

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

Hiawatha, Iowa

Financial Statements and
Supplementary Information
Years Ended September 30, 2012 and 2011

Hawkeye Area Community Action Program, Inc.

Financial Statements and Supplementary Information
Years Ended September 30, 2012 and 2011

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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, 2012 and 2011, 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, 2012, 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 24, 2013, 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 68 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The financial statements of Hawkeye Area Community Action Program, Inc. for the year ended September 30, 2009, were audited by other auditors and their report thereon dated January 28, 2010, expressed an unqualified opinion on those financial statements. Their report, as of the same date, on the information in the schedule on page 54 stated that, in their opinion, such information was fairly stated in all material respects in relation to the financial statements for the year ended September 30, 2009, as a whole.

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

Wipfli LLP

January 24, 2013
Madison, Wisconsin

Hawkeye Area Community Action Program, Inc.

Statements of Financial Position

September 30, 2012 and 2011

<i>Assets</i>	2012	2011
Current assets:		
Cash and cash equivalents	\$ 1,360,414	\$ 1,522,981
Certificates of deposit	0	375,706
Grants receivable	1,310,411	1,290,926
Accounts receivable	161,011	15,135
Pledge receivable	723,060	701,714
Prepaid expenses and other assets	422,848	476,587
Inventories	502,750	1,150,386
Total current assets	4,480,494	5,533,435
Long-term certificates of deposit	382,194	0
Property and equipment, net	5,226,340	5,848,821
TOTAL ASSETS	\$ 10,089,028	\$ 11,382,256
<i>Liabilities and Net Assets</i>		
Current liabilities:		
Notes payable - Current portion	\$ 180,060	\$ 172,083
Accounts payable and accrued expenses	1,478,116	1,689,647
Grant funds received in advance	781,507	1,498,255
Other liabilities	11,537	19,635
Total current liabilities	2,451,220	3,379,620
Long-term liabilities:		
Notes payable	1,895,572	2,076,784
Total liabilities	4,346,792	5,456,404
Net assets:		
Unrestricted	4,193,603	4,468,629
Temporarily restricted	1,548,633	1,457,223
Total net assets	5,742,236	5,925,852
TOTAL LIABILITIES AND NET ASSETS	\$ 10,089,028	\$ 11,382,256

See accompanying notes to financial statements.

Hawkeye Area Community Action Program, Inc.

Statement of Activities

Year Ended September 30, 2012

	Unrestricted	Temporarily Restricted	Total
Revenue:			
Government grants, fees, and support	\$ 21,628,569	\$ 58,067	\$ 21,686,636
Commodities received	270,547	0	270,547
United Way	889,693	38,083	927,776
Contributions and public support	528,614	123,258	651,872
Program income	1,140,125	0	1,140,125
Investment income	21,514	0	21,514
In-kind contributions	3,255,352	0	3,255,352
Net assets released from restrictions	127,998	(127,998)	0
Total revenue and support	27,862,412	91,410	27,953,822
Expenses:			
Program activities:			
Health and Nutrition	5,917,993	0	5,917,993
Safe and affordable housing/energy	12,265,230	0	12,265,230
Early childhood	7,415,483	0	7,415,483
Employment and family preservation	318,107	0	318,107
Advocacy/information exchange	297,801	0	297,801
Total program activities	26,214,614	0	26,214,614
Management and general	1,637,486	0	1,637,486
Fund-raising expenses	285,338	0	285,338
Total expenses	28,137,438	0	28,137,438
Change in net assets	(275,026)	91,410	(183,616)
Net assets - Beginning of year	4,468,629	1,457,223	5,925,852
Net assets - End of year	\$ 4,193,603	\$ 1,548,633	\$ 5,742,236

See accompanying notes to financial statements.

Hawkeye Area Community Action Program, Inc.

Statement of Activities

Year Ended September 30, 2011

	Unrestricted	Temporarily Restricted	Total
Revenue:			
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
Total revenue and support	28,792,188	(1,367,050)	27,425,138
Expenses:			
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
Total program activities	26,088,031	0	26,088,031
Management and general	1,644,764	0	1,644,764
Fund-raising expenses	303,345	0	303,345
Total expenses	28,036,140	0	28,036,140
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
Net assets - End of year	\$ 4,468,629	\$ 1,457,223	\$ 5,925,852

Hawkeye Area Community Action Program, Inc.

Statements of Cash Flows

Years Ended September 30, 2012 and 2011

	2012	2011
Cash flows from operating activities		
Change in net assets:	(\$ 183,616)	\$ (611,002)
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:		
Depreciation	558,256	581,090
(Gain) loss on disposition of property	(122,289)	18,778
Effects of changes in operating assets and liabilities:		
Grants receivable	(19,485)	310,766
Accounts receivable	(145,876)	19,335
Pledge receivable	(21,346)	(91,188)
Prepaid expenses and other assets	53,739	(262,754)
Inventories	647,636	(91,225)
Accounts payable and accrued expenses	(211,531)	(24,408)
Grant funds received in advance	(716,748)	512,614
Other liabilities	(8,098)	(24,776)
Net cash (used in) provided by operating activities	(169,358)	337,230
Cash flows from investing activities:		
Purchase of property and equipment	(197,236)	(312,042)
Proceeds from sale of property	383,750	100,000
Purchase of certificates of deposit	(249,688)	(12,402)
Sales or maturities of certificates of deposit	243,200	374,929
Net cash provided by investing activities	180,026	150,485
Cash flows from financing activities:		
Principal payments on notes payable	(173,235)	(166,127)
Net cash used in financing activities	(173,235)	(166,127)
Changes in cash and cash equivalents	(162,567)	321,588
Cash and cash equivalents - Beginning of year	1,522,981	1,201,393
Cash and cash equivalents - End of year	\$ 1,360,414	\$ 1,522,981

Supplemental Schedule of Other Cash Activity:

Interest paid and expensed	\$ 83,088	\$ 93,127
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Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 1 **Summary of Significant Accounting Policies**

Nature of Operations

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

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

HACAP's 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, 2012, HACAP received 22% and 26% of grant funding under its Low Income Home Energy assistance and federal Head Start programs respectively. 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.

Basis of Presentation

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

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.

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.

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.

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

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

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.

Reclassifications

Certain reclassifications have been made to the fiscal year 2011 financial statements to conform to the fiscal year 2012 classifications. The reclassifications had no effect on the change in net assets.

Cash and Cash Equivalents

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

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

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

Accounts Receivable

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

Pledge Receivable

The pledge receivable represents the remaining annual 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 \$2,209,012 and \$2,514,668 at September 30, 2012 and 2011, 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 \$324,164 and \$178,369 for the year ended September 30, 2012 and 2011, respectively, primarily for its Head Start program, which is not recorded in the statement of activities.

Revenue Recognition

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

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

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

A. Grant Awards that are Contributions

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

B. Grant Awards that are Exchange Transactions

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

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (Continued)

Indirect Cost Rate

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

Income Taxes

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

HACAP is required to assess whether it is more likely than not that a tax position will be sustained upon examination on the technical merits of the position assuming the taxing authority has full knowledge of all information. If the tax position does not meet the more-likely-than-not recognition threshold, the benefit of that position is not recognized in the financial statements. HACAP has determined there are no amounts to record as assets or liabilities related to uncertain tax positions. Federal returns for the fiscal years 2009, and beyond remain subject to examination by the Internal Revenue Service.

Subsequent Events

Subsequent events have been evaluated through January 24, 2013, 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:

	<u>2012</u>	<u>2011</u>
Federal programs	\$ 898,917	\$ 775,917
State and local programs	411,494	515,009
Totals	\$ 1,310,411	\$ 1,290,926

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 4 Inventories

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

	2012	2011
Food	\$ 205,846	\$ 304,769
Weatherization materials	25,522	11,678
Weatherization work-in-process	271,382	833,939
Totals	\$ 502,750	\$ 1,150,386

Note 5 Property and Equipment

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

	2012	2011
Land, building, and rehabilitation	\$ 6,717,479	\$ 6,765,512
Transitional housing properties	4,274,248	4,537,956
Furnishings and office equipment	603,762	576,556
Program equipment	788,336	771,821
Subtotal	12,383,825	12,651,845
Accumulated depreciation	(7,157,485)	(6,803,024)
Total	\$ 5,226,340	\$ 5,848,821

Note 6 Notes Payable

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

	2012	2011
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.	\$1,074,390	\$ 1,192,230
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 th Street, Coralville building and land.	302,818	332,417
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.	90,666	94,933

Hawkeye Area Community Action Program, Inc.

Notes to Financial Statements

Note 6 Notes Payable (Continued)

	2012	2011
Note payable to City of Iowa City, requiring monthly installments of \$411, including interest at 0%. Final payment is due in June 2045, secured by two Iowa City residential properties.	112,233	117,167
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.	84,975	88,275
Note payable to Hills Bank and Trust, requiring monthly installments of \$3,214, including interest at 5.95% for the first 60 payments. Thereafter, the interest rate is subject to change based on the weekly average yield on U.S. Treasury Securities adjusted to a constant maturity of 5 years. Final payment is due in October 2029, and the note is secured by two Iowa City residential properties.	410,550	423,845
Total	2,075,632	2,248,867
Current portion	(180,060)	(172,083)
Long-term portion	\$ 1,895,572	\$ 2,076,784

Future maturities of notes payable at September 30, 2012, are as follows:

2013	\$ 180,060
2014	186,805
2015	193,829
2016	200,994
2017	208,753
Thereafter	1,105,191
Total	\$ 2,075,632

Note 7 Temporarily Restricted Net Assets

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

	2012	2011
Health and Nutrition	\$ 286,416	\$ 346,238
Safe and Affordable Housing and Energy	361,926	333,663
Early Childhood	141,122	71,743
Advocacy and Information Exchange	759,169	705,579
Total	\$ 1,548,633	\$ 1,457,223

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, 2012 and 2011, were \$412,167 and \$418,986, respectively.

Future minimum lease payments beyond 2012 are as follows:

2013	\$ 387,584
2014	263,067
2015	214,931
2016	150,935
2017	152,206
Thereafter	462,859
<u>Total</u>	<u>\$ 1,631,582</u>

Note 9 Lessor Activity

HACAP owns buildings that are leased to individuals for program operations. In addition, a facility is leased to another nonprofit organization. All properties are leased on short-term agreements. Rental income for the years ended September 30, 2012 and 2011, was \$302,625 and \$397,429, 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:

	2012	2011
Land	\$ 630,996	\$ 677,072
Buildings	5,470,993	5,944,440
Subtotal	6,101,989	6,621,512
Accumulated depreciation	(3,370,275)	(3,453,873)
<u>Total</u>	<u>\$ 2,731,714</u>	<u>\$ 3,167,639</u>

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 \$1,549,278 and \$1,665,820 at September 30, 2012 and 2011, have been established in favor of the Cities as lien holder upon various properties. Repayment of all or a pro-rated portion of the lien amount is required if HACAP does not continue to own and operate the properties to provide low-income housing at the property enhanced with the funding. The liens expire at various times through June 2038. HACAP intends to utilize the properties for their intended purpose at a minimum through the expiration dates of the various liens. Therefore, no liability has been recorded on the statement of financial position.

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

Note 11 **Retirement Plans**

HACAP contributes to a tax deferred annuity 403(b) plan. The plan purchased annuity contracts from Variable Annuity Life Insurance Company (VALIC) and Pension, Inc. on behalf of its participating employees. During the year ended September 30, 2012 and 2011, HACAP provided \$214,072 and \$213,319, 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 5.78% of their annual covered salary and HACAP is required to contribute 8.67% of annual covered payroll. Contribution requirements to IPERS are established by state statute. HACAP's contribution to IPERS for the year ended September 30, 2012 and 2011, was \$391,182 and \$347,352, respectively.

Note 12 **Grant Awards**

At September 30, 2012, HACAP had commitments under various ongoing grant awards of approximately \$4,500,000. The revenue relating to these grants is not recognized in the accompanying financial statements because the revenue recognition is conditional on the incurrence of expenditures or the performance of services in the next fiscal year.

Supplementary Information

Hawkeye Area Community Action Program, Inc.

