b>\$ 2,514,668</b> | <b>\$ 0</b>          | <b>\$ 0</b>          | <b>\$ 0</b>          | <b>\$ 472,586</b>             | <b>\$ 230,800</b>                | <b>\$ 3,218,054</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, 2011

| Federal Grantor/Pass-Through<br>Number/Program Title                | CFDA<br>Number | Federal Grantor or<br>Pass-Through Agency                          | Program Period      | Federal<br>Expenditures |
|---|----------------|--|---------------------|-------------------------|
| <b>DEPARTMENT OF AGRICULTURE</b>                                    |                |  |                     |                         |
| ( 1) Women, Infants, and Children - Cash<br>#5881A034               | 10.557         | Iowa Department of<br>Public Health                                | 10/01/10 - 09/30/11 | \$ 680,311              |
| ( 2) Child and Adult Care Food Program - Centers<br>#57-8013        | 10.558         | Iowa Department of<br>Education                                    | 10/01/10 - 09/30/11 | 430,145                 |
| ( 3) Child and Adult Care Food Program - Home Providers<br>#57-8028 |                | Iowa Department of<br>Education                                    | 10/01/10 - 09/30/11 | 628,882                 |
|   |                | <b>Total Federal Expenditures #10.558</b>                          |                     | <b>1,059,027</b>        |
| ( 4) Temporary Emergency Food Assistance<br>Program #FHWS09-13      | 10.568         | Iowa Department of<br>Human Services                               | 10/01/10 - 09/30/11 | 24,487                  |
| ( 5) Temporary Emergency Food Assistance<br>Program #FHWS09-13      | 10.569         | Iowa Department of<br>Human Services                               | 10/01/10 - 09/30/11 | 450,733                 |
|   |                | <b>Total Federal Expenditures #10.568 &amp;<br/>10.569 Cluster</b> |                     | <b>475,220</b>          |
| <b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>                  |                |  |                     |                         |
| ( 6) Community Development Block Grant 2010<br>#NA                  | 14.218         | City of Cedar Rapids   | 07/01/10 - 06/30/11 | <b>35,647</b>           |
| ( 7) Emergency Shelter Grant Program 2012<br>#10-ES-001             | 14.231         | Iowa Finance Authority   | 07/01/10 - 06/30/11 | 35,275                  |
| ( 8) Emergency Shelter Grant Program 2011<br>#11-HAP-001            |                | Iowa Finance Authority   | 07/01/11 - 06/30/12 | 78,458                  |
|   |                | <b>Total Federal Expenditures #14.231</b>                          |                     | <b>113,733</b>          |
| ( 9) Supportive Housing Program 2011<br>#IA0011B7D010802            | 14.235         | US Department of Housing<br>and Urban Development                  | 07/01/10 - 06/30/11 | 331,991                 |
| (10) Supportive Housing Program 2012<br>#IA0011B7D010803            |                | US Department of Housing<br>and Urban Development                  | 07/01/11 - 06/30/12 | 119,564                 |
| (11) HUD V - 2011<br>#IA0012B7D010802                               |                | US Department of Housing<br>and Urban Development                  | 07/01/10 - 06/30/11 | 147,996                 |
| (12) HUD V - 2012<br>#IA0012B7D011003                               |                | US Department of Housing<br>and Urban Development                  | 07/01/11 - 06/30/12 | 43,491                  |
| (13) Chronically Homeless 2011<br>#IA0008B7D010802                  |                | US Department of Housing<br>and Urban Development                  | 07/01/10 - 06/30/11 | 17,569                  |
| (14) Chronically Homeless 2012<br>#IA0008B7D011003                  |                | US Department of Housing<br>and Urban Development                  | 07/01/11 - 06/30/12 | 7,957                   |
|   |                | <b>Total Federal Expenditures #14.235</b>                          |                     | <b>668,568</b>          |
| (15) HOME Investment Partnership<br>#NA                             | 14.239         | City of Cedar Rapids   | 07/01/07 - 06/30/12 | <b>36,094</b>           |

# Hawkeye Area Community Action Program, Inc.

## Schedule B-2

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

Year Ended September 30, 2011

| <u>Federal Grantor/Pass-Through<br/>Number/Program Title</u>      | <u>CFDA<br/>Number</u> | <u>Federal Grantor or<br/>Pass-Through Agency</u>                       | <u>Program Period</u> | <u>Federal<br/>Expenditures</u> |
|---|------------------------|---|-----------------------|---------------------------------|
| <b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (Continued)</b>    |                        |   |                       |                                 |
| (16) Homeless Prevention and Rapid Rehousing<br>Program #NA       | 14.257                 | Iowa Finance Authority  | 07/14/09 - 07/13/12   | <u>806,750</u>                  |
| (17) Cedar Rapids Lead Project<br>#NA                             | 14.900                 | City of Cedar Rapids  | 07/01/09 - 10/31/11   | <u>175,304</u>                  |
| <b>DEPARTMENT OF LABOR</b>  |                        |   |                       |                                 |
| (18) Senior Community Employment 2011<br>#804                     | 17.235                 | US Department of Labor  | 07/01/10 - 06/30/11   | 255,940                         |
| (19) Senior Community Employment 2012<br>#804                     |                        | US Department of Labor  | 07/01/11 - 06/30/12   | 61,498                          |
| (20) Senior Community Employment Supplemental<br>#1020            |                        | US Department of Labor  | 01/29/10 - 06/30/11   | 55,014                          |
|   |                        | <b>Total Federal Expenditures #17.235</b>                               |                       | <u>372,452</u>                  |
| <b>DEPARTMENT OF ENERGY</b>                                       |                        |   |                       |                                 |
| (21) ARRA Weatherization<br>#DOE-ARRA-09-02C                      | 81.042 -<br>ARRA       | Iowa Department of<br>Human Rights                                      | 04/01/09 - 03/31/12   | <u>3,568,791</u>                |
| <b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>                    |                        |   |                       |                                 |
| (22) Immunization Project 2010<br>#58801490                       | 93.268                 | Iowa Department of<br>Public Health                                     | 01/01/10 - 12/31/10   | 1,049                           |
| (23) Immunization Project 2011<br>#58811490                       |                        | Iowa Department of<br>Public Health                                     | 01/01/11 - 12/31/11   | 6,933                           |
|   |                        | <b>Total Federal Expenditures #93.268</b>                               |                       | <u>7,982</u>                    |
| (24) ARRA - Immunization Project 2010<br>#58801490                | 93.712 -<br>ARRA       | Iowa Department of<br>Public Health                                     | 01/01/10 - 12/31/10   | <u>502</u>                      |
|   |                        | <b>Total Federal Expenditures #93.268 &amp;<br/>93.712-ARRA Cluster</b> |                       | <u>8,484</u>                    |
| (25) HEAP Weatherization<br>#HEAP-10-02C                          | 93.568                 | Iowa Department of<br>Human Rights                                      | 01/01/10 - 12/31/10   | 150,081                         |
| (26) HEAP Weatherization<br>#HEAP-11-02-C                         |                        | Iowa Department of<br>Human Rights                                      | 01/01/11 - 12/31/11   | 118,888                         |
| (27) Low-Income Home Energy Assistance Program<br>#LIHEAP-11-02-C |                        | Iowa Department of<br>Human Rights                                      | 10/01/10 - 9/30/11    | 4,890,460                       |
|   |                        | <b>Total Federal Expenditures #93.568</b>                               |                       | <u>5,159,429</u>                |
| (28) Community Services Block Grant<br>#CSBG-11-02                | 93.569                 | Iowa Department of<br>Human Rights                                      | 10/01/10 - 12/31/11   | <u>845,423</u>                  |

# Hawkeve Area Community Action Program. Inc.

## Schedule B-3

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

Year Ended September 30, 2011

| Federal Grantor/Pass-Through<br>Number/Program Title                  | CFDA<br>Number   | Federal Grantor or<br>Pass-Through Agency   | Program Period      | Federal<br>Expenditures |
|---|------------------|---|---------------------|-------------------------|
| <b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>            |                  |   |                     |                         |
| (29) Child Care Block Grant Wrap Around 2011<br>#DCFS 09-089-12       | 93.575           | Iowa Department of<br>Human Services  | 09/01/10 - 08/31/11 | 504,484                 |
| (30) Child Care Block Grant Wrap Around 2012<br>#DCFS 09-089-12       |                  | Iowa Department of<br>Human Services  | 09/01/11 - 08/31/12 | 78,420                  |
| (31) Quality Child Care Initiative 2011<br>#NA                        |                  | Linn County Community<br>Empowerment Board  | 07/01/10 - 06/30/11 | 44,379                  |
| (32) Empowerment Nontraditional Child Care 2011<br>#LinnCo2011        |                  | Linn County Community<br>Empowerment Board  | 07/01/10 - 06/30/11 | 113,112                 |
| (33) Empowerment Nontraditional Child Care 2012<br>#NA                |                  | Linn County Community<br>Empowerment Board  | 07/01/11 - 06/30/12 | 23,010                  |
|   |                  | <b>Total Federal Expenditures #93.575</b>   |                     | <b>763,405</b>          |
| (34) Child Care Resource Referral 2011<br>#NA                         | 93.596           | Iowa East Central TRAIN   | 07/01/10 - 06/30/11 | <b>89,712</b>           |
| (35) ARRA - Empowerment Nontraditional<br>Child Care 2011 #LinnCo2011 | 93.713 -<br>ARRA | Linn County Community<br>Empowerment Board  | 07/01/11 - 06/30/11 | <b>13,888</b>           |
|   |                  | <b>Total Federal Expenditures #93.575, #93.596 &amp;<br/>#93.713-ARRA Cluster</b> |                     | <b>867,005</b>          |
| (36) Head Start 2010<br>#07CH6114/45                                  | 93.600           | US Department of Health<br>and Human Services                                     | 01/01/10 - 12/31/10 | 1,126,650               |
| (37) Head Start 2011<br>#07CH6114/46                                  |                  | US Department of Health<br>and Human Services                                     | 01/01/11 - 12/31/11 | 4,225,599               |
|   |                  | <b>Total Federal Expenditures #93.600</b>   |                     | <b>5,352,249</b>        |
| (38) Alliance Child and Maternal Health<br>#5880 MH12                 | 93.994           | Iowa Department of<br>Public Health   | 10/01/10 - 09/30/11 | <b>97,448</b>           |
| <b>DEPARTMENT OF HOMELAND SECURITY</b>                                |                  |   |                     |                         |
| (39) Emergency Food and Shelter 2010<br>#28-2952-00                   | 97.024           | Emergency Food and<br>Shelter National Board                                      | 01/01/10 - 12/31/10 | <b>2,610</b>            |
|   |                  | <b>TOTAL FEDERAL EXPENDITURES</b>   |                     | <b>\$ 20,324,545</b>    |

