

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

Hiawatha, Iowa

Financial Statements and  
Supplementary Information  
Years Ended September 30, 2013 and 2012

# Hawkeye Area Community Action Program, Inc.

Financial Statements and Supplementary Information  
Years Ended September 30, 2013 and 2012

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## **Independent Auditor's Report**

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

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Hawkeye Area Community Action Program, Inc., which comprise the statements of financial position as of September 30, 2013 and 2012, and the related statements of activities and cash flows for the years then ended and the related notes to the financial statements.

#### ***Management's Responsibility for the Financial Statements***

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

#### ***Auditor's Responsibility***

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

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

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

## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Hawkeye Area Community Action Program, Inc. as of September 30, 2013 and 2012, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States.

## **Other Matters**

### ***Supplementary Information***

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of program activity, schedule of expenditures of federal awards as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and pages 36 through 58 are presented for purposes of additional analysis, and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 23, 2014, on our consideration of Hawkeye Area Community Action Program, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Hawkeye Area Community Action Program, Inc.'s internal control over financial reporting and compliance.

*Wipfli LLP*

Wipfli LLP

January 23, 2014  
Madison, Wisconsin

# Hawkeye Area Community Action Program, Inc.

## Statements of Financial Position

September 30, 2013 and 2012

<i>Assets</i>	<b>2013</b>	<b>2012</b>
Current assets:		
Cash and cash equivalents	\$ 1,046,160	\$ 1,360,414
Certificates of deposit	246,923	0
Grants receivable	1,820,676	1,310,411
Accounts receivable	192,064	161,011
Contribution receivable	805,060	723,060
Prepaid expenses and other assets	422,906	422,848
Inventories	356,494	502,750
Total current assets	4,890,283	4,480,494
Long-term certificates of deposit	0	382,194
Property and equipment, net	5,107,431	5,226,340
<b>TOTAL ASSETS</b>	<b>\$ 9,997,714</b>	<b>\$ 10,089,028</b>
<i>Liabilities and Net Assets</i>		
Current liabilities:		
Notes payable - Current portion	\$ 186,805	\$ 180,060
Accounts payable and accrued expenses	1,943,144	1,478,116
Grant funds received in advance	334,712	781,507
Other liabilities	19,412	11,537
Total current liabilities	2,484,073	2,451,220
Long-term liabilities:		
Notes payable	1,708,831	1,895,572
Total liabilities	4,192,904	4,346,792
Net assets:		
Unrestricted	4,001,569	4,193,603
Temporarily restricted	1,803,241	1,548,633
Total net assets	5,804,810	5,742,236
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 9,997,714</b>	<b>\$ 10,089,028</b>

See accompanying notes to financial statements.

# Hawkeye Area Community Action Program, Inc.

## Statements of Activities

Year Ended September 30, 2013

	Unrestricted	Temporarily Restricted	Total
<b>Revenue:</b>			
Government grants, fees, and support	\$ 18,066,487	\$ 71,173	\$ 18,137,660
Commodities	368,812	0	368,812
United Way	969,889	112,514	1,082,403
Contributions and public support	718,285	66,440	784,725
Program income	1,109,666	28,129	1,137,795
Investment income	14,665	0	14,665
In-kind contributions	3,600,058	93,265	3,693,323
Net assets released from restrictions	116,913	( 116,913)	0
<b>Total revenue and support</b>	<b>24,964,775</b>	<b>254,608</b>	<b>25,219,383</b>
<b>Expenses:</b>			
Program activities:			
Health and Nutrition	6,863,699	0	6,863,699
Safe and affordable housing/energy	8,354,990	0	8,354,990
Early childhood	7,414,210	0	7,414,210
Employment and family preservation	198,067	0	198,067
Advocacy/information exchange	350,198	0	350,198
<b>Total program activities</b>	<b>23,181,164</b>	<b>0</b>	<b>23,181,164</b>
Management and general	1,728,061	0	1,728,061
Fund-raising expenses	247,584	0	247,584
<b>Total expenses</b>	<b>25,156,809</b>	<b>0</b>	<b>25,156,809</b>
Change in net assets	( 192,034)	254,608	62,574
Net assets - Beginning of year	4,193,603	1,548,633	5,742,236
<b>Net assets - End of year</b>	<b>\$ 4,001,569</b>	<b>\$ 1,803,241</b>	<b>\$ 5,804,810</b>