Schedule A-1

Schedule of Program Activity

Year Ended September 30, 2012

	FEDERAL PROGRAMS							10.568 & Cluster 10.569 Subtotal
	Department of Agriculture							
	10.557	10.558		10.568	10.569		10.568 & Cluster 10.569 Subtotal	
	Women, Infants, and Children - Cash (1)	Child and Adult Care Food Program Centers (2)	Child and Adult Care Food Program Homes (3)	10.558 Subtotal	TEFAP Food Program (4)	TEFAP Food Distribution (5)		
TOTAL								
REVENUE								
Grant revenue	\$ 21,686,636	\$ 686,740	\$ 470,163	\$ 607,683	\$ 1,077,846	\$ 29,638	\$ 0	\$ 29,638
Commodities received	270,547	0	0	0	0	0	270,547	270,547
United Way	927,776	0	0	0	0	0	0	0
Contributions and public support	651,872	0	0	0	0	0	0	0
CSBG transfer	0	0	0	878	878	0	0	0
Program income	1,140,125	0	0	225	225	0	0	0
Investment income	21,514	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Internal service fee	0	0	260,126	0	260,126	0	0	0
In-kind contributions	3,255,352	0	0	0	0	0	0	0
Total Revenue	27,953,822	686,740	730,289	608,786	1,339,075	29,638	270,547	300,185
EXPENSES								
Salaries and wages	8,704,511	275,967	181,104	56,021	237,125	15,696	0	15,696
Enrollee wages	232,374	0	0	0	0	0	0	0
Fringe benefits and paid release	3,622,722	153,844	95,950	35,566	131,516	10,379	0	10,379
Assistance to individuals	4,955,056	0	0	485,943	485,943	0	270,547	270,547
Contracted services and fees	4,582,157	105,009	258,319	4,844	263,163	0	0	0
Supplies and materials	282,230	21,691	150,880	1,689	152,569	0	0	0
Training and Travel	359,698	3,369	1,695	7,046	8,741	0	0	0
Occupancy	752,008	55,612	0	0	0	0	0	0
Equipment and repairs	130,018	82	0	199	199	0	0	0
Depreciation	558,256	0	0	0	0	0	0	0
Other Direct Costs	591,325	7,409	734	4,503	5,237	0	0	0
Indirect costs	0	63,757	41,607	12,975	54,582	3,563	0	3,563
In-kind expenses	3,367,083	0	0	0	0	0	0	0
	28,137,438	686,740	730,289	608,786	1,339,075	29,638	270,547	300,185
Change in net assets	(183,616)	0	0	0	0	0	0	0
Net assets - Beginning of year	5,925,852	0	0	0	0	0	0	0
NET ASSETS - END OF YEAR	\$ 5,742,236	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Schedule A-2

Schedule of Program Activity

Year Ended September 30, 2012

FEDERAL PROGRAMS								
Department of Housing and Urban Development								
14.218			14.231			14.235		
Community Development Block Grant	Community Development Block Grant	14.218 Subtotal	Emergency Shelter Grant Program	Emergency Shelter Grant Program	14.231 Subtotal	Supportive Housing Program II - 22	Supportive Housing Program II - 23	
2012	2013		2012	2013				
(6)	(7)		(8)	(9)		(10)	(11)	
REVENUE								
Grant revenue	\$ 24,403	\$ 18,154	\$ 42,557	\$ 6,542	\$ 43,422	\$ 49,964	\$ 346,610	\$ 90,039
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	0	0	1,003	250	1,253	0	0
Program income	0	0	0	0	0	0	33,648	11,260
Investment income	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
Total Revenue	24,403	18,154	42,557	7,545	43,672	51,217	380,258	101,299
EXPENSES								
Salaries and wages	15,758	9,932	25,690	3,874	3,453	7,327	122,332	31,011
Enrollee wages	0	0	0	0	0	0	0	0
Fringe benefits and paid release	8,645	5,826	14,471	1,942	2,172	4,114	72,877	20,412
Assistance to individuals	0	0	0	885	37,228	38,113	3,611	0
Contracted services and fees	0	0	0	0	0	0	94,112	28,132
Supplies and materials	0	0	0	0	0	0	19,309	5,115
Training and Travel	0	0	0	0	0	0	2,463	819
Occupancy	0	0	0	0	0	0	31,186	8,488
Equipment and repairs	0	0	0	0	0	0	237	0
Depreciation	0	0	0	0	0	0	0	0
Other Direct Costs	0	0	0	0	0	0	17,483	2,803
Indirect costs	0	2,396	2,396	844	819	1,663	16,648	4,519
In-kind expenses	0	0	0	0	0	0	0	0
	24,403	18,154	42,557	7,545	43,672	51,217	380,258	101,299
Change in net assets	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Schedule A-3

Schedule of Program Activity

Year Ended September 30, 2012

FEDERAL PROGRAMS							
Department of Housing and Urban Development							
14.235					14.257	14.900	
		Chronically Homeless	Chronically Homeless			Homeless Prevention Rapid Re-housing	Cedar Rapids Lead Project
HUD V 2012 (12)	HUD V 2013 (13)	2012 (14)	2013 (15)	14.235 Subtotal			(17)
REVENUE							
Grant revenue	\$ 170,336	\$ 68,107	\$ 18,791	\$ 6,835	\$ 700,718	\$ 618,147	\$ 36,917
Commodities received	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	0
Contributions and public support	0	0	0	0	0	0	0
CSBG transfer	0	0	10,560	2,200	12,760	0	0
Program income	14,455	5,619	0	0	64,982	0	0
Investment income	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0
Total Revenue	184,791	73,726	29,351	9,035	778,460	618,147	36,917
EXPENSES							
Salaries and wages	60,189	21,042	16,123	4,830	255,527	161,038	0
Enrollee wages	0	0	0	0	0	0	0
Fringe benefits and paid release	36,052	12,804	9,586	2,963	154,694	96,421	0
Assistance to individuals	3,974	2,340	0	0	9,925	268,388	0
Contracted services and fees	44,762	30,374	0	0	197,380	39,122	36,917
Supplies and materials	4,661	1,714	0	0	30,799	387	0
Training and Travel	2,156	239	52	0	5,729	5,808	0
Occupancy	19,175	761	0	0	59,610	6,281	0
Equipment and repairs	1,737	835	0	0	2,809	502	0
Depreciation	0	0	0	0	0	0	0
Other Direct Costs	4,265	1,071	0	0	25,622	4,149	0
Indirect costs	7,820	2,546	3,590	1,242	36,365	36,051	0
In-kind expenses	0	0	0	0	0	0	0
Total Expenses	184,791	73,726	29,351	9,035	778,460	618,147	36,917
Change in net assets	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

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Schedule of Program Activity

Year Ended September 30, 2012

	FEDERAL PROGRAMS							
	Department of Labor			Department of Energy		Department of Health and Human Services		
	17.235			81.042 - ARRA	81.042	93.268		
	Senior Community Employment 2012 (18)	Senior Community Employment 2013 (19)	17.235 Subtotal	ARRA Weatherization (20)	Weatherization (21)	Immunization Project 2011 (22)	Immunization Project 2012 (23)	93.268 Subtotal
REVENUE								
Grant revenue	\$ 230,862	\$ 86,555	\$ 317,417	\$ 3,100,762	\$ 789,100	\$ 3,010	\$ 9,349	\$ 12,359
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	0	0	0	0	0	0	0
Program income	23,695	10,182	33,877	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
Total Revenue	254,557	96,737	351,294	3,100,762	789,100	3,010	9,349	12,359
EXPENSES								
Salaries and wages	35,020	12,553	47,573	27,719	0	1,533	4,395	5,928
Enrollee wages	161,483	62,518	224,001	0	0	0	0	0
Fringe benefits and paid release	38,646	14,338	52,984	15,698	0	935	2,845	3,780
Assistance to individuals	0	0	0	0	0	0	0	0
Contracted services and fees	0	0	0	2,991,027	789,100	208	780	988
Supplies and materials	233	46	279	5,038	0	0	0	0
Training and Travel	965	593	1,558	40,625	0	0	300	300
Occupancy	0	974	974	11,653	0	0	0	0
Equipment and repairs	5,564	0	5,564	0	0	0	0	0
Depreciation	0	0	0	0	0	0	0	0
Other Direct Costs	5,034	2,560	7,594	2,959	0	0	0	0
Indirect costs	7,612	3,155	10,767	6,043	0	334	1,029	1,363
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	254,557	96,737	351,294	3,100,762	789,100	3,010	9,349	12,359
Change in net assets	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

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Schedule of Program Activity

Year Ended September 30, 2012

FEDERAL PROGRAMS								
Department of Health and Human Services								
93.568				93.569		93.575		
HEAP	HEAP	LIHEAP	93.568	Community	Child Care	Child Care	Empowerment	
Weatherization	Weatherization			Services	Block Grant	Block Grant	Nontraditional	
11-02C	12-02C	12-02C	Subtotal	Block Grant	Wrap Around	Wrap Around	Child Care	
(24)	(25)	(26)		12-02	2012	2013	2012	(30)
REVENUE								
Grant revenue	\$ 550,481	\$ 133,947	\$ 4,038,604	\$ 4,723,032	\$ 842,444	\$ 491,580	\$ 79,888	\$ 127,524
Commodities received	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	0	131,250
Contributions and public support	0	0	0	0	0	0	0	0
CSBG transfer	0	0	0	0	(806,000)	308,773	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	794,982	1,565,086	0	2,360,068	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
Total Revenue	1,345,463	1,699,033	4,038,604	7,083,100	36,444	800,353	79,888	258,774
EXPENSES								
Salaries and wages	527,080	729,767	198,068	1,454,915	19,334	438,879	40,962	107,792
Enrollee wages	0	0	0	0	0	0	0	0
Fringe benefits and paid release	317,675	521,683	117,097	956,455	11,929	263,778	25,688	64,546
Assistance to individuals	0	0	3,620,056	3,620,056	0	0	0	8,511
Contracted services and fees	319,262	140,289	25,468	485,019	0	0	0	11,625
Supplies and materials	11,242	14,500	8,587	34,329	0	0	0	11,802
Training and Travel	11,139	35,425	2,964	49,528	792	0	0	6,090
Occupancy	10,377	19,201	4,199	33,777	0	0	0	0
Equipment and repairs	2,948	12,014	7,197	22,159	0	0	0	22,856
Depreciation	0	0	0	0	0	0	0	0
Other Direct Costs	61,577	51,581	8,184	121,342	0	0	0	1,631
Indirect costs	84,163	174,573	46,784	305,520	4,389	97,696	13,238	23,921
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	1,345,463	1,699,033	4,038,604	7,083,100	36,444	800,353	79,888	258,774
Change in net assets	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

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Schedule of Program Activity

Year Ended September 30, 2012

	FEDERAL PROGRAMS						
	Department of Health and Human Services					DHS	
	93.575		93.600			93.994	
	Empowerment Nontraditional Child Care 2013 (31)	Subtotal 93.575	Head Start 2011 (32)	Head Start 2012 (33)	Subtotal 93.600	Alliance Child and Maternal Health (34)	Total Federal Programs
REVENUE							
Grant revenue	\$ 30,544	\$ 729,536	\$ 1,396,286	\$ 4,265,014	\$ 5,661,300	\$ 87,466	19,505,943
Commodities received	0	0	0	0	0	0	270,547
United Way	43,750	175,000	0	0	0	0	175,000
Contributions and public support	0	0	0	0	0	0	0
CSBG transfer	0	308,773	0	0	0	0	(482,336)
Program income	0	0	0	0	0	3,075	102,159
Investment income	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	2,620,194
In-kind contributions	0	0	166,600	466,012	632,612	0	632,612
Total Revenue	74,294	1,213,309	1,562,886	4,731,026	6,293,912	90,541	22,824,119
EXPENSES							
Salaries and wages	36,022	623,655	563,504	1,674,027	2,237,531	41,952	5,436,977
Enrollee wages	0	0	0	0	0	0	224,001
Fringe benefits and paid release	22,383	376,395	327,031	1,031,224	1,358,255	23,821	3,364,756
Assistance to individuals	426	8,937	212	705	917	0	4,702,826
Contracted services and fees	0	11,625	186,339	481,178	667,517	10,360	5,597,227
Supplies and materials	4,177	15,979	17,737	90,145	107,882	1,720	370,673
Training and Travel	1,058	7,148	10,282	50,898	61,180	1,311	186,089
Occupancy	0	0	157,219	489,323	646,542	0	814,449
Equipment and repairs	141	22,997	6,088	22,145	28,233	95	82,640
Depreciation	0	0	0	0	0	0	0
Other Direct Costs	908	2,539	5,059	31,842	36,901	1,389	215,141
Indirect costs	9,179	144,034	122,815	393,527	516,342	9,893	1,196,728
In-kind expenses	0	0	166,600	466,012	632,612	0	632,612
Total Expenses	74,294	1,213,309	1,562,886	4,731,026	6,293,912	90,541	22,824,119
Change in net assets	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

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Schedule of Program Activity