#### 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 combined financial statements.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2011

| ASSETS  | Total All Funds      | Corporate Operations |                     | Corporate Operations Property | Corporate Operation Allocable | GAAP Differences Account | Total Restricted or Designated Funds |
|---|----------------------|----------------------|---------------------|-------------------------------|-------------------------------|--------------------------|--------------------------------------|
|   |                      | Unallocable          | Property            |                               |                               |                          |                                      |
| Cash  | \$ 1,522,981         | (\$ 139,812)         | \$ 174,067          | (\$ 4,190)                    | \$ 0                          | \$ 1,492,916             |                                      |
| Certificates of deposit                           | 375,706              | 375,706              | 0                   | 0                             | 0                             | 0                        |                                      |
| Grants receivable                                 | 1,290,926            | 0                    | 0                   | 70,853                        | 0                             | 1,220,073                |                                      |
| Accounts receivable                               | 15,135               | 160                  | 33                  | 0                             | 0                             | 14,942                   |                                      |
| Pledge receivable                                 | 701,714              | 0                    | 0                   | 0                             | 0                             | 701,714                  |                                      |
| Prepaid expenses                                  | 237,342              | 1,050                | 0                   | 1,447                         | 0                             | 234,845                  |                                      |
| Inventories                                       | 1,150,386            | 0                    | 0                   | 0                             | 0                             | 1,150,386                |                                      |
| Property and equipment, net                       | 5,848,821            | 0                    | 1,733,755           | 0                             | 2,514,668                     | 1,600,398                |                                      |
| <b>TOTAL ASSETS</b>                               | <b>\$ 11,143,011</b> | <b>\$ 237,104</b>    | <b>\$ 1,907,855</b> | <b>\$ 68,110</b>              | <b>\$ 2,514,668</b>           | <b>\$ 6,415,274</b>      |                                      |
| <b>LIABILITIES &amp; NET ASSETS</b>               |                      |                      |                     |                               |                               |                          |                                      |
| <b>LIABILITIES</b>                                |                      |                      |                     |                               |                               |                          |                                      |
| Accounts payable and accrued expenses             | \$ 1,450,402         | \$ 6,304             | \$ 79,889           | \$ 61,814                     | (\$ 239,245)                  | \$ 1,541,640             |                                      |
| Grant funds received in advance                   | 1,498,255            | 0                    | 0                   | 6,296                         | 239,245                       | 1,252,714                |                                      |
| Other liabilities                                 | 19,635               | 0                    | 0                   | 0                             | 0                             | 19,635                   |                                      |
| Notes payable                                     | 2,248,867            | 0                    | 1,355,380           | 0                             | 0                             | 893,487                  |                                      |
| Total Liabilities                                 | 5,217,159            | 6,304                | 1,435,269           | 68,110                        | 0                             | 3,707,476                |                                      |
| <b>NET ASSETS</b>                                 |                      |                      |                     |                               |                               |                          |                                      |
| Unrestricted                                      | 4,468,629            | 230,800              | 360,542             | 0                             | 2,514,668                     | 1,362,619                |                                      |
| Temporarily restricted                            | 1,457,223            | 0                    | 112,044             | 0                             | 0                             | 1,345,179                |                                      |
| Total net assets                                  | 5,925,852            | 230,800              | 472,586             | 0                             | 2,514,668                     | 2,707,798                |                                      |
| <b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b> | <b>\$ 11,143,011</b> | <b>\$ 237,104</b>    | <b>\$ 1,907,855</b> | <b>\$ 68,110</b>              | <b>\$ 2,514,668</b>           | <b>\$ 6,415,274</b>      |                                      |

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund  
September 30, 2011

|   | Benefit Allocation Pool | Residential Environmental Division Pool | Weatherization Inventory | City of Cedar Rapids Lead Grant | First Years              |                   |
|---|-------------------------|---|--------------------------|---------------------------------|--------------------------|-------------------|
|   |                         |   |                          |                                 | First Curriculum Project | Head Start        |
| <b>ASSETS</b>                                     |                         |   |                          |                                 |                          |                   |
| Cash  | \$ 251,596              | \$ 154,258                              | (\$ 30,686)              | (\$ 35,041)                     | (\$ 6,644)               | (\$ 10,306)       |
| Certificates of deposit                           | 0                       | 0                                       | 0                        | 0                               | 0                        | 0                 |
| Grants receivable                                 | 172,191                 | 0                                       | 0                        | 35,041                          | 23,665                   | 237,147           |
| Accounts receivable                               | 0                       | 150                                     | 0                        | 0                               | 0                        | 0                 |
| Pledge receivable                                 | 0                       | 0                                       | 0                        | 0                               | 0                        | 0                 |
| Prepaid expenses                                  | 175,743                 | 0                                       | 0                        | 0                               | 0                        | 325               |
| Inventories                                       | 0                       | 0                                       | 11,678                   | 0                               | 0                        | 0                 |
| Property and equipment, net                       | 0                       | 4,885                                   | 0                        | 0                               | 0                        | 0                 |
| <b>TOTAL ASSETS</b>                               | <b>\$ 599,530</b>       | <b>\$ 159,293</b>                       | <b>(\$ 19,008)</b>       | <b>\$ 0</b>                     | <b>\$ 17,021</b>         | <b>\$ 227,166</b> |
| <b>LIABILITIES &amp; NET ASSETS</b>               |                         |   |                          |                                 |                          |                   |
| <b>LIABILITIES</b>                                |                         |   |                          |                                 |                          |                   |
| Accounts payable and accrued expenses             | \$ 599,530              | \$ 0                                    | \$ 15,204                | \$ 0                            | \$ 17,021                | \$ 227,166        |
| Grant funds received in advance                   | 0                       | 122,301                                 | 0                        | 0                               | 0                        | 0                 |
| Other liabilities                                 | 0                       | 0                                       | 0                        | 0                               | 0                        | 0                 |
| Notes payable                                     | 0                       | 0                                       | 0                        | 0                               | 0                        | 0                 |
| Total Liabilities                                 | 599,530                 | 122,301                                 | 15,204                   | 0                               | 17,021                   | 227,166           |
| <b>NET ASSETS</b>                                 |                         |   |                          |                                 |                          |                   |
| Unrestricted                                      | 0                       | 36,992                                  | ( 34,212)                | 0                               | 0                        | 0                 |
| Temporarily restricted                            | 0                       | 0                                       | 0                        | 0                               | 0                        | 0                 |
| Total net assets                                  | 0                       | 36,992                                  | ( 34,212)                | 0                               | 0                        | 0                 |
| <b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b> | <b>\$ 599,530</b>       | <b>\$ 159,293</b>                       | <b>(\$ 19,008)</b>       | <b>\$ 0</b>                     | <b>\$ 17,021</b>         | <b>\$ 227,166</b> |

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund  
September 30, 2011

| ASSETS  | Homeless                         | C.R. HUD                            |                 | Transitional<br>Housing V | Chronically<br>Homeless<br>SHIP | Chronically<br>Homeless | LIHEAP |
|---|----------------------------------|-------------------------------------|-----------------|---------------------------|---------------------------------|-------------------------|--------|
|   | Prevention<br>Rapid<br>Rehousing | Combined<br>Transitional<br>Housing |                 |                           |                                 |                         |        |
| Cash  | (\$ 62,761)                      | \$ 14,999                           | \$ 524          | \$                        | 0                               | \$                      | 20,741 |
| Certificates of deposit                           | 0                                | 0                                   | 0               | 0                         | 0                               | 0                       | 0      |
| Grants receivable                                 | 75,717                           | 39,139                              | 6,243           | 1,777                     | 0                               | 0                       | 0      |
| Accounts receivable                               | 0                                | 0                                   | 0               | 0                         | 0                               | 0                       | 0      |
| Pledge receivable                                 | 0                                | 0                                   | 0               | 0                         | 0                               | 0                       | 0      |
| Prepaid expenses                                  | 21,966                           | 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>\$ 34,922</b>                 | <b>\$ 24,540</b>                    | <b>\$ 6,767</b> | <b>\$ 1,777</b>           | <b>\$ 16,344</b>                | <b>\$ 20,741</b>        |        |
| <b>LIABILITIES &amp; NET ASSETS</b>               |                                  |                                     |                 |                           |                                 |                         |        |
| <b>LIABILITIES</b>                                |                                  |                                     |                 |                           |                                 |                         |        |
| Accounts payable and accrued expenses             | \$ 34,922                        | \$ 23,511                           | \$ 6,577        | \$ 1,777                  | \$ 2,186                        | \$ 21,053               |        |
| Grant funds received in advance                   | 0                                | 0                                   | 0               | 0                         | 0                               | ( 312)                  |        |
| Other liabilities                                 | 0                                | 1,029                               | 190             | 0                         | 2,095                           | 0                       |        |
| Notes payable                                     | 0                                | 0                                   | 0               | 0                         | 0                               | 0                       |        |
| Total Liabilities                                 | 34,922                           | 24,540                              | 6,767           | 1,777                     | 4,281                           | 20,741                  |        |
| <b>NET ASSETS</b>                                 |                                  |                                     |                 |                           |                                 |                         |        |
| Unrestricted                                      | 0                                | 0                                   | 0               | 0                         | 12,063                          | 0                       |        |
| Temporarily restricted                            | 0                                | 0                                   | 0               | 0                         | 0                               | 0                       |        |
| Total net assets                                  | 0                                | 0                                   | 0               | 0                         | 12,063                          | 0                       |        |
| <b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b> | <b>\$ 34,922</b>                 | <b>\$ 24,540</b>                    | <b>\$ 6,767</b> | <b>\$ 1,777</b>           | <b>\$ 16,344</b>                | <b>\$ 20,741</b>        |        |

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund  
September 30, 2011

| ASSETS  | ESGP IA           |                   |                 |  |                  |                         |
|---|-------------------|-------------------|-----------------|--|------------------|-------------------------|
|   | HEAP              | DOE<br>ARRA       | DOE             | Institute for<br>Community<br>Alliance | CACFP<br>Centers | CACFP Home<br>Providers |
| Cash  | \$ 367,904        | \$ 758,074        | \$ 3,279        | \$ 12,566                              | \$ 979           | (\$ 5,543)              |
| Certificates of deposit                           | 0                 | 0                 | 0               | 0                                      | 0                | 0                       |
| Grants receivable                                 | 0                 | 0                 | 0               | 13,927                                 | 42,899           | 48,281                  |
| Accounts receivable                               | 0                 | 0                 | 0               | 0                                      | 0                | 0                       |
| Pledge receivable                                 | 0                 | 0                 | 0               | 0                                      | 0                | 0                       |
| Prepaid expenses                                  | 2,400             | 0                 | 0               | 0                                      | 0                | 0                       |
| Inventories                                       | 833,939           | 0                 | 0               | 0                                      | 0                | 0                       |
| Property and equipment, net                       | 0                 | 0                 | 0               | 0                                      | 0                | 0                       |
| <b>TOTAL ASSETS</b>                               | <b>\$ 468,435</b> | <b>\$ 758,074</b> | <b>\$ 3,279</b> | <b>\$ 1,361</b>                        | <b>\$ 43,878</b> | <b>\$ 42,738</b>        |
| <b>LIABILITIES &amp; NET ASSETS</b>               |                   |                   |                 |  |                  |                         |
| <b>LIABILITIES</b>                                |                   |                   |                 |  |                  |                         |
| Accounts payable and accrued expenses             | \$ 205,842        | \$ 3,562          | \$ 3,279        | \$ 1,361                               | \$ 43,878        | \$ 42,738               |
| Grant funds received in advance                   | 262,593           | 754,512           | 0               | 0                                      | 0                | 0                       |
| Other liabilities                                 | 0                 | 0                 | 0               | 0                                      | 0                | 0                       |
| Notes payable                                     | 0                 | 0                 | 0               | 0                                      | 0                | 0                       |
| Total Liabilities                                 | 468,435           | 758,074           | 3,279           | 1,361                                  | 43,878           | 42,738                  |
| <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/(DEFICIT)</b> | <b>\$ 468,435</b> | <b>\$ 758,074</b> | <b>\$ 3,279</b> | <b>\$ 1,361</b>                        | <b>\$ 43,878</b> | <b>\$ 42,738</b>        |