# Hawkeye Area Community Action Program, Inc.

## Statements of Activities (Continued)

Year Ended September 30, 2012

	Unrestricted	Temporarily Restricted	Total
<b>Revenue:</b>			
Government grants, fees, and support	\$ 21,628,569	\$ 58,067	\$ 21,686,636
Commodities	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
<b>Total revenue and support</b>	<b>27,862,412</b>	<b>91,410</b>	<b>27,953,822</b>
<b>Expenses:</b>			
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
<b>Total program activities</b>	<b>26,214,614</b>	<b>0</b>	<b>26,214,614</b>
Management and general	1,637,486	0	1,637,486
Fund-raising expenses	285,338	0	285,338
<b>Total expenses</b>	<b>28,137,438</b>	<b>0</b>	<b>28,137,438</b>
Change in net assets	( 275,026)	91,410	( 183,616)
Net assets - Beginning of year	4,468,629	1,457,223	5,925,852
<b>Net assets - End of year</b>	<b>\$ 4,193,603</b>	<b>\$ 1,548,633</b>	<b>\$ 5,742,236</b>

# Hawkeye Area Community Action Program, Inc.

## Statements of Cash Flows

Years Ended September 30, 2013 and 2012

	2013	2012
<b>Cash flows from operating activities:</b>		
Change in net assets	\$ 62,574	\$ (183,616)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	554,390	558,256
Loss (gain) on disposition of property	85	( 122,289)
Effects of changes in operating assets and liabilities:		
Grants receivable	( 510,265)	( 19,485)
Accounts receivable	( 31,053)	( 145,876)
Contribution receivable	( 82,000)	( 21,346)
Prepaid expenses and other assets	( 58)	53,739
Inventories	146,256	647,636
Accounts payable and accrued expenses	465,028	( 211,531)
Grant funds received in advance	( 446,795)	( 716,748)
Other liabilities	7,875	( 8,098)
<b>Net cash provided by (used in) operating activities</b>	<b>166,037</b>	<b>( 169,358)</b>
<b>Cash flows from investing activities:</b>		
Purchase of property and equipment	( 509,939)	( 197,236)
Proceeds from sale of property	74,373	383,750
Purchase of certificates of deposit	0	( 249,688)
Sales or maturities of certificates of deposit	135,271	243,200
<b>Net cash (used in) provided by investing activities</b>	<b>( 300,295)</b>	<b>180,026</b>
<b>Cash flows from financing activities:</b>		
Principal payments on notes payable	( 179,996)	( 173,235)
<b>Net cash used in financing activities</b>	<b>( 179,996)</b>	<b>( 173,235)</b>
Changes in cash and cash equivalents	( 314,254)	( 162,567)
Cash and cash equivalents - Beginning of year	1,360,414	1,522,981
<b>Cash and cash equivalents - End of year</b>	<b>\$ 1,046,160</b>	<b>\$ 1,360,414</b>
<b>Supplemental Schedule of Other Cash Activity:</b>		
Interest paid and expensed	\$ 75,777	\$ 83,088

See accompanying notes to financial statements.

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

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

#### **Nature of Operations**

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

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

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

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

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

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

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

#### Description of Programs (Continued)

##### **Safe and Affordable Housing/Energy**

Services include:

- Energy efficiency education, budget counseling, and incentives for qualified households.
- Energy crisis and bill payment assistance to elderly, disabled, and low-income households.
- Managing a number of apartments and single-family dwellings for low-income families with children that provide them with safe and stable housing.
- Stabilizing the chronically homeless through safe housing, needs assessment, and creating action plans for returning to society.
- Providing transitional housing for the homeless in four counties.
- Weatherization assistance program to reduce personal utility costs by improving the housing stock of low-income individuals and families.