Year Ended September 30, 2012

STATE AND LOCAL PROGRAMS								
	Senior Community Employment State Portion 2012 (35)	Senior Community Employment State Portion 2013 (36)	Alliance Child and Maternal Health State Portion (37)	First Years First Curriculum 2012 (38)	East Central IA Housing Trust Fund (39)	Chronically Homeless 2011 (40)	Chronically Homeless 2012 (41)	Black Hills 12-02 (42)
REVENUE								
Grant revenue	\$ 5,345	\$ 9,618	\$ 126,180	\$ 6,379	\$ 20,951	\$ 0	\$ 0	\$ 12,227
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	0	0	0	0	2,707	0	0
Program income	2,633	1,130	340,027	0	0	18,683	5,599	0
Investment income	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	(10,341)	10,341	0
Internal service fee	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
Total Revenue	7,978	10,748	466,207	6,379	20,951	11,049	15,940	12,227
EXPENSES								
Salaries and wages	2,772	1,396	225,019	0	0	0	0	0
Enrollee wages	1,215	6,946	0	0	0	0	0	0
Fringe benefits and paid release	1,835	1,593	129,453	(22)	0	0	0	0
Assistance to individuals	0	0	0	0	0	0	0	0
Contracted services and fees	0	0	50,579	0	20,951	13,705	350	12,227
Supplies and materials	26	5	8,400	0	0	696	544	0
Training and Travel	107	66	6,400	6,401	0	0	0	0
Occupancy	0	108	0	0	0	6,359	2,526	0
Equipment and repairs	618	0	462	0	0	0	0	0
Depreciation	0	0	0	0	0	0	0	0
Other Direct Costs	559	283	6,781	0	0	2,352	178	0
Indirect costs	846	351	48,301	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	7,978	10,748	475,395	6,379	20,951	23,112	3,598	12,227
Change in net assets	0	0	(9,188)	0	0	(12,063)	12,342	0
Net assets - Beginning of year	0	0	17,736	0	0	12,063	0	0
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 8,548	\$ 0	\$ 0	\$ 0	\$ 12,342	\$ 0

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

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Schedule of Program Activity

Year Ended September 30, 2012

STATE AND LOCAL PROGRAMS

	IP&L Utilities 2012 (43)	MEC 11-02C (44)	MEC 12-02C (45)	Shared Visions 2012 (46)	Shared Visions 2013 (47)	Emergency Child Care 2011 (48)	Emergency Child Care 2012 (49)	Iowa Respite Mini Grant 2012 (50)
REVENUE								
Grant revenue	\$ 207,035	\$ 21,571	\$ 276,525	\$ 386,365	\$ 80,327	\$ 30,126	\$ 8,674	\$ 8,000
Commodities received	0	0	0	0	0	0	0	0
United Way	0	0	0	(1,425)	22,204	45,287	15,095	0
Contributions and public support	0	0	0	0	0	230	0	0
CSBG transfer	0	0	0	11,089	3,000	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	(8,963)	0	0
Internal service fee	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
Total Revenue	207,035	21,571	276,525	396,029	105,531	66,680	23,769	8,000
EXPENSES								
Salaries and wages	0	0	0	216,458	55,841	26,025	10,385	2,417
Enrollee wages	0	0	0	0	0	0	0	0
Fringe benefits and paid release	0	0	0	131,203	35,066	16,309	6,518	1,358
Assistance to individuals	0	0	0	0	0	14,596	2,932	3,179
Contracted services and fees	207,035	21,571	276,525	0	0	2,250	750	0
Supplies and materials	0	0	0	0	0	509	65	0
Training and Travel	0	0	0	0	0	316	308	0
Occupancy	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	0	406	0	0
Depreciation	0	0	0	0	0	0	0	0
Other Direct Costs	0	0	0	0	0	445	219	487
Indirect costs	0	0	0	48,368	14,624	5,824	2,592	559
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	207,035	21,571	276,525	396,029	105,531	66,680	23,769	8,000
Change in net assets	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

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Schedule of Program Activity

Year Ended September 30, 2012

STATE AND LOCAL PROGRAMS

	Food Reservoir Fundraising (51)	Food Reservoir Bulk Program (52)	Food Reservoir 2012 (53)	Food Reservoir Inventory (54)	Farmers Market (55)	Johnson County Empowerment Parent Education - 12 (56)	Alliance Linn County Empowerment 2012 (57)	Alliance Linn County Empowerment 2013 (58)
REVENUE								
Grant revenue	\$ 0	\$ 0	\$ 3,900	\$ 0	\$ 2,446	\$ 42,898	\$ 257,860	\$ 63,628
Commodities received	0	0	0	0	0	0	0	0
United Way	0	0	72,000	0	0	0	0	0
Contributions and public support	0	0	190,891	0	0	0	0	0
CSBG transfer	0	0	20,000	0	0	2,930	0	0
Program income	0	287	151,973	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	2,946,904	0	0	0	0
Total Revenue	0	287	438,764	2,946,904	2,446	45,828	257,860	63,628
EXPENSES								
Salaries and wages	0	0	234,221	0	1,380	27,151	35,012	9,148
Enrollee wages	0	0	0	0	0	0	0	0
Fringe benefits and paid release	0	0	143,668	0	748	12,686	20,419	5,373
Assistance to individuals	0	0	3,077	0	0	0	315	855
Contracted services and fees	21,975	0	2,853	0	0	0	193,834	45,860
Supplies and materials	0	55,942	23,890	0	0	0	1,959	0
Training and Travel	0	963	33,404	0	0	0	1,786	0
Occupancy	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	5,236	0	0	0	0	0
Depreciation	0	0	2,086	0	0	0	0	0
Other Direct Costs	0	0	31,370	0	0	0	0	0
Indirect costs	0	0	53,941	0	318	5,991	4,535	2,392
In-kind expenses	0	0	0	3,058,635	0	0	0	0
Total Expenses	21,975	56,905	533,746	3,058,635	2,446	45,828	257,860	63,628
Change in net assets	(21,975)	(56,618)	(94,982)	(111,731)	0	0	0	0
Net assets - Beginning of year	0	106,450	130,320	304,429	0	0	0	0
NET ASSETS - END OF YEAR	(\$ 21,975)	\$ 49,832	\$ 35,338	\$ 192,698	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Schedule A-10

Schedule of Program Activity

Year Ended September 30, 2012

STATE AND LOCAL PROGRAMS

	Linn County Empowerment Wrap Around 2012 (59)	Linn County Empowerment Wrap Around 2013 (60)	Jones County Empowerment 2012 (61)	Jones County Empowerment 2013 (62)	Healthy Footsteps (63)	First Call For Help 2012 (63)	First Call For Help 2013 (64)	East Central IA United Way 2012 (65)
REVENUE								
Grant revenue	\$ 109,189	\$ 38,026	\$ 12,553	\$ 4,085	\$ 53,322	\$ 0	\$ 0	\$ 0
Commodities received	0	0	0	0	0	0	0	0
United Way	91,663	20,700	0	0	0	201,514	69,187	(701,714)
Contributions and public support	0	0	0	0	5,000	0	0	0
CSBG transfer	27,155	2,000	0	0	0	8,201	0	0
Program income	0	0	0	0	588	0	0	0
Investment income	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
Total Revenue	228,007	60,726	12,553	4,085	58,910	209,715	69,187	(701,714)
EXPENSES								
Salaries and wages	123,131	31,991	6,103	2,041	28,353	109,444	35,477	0
Enrollee wages	0	0	0	0	0	0	0	0
Fringe benefits and paid release	77,391	20,351	3,810	1,320	15,814	67,864	22,643	0
Assistance to individuals	0	0	0	0	0	0	0	0
Contracted services and fees	0	0	0	0	0	4,868	1,623	0
Supplies and materials	0	0	244	0	7,043	1,177	0	0
Training and Travel	0	0	1,041	206	1,191	314	334	0
Occupancy	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	0	99	1,353	0
Depreciation	0	0	0	0	0	0	0	0
Other Direct Costs	0	0	0	0	49	5,383	1,632	0
Indirect costs	27,485	8,384	1,355	518	6,460	24,431	9,039	0
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	228,007	60,726	12,553	4,085	58,910	213,580	72,101	0
Change in net assets	0	0	0	0	0	(3,865)	(2,914)	(701,714)
Net assets - Beginning of year	0	0	0	0	0	3,865	0	701,714
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	(\$ 2,914)	\$ 0

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Schedule A-11

Schedule of Program Activity

Year Ended September 30, 2012

STATE AND LOCAL PROGRAMS

	East Central IA United Way 2013 (66)	Johnson Cty United Way 2013 (67)	Local Child Care Operations 2012 (68)	Local Child Care Operations 2013 (69)	Parent Committee 2012 (70)	Parent Committee 2013 (71)	Maquoketa Valley Assistance (72)	Amana Assistance (73)
REVENUE								
Grant revenue	\$ 0	\$ 0	\$ 22,036	\$ 7,346	\$ 0	\$ 0	\$ 0	\$ 0
Commodities received	0	0	0	0	0	0	0	0
United Way	723,060	5,000	38,613	0	0	0	0	0
Contributions and public support	0	0	3,300	1,075	6,264	260	384	1,500
CSBG transfer	0	0	0	30,010	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	(26,808)	26,808	(18,508)	18,508	0	0
Internal service fee	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
Total Revenue	723,060	5,000	37,141	65,239	(12,244)	18,768	384	1,500
EXPENSES								
Salaries and wages	0	0	11,889	35,427	0	0	0	0
Enrollee wages	0	0	0	0	0	0	0	0
Fringe benefits and paid release	0	0	7,556	23,426	0	0	0	0
Assistance to individuals	0	0	113	(862)	0	0	224	0
Contracted services and fees	0	0	100	0	0	0	0	0
Supplies and materials	0	0	22	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	1,339	0	7,567	551	0	0
Indirect costs	0	0	2,663	8,393	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	0	0	23,682	66,384	7,567	551	224	0
Change in net assets	723,060	5,000	13,459	(1,145)	(19,811)	18,217	160	1,500
Net assets - Beginning of year	0	0	(13,459)	0	19,811	0	224	1,784
NET ASSETS - END OF YEAR	\$ 723,060	\$ 5,000	\$ 0	(\$ 1,145)	\$ 0	\$ 18,217	\$ 384	\$ 3,284

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Schedule A-12

Schedule of Program Activity

Year Ended September 30, 2012

STATE AND LOCAL PROGRAMS

	East Central Assistance (74)	Linn County REC Assistance (75)	Farmer's Electric Assistance (76)	TIP REC Assistance (77)	Coggon Municipal (78)	Black Hills Assistance (79)	Alliant Home Town Care 2011 (80)	Alliant Home Town Care 2012 (81)
REVENUE								
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	3,189	5,656	0	785	0	2,101	21,769	64,734
CSBG transfer	0	0	0	0	0	0	0	0
Program income	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	(13,800)	13,800
Internal service fee	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
Total Revenue	3,189	5,656	0	785	0	2,101	7,969	78,534
EXPENSES								
Salaries and wages	0	0	0	0	0	0	4,940	5,834
Enrollee wages	0	0	0	0	0	0	0	0
Fringe benefits and paid release	0	0	0	0	0	0	3,109	3,832
Assistance to individuals	600	5,779	15	134	0	550	3,954	59,558
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	0	0	1,077	1,396
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	600	5,779	15	134	0	550	13,080	70,620
Change in net assets	2,589	(123)	(15)	651	0	1,551	(5,111)	7,914
Net assets - Beginning of year	8,534	2,011	15	4,799	1,375	4,856	5,111	0
NET ASSETS - END OF YEAR	\$ 11,123	\$ 1,888	\$ 0	\$ 5,450	\$ 1,375	\$ 6,407	\$ 0	\$ 7,914