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund  
September 30, 2011

| ASSETS  | Shared           | Child Care                 | Crisis          | Food                           | Food                  | Food              |
|---|------------------|----------------------------|-----------------|--------------------------------|-----------------------|-------------------|
|   | Visions          | Block Grant<br>Wrap Around | Child Care      | Reservoir Back<br>Pack Project | Reservoir<br>Bulk Buy | Food<br>Reservoir |
| Cash  | \$ 77,199        | (\$ 42,969)                | \$ 2,192        | \$ 24,353                      | \$ 106,398            | \$ 96,002         |
| Certificates of deposit                           | 0                | 0                          | 0               | 0                              | 0                     | 0                 |
| Grants receivable                                 | 0                | 78,420                     | 4,724           | 0                              | 0                     | 3,612             |
| Accounts receivable                               | 0                | 0                          | 0               | (                              | 288)                  | 9,432             |
| Pledge receivable                                 | 0                | 0                          | 0               | 0                              | 0                     | 0                 |
| Prepaid expenses                                  | 0                | 0                          | 0               | 0                              | 0                     | 0                 |
| Inventories                                       | 0                | 0                          | 0               | 0                              | 340                   | 0                 |
| Property and equipment, net                       | 0                | 0                          | 0               | 0                              | 0                     | 15,434            |
| <b>TOTAL ASSETS</b>                               | <b>\$ 77,199</b> | <b>\$ 35,451</b>           | <b>\$ 2,532</b> | <b>\$ 24,353</b>               | <b>\$ 106,450</b>     | <b>\$ 124,480</b> |
| <b>LIABILITIES &amp; NET ASSETS</b>               |                  |                            |                 |                                |                       |                   |
| <b>LIABILITIES</b>                                |                  |                            |                 |                                |                       |                   |
| Accounts payable and accrued expenses             | \$ 21,602        | \$ 35,451                  | \$ 2,532        | \$ 282                         | \$ 0                  | \$ 18,231         |
| Grant funds received in advance                   | 55,597           | 0                          | 0               | 0                              | 0                     | 0                 |
| Other liabilities                                 | 0                | 0                          | 0               | 0                              | 0                     | 0                 |
| Notes payable                                     | 0                | 0                          | 0               | 0                              | 0                     | 0                 |
| Total Liabilities                                 | 77,199           | 35,451                     | 2,532           | 282                            | 0                     | 18,231            |
| <b>NET ASSETS</b>                                 |                  |                            |                 |                                |                       |                   |
| Unrestricted                                      | 0                | 0                          | 0               | 0                              | 106,450               | 106,249           |
| Temporarily restricted                            | 0                | 0                          | 0               | 24,071                         | 0                     | 0                 |
| Total net assets                                  | 0                | 0                          | 0               | 24,071                         | 106,450               | 106,249           |
| <b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b> | <b>\$ 77,199</b> | <b>\$ 35,451</b>           | <b>\$ 2,532</b> | <b>\$ 24,353</b>               | <b>\$ 106,450</b>     | <b>\$ 124,480</b> |

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund  
September 30, 2011

|   | Food<br>Reservoir<br>Inventory<br>Account | WIC              | Alliance<br>Empowerment | Immunization<br>Project | Farmers<br>Market | Johnson<br>County<br>Empowerment |
|---|---|------------------|-------------------------|-------------------------|-------------------|----------------------------------|
| <b>ASSETS</b>                                     |   |                  |                         |                         |                   |                                  |
| Cash  | \$ 0                                      | \$ 6,708         | (\$ 27,392)             | (\$ 1,993)              | (\$ 1,803)        | (\$ 5,406)                       |
| Certificates of deposit                           | 0   | 0                | 0                       | 0                       | 0                 | 0                                |
| Grants receivable                                 | 0   | 77,774           | 59,621                  | 2,501                   | 1,803             | 7,907                            |
| Accounts receivable                               | 0   | 0                | 0                       | 0                       | 0                 | 0                                |
| Pledge receivable                                 | 0   | 0                | 0                       | 0                       | 0                 | 0                                |
| Prepaid expenses                                  | 0   | 1,000            | 0                       | 0                       | 0                 | 0                                |
| Inventories                                       | 304,429                                   | 0                | 0                       | 0                       | 0                 | 0                                |
| Property and equipment, net                       | 0   | 0                | 0                       | 0                       | 0                 | 0                                |
| <b>TOTAL ASSETS</b>                               | <b>\$ 304,429</b>                         | <b>\$ 85,482</b> | <b>\$ 32,229</b>        | <b>\$ 508</b>           | <b>\$ 0</b>       | <b>\$ 2,501</b>                  |
| <b>LIABILITIES &amp; NET ASSETS</b>               |   |                  |                         |                         |                   |                                  |
| <b>LIABILITIES</b>                                |   |                  |                         |                         |                   |                                  |
| Accounts payable and accrued expenses             | \$ 0                                      | \$ 28,049        | \$ 32,229               | \$ 508                  | \$ 0              | \$ 2,501                         |
| Grant funds received in advance                   | 0   | 57,433           | 0                       | 0                       | 0                 | 0                                |
| Other liabilities                                 | 0   | 0                | 0                       | 0                       | 0                 | 0                                |
| Notes payable                                     | 0   | 0                | 0                       | 0                       | 0                 | 0                                |
| Total Liabilities                                 | 0   | 85,482           | 32,229                  | 508                     | 0                 | 2,501                            |
| <b>NET ASSETS</b>                                 |   |                  |                         |                         |                   |                                  |
| Unrestricted                                      | 0   | 0                | 0                       | 0                       | 0                 | 0                                |
| Temporarily restricted                            | 304,429                                   | 0                | 0                       | 0                       | 0                 | 0                                |
| Total net assets                                  | 304,429                                   | 0                | 0                       | 0                       | 0                 | 0                                |
| <b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b> | <b>\$ 304,429</b>                         | <b>\$ 85,482</b> | <b>\$ 32,229</b>        | <b>\$ 508</b>           | <b>\$ 0</b>       | <b>\$ 2,501</b>                  |

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2011

| ASSETS  | Non-traditional<br>Child Care | Local Child<br>Care Training | Early<br>Literacy | Local Health<br>Alliance | Iowa Unmet<br>Needs | Alliance<br>Child and<br>Maternal<br>Health |                    |
|---|-------------------------------|------------------------------|-------------------|--------------------------|---------------------|---|--------------------|
|   |                               |                              |                   |                          |                     | Local Health<br>Alliance                    | Maternal<br>Health |
| Cash  | (\$ 11,946)                   | \$ 74,112                    | \$ 1,716          | \$ 12,093                | \$ 1,940            | (\$ 44,583)                                 | 0                  |
| Certificates of deposit                           | 0                             | 0                            | 0                 | 0                        | 0                   | 0   | 0                  |
| Grants receivable                                 | 23,010                        | 0                            | 0                 | 0                        | 0                   | 91,430                                      | 0                  |
| Accounts receivable                               | 0                             | 0                            | 0                 | 0                        | 0                   | 0   | 0                  |
| Pledge receivable                                 | 0                             | 0                            | 0                 | 0                        | 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>\$ 11,064</b>              | <b>\$ 74,112</b>             | <b>\$ 1,716</b>   | <b>\$ 12,093</b>         | <b>\$ 1,940</b>     | <b>\$ 46,847</b>                            | <b>\$ 46,847</b>   |
| <b>LIABILITIES &amp; NET ASSETS</b>               |                               |                              |                   |                          |                     |   |                    |
| <b>LIABILITIES</b>                                |                               |                              |                   |                          |                     |   |                    |
| Accounts payable and accrued expenses             | \$ 11,064                     | \$ 104                       | \$ 2,694          | \$ 0                     | \$ 1,940            | \$ 29,111                                   | 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                                 | 11,064                        | 104                          | 2,694             | 0                        | 1,940               | 29,111                                      | 0                  |
| <b>NET ASSETS</b>                                 |                               |                              |                   |                          |                     |   |                    |
| Unrestricted                                      | 0                             | 5,377                        | ( 978)            | 12,093                   | 0                   | 0   | 0                  |
| Temporarily restricted                            | 0                             | 68,631                       | 0                 | 0                        | 0                   | 17,736                                      | 0                  |
| Total net assets                                  | 0                             | 74,008                       | ( 978)            | 12,093                   | 0                   | 17,736                                      | 0                  |
| <b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b> | <b>\$ 11,064</b>              | <b>\$ 74,112</b>             | <b>\$ 1,716</b>   | <b>\$ 12,093</b>         | <b>\$ 1,940</b>     | <b>\$ 46,847</b>                            | <b>\$ 46,847</b>   |

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund  
September 30, 2011

|   | Head Start<br>Wrap Around | Jones County<br>Empowerment | Dept of Elders<br>Senior<br>Services | United Way<br>of ECI | First Call For<br>Help "211" | Local Head<br>Start<br>Operations |
|---|---------------------------|-----------------------------|--------------------------------------|----------------------|------------------------------|-----------------------------------|
| <b>ASSETS</b>                                     |                           |                             |                                      |                      |                              |                                   |
| Cash  | (\$ 19,437)               | \$ 1,339                    | \$ 6,404                             | \$ 0                 | \$ 13,305                    | (\$ 13,459)                       |
| Certificates of deposit                           | 0                         | 0                           | 0                                    | 0                    | 0                            | 0                                 |
| Grants receivable                                 | 30,987                    | 0                           | 1,019                                | 0                    | 0                            | 0                                 |
| Accounts receivable                               | 0                         | 0                           | 4,215                                | 0                    | 0                            | 0                                 |
| Pledge receivable                                 | 0                         | 0                           | 0                                    | 701,714              | 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>\$ 11,550</b>          | <b>\$ 1,339</b>             | <b>\$ 11,638</b>                     | <b>\$ 701,714</b>    | <b>\$ 13,305</b>             | <b>(\$ 13,459)</b>                |
| <b>LIABILITIES &amp; NET ASSETS</b>               |                           |                             |                                      |                      |                              |                                   |
| <b>LIABILITIES</b>                                |                           |                             |                                      |                      |                              |                                   |
| Accounts payable and accrued expenses             | \$ 11,550                 | \$ 749                      | \$ 11,638                            | \$ 0                 | \$ 9,440                     | \$ 0                              |
| Grant funds received in advance                   | 0                         | 590                         | 0                                    | 0                    | 0                            | 0                                 |
| Other liabilities                                 | 0                         | 0                           | 0                                    | 0                    | 0                            | 0                                 |
| Notes payable                                     | 0                         | 0                           | 0                                    | 0                    | 0                            | 0                                 |
| Total Liabilities                                 | 11,550                    | 1,339                       | 11,638                               | 0                    | 9,440                        | 0                                 |
| <b>NET ASSETS</b>                                 |                           |                             |                                      |                      |                              |                                   |
| Unrestricted                                      | 0                         | 0                           | 0                                    | 0                    | 0                            | ( 13,459)                         |
| Temporarily restricted                            | 0                         | 0                           | 0                                    | 701,714              | 3,865                        | 0                                 |
| Total net assets                                  | 0                         | 0                           | 0                                    | 701,714              | 3,865                        | ( 13,459)                         |
| <b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b> | <b>\$ 11,550</b>          | <b>\$ 1,339</b>             | <b>\$ 11,638</b>                     | <b>\$ 701,714</b>    | <b>\$ 13,305</b>             | <b>(\$ 13,459)</b>                |