##### **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

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### **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.

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

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

#### **Accounts Receivable**

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

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

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

#### **Contribution Receivable**

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

#### **Inventories**

Inventories consist of weatherization 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 \$2,068,934 and \$2,209,012 at September 30, 2013 and 2012, respectively.

#### **In-Kind Contributions**

HACAP has recorded in-kind contributions for space, supplies, and professional services in the statement of activities in accordance with generally accepted accounting principles (GAAP). 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 \$435,347 and \$324,164 for the year ended September 30, 2013 and 2012, respectively, primarily for its Head Start program, which is not recorded in the statement of activities.

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

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

#### **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.

#### **Indirect Cost Rate**

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

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

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

#### Income Taxes

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

HACAP is required to assess whether it is more likely than not that a tax position will be sustained upon examination on the technical merits of the position assuming the taxing authority has full knowledge of all information. If the tax position does not meet the more likely than not recognition threshold, the benefit of that position is not recognized in the financial statements. HACAP has determined there are no amounts to record as assets or liabilities related to uncertain tax positions. Federal returns for the fiscal years ended September 30, 2010 and beyond remain subject to examination by the Internal Revenue Service.

#### Subsequent Events

Subsequent events have been evaluated through January 23, 2014, 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:

	<b>2013</b>	<b>2012</b>
Federal programs	\$ 1,046,049	\$ 898,917
State and local programs	774,627	411,494
<b>Totals</b>	<b>\$ 1,820,676</b>	<b>\$ 1,310,411</b>

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

### Note 4 Inventories

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

	<b>2013</b>	<b>2012</b>
Food	\$ 327,870	\$ 205,846
Weatherization materials	28,624	25,522
Weatherization work-in-process	0	271,382
<b>Totals</b>	<b>\$ 356,494</b>	<b>\$ 502,750</b>

### Note 5 Property and Equipment

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

	<b>2013</b>	<b>2012</b>
Land, building, and rehabilitation	\$ 7,088,397	\$ 6,717,479
Transitional housing properties	4,214,535	4,274,248
Furnishings and office equipment	671,740	603,762
Program equipment	809,092	788,336
Subtotal	12,783,764	12,383,825
Accumulated depreciation	( 7,676,333)	( 7,157,485)
<b>Total</b>	<b>\$ 5,107,431</b>	<b>\$ 5,226,340</b>

### Note 6 Notes Payable

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

	<b>2013</b>	<b>2012</b>
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.	\$ 951,863	\$ 1,074,390
Revenue bond issued by City of Coralville, Iowa, payable to U.S. Bank, requiring monthly installments of \$3,476, including interest. The bond was refinanced in April 2011, when the interest rate changed from a fixed 5.5% to a fixed 3.74%. Final payment is due in April 2021, secured by the 10 <sup>th</sup> Street, Coralville building and land.	272,041	302,818
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.	86,399	90,666

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

### Note 6 Notes Payable (Continued)

	2013	2012
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.	107,300	112,233
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.	81,675	84,975
Note payable to Hills Bank and Trust, requiring monthly installments of \$3,214, including interest at 5.95% for the first 60 payments. Thereafter, the interest rate is subject to change based on the weekly average yield on U.S. Treasury Securities adjusted to a constant maturity of five years. Final payment is due in October 2029, and the note is secured by two Iowa City residential properties.	396,358	410,550
<b>Total</b>	<b>1,895,636</b>	<b>2,075,632</b>
Current portion	( 186,805)	( 180,060)
<b>Long-term portion</b>	<b>\$ 1,708,831</b>	<b>\$ 1,895,572</b>

Future maturities of notes payable at September 30, 2013, are as follows:

2014	\$ 186,805
2015	193,829
2016	200,994
2017	208,753
2018	216,687
Thereafter	888,568
<b>Total</b>	<b>\$ 1,895,636</b>

### Note 7 Temporarily Restricted Net Assets

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

	2013	2012
Health and Nutrition	\$ 407,798	\$ 286,416
Safe and Affordable Housing and Energy	384,362	361,926
Early Childhood	171,566	141,122
Advocacy and Information Exchange	839,515	759,169
<b>Total</b>	<b>\$ 1,803,241</b>	<b>\$ 1,548,633</b>

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

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### 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, 2013 and 2012, were \$388,398 and \$412,167, respectively.