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Schedule A-13

Schedule of Program Activity

Year Ended September 30, 2012

STATE AND LOCAL PROGRAMS								
	Mid American Assistance Operations 2011 (82)	Mid American Assistance Operations 2012 (83)	Local Assistance Operations (84)	Washington County Local Assistance 2012 (85)	Washington County Local Assistance 2013 (86)	Homeless Children Trust (87)	Benton Local 2012 (88)	Benton Local 2013 (89)
REVENUE								
Grant revenue	\$ 0	\$ 0	\$ 1,600	\$ 0	\$ 0	\$ 0	\$ 73,139	\$ 32,931
Commodities received	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	26,306	8,750
Contributions and public support	17,714	61,371	18,239	16,899	5,250	35,020	202	173
CSBG transfer	0	0	5,756	0	0	0	28,788	6,500
Program income	0	0	10,400	0	0	0	57,579	20,070
Investment income	0	0	0	0	0	0	0	0
Transfers	(32,012)	32,012	0	(58,042)	58,042	0	(19,840)	19,840
Internal service fee	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
Total Revenue	(14,298)	93,383	35,995	(41,143)	63,292	35,020	166,174	88,264
EXPENSES								
Salaries and wages	547	1,322	1,253	0	0	0	62,514	22,891
Enrollee wages	0	0	0	0	0	0	0	0
Fringe benefits and paid release	344	868	812	0	0	0	36,844	13,936
Assistance to individuals	5,505	58,881	12,942	4,446	4,069	22,937	5,404	3,264
Contracted services and fees	0	0	0	0	0	0	4,154	0
Supplies and materials	0	0	928	0	0	447	23,165	10,036
Training and Travel	0	0	356	0	0	0	8,977	2,730
Occupancy	0	0	0	0	0	0	31,123	10,043
Equipment and repairs	0	0	0	0	0	0	1,711	0
Depreciation	0	0	0	0	0	0	0	0
Other Direct Costs	0	0	1,306	0	0	890	599	159
Indirect costs	119	321	2,030	0	0	0	13,977	5,759
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	6,515	61,392	19,627	4,446	4,069	24,274	188,468	68,818
Change in net assets	(20,813)	31,991	16,368	(45,589)	59,223	10,746	(22,294)	19,446
Net assets - Beginning of year	20,813	0	27,028	45,589	0	25,363	22,294	0
NET ASSETS - END OF YEAR	\$ 0	\$ 31,991	\$ 43,396	\$ 0	\$ 59,223	\$ 36,109	\$ 0	\$ 19,446

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Schedule A-14

Schedule of Program Activity

Year Ended September 30, 2012

STATE AND LOCAL PROGRAMS

	Benton County Housing 2012 (90)	Benton County Housing 2013 (91)	Linn Co. Housing Local 2012 (92)	Linn Co. Housing Local 2013 (93)	Inn Circle Local Operations 2012 (94)	Inn Circle Local Operations 2013 (95)	Johnson Local Operations 2012 (96)	Johnson Local Operations 2013 (97)
REVENUE								
Grant revenue	\$ 14,887	\$ 4,962	\$ 0	\$ 0	\$ 23,588	\$ 7,076	\$ 0	\$ 0
Commodities received	0	0	0	0	0	0	0	0
United Way	0	0	0	0	45,000	15,000	0	0
Contributions and public support	0	0	0	0	7,899	(2,434)	2,105	0
CSBG transfer	29,116	6,000	83,783	6,000	57,785	0	113,633	28,000
Program income	5,945	1,295	96,354	18,636	1,340	279	110,783	32,157
Investment income	0	0	0	0	0	0	0	0
Transfers	(171,139)	171,139	(609,829)	357,868	(399,537)	473,821	(25,476)	63,093
Internal service fee	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
Total Revenue	(121,191)	183,396	(429,692)	382,504	(263,925)	493,742	201,045	123,250
EXPENSES								
Salaries and wages	101	0	14,253	0	0	0	14,936	3,926
Enrollee wages	0	0	0	0	0	0	0	0
Fringe benefits and paid release	58	0	5,305	0	0	0	9,055	2,364
Assistance to individuals	0	0	0	0	17,040	0	1,463	1,560
Contracted services and fees	12,905	2,185	32,129	4,860	0	0	52,531	19,369
Supplies and materials	3,699	21	6,791	1,879	4,965	0	6,042	1,010
Training and Travel	0	102	6,490	1,333	1,604	66	4,489	1,989
Occupancy	18,255	7,070	15,916	2,650	57,556	3,874	52,827	17,346
Equipment and repairs	0	0	0	0	0	0	494	0
Depreciation	9,236	3,079	19,946	5,795	30,849	10,229	43,672	6,904
Other Direct Costs	668	99	12,537	253	10,646	3,598	9,969	1,081
Indirect costs	37	0	3,197	128	15,832	3,622	7,654	3,803
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	44,959	12,556	116,564	16,898	138,492	21,389	203,132	59,352
Change in net assets	(166,150)	170,840	(546,256)	365,606	(402,417)	472,353	(2,087)	63,898
Net assets - Beginning of year	166,150	0	546,256	0	402,417	0	2,087	0
NET ASSETS - END OF YEAR	\$ 0	\$ 170,840	\$ 0	\$ 365,606	\$ 0	\$ 472,353	\$ 0	\$ 63,898

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Schedule A-15

Schedule of Program Activity

Year Ended September 30, 2012

STATE AND LOCAL PROGRAMS								
	Washington Local Operations 2012 (98)	Washington Local Operations 2013 (99)	Greater C.R. Community Foundation 2012 (100)	Greater C.R. Community Foundation 2013 (101)	Residential Environmental Division Pool (102)	Weatherization Inventory (103)	Local Childcare Training Programs (103)	Local Childcare Training Programs (104)
REVENUE								
Grant revenue	\$ 90,000	\$ 30,000	\$ 0	\$ 0	\$ 51,630	\$ 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	1,912	501	6,546	3,092	45,660	0	0	0
CSBG transfer	9,883	0	0	0	0	0	0	0
Program income	24,698	12,808	0	0	26,088	0	22,974	1,960
Investment income	1,500	3,651	0	0	0	0	0	0
Transfers	(53,013)	53,013	(4,500)	4,500	0	0	(73,843)	82,806
Internal service fee	0	0	0	0	0	298,051	0	0
In-kind contributions	0	0	0	0	0	0	0	0
Total Revenue	74,980	99,973	2,046	7,592	123,378	298,051	(50,869)	84,766
EXPENSES								
Salaries and wages	28,234	10,286	0	0	21,649	0	3,880	0
Enrollee wages	0	0	0	0	0	0	0	0
Fringe benefits and paid release	17,137	6,558	0	0	15,769	0	2,544	0
Assistance to individuals	0	0	3,113	0	0	0	0	0
Contracted services and fees	0	0	0	0	64,967	0	300	1,351
Supplies and materials	4,137	1,274	2,046	3,500	794	243,537	142	0
Training and Travel	2,505	246	0	0	591	0	14,797	2,684
Occupancy	60,888	21,906	0	0	0	0	0	0
Equipment and repairs	656	80	0	0	0	0	205	0
Depreciation	0	0	0	0	2,931	0	0	0
Other Direct Costs	2,157	223	0	0	3,793	0	8	364
Indirect costs	6,413	2,589	0	0	5,180	0	1,263	0
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	122,127	43,162	5,159	3,500	115,674	243,537	23,139	4,399
Change in net assets	(47,147)	56,811	(3,113)	4,092	7,704	54,514	(74,008)	80,367
Net assets - Beginning of year	47,147	0	3,113	0	36,992	(34,212)	74,008	0
NET ASSETS - END OF YEAR	\$ 0	\$ 56,811	\$ 0	\$ 4,092	\$ 44,696	\$ 20,302	\$ 0	\$ 80,367

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

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Schedule of Program Activity

Year Ended September 30, 2012

	STATE AND LOCAL PROGRAMS			DISCRETIONARY ACTIVITIES				
	Local Health Alliance (105)	Early Literacy (105)	Early Literacy (106)	Total State and Local Programs	Elimination of Internal Services	GAAP Adjustments (107)	Fringe Benefits 2012 (108)	Corporate Operations (109)
REVENUE								
Grant revenue	\$ 4,355	\$ 6,577	\$ 1,644	\$ 2,159,001	\$ 0	\$ 15,397	\$ 0	\$ 6,295
Commodities received	0	0	0	0	0	0	0	0
United Way	0	50,300	0	746,540	0	0	0	0
Contributions and public support	0	0	0	527,287	0	0	0	0
CSBG transfer	0	0	0	482,336	0	0	0	0
Program income	0	0	0	964,286	0	(89,117)	0	0
Investment income	0	0	0	5,151	0	0	0	0
Transfers	0	0	0	(140,060)	0	16,784	0	0
Internal service fee	0	0	0	298,051	(7,517,790)	0	3,581,510	0
In-kind contributions	0	0	0	2,946,904	0	(324,164)	0	0
Total Revenue	4,355	56,877	1,644	7,989,496	(7,517,790)	(381,100)	3,581,510	6,295
EXPENSES								
Salaries and wages	0	26,592	12,346	1,466,585	0	0	933,519	753,640
Enrollee wages	0	0	0	8,161	0	0	212	0
Fringe benefits and paid release	0	16,336	7,831	889,084	(3,581,510)	0	2,430,138	448,894
Assistance to individuals	0	0	1,190	236,833	0	15,397	0	0
Contracted services and fees	5,325	0	8	1,077,140	(2,360,068)	0	0	100,106
Supplies and materials	0	1,939	798	417,672	(558,177)	0	0	18,203
Training and Travel	0	2,958	84	104,838	0	0	0	58,839
Occupancy	0	1,354	255	310,056	(1,018,035)	(25,416)	0	274,140
Equipment and repairs	0	537	350	12,207	0	(11,521)	0	12,786
Depreciation	0	0	0	134,727	0	270,260	0	0
Other Direct Costs	0	362	213	108,120	0	0	3,268	143,872
Indirect costs	6,213	5,821	3,044	366,845	0	0	214,373	(1,804,185)
In-kind expenses	0	0	0	3,058,635	0	(324,164)	0	0
Total Expenses	11,538	55,899	26,119	8,190,903	(7,517,790)	(75,444)	3,581,510	6,295
Change in net assets	(7,183)	978	(24,475)	(201,407)	0	(305,656)	0	0
Net assets - Beginning of year	12,093	(978)	0	2,707,798	0	2,514,668	0	0
NET ASSETS - END OF YEAR	\$ 4,910	\$ 0	(\$ 24,475)	\$ 2,506,391	\$ 0	\$ 2,209,012	\$ 0	\$ 0

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Schedule A-17

Schedule of Program Activity

Year Ended September 30, 2012

	DISCRETIONARY ACTIVITIES		
	Corporate Operations Property	Corporate Operations Unallocable	Total Discretionary Activity
	(110)	(111)	
REVENUE			
Grant revenue	\$ 0	\$ 0	\$ 21,692
Commodities received	0	0	0
United Way	0	6,236	6,236
Contributions and public support	0	124,585	124,585
CSBG transfer	0	0	0
Program income	162,559	238	73,680
Investment income	0	16,363	16,363
Transfers	123,276	0	140,060
Internal service fee	1,018,035	0	(2,918,245)
In-kind contributions	0	0	(324,164)
Total Revenue	1,303,870	147,422	(2,859,793)
EXPENSES			
Salaries and wages	113,790	0	1,800,949
Enrollee wages	0	0	212
Fringe benefits and paid release	71,360	0	(631,118)
Assistance to individuals	0	0	15,397
Contracted services and fees	167,752	0	(2,092,210)
Supplies and materials	30,415	3,444	(506,115)
Training and Travel	9,932	0	68,771
Occupancy	345,162	51,652	(372,497)
Equipment and repairs	33,906	0	35,171
Depreciation	153,269	0	423,529
Other Direct Costs	85,651	35,273	268,064
Indirect costs	26,239	0	(1,563,573)
In-kind expenses	0	0	(324,164)
Total Expenses	1,037,476	90,369	(2,877,584)
Change in net assets	266,394	57,053	17,791
Net assets - Beginning of year	472,586	230,800	3,218,054
NET ASSETS - END OF YEAR	\$ 738,980	\$ 287,853	\$ 3,235,845

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Schedule B-1

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2012

Federal Grantor/Pass-Through Number/Program Title	CFDA Number	Federal Grantor or Pass-Through Agency	Program Period	Federal Expenditures
DEPARTMENT OF AGRICULTURE				
(1) Women, Infants, and Children - Cash #5882A034	10.557	Iowa Department of Public Health	10/01/11 - 09/30/12	\$ 686,740
(2) Child and Adult Care Food Program - Centers #57-8013	10.558	Iowa Department of Education	10/01/11 - 09/30/12	470,163
(3) Child and Adult Care Food Program - Home Providers #57-8028		Iowa Department of Education	10/01/11 - 09/30/12	607,683
		Total Federal Expenditures #10.558		1,077,846
(4) Temporary Emergency Food Assistance Program #FHWS09-13	10.568	Iowa Department of Human Services	10/01/11 - 09/30/12	29,638
(5) Temporary Emergency Food Assistance Program #FHWS09-13	10.569	Iowa Department of Human Services	10/01/11 - 09/30/12	270,547
		Total Federal Expenditures #10.568 & 10.569 Cluster		300,185
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
(6) Community Development Block Grant 2012	14.218	City of Cedar Rapids	07/01/11 - 06/30/12	24,403
(7) Community Development Block Grant 2013		City of Cedar Rapids	07/01/12 - 06/30/13	18,154
		Total Federal Expenditures # 14.218		42,557
(8) Emergency Shelter Grant Program 2012 #11-HAP-001	14.231	Iowa Finance Authority	01/01/11 - 12/31/11	6,542
(9) Emergency Shelter Grant Program 2013 N/A		Iowa Finance Authority	01/01/12 - 12/31/12	43,422
		Total Federal Expenditures #14.231		49,964
(10) Supportive Housing Program 2012 IA 0011B7D011003	14.235	US Department of Housing and Urban Development	07/01/11 - 06/30/12	346,610
(11) Supportive Housing Program 2013 IA 0012B7D011104		US Department of Housing and Urban Development	07/01/12 - 06/30/13	90,039
(12) HUD V - 2012 IA 0012B7d011003		US Department of Housing and Urban Development	07/01/11 - 06/30/12	170,336
(13) HUD V - 2013 IA 001B7D011104		US Department of Housing and Urban Development	07/01/12 - 06/30/13	68,107
(14) Chronically Homeless 2012 IA 0008B7D011003		US Department of Housing and Urban Development	07/01/11 - 06/30/12	18,791
(15) Chronically Homeless 2013 IA 0008B7D011104		US Department of Housing and Urban Development	07/01/12 - 06/30/13	6,835
		Total Federal Expenditures #14.235		700,718

Hawkeve Area Community Action Program. Inc.