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund  
September 30, 2011

|   | Local Head<br>Start Parent<br>Committee | Alliant Home<br>Town Care | Mid American<br>Assistance<br>Operations | Maquoketa<br>Valley<br>Assistance | Amana<br>Assistance | East Central<br>Assistance |
|---|---|---------------------------|--|-----------------------------------|---------------------|----------------------------|
| <b>ASSETS</b>                                     |   |                           |  |                                   |                     |                            |
| Cash  | \$ 19,811                               | \$ 5,111                  | \$ 20,813                                | \$ 224                            | \$ 1,784            | \$ 8,534                   |
| 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>\$ 19,811</b>                        | <b>\$ 5,111</b>           | <b>\$ 20,813</b>                         | <b>\$ 224</b>                     | <b>\$ 1,784</b>     | <b>\$ 8,534</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                            | 19,811                                  | 5,111                     | 20,813                                   | 224                               | 1,784               | 8,534                      |
| Total net assets                                  | 19,811                                  | 5,111                     | 20,813                                   | 224                               | 1,784               | 8,534                      |
| <b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b> | <b>\$ 19,811</b>                        | <b>\$ 5,111</b>           | <b>\$ 20,813</b>                         | <b>\$ 224</b>                     | <b>\$ 1,784</b>     | <b>\$ 8,534</b>            |

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund  
September 30, 2011

| ASSETS  | Farmers Electric Assistance |           |                        |                    |                  |                        |              |
|---|-----------------------------|-----------|------------------------|--------------------|------------------|------------------------|--------------|
|   | 15                          | \$        | Linn Co REC Assistance | TIP REC Assistance | Coggon Municipal | Black Hills Assistance | MEC 11-02    |
| Cash  |                             | \$        | 2,011                  | \$ 4,799           | \$ 1,375         | \$ 4,856               | (\$ 133,813) |
| Certificates of deposit                           | 0                           |           | 0                      | 0                  | 0                | 0                      | 0            |
| Grants receivable                                 | 0                           |           | 0                      | 0                  | 0                | 0                      | 133,813      |
| 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>15</b>                   | <b>\$</b> | <b>2,011</b>           | <b>\$ 4,799</b>    | <b>\$ 1,375</b>  | <b>\$ 4,856</b>        | <b>\$ 0</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                            | 15                          |           | 2,011                  | 4,799              | 1,375            | 4,856                  | 0            |
| Total net assets                                  | 15                          |           | 2,011                  | 4,799              | 1,375            | 4,856                  | 0            |
| <b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b> | <b>15</b>                   | <b>\$</b> | <b>2,011</b>           | <b>\$ 4,799</b>    | <b>\$ 1,375</b>  | <b>\$ 4,856</b>        | <b>\$ 0</b>  |

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2011

|   | Local Assistance Operations | Washington County Local Assistance | Homeless Children Trust | City of Cedar Rapids CDBG | Benton County Local Operations | Benton County Local Senior Services |
|---|-----------------------------|------------------------------------|-------------------------|---------------------------|--------------------------------|-------------------------------------|
| <b>ASSETS</b>                                     |                             |                                    |                         |                           |                                |                                     |
| Cash  | \$ 27,103                   | \$ 45,589                          | \$ 25,373               | \$ 0                      | \$ 113,022                     | \$ 33,664                           |
| Certificates of deposit                           | 0                           | 0                                  | 0                       | 0                         | 0                              | 0                                   |
| Grants receivable                                 | 0                           | 0                                  | 0                       | 0                         | 0                              | 6,099                               |
| Accounts receivable                               | 0                           | 0                                  | 0                       | 0                         | 0                              | 1,433                               |
| 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                         | 95,373                         | 0                                   |
| <b>TOTAL ASSETS</b>                               | <b>\$ 27,103</b>            | <b>\$ 45,589</b>                   | <b>\$ 25,373</b>        | <b>\$ 0</b>               | <b>\$ 208,395</b>              | <b>\$ 41,186</b>                    |
| <b>LIABILITIES &amp; NET ASSETS</b>               |                             |                                    |                         |                           |                                |                                     |
| <b>LIABILITIES</b>                                |                             |                                    |                         |                           |                                |                                     |
| Accounts payable and accrued expenses             | \$ 75                       | \$ 0                               | \$ 10                   | \$ 0                      | \$ 40,995                      | \$ 18,892                           |
| Grant funds received in advance                   | 0                           | 0                                  | 0                       | 0                         | 0                              | 0                                   |
| Other liabilities                                 | 0                           | 0                                  | 0                       | 0                         | 1,250                          | 0                                   |
| Notes payable                                     | 0                           | 0                                  | 0                       | 0                         | 0                              | 0                                   |
| Total Liabilities                                 | 75                          | 0                                  | 10                      | 0                         | 42,245                         | 18,892                              |
| <b>NET ASSETS</b>                                 |                             |                                    |                         |                           |                                |                                     |
| Unrestricted                                      | 0                           | 0                                  | 0                       | 0                         | 166,150                        | 22,294                              |
| Temporarily restricted                            | 27,028                      | 45,589                             | 25,363                  | 0                         | 0                              | 0                                   |
| Total net assets                                  | 27,028                      | 45,589                             | 25,363                  | 0                         | 166,150                        | 22,294                              |
| <b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b> | <b>\$ 27,103</b>            | <b>\$ 45,589</b>                   | <b>\$ 25,373</b>        | <b>\$ 0</b>               | <b>\$ 208,395</b>              | <b>\$ 41,186</b>                    |

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund  
September 30, 2011

|   | Linn County<br>Permanent<br>Housing | Inn Circle<br>Local<br>Operations | Johnson<br>County Local<br>Operations | Old Main<br>Local<br>Operations | IA Respite<br>Mini Grant | Greater C.R.<br>Community<br>Foundation |
|---|-------------------------------------|-----------------------------------|---------------------------------------|---------------------------------|--------------------------|---|
| <b>ASSETS</b>                                     |                                     |                                   |                                       |                                 |                          |   |
| Cash  | \$ 118,095                          | \$ 161,670                        | \$ 96,781                             | \$ 24,381                       | (\$ 1,119)               | \$ 3,113                                |
| Certificates of deposit                           | 0                                   | 0                                 | 0                                     | 0                               | 0                        | 0                                       |
| Grants receivable                                 | 0                                   | 0                                 | 0                                     | 0                               | 1,326                    | 0                                       |
| Accounts receivable                               | 0                                   | 0                                 | 0                                     | 0                               | 0                        | 0                                       |
| Pledge receivable                                 | 0                                   | 0                                 | 0                                     | 0                               | 0                        | 0                                       |
| Prepaid expenses                                  | 0                                   | 0                                 | 0                                     | 33,011                          | 0                        | 0                                       |
| Inventories                                       | 0                                   | 0                                 | 0                                     | 0                               | 0                        | 0                                       |
| Property and equipment, net                       | 433,872                             | 410,081                           | 640,753                               | 0                               | 0                        | 0                                       |
| <b>TOTAL ASSETS</b>                               | <b>\$ 551,967</b>                   | <b>\$ 571,751</b>                 | <b>\$ 737,534</b>                     | <b>\$ 57,392</b>                | <b>\$ 207</b>            | <b>\$ 3,113</b>                         |
| <b>LIABILITIES &amp; NET ASSETS</b>               |                                     |                                   |                                       |                                 |                          |   |
| <b>LIABILITIES</b>                                |                                     |                                   |                                       |                                 |                          |   |
| Accounts payable and accrued expenses             | \$ 3,418                            | \$ 67                             | \$ 2,544                              | \$ 6,150                        | \$ 207                   | \$ 0                                    |
| Grant funds received in advance                   | 0                                   | 0                                 | 0                                     | 0                               | 0                        | 0                                       |
| Other liabilities                                 | 2,293                               | 0                                 | 8,683                                 | 4,095                           | 0                        | 0                                       |
| Notes payable                                     | 0                                   | 169,267                           | 724,220                               | 0                               | 0                        | 0                                       |
| Total Liabilities                                 | 5,711                               | 169,334                           | 735,447                               | 10,245                          | 207                      | 0                                       |
| <b>NET ASSETS</b>                                 |                                     |                                   |                                       |                                 |                          |   |
| Unrestricted                                      | 546,256                             | 348,110                           | 2,087                                 | 47,147                          | 0                        | 0                                       |
| Temporarily restricted                            | 0                                   | 54,307                            | 0                                     | 0                               | 0                        | 3,113                                   |
| Total net assets                                  | 546,256                             | 402,417                           | 2,087                                 | 47,147                          | 0                        | 3,113                                   |
| <b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b> | <b>\$ 551,967</b>                   | <b>\$ 571,751</b>                 | <b>\$ 737,534</b>                     | <b>\$ 57,392</b>                | <b>\$ 207</b>            | <b>\$ 3,113</b>                         |

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Community Services Block Grant (CSBG 10-02)