Future minimum lease payments beyond 2013 are as follows:

2014	\$	307,481
2015		221,252
2016		153,392
2017		153,392
2018		153,392
Thereafter		262,351
<b>Total</b>		<b>\$ 1,251,260</b>

### Note 9 Lessor Activity

HACAP owns buildings that are leased to individuals for program operations. In addition, a facility is leased to another nonprofit organization. All properties are leased on short-term agreements. Rental income for the years ended September 30, 2013 and 2012, was \$338,999 and \$302,625, 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:

	<b>2013</b>	<b>2012</b>
Land	\$ 622,446	\$ 630,996
Buildings	5,510,099	5,470,993
Subtotal	6,132,545	6,101,989
Accumulated depreciation	( 3,676,069)	( 3,370,275)
<b>Total</b>	<b>\$ 2,456,476</b>	<b>\$ 2,731,714</b>

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

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### **Note 10**      **Contingencies**

In consideration of various grant funds or forgivable loans received from the Cities of Iowa City and Cedar Rapids for property improvement, liens in the amount of \$1,504,544 and \$1,549,278 at September 30, 2013 and 2012, 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, 2013 and 2012, HACAP provided \$210,053 and \$214,072, respectively, in employer contributions.

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

Participating employees are required to contribute 5.95% of their annual covered salary and HACAP is required to contribute 8.93% of annual covered payroll. Contribution requirements to IPERS are established by state statute. HACAP's contribution to IPERS for the year ended September 30, 2013 and 2012, was \$393,589 and \$391,182, respectively.

### **Note 12**      **Grant Awards**

At September 30, 2013, HACAP had commitments under various ongoing grant awards of approximately \$4,700,000. 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**

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# Hawkeye Area Community Action Program, Inc.

Schedule A-1

Schedule of Program Activity

Year Ended September 30, 2013

	FEDERAL PROGRAMS							
	Department of Agriculture							
	10.557	10.572	10.558			10.568	10.569	
	Women, Infants, and Children - Cash (1)	Farmers Market Nutrition Program (2)	Child and Adult Care Food Program Centers (3)	Child and Adult Care Food Program Homes (4)	10.558 Subtotal	TEFAP Food Program (5)	TEFAP Food Distribution (6)	
TOTAL								
<b>REVENUE</b>								
Grant revenue	\$ 18,137,660	\$ 747,538	\$ 3,063	\$ 417,699	\$ 643,657	\$ 1,061,356	\$ 33,379	\$ 0
Commodities	368,812	0	0	0	0	0	0	368,812
United Way	1,082,403	0	0	0	0	0	0	0
Contributions and public support	784,725	0	0	0	0	0	0	0
CSBG transfer	0	0	0	0	2,658	2,658	0	0
Program income	1,137,795	0	0	0	119	119	0	0
Investment income	14,665	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Internal service fee	0	0	0	157,969	0	157,969	0	0
In-kind contributions	3,693,323	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>25,219,383</b>	<b>747,538</b>	<b>3,063</b>	<b>575,668</b>	<b>646,434</b>	<b>1,222,102</b>	<b>33,379</b>	<b>368,812</b>
<b>EXPENSES</b>								
Salaries and wages	7,916,243	285,996	1,664	185,481	54,689	240,170	17,476	0
Enrollee wages	119,140	0	0	0	0	0	0	0
Fringe benefits and paid release	3,288,726	162,353	1,014	104,309	35,953	140,262	11,936	0
Assistance to individuals	4,724,285	0	0	0	524,798	524,798	0	368,812
Contracted services and fees	2,859,436	110,916	0	111,760	4,355	116,115	0	0
Supplies and materials	570,238	47,216	0	129,520	1,956	131,476	0	0
Training	54,505	3,220	0	0	677	677	0	0
Travel	199,048	6,023	0	959	8,384	9,343	0	0
Occupancy	733,488	57,269	0	0	0	0	0	0
Equipment and repairs	49,869	1,047	0	0	0	0	0	0
Depreciation	554,390	0	0	0	0	0	0	0
Other Direct Costs	487,382	7,291	0	650	2,961	3,611	0	0
Indirect costs	0	66,207	385	42,989	12,661	55,650	3,967	0
In-kind expenses	3,600,059	0	0	0	0	0	0	0
	<b>25,156,809</b>	<b>747,538</b>	<b>3,063</b>	<b>575,668</b>	<b>646,434</b>	<b>1,222,102</b>	<b>33,379</b>	<b>368,812</b>
Change in net assets	62,574	0	0	0	0	0	0	0
Net assets - Beginning of year	5,742,236	0	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 5,804,810</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-2