Schedule B-2

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2012

<u>Federal Grantor/Pass-Through Number/Program Title</u>	<u>CFDA Number</u>	<u>Federal Grantor or Pass-Through Agency</u>	<u>Program Period</u>	<u>Federal Expenditures</u>
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (Continued)				
(16) Homeless Prevention and Rapid Rehousing Program #NA	14.257	Iowa Finance Authority	07/14/09 - 07/13/12	<u>618,147</u>
(17) Cedar Rapids Lead Project #NA	14.900	City of Cedar Rapids	07/01/09 - 10/31/11	<u>36,917</u>
DEPARTMENT OF LABOR				
(18) Senior Community Employment 2012 #804	17.235	US Department of Labor	07/01/11 - 06/30/12	230,862
(19) Senior Community Employment 2013 #804		US Department of Labor	07/01/12 - 06/30/13	86,555
Total Federal Expenditures #17.235				<u>317,417</u>
DEPARTMENT OF ENERGY				
(20) ARRA Weatherization #DOE-ARRA-09-02C	81.042 - ARRA	Iowa Department of Human Rights	04/01/09 - 03/31/12	<u>3,100,762</u>
(21) Weatherization #DOE-12-02	81.042	Iowa Department of Human Rights	04/01/09 - 03/31/12	<u>789,100</u>
Total Federal Expenditures #81.042-ARRA & #81.042				<u>3,889,862</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
(22) Immunization Project 2011 # 58811490	93.268	Iowa Department of Public Health	01/01/11 - 12/31/11	3,010
(23) Immunization Project 2012 # 58821490		Iowa Department of Public Health	01/01/12 - 12/31/12	9,349
Total Federal Expenditures #93.268				<u>12,359</u>
(24) HEAP Weatherization #HEAP-11-02C	93.568	Iowa Department of Human Rights	01/01/11 - 12/31/11	550,481
(25) HEAP Weatherization #HEAP-12-02-C		Iowa Department of Human Rights	01/01/12 - 12/31/12	133,947
(26) Low-Income Home Energy Assistance Program #LIHEAP-12-02-C		Iowa Department of Human Rights	10/01/11 - 09/30/12	4,038,604
Total Federal Expenditures #93.568				<u>4,723,032</u>
(27) Community Services Block Grant #CSBG-12-02	93.569	Iowa Department of Human Rights	10/01/11 - 09/30/12	<u>842,444</u>

Hawkeve Area Community Action Program, Inc.

Schedule B-3 Schedule of Expenditures of Federal Awards Year Ended September 30, 2012

Federal Grantor/Pass-Through Number/Program Title	CFDA Number	Federal Grantor or Pass-Through Agency	Program Period	Federal Expenditures
DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
(28) Child Care Block Grant Wrap Around 2012 #DCFS 09-089-12	93.575	Iowa Department of Human Services	09/01/11 - 08/31/12	491,580
(29) Child Care Block Grant Wrap Around 2013 #DCFS 09-089-12		Iowa Department of Human Services	09/01/12 - 08/31/13	79,888
(30) Empowerment Nontraditional Child Care 2012 #LinnCo2011		Linn County Community Empowerment Board	07/01/11 - 06/30/12	127,524
(31) Empowerment Nontraditional Child Care 2013 #NA		Linn County Community Empowerment Board	07/01/12 - 06/30/13	30,544
Total Federal Expenditures #93.575				729,536
(32) Head Start 2011 #07CH6114/46	93.600	US Department of Health and Human Services	01/01/11 - 12/31/11	1,396,286
(33) Head Start 2012 #07CH6114/47		US Department of Health and Human Services	01/01/12 - 12/31/12	4,265,014
Total Federal Expenditures #93.600				5,661,300
(34) Alliance Child and Maternal Health #5881 MH12	93.994	Iowa Department of Public Health	10/01/11 - 09/30/12	87,466
TOTAL FEDERAL EXPENDITURES				\$ 19,776,490

Notes to Schedule of Expenditures of Federal Awards

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Hawkeye Area Community Action Program, Inc. under programs of the federal government for the year ended September 30, 2012. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of Hawkeye Area Community Action Program, Inc., it is not intended to and does not present the financial position, changes in net assets or cash flows of Hawkeye Area Community Action Program, Inc.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2012

ASSETS	Total All Funds	Corporate Operations Unallocable	Corporate Operations Property	Corporate Operation Allocable	GAAP Differences Account	Total Restricted or Designated Funds
Cash	\$ 1,360,414	(\$ 80,681)	\$ 344,403	(\$ 14,610)	\$ 0	\$ 1,111,302
Certificates of deposit	382,194	382,194	0	0	0	0
Grants receivable	1,310,411	0	0	71,336	0	1,239,075
Accounts receivable	161,011	34	120,000	0	0	40,977
Pledge receivable	723,060	0	0	0	0	723,060
Prepaid expenses	422,848	1,050	0	0	223,848	197,950
Inventories	502,750	0	0	0	0	502,750
Property and equipment, net	5,226,340	0	1,539,156	0	2,209,012	1,478,172
TOTAL ASSETS	\$ 10,089,028	\$ 302,597	\$ 2,003,559	\$ 56,726	\$ 2,432,860	\$ 5,293,286
LIABILITIES & NET ASSETS						
LIABILITIES						
Accounts payable and accrued expenses	\$ 1,478,116	\$ 14,744	\$ 40,232	\$ 56,726	\$ 0	\$ 1,366,414
Grant funds received in advance	781,507	0	0	0	223,848	557,659
Other liabilities	11,537	0	0	0	0	11,537
Notes payable	2,075,632	0	1,224,347	0	0	851,285
Total Liabilities	4,346,792	14,744	1,264,579	56,726	223,848	2,786,895
NET ASSETS						
Unrestricted	4,193,603	287,853	593,491	0	2,209,012	1,103,247
Temporarily restricted	1,548,633	0	145,489	0	0	1,403,144
Total net assets	5,742,236	287,853	738,980	0	2,209,012	2,506,391
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 10,089,028	\$ 302,597	\$ 2,003,559	\$ 56,726	\$ 2,432,860	\$ 5,293,286

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2012

ASSETS	Benefit Allocation Pool	Residential Environmental Division Pool	Weatheri- zation Inventory	Head Start	C.R. HUD Combined Transitional Housing	Transitional Housing V
Cash	\$ 186,894	\$ 89,538	\$ 13,133	\$ 36,319	(\$ 9,206)	(\$ 1,257)
Certificates of deposit	0	0	0	0	0	0
Grants receivable	190,748	0	0	186,093	20,957	14,775
Accounts receivable	0	23,876	0	0	0	0
Pledge receivable	0	0	0	0	0	0
Prepaid expenses	157,861	0	0	325	400	0
Inventories	0	0	25,522	0	0	0
Property and equipment, net	0	1,954	0	0	0	0
TOTAL ASSETS	\$ 535,503	\$ 115,368	\$ 38,655	\$ 222,737	\$ 12,151	\$ 13,518
LIABILITIES & NET ASSETS						
LIABILITIES						
Accounts payable and accrued expenses	\$ 535,503	\$ 0	\$ 18,353	\$ 222,737	\$ 11,676	\$ 13,518
Grant funds received in advance	0	70,672	0	0	0	0
Other liabilities	0	0	0	0	475	0
Notes payable	0	0	0	0	0	0
Total Liabilities	535,503	70,672	18,353	222,737	12,151	13,518
NET ASSETS						
Unrestricted	0	44,696	20,302	0	0	0
Temporarily restricted	0	0	0	0	0	0
Total net assets	0	44,696	20,302	0	0	0
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 535,503	\$ 115,368	\$ 38,655	\$ 222,737	\$ 12,151	\$ 13,518

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2012

ASSETS	Chronically Homeless SHIP	East Central Iowa Housing Trust Fund	Chronically Homeless	CSBG	LIHEAP	HEAP
Cash	\$ 116	(\$ 15,294)	\$ 17,081	\$ 3,233	\$ 10,728	\$ 239,093
Certificates of deposit	0	0	0	0	0	0
Grants receivable	1,604	16,508	0	0	23,970	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	271,382
Property and equipment, net	0	0	0	0	0	0
TOTAL ASSETS	\$ 1,720	\$ 1,214	\$ 17,081	\$ 3,233	\$ 34,698	\$ 510,475
LIABILITIES & NET ASSETS						
LIABILITIES						
Accounts payable and accrued expenses	\$ 1,720	\$ 1,214	\$ 2,321	\$ 3,233	\$ 24,073	\$ 123,575
Grant funds received in advance	0	0	0	0	10,625	386,900
Other liabilities	0	0	2,418	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	1,720	1,214	4,739	3,233	34,698	510,475
NET ASSETS						
Unrestricted	0	0	12,342	0	0	0
Temporarily restricted	0	0	0	0	0	0
Total net assets	0	0	12,342	0	0	0
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 1,720	\$ 1,214	\$ 17,081	\$ 3,233	\$ 34,698	\$ 510,475

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2012

ASSETS	DOE	CACFP Centers	CACFP Home Providers	Shared Visions	Child Care Block Grant Wrap Around	Crisis Child Care
Cash	(\$ 182,100)	(\$ 6,239)	(\$ 5,617)	\$ 55,120	(\$ 39,659)	(\$ 5,372)
Certificates of deposit	0	0	0	0	0	0
Grants receivable	182,100	43,338	45,608	0	79,888	8,673
Accounts receivable	0	0	0	0	0	0
Pledge receivable	0	0	0	0	0	0
Prepaid expenses	0	0	0	0	0	0
Inventories	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0
TOTAL ASSETS	\$ 0	\$ 37,099	\$ 39,991	\$ 55,120	\$ 40,229	\$ 3,301
LIABILITIES & NET ASSETS						
LIABILITIES						
Accounts payable and accrued expenses	\$ 0	\$ 37,099	\$ 39,991	\$ 23,091	\$ 40,229	\$ 3,301
Grant funds received in advance	0	0	0	32,029	0	0
Other liabilities	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	0	37,099	39,991	55,120	40,229	3,301
NET ASSETS						
Unrestricted	0	0	0	0	0	0
Temporarily restricted	0	0	0	0	0	0
Total net assets	0	0	0	0	0	0
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 0	\$ 37,099	\$ 39,991	\$ 55,120	\$ 40,229	\$ 3,301

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2012

ASSETS	Food Reservoir Fundraising	Food Reservoir Bulk Buy	Food Reservoir	Food Reservoir Inventory Account	WIC	Alliance Empowerment
Cash	(\$ 21,975)	\$ 36,684	\$ 31,765	\$ 0	(\$ 42,257)	(\$ 36,626)
Certificates of deposit	0	0	0	0	0	0
Grants receivable	0	0	2,814	0	129,446	53,986
Accounts receivable	0	0	5,693	0	0	0
Pledge receivable	0	0	0	0	0	0
Prepaid expenses	0	0	801	0	1,000	0
Inventories	0	13,148	0	192,698	0	0
Property and equipment, net	0	0	13,348	0	0	0
TOTAL ASSETS	(\$ 21,975)	\$ 49,832	\$ 54,421	\$ 192,698	\$ 88,189	\$ 17,360
LIABILITIES & NET ASSETS						
LIABILITIES						
Accounts payable and accrued expenses	\$ 0	\$ 0	\$ 19,083	\$ 0	\$ 30,756	\$ 17,360
Grant funds received in advance	0	0	0	0	57,433	0
Other liabilities	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	0	0	19,083	0	88,189	17,360
NET ASSETS						
Unrestricted	(21,975)	0	0	0	0	0
Temporarily restricted	0	49,832	35,338	192,698	0	0
Total net assets	(21,975)	49,832	35,338	192,698	0	0
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	(\$ 21,975)	\$ 49,832	\$ 54,421	\$ 192,698	\$ 88,189	\$ 17,360