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

|  | Approved<br>Budget | Total            | Actual<br>10/01/09 -<br>09/30/10 | Actual<br>10/01/10 -<br>12/31/10 |
|--|--------------------|------------------|----------------------------------|----------------------------------|
| <b>REVENUE</b>                         |                    |                  |                                  |                                  |
| Iowa Department of Human Rights        | \$ 860,708         | \$ 860,708       | \$ 860,708                       | \$ 0                             |
| <b>Transferred Revenue</b>             |                    |                  |                                  |                                  |
| Inn Circle Trans Hsg                   | 9,438              | 12,341           | 12,341                           | 0                                |
| CR CDBG                                | 4,210              | 2,975            | 2,975                            | 0                                |
| Linn Co Housing/Homeless Prevention RR | 55,298             | 60,210           | 60,210                           | 0                                |
| Benton Co Trans Hsg                    | 15,200             | 12,822           | 12,822                           | 0                                |
| Johnson Co Hsg                         | 75,991             | 93,783           | 93,783                           | 0                                |
| Washington Co Hsg                      | 26,765             | 20,817           | 20,817                           | 0                                |
| Benton CO Sr Meals                     | 26,765             | 31,480           | 31,480                           | 0                                |
| FAN                                    | 180,000            | 170,774          | 170,774                          | 0                                |
| CACFP Homes                            | 9,000              | 13,513           | 13,513                           | 0                                |
| HS/EHS Wraparound                      | 363,449            | 352,484          | 352,484                          | 0                                |
| PACES                                  | 10,264             | 7,614            | 7,614                            | 0                                |
| QECE/Benton Co CC/5 Giant Steps        | 36,730             | 38,798           | 38,798                           | 0                                |
| Child Health/Farmers Market            | 3,952              | 3,223            | 3,223                            | 0                                |
| 211 First Call for Help                | 10,148             | 7,893            | 7,893                            | 0                                |
| RED Lead Project                       | 3,327              | 2,588            | 2,588                            | 0                                |
| <b>Total Transferred Revenue</b>       | <b>830,538</b>     | <b>831,315</b>   | <b>831,315</b>                   | <b>0</b>                         |
| <b>Net Revenue</b>                     | <b>30,170</b>      | <b>29,393</b>    | <b>29,393</b>                    | <b>0</b>                         |
| <b>EXPENSES</b>                        |                    |                  |                                  |                                  |
| Personnel Costs                        | 25,570             | 25,016           | 25,016                           | 0                                |
| Travel                                 | 500                | 549              | 549                              | 0                                |
| Other Costs                            | 400                | 152              | 152                              | 0                                |
| Indirect                               | 3,700              | 3,676            | 3,676                            | 0                                |
| <b>Total Expenses</b>                  | <b>\$ 30,170</b>   | <b>\$ 29,393</b> | <b>\$ 29,393</b>                 | <b>\$ 0</b>                      |

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Community Services Block Grant (CSBG 11-02)

Contract Period 10/01/10 - 12/31/11

|                                  | <u>Approved<br/>Budget</u> | <u>Actual<br/>10/01/10 -<br/>09/30/11</u> |
|----------------------------------|----------------------------|---|
| <b>REVENUE</b>                   |                            |   |
| Iowa Department of Human Rights  | \$ 845,423                 | \$ 845,423                                |
| <br>                             |                            |   |
| <b>Transferred Revenue</b>       |                            |   |
| CR CDBG/HSOG                     | 2,650                      | 2,650                                     |
| Linn Perm Hsg                    | 51,594                     | 58,665                                    |
| Benton Hsg                       | 20,568                     | 25,568                                    |
| Johnson Local Hsg                | 127,051                    | 132,298                                   |
| Washington Old Main Hsg          | 8,134                      | 8,133                                     |
| SHIP Chron Hmls                  | 6,655                      | 9,055                                     |
| Benton Ops                       | 23,870                     | 36,392                                    |
| Asses & Res Energy Assist        | 17,700                     | 20,256                                    |
| CACFP Homes                      | 10,000                     | 9,698                                     |
| HS/EHS Wraparound                | 503,611                    | 467,694                                   |
| PACES                            | 8,180                      | 8,179                                     |
| Child Health                     | 2,120                      | 2,119                                     |
| RED                              | 39,000                     | 40,425                                    |
| 211 Call Center                  | 24,290                     | 24,291                                    |
|                                  | <u>845,423</u>             | <u>845,423</u>                            |
| <br>                             |                            |   |
| <b>Total Transferred Revenue</b> | <u>845,423</u>             | <u>845,423</u>                            |
|                                  |                            |   |
| <b>Net Revenue</b>               | <u>\$ 0</u>                | <u>\$ 0</u>                               |

# 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

|  | <b>Approved<br/>Budget</b> | <b>Actual<br/>10/01/09 -<br/>09/30/10</b> | <b>Actual<br/>10/01/10 -<br/>09/30/11</b> | <b>Total</b>        |
|--|----------------------------|---|---|---------------------|
| <b>REVENUE</b>                                 |                            |   |   |                     |
| Iowa Finance Authority                         | \$ 2,415,574               | \$ 1,001,691                              | \$ 806,750                                | \$ 1,808,441        |
| Project Income                                 | 124                        | 123                                       | 0   | 123                 |
| CSBG Support                                   | 20,500                     | 20,500                                    | 0   | 20,500              |
| <b>TOTAL REVENUE</b>                           | <b>2,436,074</b>           | <b>1,022,314</b>                          | <b>806,750</b>                            | <b>1,829,064</b>    |
| <b>EXPENSES</b>                                |                            |   |   |                     |
| Rapid Rehousing Financial Assistance           | 448,804                    | 172,898                                   | 123,305                                   | 296,203             |
| Rapid Rehousing Relocation & Stabilization     | 361,647                    | 180,582                                   | 136,549                                   | 317,131             |
| Homeless Prevention Financial Assistance       | 755,933                    | 400,303                                   | 168,605                                   | 568,908             |
| Homeless Prevention Relocation & Stabilization | 811,165                    | 223,207                                   | 365,089                                   | 588,296             |
| Administration                                 | 58,525                     | 45,324                                    | 13,202                                    | 58,526              |
| <b>TOTAL EXPENSES</b>                          | <b>\$ 2,436,074</b>        | <b>\$ 1,022,314</b>                       | <b>\$ 806,750</b>                         | <b>\$ 1,829,064</b> |

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Low Income Home Energy Assistance Program

Contract Number LIHEAP 11-02-C

Contract Period 10/01/10 - 09/30/11

---

|                                     | <u>Approved<br/>Budget</u> | <u>Actual</u>       |
|-------------------------------------|----------------------------|---------------------|
| <b>REVENUE</b>                      |                            |                     |
| Iowa Department of Human Rights     | \$ 4,921,213               | \$ 4,890,460        |
|                                     |                            |                     |
| <b>EXPENSES</b>                     |                            |                     |
| Regular assistance                  | 4,034,215                  | 4,003,463           |
| Energy crisis intervention payments | 250,123                    | 250,123             |
| Client services                     | 68,409                     | 68,409              |
| Summer deliverable fuel payments    | 239,246                    | 239,245             |
| Administration costs                | 329,220                    | 329,220             |
|                                     |                            |                     |
| <b>TOTAL EXPENSES</b>               | <u>\$ 4,921,213</u>        | <u>\$ 4,890,460</u> |

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs  
 Contract Number DOE-11-02C  
 Contract Period 07/01/11 - 03/31/12

|                                 | <u>Approved<br/>Budget</u> | <u>Actual<br/>07/01/11 -<br/>09/30/11</u> |
|---------------------------------|----------------------------|---|
| <b>REVENUE</b>                  |                            |   |
| Iowa Department of Human Rights | \$ 348,716                 | \$ 0                                      |
| <b>EXPENSES</b>                 |                            |   |
| Administration                  | 23,017                     | 0   |
| Health and safety               | 65,140                     | 0   |
| Support                         | 84,441                     | 0   |
| Labor                           | 88,059                     | 0   |
| Materials                       | 88,059                     | 0   |
| <b>TOTAL EXPENSES</b>           | <b>\$ 348,716</b>          | <b>\$ 0</b>                               |

Contract Number DOE-09-02C  
 Contract Period 04/01/09 - 06/30/11

|                                 | <u>Approved<br/>Budget</u> | <u>Total</u>      | <u>Actual<br/>04/01/09 -<br/>09/30/09</u> | <u>Actual<br/>10/01/09 -<br/>09/30/10</u> | <u>Actual<br/>10/01/10 -<br/>06/30/11</u> |
|---------------------------------|----------------------------|-------------------|---|---|---|
| <b>REVENUE</b>                  |                            |                   |   |   |   |
| Iowa Department of Human Rights | \$ 1,241,342               | \$ 801,593        | \$ 801,593                                | \$ 0                                      | \$ 0                                      |
| <b>EXPENSES</b>                 |                            |                   |   |   |   |
| Administration                  | 75,859                     | 52,072            | 52,072                                    | 0   | 0   |
| Support                         | 302,162                    | 257,971           | 257,971                                   | 0   | 0   |
| Health and safety               | 233,097                    | 163,143           | 163,143                                   | 0   | 0   |
| Labor                           | 315,112                    | 215,771           | 220,759                                   | (4,988)                                   | 0   |
| Materials                       | 315,112                    | 112,636           | 107,648                                   | 4,988                                     | 0   |
| <b>TOTAL EXPENSES</b>           | <b>\$ 1,241,342</b>        | <b>\$ 801,593</b> | <b>\$ 801,593</b>                         | <b>\$ 0</b>                               | <b>\$ 0</b>                               |

# 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<br/>Budget</u> | <u>Total</u>        | <u>Actual<br/>04/01/09 -<br/>09/30/09</u> | <u>Actual<br/>10/01/09 -<br/>09/30/10</u> | <u>Actual<br/>10/01/10 -<br/>09/30/11</u> |
|---------------------------------|----------------------------|---------------------|---|---|---|
| <b>REVENUE</b>                  |                            |                     |   |   |   |
| Iowa Department of Human Rights | \$ 9,700,283               | \$ 6,665,033        | \$ 451,645                                | \$ 2,644,597                              | \$ 3,568,791                              |
| <b>EXPENSES</b>                 |                            |                     |   |   |   |
| T&TA                            | 255,870                    | 160,544             | 14,922                                    | 90,829                                    | 54,793                                    |
| Administration                  | 490,665                    | 326,559             | 0   | 155,263                                   | 171,296                                   |
| Administration equipment        | 443,700                    | 443,700             | 412,425                                   | 16,676                                    | 14,599                                    |
| Health and safety               | 1,639,466                  | 1,203,590           | 0   | 490,418                                   | 713,172                                   |
| Support                         | 2,116,180                  | 1,694,566           | 0   | 660,839                                   | 1,033,727                                 |
| Labor                           | 2,220,842                  | 1,867,465           | 0   | 818,053                                   | 1,049,412                                 |
| Materials                       | 2,220,842                  | 686,115             | 0   | 277,620                                   | 408,495                                   |
| Special project                 | 312,718                    | 282,494             | 24,298                                    | 134,899                                   | 123,297                                   |
| <b>TOTAL EXPENSES</b>           | <u>\$ 9,700,283</u>        | <u>\$ 6,665,033</u> | <u>\$ 451,645</u>                         | <u>\$ 2,644,597</u>                       | <u>\$ 3,568,791</u>                       |

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Contract Number HEAP 11-02C

Contract Period 01/01/11 -12/31/11

|                                 | <u>Approved<br/>Budget</u> | <u>Actual<br/>01/01/11 -<br/>09/30/11</u> |
|---------------------------------|----------------------------|---|
| <b>REVENUE</b>                  |                            |   |
| Iowa Department of Human Rights | \$ 1,209,316               | \$ 118,888                                |
| <b>EXPENSES</b>                 |                            |   |
| Administration                  | \$ 61,073                  | \$ 8,682                                  |
| Support                         | 295,100                    | 19,119                                    |
| Labor                           | 307,747                    | 267                                       |
| Materials                       | 307,747                    | 5,862                                     |
| Health and safety               | 227,649                    | 84,958                                    |
| Training and equipment          | 10,000                     | 0   |
| <b>TOTAL EXPENSES</b>           | <u>\$ 1,209,316</u>        | <u>\$ 118,888</u>                         |

Contract Number HEAP 10-02C  
Contract Period 01/01/10 -12/31/10

|                                 | <u>Approved<br/>Budget</u> | <u>Total</u>      | <u>Actual<br/>01/01/10-<br/>09/30/10</u> | <u>Actual<br/>10/01/10 -<br/>09/30/11</u> |
|---------------------------------|----------------------------|-------------------|--|---|
| <b>REVENUE</b>                  |                            |                   |  |   |
| Iowa Department of Human Rights | \$ 883,761                 | \$ 310,797        | \$ 160,716                               | \$ 150,081                                |
| <b>EXPENSES</b>                 |                            |                   |  |   |
| Administration                  | 46,301                     | 15,128            | 7,298                                    | 7,830                                     |
| Support                         | 210,330                    | 90,055            | 62,439                                   | 27,616                                    |
| Health and safety               | 162,254                    | 164,421           | 61,951                                   | 102,470                                   |
| Labor                           | 219,344                    | 5,110             | 250                                      | 4,860                                     |
| Materials                       | 219,344                    | 9,895             | 3,225                                    | 6,670                                     |
| Insurance                       | 16,188                     | 16,188            | 16,188                                   | 0   |
| Training and equipment          | 10,000                     | 10,000            | 9,365                                    | 635                                       |
| <b>TOTAL EXPENSES</b>           | <u>\$ 883,761</u>          | <u>\$ 310,797</u> | <u>\$ 160,716</u>                        | <u>\$ 150,081</u>                         |

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

IES Utilities, Inc.