Schedule of Program Activity

Year Ended September 30, 2013

FEDERAL PROGRAMS								
Department of Housing and Urban Development								
10.568 & Cluster 10.569 Subtotal	14.218			14.231				
	Community Development Block Grant 2013 (7)	Community Development Block Grant 2014 (8)	Iowa City Community Development Block Grant (9)	14.218 Subtotal	Emergency Shelter Grant Program 2013 (10)	Shelter Assistance Fund 2014 (11)	14.231 Subtotal	
<b>REVENUE</b>								
Grant revenue	\$ 33,379	\$ 6,162	\$ 2,235	\$ 40,000	\$ 48,397	\$ 32,878	\$ 45,746	\$ 78,624
Commodities	368,812	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	1,820	1,650	3,470
Program income	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>402,191</b>	<b>6,162</b>	<b>2,235</b>	<b>40,000</b>	<b>48,397</b>	<b>34,698</b>	<b>47,396</b>	<b>82,094</b>
<b>EXPENSES</b>								
Salaries and wages	17,476	3,412	1,342	0	4,754	5,512	6,605	12,117
Enrollee wages	0	0	0	0	0	0	0	0
Fringe benefits and paid release	11,936	1,975	893	0	2,868	3,363	4,231	7,594
Assistance to individuals	368,812	0	0	0	0	24,572	35,006	59,578
Contracted services and fees	0	0	0	0	0	0	0	0
Supplies and materials	0	0	0	0	0	0	0	0
Training	0	0	0	0	0	0	0	0
Travel	0	0	0	0	0	0	0	0
Occupancy	0	0	0	40,000	40,000	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	3,967	775	0	0	775	1,251	1,554	2,805
In-kind expenses	0	0	0	0	0	0	0	0
	<b>402,191</b>	<b>6,162</b>	<b>2,235</b>	<b>40,000</b>	<b>48,397</b>	<b>34,698</b>	<b>47,396</b>	<b>82,094</b>
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
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-3