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2012

ASSETS	Immunization Project	Farmers Market	Non- traditional Child Care	Local Child Care Training	Early Literacy	Local Health Alliance
Cash	(\$ 243)	(\$ 1,407)	(\$ 6,755)	\$ 80,666	(\$ 20,379)	\$ 4,910
Certificates of deposit	0	0	0	0	0	0
Grants receivable	432	1,407	20,027	0	2,619	0
Accounts receivable	0	0	0	0	0	0
Pledge receivable	0	0	0	0	0	0
Prepaid expenses	0	0	0	0	0	0
Inventories	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0
TOTAL ASSETS	\$ 189	\$ 0	\$ 13,272	\$ 80,666	(\$ 17,760)	\$ 4,910
LIABILITIES & NET ASSETS						
LIABILITIES						
Accounts payable and accrued expenses	\$ 189	\$ 0	\$ 13,272	\$ 299	\$ 6,715	\$ 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	189	0	13,272	299	6,715	0
NET ASSETS						
Unrestricted	0	0	0	0	(24,475)	4,910
Temporarily restricted	0	0	0	80,367	0	0
Total net assets	0	0	0	80,367	(24,475)	4,910
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 189	\$ 0	\$ 13,272	\$ 80,666	(\$ 17,760)	\$ 4,910

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2012

ASSETS	Alliance Child and Maternal Health	Head Start Wrap Around	Jones County Empowerment	Dept of Elders Senior Services	Healthy Footsteps	United Way of ECI
Cash	(\$ 60,357)	(\$ 14,507)	(\$ 1,701)	(\$ 7,842)	(\$ 4,496)	\$ 0
Certificates of deposit	0	0	0	0	0	0
Grants receivable	94,169	25,229	2,470	17,684	8,263	0
Accounts receivable	0	0	0	4,454	0	0
Pledge receivable	0	0	0	0	0	723,060
Prepaid expenses	0	0	0	0	0	0
Inventories	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0
TOTAL ASSETS	\$ 33,812	\$ 10,722	\$ 769	\$ 14,296	\$ 3,767	\$ 723,060
LIABILITIES & NET ASSETS						
LIABILITIES						
Accounts payable and accrued expenses	\$ 25,264	\$ 10,722	\$ 769	\$ 14,296	\$ 3,767	\$ 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	25,264	10,722	769	14,296	3,767	0
NET ASSETS						
Unrestricted	0	0	0	0	0	0
Temporarily restricted	8,548	0	0	0	0	723,060
Total net assets	8,548	0	0	0	0	723,060
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 33,812	\$ 10,722	\$ 769	\$ 14,296	\$ 3,767	\$ 723,060

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2012

ASSETS	First Call For Help "211"	Johnson County United Way	Local Head Start Operations	Local Head Start Parent Committee	Alliant Home Town Care	Mid American Assistance Operations
Cash	\$ 8,925	\$ 5,000	(\$ 1,145)	\$ 18,266	\$ 7,914	\$ 31,992
Certificates of deposit	0	0	0	0	0	0
Grants receivable	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0
Pledge receivable	0	0	0	0	0	0
Prepaid expenses	0	0	0	0	0	0
Inventories	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0
TOTAL ASSETS	\$ 8,925	\$ 5,000	(\$ 1,145)	\$ 18,266	\$ 7,914	\$ 31,992
LIABILITIES & NET ASSETS						
LIABILITIES						
Accounts payable and accrued expenses	\$ 11,839	\$ 0	\$ 0	\$ 49	\$ 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	11,839	0	0	49	0	0
NET ASSETS						
Unrestricted	(2,914)	0	(1,145)	0	0	0
Temporarily restricted	0	5,000	0	18,217	7,914	31,992
Total net assets	(2,914)	5,000	(1,145)	18,217	7,914	31,992
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 8,925	\$ 5,000	(\$ 1,145)	\$ 18,266	\$ 7,914	\$ 31,992

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2012

ASSETS	Maquoketa Valley Assistance	Amana Assistance	East Central Assistance	Linn Co REC Assistance	TIP REC Assistance	Coggon Municipal
Cash	\$ 384	\$ 3,284	\$ 11,123	\$ 1,888	\$ 5,450	\$ 1,375
Certificates of deposit	0	0	0	0	0	0
Grants receivable	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0
Pledge receivable	0	0	0	0	0	0
Prepaid expenses	0	0	0	0	0	0
Inventories	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0
TOTAL ASSETS	\$ 384	\$ 3,284	\$ 11,123	\$ 1,888	\$ 5,450	\$ 1,375
LIABILITIES & NET ASSETS						
LIABILITIES						
Accounts payable and accrued expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Grant funds received in advance	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	0	0	0	0	0	0
NET ASSETS						
Unrestricted	0	0	0	0	0	0
Temporarily restricted	384	3,284	11,123	1,888	5,450	1,375
Total net assets	384	3,284	11,123	1,888	5,450	1,375
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 384	\$ 3,284	\$ 11,123	\$ 1,888	\$ 5,450	\$ 1,375

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2012

ASSETS	Black Hills Assistance	Alliant 12-02	Local Assistance Operations	Washington County Local Assistance	Homeless Children Trust	City of Cedar Rapids CDBG
Cash	\$ 6,407	(\$ 22,902)	\$ 43,832	\$ 59,223	\$ 36,109	(\$ 11,685)
Certificates of deposit	0	0	0	0	0	0
Grants receivable	0	22,902	0	0	0	18,154
Accounts receivable	0	0	0	0	0	0
Pledge receivable	0	0	0	0	0	0
Prepaid expenses	0	0	0	0	0	0
Inventories	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0
TOTAL ASSETS	\$ 6,407	\$ 0	\$ 43,832	\$ 59,223	\$ 36,109	\$ 6,469
LIABILITIES & NET ASSETS						
LIABILITIES						
Accounts payable and accrued expenses	\$ 0	\$ 0	\$ 436	\$ 0	\$ 0	\$ 6,469
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	436	0	0	6,469
NET ASSETS						
Unrestricted	0	0	0	0	0	0
Temporarily restricted	6,407	0	43,396	59,223	36,109	0
Total net assets	6,407	0	43,396	59,223	36,109	0
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 6,407	\$ 0	\$ 43,832	\$ 59,223	\$ 36,109	\$ 6,469

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2012

ASSETS	Emergency Shelter Grant Program	Benton County Local Operations	Benton County Local Senior Services	Linn County Permanent Housing	Inn Circle Local Operations	Johnson County Local Operations
Cash	(\$ 14,254)	\$ 89,555	\$ 27,191	\$ 45,337	\$ 226,868	\$ 182,937
Certificates of deposit	0	0	0	0	0	0
Grants receivable	17,859	0	5,458	0	0	0
Accounts receivable	0	0	3,392	0	0	0
Pledge receivable	0	0	0	0	0	0
Prepaid expenses	0	0	0	0	0	900
Inventories	0	0	0	0	0	0
Property and equipment, net	0	83,058	0	323,061	470,082	586,669
TOTAL ASSETS	\$ 3,605	\$ 172,613	\$ 36,041	\$ 368,398	\$ 696,950	\$ 770,506
LIABILITIES & NET ASSETS						
LIABILITIES						
Accounts payable and accrued expenses	\$ 3,605	\$ 931	\$ 16,595	\$ 1,354	\$ 71,736	\$ 4,610
Grant funds received in advance	0	0	0	0	0	0
Other liabilities	0	842	0	1,438	0	3,574
Notes payable	0	0	0	0	152,861	698,424
Total Liabilities	3,605	1,773	16,595	2,792	224,597	706,608
NET ASSETS						
Unrestricted	0	170,840	19,446	365,606	419,528	39,276
Temporarily restricted	0	0	0	0	52,825	24,622
Total net assets	0	170,840	19,446	365,606	472,353	63,898
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 3,605	\$ 172,613	\$ 36,041	\$ 368,398	\$ 696,950	\$ 770,506

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Statement of Financial Position - By Fund

September 30, 2012

ASSETS	Old Main Local Operations	IA Respite Mini Grant	Greater C.R. Community Foundation
Cash	\$ 22,973	(\$ 828)	\$ 4,092
Certificates of deposit	0	0	0
Grants receivable	0	1,894	0
Accounts receivable	3,562	0	0
Pledge receivable	0	0	0
Prepaid expenses	36,663	0	0
Inventories	0	0	0
Property and equipment, net	0	0	0
TOTAL ASSETS	\$ 63,198	\$ 1,066	\$ 4,092
LIABILITIES & NET ASSETS			
LIABILITIES			
Accounts payable and accrued expenses	\$ 3,598	\$ 1,066	\$ 0
Grant funds received in advance	0	0	0
Other liabilities	2,790	0	0
Notes payable	0	0	0
Total Liabilities	6,388	1,066	0
NET ASSETS			
Unrestricted	56,810	0	0
Temporarily restricted	0	0	4,092
Total net assets	56,810	0	4,092
TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)	\$ 63,198	\$ 1,066	\$ 4,092

See Independent Auditor's Report.

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 Budget</u>	<u>Total</u>	<u>Actual 10/01/10 - 09/30/11</u>	<u>Actual 10/01/11 - 09/30/12</u>
REVENUE				
Iowa Department of Human Rights	\$ 845,423	\$ 845,423	\$ 845,423	\$ 0
Transferred Revenue				
CR CDBG/HSOG	\$ 2,650	\$ 2,650	\$ 2,650	\$ 0
Linn Perm Hsg	51,594	58,665	58,665	0
Benton Hsg	20,568	25,568	25,568	0
Johnson Local Hsg	127,051	132,298	132,298	0
Washington Old Main Hsg	8,134	8,133	8,133	0
SHIP Chron Hmls	6,655	9,055	9,055	0
Benton Ops	23,870	36,392	36,392	0
Asses & Res Energy Assist	17,700	20,256	20,256	0
CACFP Homes	10,000	9,698	9,698	0
HS/EHS Wraparound	503,611	467,694	467,694	0
PACES	8,180	8,179	8,179	0
Child Health	2,120	2,119	2,119	0
RED	39,000	40,425	40,425	0
211 Call Center	24,290	24,291	24,291	0
Total Transferred Revenue	<u>845,423</u>	<u>845,423</u>	<u>845,423</u>	<u>0</u>
NET REVENUE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Community Services Block Grant (CSBG 12-02)

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

	Approved Budget	Actual 10/01/11 - 09/30/12
REVENUE		
Iowa Department of Human Rights	\$ 842,444	\$ 842,444
Transferred Revenue		
Inn Circle/Scattered Trans Hsg	\$ 63,000	\$ 57,785
CR CDBG/H SOG	2,300	1,253
Linn Perm Hsg	94,000	89,783
Benton Hsg	35,000	35,116
Johnson Local Hsg	135,000	141,633
Washington Old Main Hsg	12,000	9,883
SHIP Chron Hmls	15,700	15,467
Benton Ops	40,000	35,288
Asses & Res Energy Assist	3,000	5,756
CACFP Homes	8,000	878
HS/EHS Wraparound	364,844	384,957
Food Reservoir	20,000	20,000
Youth Training Initiative	500	0
RED	5,000	0
211 Call Center	9,000	8,201
Total Transferred Revenue	807,344	806,000
NET REVENUE	\$ 35,100	\$ 36,444
EXPENSE		
Personnel costs	\$ 30,316	\$ 31,263
Travel	751	792
Indirect	4,033	4,389
TOTAL EXPENSE	\$ 35,100	\$ 36,444
Net Revenue	\$ 35,100	\$ 36,444

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

	Approved Budget	Total	Actual 10/01/09 - 09/30/10	Actual 10/01/10 - 09/30/11	Actual 10/01/11 - 07/13/12
REVENUE					
Iowa Finance Authority	\$ 2,415,574	\$ 2,426,588	\$ 1,001,691	\$ 806,750	\$ 618,147
Project Income	124	123	123	0	0
CSBG Support	20,500	20,500	20,500	0	0
TOTAL REVENUE	\$ 2,436,074	\$ 2,447,211	\$ 1,022,314	\$ 806,750	\$ 618,147
EXPENSES					
Rapid Rehousing					
Financial Assistance	\$ 448,804	\$ 456,944	\$ 172,898	\$ 123,305	\$ 160,741
Relocation & Stabilization	361,647	427,614	180,582	136,549	110,483
Homeless Prevention					
Financial Assistance	755,933	676,556	400,303	168,605	107,648
Relocation & Stabilization	811,165	827,571	223,207	365,089	239,275
Administration	58,525	58,526	45,324	13,202	0
TOTAL EXPENSES	\$ 2,436,074	\$ 2,447,211	\$ 1,022,314	\$ 806,750	\$ 618,147