Contract Number IPL 11-02C

Contract Period 01/01/11 - 12/31/11

|                                 | <u>Approved<br/>Budget</u> | <u>Actual<br/>01/01/11 -<br/>09/30/11</u> |
|---------------------------------|----------------------------|---|
| <b>REVENUE</b>                  |                            |   |
| Iowa Department of Human Rights | \$ 236,756                 | \$ 236,756                                |
| <b>EXPENSES</b>                 |                            |   |
| Administration                  | \$ 11,838                  | \$ 11,838                                 |
| Support                         | 23,676                     | 23,676                                    |
| Labor                           | 100,621                    | 113,726                                   |
| Materials                       | 100,621                    | 87,516                                    |
| <b>TOTAL EXPENSES</b>           | <u>\$ 236,756</u>          | <u>\$ 236,756</u>                         |

Contract Number IPL 10-02C  
Contract Period 01/01/10 - 12/31/10

|                                 | <u>Approved<br/>Budget</u> | <u>Total</u>      | <u>Actual<br/>01/01/10 -<br/>09/30/10</u> | <u>Actual<br/>10/01/10 -<br/>12/31/10</u> |
|---------------------------------|----------------------------|-------------------|---|---|
| <b>REVENUE</b>                  |                            |                   |   |   |
| Iowa Department of Human Rights | \$ 296,756                 | \$ 296,756        | \$ 236,756                                | \$ 60,000                                 |
| <b>EXPENSES</b>                 |                            |                   |   |   |
| Administration                  | 14,838                     | 14,838            | 11,838                                    | 3,000                                     |
| Support                         | 29,676                     | 29,676            | 23,676                                    | 6,000                                     |
| Labor                           | 126,121                    | 148,010           | 118,719                                   | 29,291                                    |
| Materials                       | 126,121                    | 104,232           | 82,523                                    | 21,709                                    |
| <b>TOTAL EXPENSES</b>           | <u>\$ 296,756</u>          | <u>\$ 296,756</u> | <u>\$ 236,756</u>                         | <u>\$ 60,000</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 11-02C  
 Contract Period 01/01/11 - 12/31/11

|                                 | <u>Approved<br/>Budget</u> | <u>Actual<br/>01/01/11 -<br/>09/30/11</u> |
|---------------------------------|----------------------------|---|
| <b>REVENUE</b>                  |                            |   |
| Iowa Department of Human Rights | \$ 708,434                 | \$ 686,863                                |
| <b>EXPENSES</b>                 |                            |   |
| Administration                  | 35,422                     | 52,457                                    |
| Support                         | 70,844                     | 50,576                                    |
| Labor                           | 301,084                    | 340,409                                   |
| Materials                       | 301,084                    | 243,421                                   |
| <b>TOTAL EXPENSES</b>           | <u>\$ 708,434</u>          | <u>\$ 686,863</u>                         |

Contract Number MEC 10-02C  
 Contract Period 01/01/10 - 12/31/10

|                                 | <u>Approved<br/>Budget</u> | <u>Total</u>      | <u>Actual<br/>01/01/10 -<br/>09/30/10</u> | <u>Actual<br/>10/01/10 -<br/>12/31/10</u> |
|---------------------------------|----------------------------|-------------------|---|---|
| <b>REVENUE</b>                  |                            |                   |   |   |
| Iowa Department of Human Rights | \$ 293,733                 | \$ 293,733        | \$ 267,605                                | \$ 26,128                                 |
| <b>EXPENSES</b>                 |                            |                   |   |   |
| Administration                  | 14,686                     | 14,686            | 13,380                                    | 1,306                                     |
| Support                         | 29,373                     | 29,373            | 26,761                                    | 2,612                                     |
| Labor                           | 124,837                    | 143,497           | 132,007                                   | 11,490                                    |
| Materials                       | 124,837                    | 106,177           | 95,457                                    | 10,720                                    |
| <b>TOTAL EXPENSES</b>           | <u>\$ 293,733</u>          | <u>\$ 293,733</u> | <u>\$ 267,605</u>                         | <u>\$ 26,128</u>                          |

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Black Hills

Contract Number BHE-11-02C

Contract Period 01/01/11 - 12/31/11

|                                 | <u>Approved<br/>Budget</u> | <u>Actual<br/>01/01/11 -<br/>09/30/11</u> |
|---------------------------------|----------------------------|---|
| <b>REVENUE</b>                  |                            |   |
| Iowa Department of Human Rights | \$ 11,929                  | \$ 11,929                                 |
| <b>EXPENSES</b>                 |                            |   |
| Administration                  | 596                        | 596                                       |
| Support                         | 1,193                      | 1,193                                     |
| Labor                           | 5,070                      | 6,287                                     |
| Materials                       | 5,070                      | 3,853                                     |
| <b>TOTAL EXPENSES</b>           | <u>\$ 11,929</u>           | <u>\$ 11,929</u>                          |

Contract Number BHE-10-02C  
Contract Period 01/01/10 - 12/31/10

|                                 | <u>Approved<br/>Budget</u> | <u>Total</u>     | <u>Actual<br/>01/01/10 -<br/>09/30/10</u> | <u>Actual<br/>10/01/10 -<br/>12/31/10</u> |
|---------------------------------|----------------------------|------------------|---|---|
| <b>REVENUE</b>                  |                            |                  |   |   |
| Iowa Department of Human Rights | \$ 11,638                  | \$ 11,638        | \$ 11,638                                 | \$ 0                                      |
| <b>EXPENSES</b>                 |                            |                  |   |   |
| Administration                  | 582                        | 582              | 582                                       | 0   |
| Support                         | 1,164                      | 1,164            | 1,164                                     | 0   |
| Labor                           | 4,946                      | 4,149            | 4,149                                     | 0   |
| Materials                       | 4,946                      | 5,743            | 5,743                                     | 0   |
| <b>TOTAL EXPENSES</b>           | <u>\$ 11,638</u>           | <u>\$ 11,638</u> | <u>\$ 11,638</u>                          | <u>\$ 0</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 10/01/10 - 09/30/11

|                              | Approved<br>Budget | Actual            |
|------------------------------|--------------------|-------------------|
| <b>REVENUE</b>               |                    |                   |
| Iowa Department of Education | \$ 449,481         | \$ 430,145        |
| <b>EXPENSES</b>              |                    |                   |
| Operating disbursements      | 382,059            | 358,924           |
| Administrative disbursements | 67,422             | 71,221            |
| <b>TOTAL EXPENSES</b>        | <b>\$ 449,481</b>  | <b>\$ 430,145</b> |

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

Agreement Number 57-8028

Contract Period 10/01/10 - 09/30/11

|  | Approved<br>Budget | Actual            |
|--|--------------------|-------------------|
| <b>REVENUE</b>                                 |                    |                   |
| Iowa Department of Education                   | \$ 654,000         | \$ 628,882        |
| Program Income                                 | 0                  | 20                |
| CSBG   | 19,696             | 9,698             |
| <b>TOTAL REVENUE</b>                           | <b>673,696</b>     | <b>638,600</b>    |
| <b>EXPENSES</b>                                |                    |                   |
| Administration:                                |                    |                   |
| Labor and benefits                             | 114,802            | 101,348           |
| Travel and transportation                      | 6,970              | 5,584             |
| Office supplies                                | 8,174              | 4,168             |
| Communications                                 | 612                | 1,212             |
| Training                                       | 771                | 80                |
| Other  | 4,779              | 5,840             |
| Indirect costs                                 | 16,838             | 14,060            |
| Total administration expenses                  | 152,946            | 132,292           |
| Home providers - reimbursement of meals served | 520,750            | 506,308           |
| <b>TOTAL EXPENSES</b>                          | <b>\$ 673,696</b>  | <b>\$ 638,600</b> |

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Shared Visions Child Development  
Contract Period 07/01/11 - 06/30/12

|                                 | Approved<br>Budget | Actual<br>07/01/11 -<br>09/30/11 |
|---------------------------------|--------------------|----------------------------------|
| <b>REVENUE</b>                  |                    |                                  |
| Iowa Department of Education    | \$ 426,621         | \$ 51,154                        |
| CSBG                            | 43,271             | 0                                |
| United Way of East Central Iowa | 49,403             | 12,350                           |
| <b>TOTAL REVENUE</b>            | <u>519,295</u>     | <u>63,504</u>                    |
| <b>EXPENSES</b>                 |                    |                                  |
| Inn Circle Classroom            | 59,069             | 9,407                            |
| Bloomington                     | 62,341             | 5,188                            |
| Friendship Classroom            | 60,494             | 8,842                            |
| Benton County Classroom         | 64,168             | 9,429                            |
| Hayes                           | 65,702             | 8,816                            |
| Coralville County Classroom     | 69,989             | 7,763                            |
| Waterfront Classroom            | 59,859             | 3,741                            |
| Washington Classroom            | 77,673             | 10,318                           |
| <b>TOTAL EXPENSES</b>           | <u>\$ 519,295</u>  | <u>\$ 63,504</u>                 |

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

|                                 | Approved<br>Budget | Total             | Actual<br>07/01/10 -<br>09/30/10 | Actual<br>10/01/10 -<br>06/30/11 |
|---------------------------------|--------------------|-------------------|----------------------------------|----------------------------------|
| <b>REVENUE</b>                  |                    |                   |                                  |                                  |
| Iowa Department of Education    | \$ 450,029         | \$ 453,129        | \$ 133,111                       | \$ 320,018                       |
| CSBG                            | 31,205             | 62,104            | 0                                | 62,104                           |
| United Way of East Central Iowa | 104,850            | 104,851           | 26,213                           | 78,638                           |
| <b>TOTAL REVENUE</b>            | <u>586,084</u>     | <u>620,084</u>    | <u>159,324</u>                   | <u>460,760</u>                   |
| <b>EXPENSES</b>                 |                    |                   |                                  |                                  |
| Inn Circle Classroom            | 78,278             | 77,816            | 20,983                           | 56,833                           |
| Bloomington                     | 32,497             | 49,307            | 11,114                           | 38,193                           |
| Friendship Classroom            | 78,234             | 85,824            | 22,612                           | 63,212                           |
| Benton County Classroom         | 78,688             | 79,083            | 17,865                           | 61,218                           |
| Hayes                           | 78,234             | 78,238            | 19,658                           | 58,580                           |
| Coralville County Classroom     | 79,768             | 83,608            | 20,727                           | 62,881                           |
| Waterfront Classroom            | 78,271             | 75,017            | 20,172                           | 54,845                           |
| Washington Classroom            | 82,114             | 91,191            | 26,193                           | 64,998                           |
| <b>TOTAL EXPENSES</b>           | <u>\$ 586,084</u>  | <u>\$ 620,084</u> | <u>\$ 159,324</u>                | <u>\$ 460,760</u>                |

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Wrap Around Child Care Program  
 Contract Period 09/01/11 - 08/31/12

|                              | <u>Approved<br/>Budget</u> | <u>Actual<br/>09/01/11 -<br/>09/30/11</u> |
|------------------------------|----------------------------|---|
| <b>REVENUE</b>               |                            |   |
| Iowa Department of Education | \$ 570,000                 | \$ 78,420                                 |
| CSBG                         | 493,623                    | 0   |
| <b>TOTAL REVENUE</b>         | <u>1,063,623</u>           | <u>78,420</u>                             |
| <b>EXPENSES</b>              |                            |   |
| Salary                       | 360,414                    | 44,505                                    |
| Benefits                     | 189,398                    | 24,213                                    |
| Other - Indirect             | 366,793                    | 9,702                                     |
| <b>TOTAL EXPENSES</b>        | <u>\$ 916,605</u>          | <u>\$ 78,420</u>                          |

Wrap Around Child Care Program  
 Contract Period 09/01/10 - 08/31/11

|                              | <u>Approved<br/>Budget</u> | <u>Total</u>      | <u>Actual<br/>09/01/10 -<br/>09/30/10</u> | <u>Actual<br/>10/01/10 -<br/>08/31/11</u> |
|------------------------------|----------------------------|-------------------|---|---|
| <b>REVENUE</b>               |                            |                   |   |   |
| Iowa Department of Education | \$ 570,000                 | \$ 570,000        | \$ 65,516                                 | \$ 504,484                                |
| CSBG                         | 346,605                    | 340,083           | 25,000                                    | 315,083                                   |
| <b>TOTAL REVENUE</b>         | <u>916,605</u>             | <u>910,083</u>    | <u>90,516</u>                             | <u>819,567</u>                            |
| <b>EXPENSES</b>              |                            |                   |   |   |
| Salary                       | 360,414                    | 516,669           | 51,463                                    | 465,206                                   |
| Benefits                     | 189,398                    | 282,962           | 28,055                                    | 254,907                                   |
| Other - Indirect             | 366,793                    | 110,452           | 10,998                                    | 99,454                                    |
| <b>TOTAL EXPENSES</b>        | <u>\$ 916,605</u>          | <u>\$ 910,083</u> | <u>\$ 90,516</u>                          | <u>\$ 819,567</u>                         |

# 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 5881AO34

Contract Period 10/01/10 - 09/30/11

---

|                                  | <u>Approved<br/>Budget</u> | <u>Actual</u>     |
|----------------------------------|----------------------------|-------------------|
| <b>REVENUE</b>                   |                            |                   |
| Iowa Department of Public Health | \$ 693,002                 | \$ 680,311        |
| <b>EXPENSES</b>                  |                            |                   |
| Cash contract expense:           |                            |                   |
| Personnel costs                  | 448,102                    | 429,343           |
| Contracted                       | 88,609                     | 85,773            |
| Other                            | 91,870                     | 92,643            |
| Indirect                         | 64,421                     | 61,310            |
| <b>TOTAL EXPENSES</b>            | <u>\$ 693,002</u>          | <u>\$ 669,069</u> |

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Alliance Child Health

Contract Number 5881MH12

Contract Period 10/01/10 - 09/30/11

|                             | Alliance Child Health |                   | Alliance I Smile  |                   |
|-----------------------------|-----------------------|-------------------|-------------------|-------------------|
|                             | Approved Budget       | Actual            | Approved Budget   | Actual            |
| <b>REVENUE</b>              |                       |                   |                   |                   |
| Department of Public Health | \$ 294,869            | \$ 87,604         | \$ 86,012         | \$ 84,565         |
| IME                         | 0                     | 216,498           | 24,000            | 21,525            |
| <b>TOTAL REVENUE</b>        | <b>294,869</b>        | <b>304,102</b>    | <b>110,012</b>    | <b>106,090</b>    |
| <b>EXPENSES</b>             |                       |                   |                   |                   |
| Personnel costs             | 247,029               | 239,416           | 92,865            | 88,375            |
| Other                       | 13,748                | 13,438            | 4,400             | 5,436             |
| Indirect                    | 34,092                | 33,512            | 12,747            | 12,279            |
| <b>TOTAL EXPENSES</b>       | <b>\$ 294,869</b>     | <b>\$ 286,366</b> | <b>\$ 110,012</b> | <b>\$ 106,090</b> |
| <b>REVENUE</b>              |                       |                   |                   |                   |
| <b>REVENUE</b>              |                       |                   |                   |                   |
| Department of Public Health | \$ 39,403             | \$ 39,122         | \$ 12,000         | \$ 12,000         |
| IME                         | 45,000                | 44,672            | 73,537            | 8,743             |
| <b>TOTAL REVENUE</b>        | <b>84,403</b>         | <b>83,794</b>     | <b>85,537</b>     | <b>20,743</b>     |
| <b>EXPENSES</b>             |                       |                   |                   |                   |
| Personnel costs             | 65,386                | 65,110            | 22,431            | 0                 |
| Contracted providers        | 7,500                 | 6,840             | 42,973            | 19,864            |
| Other                       | 2,459                 | 2,899             | 13,769            | 879               |
| Indirect                    | 9,058                 | 8,945             | 6,364             | 0                 |
| <b>TOTAL EXPENSES</b>       | <b>\$ 84,403</b>      | <b>\$ 83,794</b>  | <b>\$ 85,537</b>  | <b>\$ 20,743</b>  |
| <b>REVENUE</b>              |                       |                   |                   |                   |
| <b>REVENUE</b>              |                       |                   |                   |                   |
| Department of Public Health | \$ 16,059             | \$ 16,159         | \$ 0              | \$ 0              |
| IME                         | 0                     | 0                 | 8,000             | 7,925             |
| <b>TOTAL REVENUE</b>        | <b>16,059</b>         | <b>16,159</b>     | <b>8,000</b>      | <b>7,925</b>      |
| <b>EXPENSES</b>             |                       |                   |                   |                   |
| Personnel costs             | 15,351                | 15,360            | 0                 | 0                 |
| Contracted providers        | 0                     | 0                 | 8,000             | 7,925             |
| Other                       | 808                   | 865               | 0                 | 144               |
| Indirect                    | 0                     | 0                 | 0                 | 1,962             |
| <b>TOTAL EXPENSES</b>       | <b>\$ 16,159</b>      | <b>\$ 16,225</b>  | <b>\$ 8,000</b>   | <b>\$ 10,031</b>  |
| <b>REVENUE</b>              |                       |                   |                   |                   |
| <b>REVENUE</b>              |                       |                   |                   |                   |
| Department of Public Health | \$ 8,863              | \$ 8,863          |                   |                   |
| <b>EXPENSES</b>             |                       |                   |                   |                   |
| Contracted providers        | \$ 8,863              | \$ 9,216          |                   |                   |

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Emergency Shelter Grant Program (ESGP)

Contract Number 11-ES-001

Contract Period 07/01/11 - 06/30/12

|   | <u>Approved<br/>Budget</u> | <u>Actual<br/>07/01/11 -<br/>09/30/11</u> |
|---|----------------------------|---|
| <b>REVENUE</b>                            |                            |   |
| Iowa Finance Authority                    | \$ 85,000                  | \$ 78,458                                 |
| CSBG                                      | 1,810                      | 850                                       |
| <b>TOTAL REVENUE</b>                      | <u>86,810</u>              | <u>79,308</u>                             |
| <b>EXPENSES</b>                           |                            |   |
| Homeless Prevention Salaries/Benefits     | 14,810                     | 8,193                                     |
| Transitional Housing Linn Utilities       | 21,000                     | 21,000                                    |
| Transitional Housing Inn Circle Utilities | 21,000                     | 21,000                                    |
| Transitional Housing Johnson Utilities    | 17,000                     | 17,000                                    |
| Transitional Housing Wash Utilities       | 13,000                     | 12,115                                    |
| <b>TOTAL EXPENSES</b>                     | <u>\$ 86,810</u>           | <u>\$ 79,308</u>                          |

Emergency Shelter Grant Program (ESGP)

Contract Number 10-ES-001

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

|   | <u>Approved<br/>Budget</u> | <u>Total<br/>Actual</u> | <u>Actual<br/>07/01/10 -<br/>09/30/10</u> | <u>Actual<br/>10/01/10 -<br/>12/31/10</u> |
|---|----------------------------|-------------------------|---|---|
| <b>REVENUE</b>                            |                            |                         |   |   |
| Iowa Finance Authority                    | \$ 59,500                  | \$ 59,500               | \$ 24,225                                 | \$ 35,275                                 |
| CSBG                                      | 1,800                      | 1,800                   | 0   | 1,800                                     |
| <b>TOTAL REVENUE</b>                      | <u>61,300</u>              | <u>61,300</u>           | <u>24,225</u>                             | <u>37,075</u>                             |
| <b>EXPENSES</b>                           |                            |                         |   |   |
| Homeless Prevention Salaries/Benefits     | 14,800                     | 14,800                  | 0   | 14,800                                    |
| Transitional Housing Linn Utilities       | 13,000                     | 13,000                  | 9,803                                     | 3,197                                     |
| Transitional Housing Inn Circle Utilities | 13,000                     | 13,000                  | 4,550                                     | 8,450                                     |
| Transitional Housing Johnson Utilities    | 13,000                     | 13,000                  | 5,885                                     | 7,115                                     |
| Transitional Housing Wash Utilities       | 7,500                      | 7,500                   | 3,987                                     | 3,513                                     |
| <b>TOTAL EXPENSES</b>                     | <u>\$ 61,300</u>           | <u>\$ 61,300</u>        | <u>\$ 24,225</u>                          | <u>\$ 37,075</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 07/01/11 - 06/30/12

|                               | Approved<br>Budget | Actual<br>07/01/11-<br>09/30/11 |
|-------------------------------|--------------------|---------------------------------|
| <b>REVENUE</b>                |                    |                                 |
| City of Cedar Rapids          | \$ 28,800          | \$ 0                            |
| <b>EXPENSES</b>               |                    |                                 |
| Linn County support services: |                    |                                 |
| Salaries                      | 17,603             | 0                               |
| Fringe benefits               | 10,696             | 0                               |
| Client assistance             | 501                | 0                               |
| <b>TOTAL EXPENSES</b>         | <b>\$ 28,800</b>   | <b>\$ 0</b>                     |