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Low Income Home Energy Assistance Program

Contract Number LIHEAP 12-02-C

Contract Period 10/01/11 - 09/30/12

	<u>Approved Budget</u>	<u>Actual</u>
REVENUE		
Iowa Department of Human Rights	\$ 4,108,445	\$ 4,038,604
EXPENSES		
Regular assistance	3,263,139	3,196,298
Energy crisis intervention payments	199,910	199,910
Client services	56,496	53,496
Summer deliverable fuel payments	223,848	223,848
Administration costs	365,052	365,052
TOTAL EXPENSES	<u>\$ 4,108,445</u>	<u>\$ 4,038,604</u>

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs
 Contract Number DOE-12-02
 Contract Period 04/01/12 - 03/31/13

	<u>Approved Budget</u>	<u>Actual 4/1/2012 09/30/12</u>
REVENUE		
Iowa Department of Human Rights	\$ 789,100	\$ 789,100
EXPENSES		
Administration	39,455	39,455
Health and safety	149,929	171,976
Support	189,384	270,419
Labor	205,166	209,454
Materials	205,166	97,796
TOTAL EXPENSES	<u>\$ 789,100</u>	<u>\$ 789,100</u>

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

	<u>Approved Budget</u>	<u>Total</u>	<u>Actual 07/01/11 - 09/30/11</u>	<u>Actual 10/01/11 03/31/12</u>
REVENUE				
Iowa Department of Human Rights	\$ 348,716	\$ 0	\$ 0	\$ 0
EXPENSES				
Administration	23,017	0	0	0
Health and safety	65,140	0	0	0
Support	84,441	0	0	0
Labor	88,059	0	0	0
Materials	88,059	0	0	0
TOTAL EXPENSES	<u>\$ 348,716</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

	Approved Budget	Total	Actual 04/01/09 - 09/30/09	Actual 10/01/09 - 09/30/10	Actual 10/01/10 - 09/30/11	Actual 10/01/11 - 03/31/12
REVENUE						
Iowa Department of Human Rights	\$ 9,765,795	\$ 9,765,795	\$ 451,645	\$ 2,644,597	\$ 3,568,791	\$ 3,100,762
EXPENSES						
T&TA	\$ 321,382	\$ 200,447	\$ 14,922	\$ 90,829	\$ 54,793	\$ 39,903
Administration	490,665	490,665	0	155,263	171,296	164,106
Administration equipment	443,700	443,700	412,425	16,676	14,599	0
Health and safety	1,639,466	1,782,943	0	490,418	713,172	579,353
Support	2,116,180	2,254,010	0	660,839	1,033,727	559,444
Labor	2,220,842	3,002,247	0	818,053	1,049,412	1,134,782
Materials	2,220,842	1,222,736	0	277,620	408,495	536,621
Special project	312,718	369,047	24,298	134,899	123,297	86,553
TOTAL EXPENSES	\$ 9,765,795	\$ 9,765,795	\$ 451,645	\$ 2,644,597	\$ 3,568,791	\$ 3,100,762

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Contract Number HEAP 12-02C

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

	<u>Approved Budget</u>	<u>Actual 01/01/12 - 09/30/12</u>
REVENUE		
Iowa Department of Human Rights	\$ 1,431,306	\$ 133,947
EXPENSES		
Administration	\$ 74,187	\$ 4,537
Support	340,347	47,576
Labor	364,834	14,298
Materials	364,834	8,125
Health and safety	267,504	59,088
Training and equipment	19,600	323
TOTAL EXPENSES	<u>\$ 1,431,306</u>	<u>\$ 133,947</u>

Contract Number HEAP 11-02C
Contract Period 01/01/11 -12/31/11

	<u>Approved Budget</u>	<u>Total</u>	<u>Actual 01/01/11 - 09/30/11</u>	<u>Actual 10/01/11 - 12/31/11</u>
REVENUE				
Iowa Department of Human Rights	\$ 1,209,316	\$ 669,369	\$ 118,888	\$ 550,481
EXPENSES				
Administration	\$ 61,073	\$ 33,907	\$ 8,682	\$ 25,225
Support	295,100	330,915	19,119	311,796
Labor	307,747	3,177	267	2,910
Materials	307,747	11,015	5,862	5,153
Health and safety	227,649	289,955	84,958	204,997
Training and equipment	10,000	400	0	400
TOTAL EXPENSES	<u>\$ 1,209,316</u>	<u>\$ 669,369</u>	<u>\$ 118,888</u>	<u>\$ 550,481</u>

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

IES Utilities, Inc.

Contract Number IPL 12-02C

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

	<u>Approved Budget</u>	<u>Actual 01/01/12 - 09/30/12</u>
REVENUE		
Iowa Department of Human Rights	\$ 236,756	\$ 207,035
EXPENSES		
Administration	\$ 11,838	\$ 17,428
Support	23,676	13,549
Labor	100,621	103,675
Materials	100,621	72,383
TOTAL EXPENSES	<u>\$ 236,756</u>	<u>\$ 207,035</u>

Contract Number IPL 11-02C

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

	<u>Approved Budget</u>	<u>Total</u>	<u>Actual 01/01/11 - 09/30/11</u>	<u>Actual 10/01/11 - 12/31/11</u>
REVENUE				
Iowa Department of Human Rights	\$ 236,756	\$ 236,756	\$ 236,756	\$ 0
EXPENSES				
Administration	\$ 11,838	\$ 14,838	\$ 11,838	\$ 0
Support	23,676	29,676	23,676	0
Labor	100,621	148,010	113,726	0
Materials	100,621	104,232	87,516	0
TOTAL EXPENSES	<u>\$ 236,756</u>	<u>\$ 296,756</u>	<u>\$ 236,756</u>	<u>\$ 0</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 12-02C
 Contract Period 01/01/12 - 12/31/12

	Approved Budget	Actual 01/01/12 - 09/30/12
REVENUE		
Iowa Department of Human Rights	\$ 357,084	\$ 276,525
EXPENSES		
Administration	\$ 17,853	\$ 23,663
Support	35,709	17,816
Labor	140,900	130,421
Materials	162,622	104,625
TOTAL EXPENSES	\$ 357,084	\$ 276,525

Contract Number MEC 11-02C
 Contract Period 01/01/11 - 12/31/11

	Approved Budget	Total	Actual 01/01/11 - 09/30/11	Actual 10/01/11 - 12/31/11
REVENUE				
Iowa Department of Human Rights	\$ 708,434	\$ 708,434	\$ 686,863	\$ 21,571
EXPENSES				
Administration	\$ 35,422	\$ 84,693	\$ 52,457	\$ 32,236
Support	70,844	21,573	50,576	(29,003)
Labor	301,084	351,328	340,409	10,919
Materials	301,084	250,840	243,421	7,419
TOTAL EXPENSES	\$ 708,434	\$ 708,434	\$ 686,863	\$ 21,571

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Black Hills

Contract Number BHE-12-02C

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

	Approved Budget	Actual 01/01/12 - 09/30/12
REVENUE		
Iowa Department of Human Rights	\$ 12,227	\$ 12,227
EXPENSES		
Administration	\$ 600	\$ 1,833
Support	1,200	0
Labor	5,357	5,719
Materials	5,070	4,675
TOTAL EXPENSES	\$ 12,227	\$ 12,227

Contract Number BHE-11-02C

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

	Approved Budget	Total	Actual 01/01/11 - 09/30/11	Actual 10/01/11 - 12/31/11
REVENUE				
Iowa Department of Human Rights	\$ 11,929	\$ 11,929	\$ 11,929	\$ 0
EXPENSES				
Administration	\$ 596	\$ 596	\$ 596	\$ 0
Support	1,193	1,193	1,193	0
Labor	5,070	6,287	6,287	0
Materials	5,070	3,853	3,853	0
TOTAL EXPENSES	\$ 11,929	\$ 11,929	\$ 11,929	\$ 0

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 10/01/11 - 09/30/12

	<u>Approved Budget</u>	<u>Actual</u>
REVENUE		
Iowa Department of Education	\$ 507,773	\$ 470,163
EXPENSES		
Operating disbursements	\$ 441,541	\$ 399,639
Administrative disbursements	66,231	70,524
TOTAL EXPENSES	<u>\$ 507,773</u>	<u>\$ 470,163</u>

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

Agreement Number 57-8028

Contract Period 10/01/11 - 09/30/12

	<u>Approved Budget</u>	<u>Actual</u>
REVENUE		
Iowa Department of Education	\$ 640,750	\$ 607,683
Program Income	0	225
CSBG	20,600	878
TOTAL REVENUE	<u>\$ 661,350</u>	<u>\$ 608,786</u>
EXPENSES		
Administration:		
Labor and benefits	\$ 164,935	\$ 91,587
Travel and transportation	7,652	7,017
Office supplies	6,000	3,738
Communications	1,971	2,652
Training	4,400	29
Other	4,800	4,845
Indirect costs	14,012	12,975
Total administration expenses	<u>203,770</u>	<u>122,843</u>
Home providers - reimbursement of meals served	<u>457,580</u>	<u>485,943</u>
TOTAL EXPENSES	<u>\$ 661,350</u>	<u>\$ 608,786</u>

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Shared Visions Child Development
Contract Period 07/01/12 - 06/30/13

	<u>Approved Budget</u>	<u>Actual 07/01/12 - 09/30/12</u>
REVENUE		
Iowa Department of Education	\$ 449,422	\$ 80,327
CSBG	26,650	3,000
United Way of East Central Iowa	108,524	22,204
TOTAL REVENUE	<u>\$ 584,596</u>	<u>\$ 105,531</u>
EXPENSES		
Inn Circle Classroom	\$ 77,870	\$ 12,272
Bloomington	34,740	6,605
Friendship Classroom	77,870	16,885
Benton County Classroom	77,294	13,976
Hayes	82,368	15,726
Coralville County Classroom	69,480	15,649
Waterfront Classroom	77,870	9,368
Washington Classroom	87,104	15,050
TOTAL EXPENSES	<u>\$ 584,596</u>	<u>\$ 105,531</u>

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

	<u>Approved Budget</u>	<u>Total</u>	<u>Actual 07/01/11 - 09/30/11</u>	<u>Actual 10/01/11 - 06/30/12</u>
REVENUE				
Iowa Department of Education	\$ 437,519	\$ 437,519	\$ 51,154	\$ 386,365
CSBG	11,089	11,089	0	11,089
United Way of East Central Iowa	10,925	10,925	12,350	(1,425)
TOTAL REVENUE	<u>\$ 459,533</u>	<u>\$ 459,533</u>	<u>\$ 63,504</u>	<u>\$ 396,029</u>
EXPENSES				
Inn Circle Classroom	\$ 53,398	\$ 53,398	\$ 9,407	\$ 43,991
Bloomington	33,302	33,302	5,188	28,114
Friendship Classroom	63,329	63,329	8,842	54,487
Benton County Classroom	63,548	63,548	9,429	54,119
Hayes	65,803	65,803	8,816	56,987
Coralville County Classroom	64,474	64,474	7,763	56,711
Waterfront Classroom	62,323	62,323	3,741	58,582
Washington Classroom	53,356	53,356	10,318	43,038
TOTAL EXPENSES	<u>\$ 459,533</u>	<u>\$ 459,533</u>	<u>\$ 63,504</u>	<u>\$ 396,029</u>

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Wrap Around Child Care Program
Contract Period 09/01/12 - 08/31/13

	Approved Budget	Actual 09/01/12 - 09/30/12
REVENUE		
Iowa Department of Education	\$ 570,000	\$ 79,888
CSBG	413,665	0
TOTAL REVENUE	\$ 983,665	\$ 79,888
EXPENSES		
Salary	\$ 528,000	\$ 40,962
Benefits	340,371	25,688
Supplies	190	0
Other - Indirect	115,104	13,238
TOTAL EXPENSES	\$ 983,665	\$ 79,888