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

|                               | Approved<br>Budget | Total Actual     | Actual<br>07/01/10 -<br>09/30/10 | Actual<br>10/01/10-<br>06/30/11 |
|-------------------------------|--------------------|------------------|----------------------------------|---------------------------------|
| <b>REVENUE</b>                |                    |                  |                                  |                                 |
| City of Cedar Rapids          | \$ 42,548          | \$ 42,548        | \$ 6,901                         | \$ 35,647                       |
| CSBG                          | 0                  | 0                | 0                                | 0                               |
| <b>TOTAL REVENUE</b>          | <b>42,548</b>      | <b>42,548</b>    | <b>6,901</b>                     | <b>35,647</b>                   |
| <b>EXPENSES</b>               |                    |                  |                                  |                                 |
| Linn County support services: |                    |                  |                                  |                                 |
| Salaries                      | 25,576             | 27,487           | 4,184                            | 23,303                          |
| Benefits                      | 15,746             | 14,305           | 2,503                            | 11,802                          |
| Client assistance             | 1,226              | 756              | 214                              | 542                             |
| <b>TOTAL EXPENSES</b>         | <b>\$ 42,548</b>   | <b>\$ 42,548</b> | <b>\$ 6,901</b>                  | <b>\$ 35,647</b>                |

# 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<br/>Budget</u> | <u>Total</u>     | <u>Actual<br/>01/29/10 -<br/>09/30/10</u> | <u>Actual<br/>10/01/10 -<br/>06/30/11</u> |
|----------------------------------|----------------------------|------------------|---|---|
| <b>REVENUE</b>                   |                            |                  |   |   |
| Iowa Department of Elder Affairs | \$ 73,466                  | \$ 73,462        | \$ 18,448                                 | \$ 55,014                                 |
| <b>EXPENSES</b>                  |                            |                  |   |   |
| Wages/Fringe                     | 61,843                     | 61,839           | 14,441                                    | 47,398                                    |
| Other Program Costs              | 7,500                      | 7,500            | 1,909                                     | 5,591                                     |
| Administration                   | 4,123                      | 4,123            | 2,098                                     | 2,025                                     |
| <b>TOTAL EXPENSES</b>            | <u>\$ 73,466</u>           | <u>\$ 73,462</u> | <u>\$ 18,448</u>                          | <u>\$ 55,014</u>                          |

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

SCSEP Senior Internship Program

Contract Number #0804

Contract Period 07/01/11 - 06/30/12

|                                  | <u>Approved<br/>Budget</u> | <u>Actual<br/>07/01/11 -<br/>09/30/11</u> |
|----------------------------------|----------------------------|---|
| <b>REVENUE</b>                   |                            |   |
| Iowa Department of Elder Affairs | \$ 313,058                 | \$ 61,498                                 |
| Program Income                   | <u>20,000</u>              | <u>5,959</u>                              |
| <b>TOTAL REVENUE</b>             | <u><u>333,058</u></u>      | <u><u>67,457</u></u>                      |
| <b>EXPENSES</b>                  |                            |   |
| Wages/Fringe                     | 225,048                    | 49,988                                    |
| Other Program Costs              | 62,704                     | 11,924                                    |
| Administration                   | <u>45,306</u>              | <u>5,545</u>                              |
| <b>TOTAL EXPENSES</b>            | <u><u>\$ 333,058</u></u>   | <u><u>\$ 67,457</u></u>                   |

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

|                                  | <u>Approved<br/>Budget</u> | <u>Total Actual</u>      | <u>Actual<br/>07/01/10 -<br/>09/30/10</u> | <u>Actual<br/>10/01/10 -<br/>06/30/11</u> |
|----------------------------------|----------------------------|--------------------------|---|---|
| <b>REVENUE</b>                   |                            |                          |   |   |
| Iowa Department of Elder Affairs | \$ 397,174                 | \$ 353,582               | \$ 97,642                                 | \$ 255,940                                |
| Program Income                   | <u>40,000</u>              | <u>44,678</u>            | <u>14,503</u>                             | <u>30,175</u>                             |
| <b>TOTAL REVENUE</b>             | <u><u>437,174</u></u>      | <u><u>398,260</u></u>    | <u><u>112,145</u></u>                     | <u><u>286,115</u></u>                     |
| <b>EXPENSES</b>                  |                            |                          |   |   |
| Wages/Fringe                     | 318,495                    | 295,467                  | 84,244                                    | 211,223                                   |
| Other Program Costs              | 56,948                     | 44,274                   | 14,734                                    | 29,540                                    |
| Administration                   | <u>61,731</u>              | <u>58,519</u>            | <u>13,167</u>                             | <u>45,352</u>                             |
| <b>TOTAL EXPENSES</b>            | <u><u>\$ 437,174</u></u>   | <u><u>\$ 398,260</u></u> | <u><u>\$ 112,145</u></u>                  | <u><u>\$ 286,115</u></u>                  |

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Immunization Services

Contract Number 58811490

Contract Period 01/01/11 - 12/31/11

|                                  | <u>Approved<br/>Budget</u> | <u>Actual<br/>01/01/11 -<br/>09/30/11</u> |
|----------------------------------|----------------------------|---|
| <b>REVENUE</b>                   |                            |   |
| Iowa Department of Public Health | \$ 9,943                   | \$ 6,933                                  |
| <b>EXPENSES</b>                  |                            |   |
| Wages/Fringe                     | 7,812                      | 5,292                                     |
| Indirect                         | 931                        | 725                                       |
| Subcontract                      | 1,200                      | 916                                       |
| <b>TOTAL EXPENSES</b>            | <u>\$ 9,943</u>            | <u>\$ 6,933</u>                           |

Immunization Services

Contract Number 58801490

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

|                                  | <u>Approved<br/>Budget</u> | <u>Total</u>    | <u>Actual<br/>01/01/10 -<br/>09/30/10</u> | <u>Actual<br/>10/01/10 -<br/>12/31/10</u> |
|----------------------------------|----------------------------|-----------------|---|---|
| <b>REVENUE</b>                   |                            |                 |   |   |
| Iowa Department of Public Health | \$ 14,482                  | \$ 7,403        | \$ 5,852                                  | \$ 1,551                                  |
| <b>EXPENSES</b>                  |                            |                 |   |   |
| Wages/Fringe                     | 4,091                      | 3,250           | 2,460                                     | 790                                       |
| Indirect                         | 589                        | 459             | 350                                       | 109                                       |
| Subcontract                      | 5,137                      | 1,195           | 1,045                                     | 150                                       |
| Subtotal Expenses                | 9,817                      | 4,904           | 3,855                                     | 1,049                                     |
| <b>EXPENSES - ARRA</b>           |                            |                 |   |   |
| Wages/Fringe                     | 1,892                      | 1,688           | 1,299                                     | 389                                       |
| Indirect                         | 273                        | 211             | 184                                       | 27  |
| Subcontract                      | 2,500                      | 600             | 514                                       | 86  |
| Subtotal ARRA                    | 4,665                      | 2,499           | 1,997                                     | 502                                       |
| <b>TOTAL EXPENSES</b>            | <u>\$ 14,482</u>           | <u>\$ 7,403</u> | <u>\$ 5,852</u>                           | <u>\$ 1,551</u>                           |

# 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 10/01/09 - 09/30/11

|                               | <u>Approved<br/>Budget</u> | <u>Total</u>            | <u>Actual<br/>10/01/09 -<br/>09/30/10</u> | <u>Actual<br/>10/1/10 -<br/>9/30/2011</u> |
|-------------------------------|----------------------------|-------------------------|---|---|
| <b>REVENUE</b>                |                            |                         |   |   |
| Iowa Department of Management | \$ 75,000                  | \$ 66,724               | \$ 18,736                                 | \$ 47,988                                 |
| CSBG                          | 2,528                      | 2,528                   | 2,528                                     | 0   |
| Other Program Matching Funds  | <u>56,147</u>              | <u>13,632</u>           | <u>10,777</u>                             | <u>2,855</u>                              |
| <b>TOTAL REVENUE</b>          | <u><u>133,675</u></u>      | <u><u>82,884</u></u>    | <u><u>32,041</u></u>                      | <u><u>50,843</u></u>                      |
| <b>EXPENSES</b>               |                            |                         |   |   |
| Salary/Benefits               | 34,930                     | 23,656                  | 10,735                                    | 12,921                                    |
| Other                         | 37,820                     | 46,428                  | 10,913                                    | 35,515                                    |
| Indirect/Administrative Costs | <u>2,250</u>               | <u>3,943</u>            | <u>1,536</u>                              | <u>2,407</u>                              |
|                               | 75,000                     | 74,027                  | 23,184                                    | 50,843                                    |
| Other Program Matching Funds  | <u>56,147</u>              | <u>8,857</u>            | <u>8,857</u>                              | <u>0</u>                                  |
| <b>TOTAL EXPENSES</b>         | <u><u>\$ 131,147</u></u>   | <u><u>\$ 82,884</u></u> | <u><u>\$ 32,041</u></u>                   | <u><u>\$ 50,843</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. (a nonprofit organization) as of and for the year ended September 30, 2011, and have issued our report thereon dated January 26, 2012. 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.

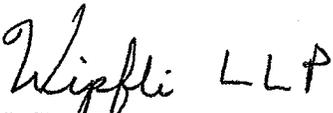
A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

## 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*.

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 26, 2012  
Madison, Wisconsin



## **Independent Auditor's Report on Compliance With Requirements that Could Have a Direct and Material Effect on Each Major Program and on 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. (a nonprofit organization) 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, 2011. 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 compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2011.

## Internal Control Over Compliance

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 to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of 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.

Handwritten signature of Wipfli LLP in cursive script.

Wipfli LLP

January 26, 2012  
Madison, Wisconsin

# Hawkeye Area Community Action Program, Inc.

## Schedule of Findings and Questioned Costs

---

### A. Summary of Auditor's Results

1. The auditor's report expresses an unqualified opinion on the financial statements of Hawkeye Area Community Action Program, Inc.
2. No significant deficiencies relating to the audit of the financial statements were reported in the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*.
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 on 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 Agriculture, CFDA #10.557
  - Department of Agriculture, CFDA #10.558
  - Department of Housing and Urban Development, CFDA #14.257 - ARRA
  - Department of Energy, CFDA #81.042 - ARRA
  - Department of Health and Human Services, CFDA #93.575, #93.596, and #93.713 - ARRA cluster
8. The threshold for distinguishing Types A and B programs was \$609,736.
9. Hawkeye Area Community Action Program, Inc. was determined to be a low-risk auditee.

### B. Findings – Financial Statements Audit

None

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

**Findings:** None

**Questioned Costs:** None

# Hawkeye Area Community Action Program, Inc.

## Schedule of Findings and Questioned Costs

---

### D. Status of Prior Year Finding

#### 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.

#### Current Year Status

The recommendation was adopted during the year. No similar findings were noted in the audit for the year ended September 30, 2011.