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

	Approved Budget	Total	Actual 09/01/11 - 09/30/11	Actual 10/01/11 - 08/31/12
REVENUE				
Iowa Department of Education	\$ 570,000	\$ 570,000	\$ 78,420	\$ 491,580
CSBG	493,623	308,773	0	308,773
TOTAL REVENUE	\$ 1,063,623	\$ 878,773	\$ 78,420	\$ 800,353
EXPENSES				
Salary	\$ 360,414	\$ 483,384	\$ 44,505	\$ 438,879
Benefits	189,398	287,991	24,213	263,778
Other - Indirect	366,793	107,398	9,702	97,696
TOTAL EXPENSES	\$ 916,605	\$ 878,773	\$ 78,420	\$ 800,353

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 10/01/11 - 09/30/12

	<u>Approved Budget</u>	<u>Actual</u>
REVENUE		
Iowa Department of Public Health	\$ 686,740	\$ 686,740
EXPENSES		
Cash contract expense:		
Personnel costs	\$ 421,049	\$ 429,811
Contracted	110,880	105,009
Other	95,961	88,163
Indirect	58,850	63,757
TOTAL EXPENSES	<u>\$ 686,740</u>	<u>\$ 686,740</u>

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Alliance Child Health

Contract Number 5881MH12

Contract Period 10/01/11 - 09/30/12

	Alliance Child Health		Alliance I Smile	
	Approved Budget	Actual	Approved Budget	Actual
REVENUE				
Department of Public Health	\$ 73,294	\$ 72,419	\$ 81,440	\$ 81,440
IME	234,859	219,261	21,200	15,809
TOTAL REVENUE	\$ 308,153	\$ 291,680	\$ 102,640	\$ 97,249
EXPENSES				
Personnel costs	\$ 259,400	\$ 255,110	\$ 86,645	\$ 80,614
Other	13,852	13,219	4,402	5,151
Indirect	34,901	37,476	11,593	11,484
TOTAL EXPENSES	\$ 308,153	\$ 305,805	\$ 102,640	\$ 97,249
	Alliance Maternal Health		School Based Dental Sealant	
REVENUE				
Department of Public Health	\$ 40,167	\$ 15,640	\$ 12,000	\$ 12,000
IME	45,000	60,284	51,900	44,555
TOTAL REVENUE	85,167	75,924	63,900	56,555
EXPENSES				
Personnel costs	\$ 66,871	\$ 45,915	\$ 24,811	\$ 16,185
Contracted providers	7,500	16,294	22,000	33,362
Other	1,849	2,356	13,769	4,732
Indirect	8,947	6,422	3,320	2,276
TOTAL EXPENSES	\$ 85,167	\$ 70,987	\$ 63,900	\$ 56,555
	Alliance Hawk-I		CHIPRA II TEEN	
REVENUE				
Department of Public Health	\$ 16,203	\$ 16,296	\$ 7,643	\$ 7,643
IME	0	118	0	0
TOTAL REVENUE	\$ 16,203	\$ 16,414	\$ 7,643	\$ 7,643
EXPENSES				
Personnel costs	\$ 15,367	\$ 15,596	\$ 6,022	\$ 6,825
Contracted providers	0	0	0	0
Other	836	818	800	282
Indirect	0	0	821	536
TOTAL EXPENSES	\$ 16,203	\$ 16,414	\$ 7,643	\$ 7,643
	Alliance Dental		Local	
REVENUE				
Department of Public Health	\$ 8,208	\$ 8,208	\$ 0	\$ 0
IME	0	0	4,100	3,075
TOTAL REVENUE	\$ 8,208	\$ 8,208	\$ 4,100	\$ 3,075
EXPENSES				
Contracted providers	\$ 8,208	\$ 8,208	\$ 4,100	\$ 3,075

See Independent Auditor's Report.

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Emergency Shelter Grant Program (ESGP)

Contract Number N/A

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

	<u>Approved Budget</u>	<u>Actual 01/01/12 - 09/30/12</u>
REVENUE		
Iowa Finance Authority	\$ 76,300	\$ 43,422
CSBG	1,929	250
TOTAL REVENUE	<u>\$ 78,229</u>	<u>\$ 43,672</u>
EXPENSES		
Homeless Prevention Salaries/Benefits	\$ 16,429	\$ 6,444
Transitional Housing Linn Utilities	17,650	11,499
Transitional Housing Inn Circle Utilities	17,650	6,687
Transitional Housing Johnson Utilities	14,500	8,539
Transitional Housing Wash Utilities	12,000	10,503
TOTAL EXPENSES	<u>\$ 78,229</u>	<u>\$ 43,672</u>

Emergency Shelter Grant Program (ESGP)

Contract Number 11-HAP-001

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

	<u>Approved Budget</u>	<u>Total Actual</u>	<u>Actual 01/01/11 - 09/30/11</u>	<u>Actual 10/01/11 - 12/31/11</u>
REVENUE				
Iowa Finance Authority	\$ 85,000	\$ 85,000	\$ 78,458	\$ 6,542
CSBG	1,810	1,853	850	1,003
TOTAL REVENUE	<u>\$ 86,810</u>	<u>\$ 86,853</u>	<u>\$ 79,308</u>	<u>\$ 7,545</u>
EXPENSES				
Homeless Prevention Salaries/Benefits	\$ 14,810	\$ 14,853	\$ 8,193	\$ 6,660
Transitional Housing Linn Utilities	21,000	21,000	21,000	0
Transitional Housing Inn Circle Utilities	21,000	21,000	21,000	0
Transitional Housing Johnson Utilities	17,000	17,000	17,000	0
Transitional Housing Wash Utilities	13,000	13,000	12,115	885
TOTAL EXPENSES	<u>\$ 86,810</u>	<u>\$ 86,853</u>	<u>\$ 79,308</u>	<u>\$ 7,545</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 07/01/12 - 06/30/13

	Approved Budget	Actual 07/01/12- 09/30/12
REVENUE		
City of Cedar Rapids	\$ 24,316	\$ 18,154
EXPENSES		
Linn County support services:		
Personnel	\$ 12,877	\$ 9,932
Fringe benefits	8,516	5,826
Indirect	2,923	2,396
TOTAL EXPENSES	\$ 24,316	\$ 18,154

Community Development Block Grant
 City of Cedar Rapids
 Contract Period 07/01/11 - 06/30/12

	Approved Budget	Total Actual	Actual 07/01/11- 09/30/11	Actual 10/01/11- 06/30/12
REVENUE				
City of Cedar Rapids	\$ 24,403	\$ 24,403	\$ 0	\$ 24,403
EXPENSES				
Linn County support services:				
Salaries	\$ 15,758	\$ 15,758	\$ 0	\$ 15,758
Fringe benefits	8,645	8,645	0	8,645
Client assistance	0	0	0	0
TOTAL EXPENSES	\$ 24,403	\$ 24,403	\$ 0	\$ 24,403

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

SCSEP Senior Internship Program

Contract Number #0804

Contract Period 07/01/12 - 06/30/13

	<u>Approved Budget</u>	<u>Actual 07/01/12 - 09/30/12</u>
REVENUE		
Iowa Department of Elder Affairs	\$ 281,111	\$ 96,173
Program Income	<u>23,018</u>	<u>11,312</u>
TOTAL REVENUE	<u><u>\$ 304,129</u></u>	<u><u>\$ 107,485</u></u>
EXPENSES		
Wages/Fringe	\$ 183,106	\$ 76,692
Other Program Costs	52,635	13,300
Administration	<u>68,388</u>	<u>17,493</u>
TOTAL EXPENSES	<u><u>\$ 304,129</u></u>	<u><u>\$ 107,485</u></u>

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

	<u>Approved Budget</u>	<u>Total Actual</u>	<u>Actual 07/01/11 - 09/30/11</u>	<u>Actual 10/01/11 - 06/30/12</u>
REVENUE				
Iowa Department of Elder Affairs	\$ 313,058	\$ 297,705	\$ 61,498	\$ 236,207
Program Income	<u>20,000</u>	<u>32,287</u>	<u>5,959</u>	<u>26,328</u>
TOTAL REVENUE	<u><u>\$ 333,058</u></u>	<u><u>\$ 329,992</u></u>	<u><u>\$ 67,457</u></u>	<u><u>\$ 262,535</u></u>
EXPENSES				
Wages/Fringe	\$ 225,048	\$ 229,597	\$ 49,988	\$ 179,609
Other Program Costs	62,704	61,408	11,924	49,484
Administration	<u>45,306</u>	<u>38,987</u>	<u>5,545</u>	<u>33,442</u>
TOTAL EXPENSES	<u><u>\$ 333,058</u></u>	<u><u>\$ 329,992</u></u>	<u><u>\$ 67,457</u></u>	<u><u>\$ 262,535</u></u>

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Immunization Services

Contract Number 58821490

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

	<u>Approved Budget</u>	<u>Actual 01/01/12 - 09/30/12</u>
REVENUE		
Iowa Department of Public Health	\$ 9,795	\$ 9,349
EXPENSES		
Wages/Fringe	\$ 7,035	\$ 7,240
Indirect	960	1,029
Training and Travel	600	300
Subcontract	1,200	780
TOTAL EXPENSES	<u>\$ 9,795</u>	<u>\$ 9,349</u>

Immunization Services

Contract Number 58811490

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

	<u>Approved Budget</u>	<u>Total</u>	<u>Actual 01/01/11 - 09/30/11</u>	<u>Actual 10/01/11 - 12/31/11</u>
REVENUE				
Iowa Department of Public Health	\$ 9,943	\$ 9,943	\$ 6,933	\$ 3,010
EXPENSES				
Wages/Fringe	\$ 7,812	\$ 7,760	\$ 5,292	\$ 2,468
Indirect	931	1,059	725	334
Subcontract	1,200	1,124	916	208
TOTAL EXPENSES	<u>\$ 9,943</u>	<u>\$ 9,943</u>	<u>\$ 6,933</u>	<u>\$ 3,010</u>

Hawkeye Area Community Action Program, Inc.

Schedule of Revenue and Expenses Compared with Budget

Linn County Curriculum Project

Contract Number #11-HACAP-FYF-CP

Contract Period 10/1/09 - 10/31/2011

	<u>Approved Budget</u>	<u>Total</u>	<u>Actual 10/01/09 - 09/30/10</u>	<u>Actual 10/01/10 - 9/30/2011</u>	<u>Actual 10/01/11 - 10/31/2011</u>
REVENUE					
Iowa Department of Management	\$ 75,000	\$ 73,103	\$ 18,736	\$ 47,988	6,379
CSBG	2,528	2,528	2,528	0	0
Other Program Matching Funds	56,147	32,318	10,777	2,855	18,686
TOTAL REVENUE	<u>\$ 133,675</u>	<u>\$ 107,949</u>	<u>\$ 32,041</u>	<u>\$ 50,843</u>	<u>\$ 25,065</u>
EXPENSES					
Salary/Benefits	\$ 22,467	\$ 23,634	\$ 10,735	\$ 12,921	\$ (22)
Other	50,283	52,829	10,913	35,515	6401
Indirect/Administrative Costs	2,250	3,943	1,536	2,407	0
	75,000	80,406	23,184	50,843	6,379
Other Program Matching Funds	56,147	27,543	8,857	0	18,686
TOTAL EXPENSES	<u>\$ 131,147</u>	<u>\$ 107,949</u>	<u>\$ 32,041</u>	<u>\$ 50,843</u>	<u>\$ 25,065</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, 2012, and have issued our report thereon dated January 24, 2013. 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

Management of Hawkeye Area Community Action Program, Inc. is responsible for establishing and maintaining effective 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.

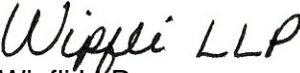
A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination 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*.

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


Wipfli LLP

January 29, 2013
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 Hawkeye Area Community Action Program, Inc.'s (a nonprofit organization) compliance 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, 2012. 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, 2012.

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.

The purpose of this report is solely to describe the scope of our testing of compliance with the specific program compliance requirements referred to above that are applicable to each of Hawkeye Area Community Action Program, Inc.'s major federal programs and our testing of internal control over compliance and the results of our testing, and to provide an opinion on Hawkeye Area Community Action Program, Inc.'s compliance but not to provide an opinion on the effectiveness of Hawkeye Area Community Action Program, Inc.'s internal control over compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Hawkeye Area Community Action Program, Inc.'s compliance with the specific program compliance requirements applicable to each its major federal programs and its internal control over compliance. Accordingly, this report is not suitable for any other purpose.


Wipfli LLP

January 24, 2013
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 Housing and Urban Development, CFDA #14.257 - ARRA
 - Department of Energy, CFDA #81.042 and #81.042 - ARRA
 - Department of Health and Human Services, CFDA #93.568
8. The threshold for distinguishing Types A and B programs was \$593,295.
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 Findings

Findings: None