Schedule of Program Activity

Year Ended September 30, 2013

FEDERAL PROGRAMS								
Department of Housing and Urban Development								
14.235							14.239	
	Supportive Housing Program II - 23	Supportive Housing Program II - 24	HUD V 2013 14	HUD V 2014 15	Chronically Homeless 2013 16	Chronically Homeless 2014 17	14.235 Subtotal	Iowa City HOME 18
	(12)	(13)	(14)	(15)	(16)	(17)		(18)
<b>REVENUE</b>								
Grant revenue	\$ 376,135	\$ 81,415	\$ 145,720	\$ 45,326	\$ 19,914	\$ 8,821	\$ 677,331	\$ 14,895
Commodities	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	0	0
Contributions and public support	0	0	0	0	0	0	0	0
CSBG transfer	0	0	0	0	6,568	1,500	8,068	0
Program income	52,177	15,066	32,987	11,834	0	0	112,064	0
Investment income	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>428,312</b>	<b>96,481</b>	<b>178,707</b>	<b>57,160</b>	<b>26,482</b>	<b>10,321</b>	<b>797,463</b>	<b>14,895</b>
<b>EXPENSES</b>								
Salaries and wages	147,443	35,607	55,367	19,982	14,107	5,437	277,943	0
Enrollee wages	0	0	0	0	0	0	0	0
Fringe benefits and paid release	94,015	22,735	34,241	12,187	9,108	3,567	175,853	0
Assistance to individuals	9,956	983	2,207	1,750	0	0	14,896	0
Contracted services and fees	78,755	19,916	54,091	15,380	0	0	168,142	14,895
Supplies and materials	13,203	4,381	6,236	479	0	0	24,299	0
Training	0	0	0	0	0	0	0	0
Travel	1,785	507	1,652	723	65	0	4,732	0
Occupancy	59,180	1,921	12,548	0	0	0	73,649	0
Equipment and repairs	0	0	608	700	0	0	1,308	0
Depreciation	0	0	0	0	0	0	0	0
Other Direct Costs	6,296	1,529	4,121	1,084	0	0	13,030	0
Indirect costs	17,679	8,902	7,636	4,875	3,202	1,317	43,611	0
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>428,312</b>	<b>96,481</b>	<b>178,707</b>	<b>57,160</b>	<b>26,482</b>	<b>10,321</b>	<b>797,463</b>	<b>14,895</b>
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
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-4

Schedule of Program Activity

Year Ended September 30, 2013

	FEDERAL PROGRAMS							
	DOL	Department of Energy			Department of Health and Human Services			
	17.235	81.042			93.568			
	Senior	DOE	DOE	81.042	HEAP	HEAP	LIHEAP	93.568
Community	Weatherization	Weatherization	Subtotal	Weatherization	Weatherization	13-02-C	Subtotal	
Employment	2012	2013		12-02-C	13-02-C	13-02-C		
2013								
(19)	(20)	(21)		(22)	(23)	(24)		
<b>REVENUE</b>								
Grant revenue	\$ 163,251	\$ 95,626	\$ 348,262	\$ 443,888	\$ 684,196	\$ 688,269	\$ 3,767,759	\$ 5,140,224
Commodities	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	0	0
Contributions and public support	0	0	0	0	0	0	0	0
CSBG transfer	583	0	0	0	0	0	0	0
Program income	20,926	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Internal service fee	0	0	0	0	303,125	0	0	303,125
In-kind contributions	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>184,760</b>	<b>95,626</b>	<b>348,262</b>	<b>443,888</b>	<b>987,321</b>	<b>688,269</b>	<b>3,767,759</b>	<b>5,443,349</b>
<b>EXPENSES</b>								
Salaries and wages	34,528	0	0	0	267,738	0	207,059	474,797
Enrollee wages	104,586	0	0	0	0	0	0	0
Fringe benefits and paid release	33,132	0	0	0	178,989	0	122,768	301,757
Assistance to individuals	0	0	0	0	0	0	3,362,969	3,362,969
Contracted services and fees	0	95,626	348,262	443,888	393,179	688,209	3,177	1,084,565
Supplies and materials	11	0	0	0	59,538	0	5,560	65,098
Training	0	0	0	0	660	60	0	720
Travel	1,073	0	0	0	4,395	0	3,856	8,251
Occupancy	2,890	0	0	0	2,285	0	3,085	5,370
Equipment and repairs	0	0	0	0	4,554	0	1,809	6,363
Depreciation	0	0	0	0	0	0	0	0
Other Direct Costs	858	0	0	0	15,191	0	9,546	24,737
Indirect costs	7,682	0	0	0	60,792	0	47,930	108,722
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>184,760</b>	<b>95,626</b>	<b>348,262</b>	<b>443,888</b>	<b>987,321</b>	<b>688,269</b>	<b>3,767,759</b>	<b>5,443,349</b>
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
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-5

Schedule of Program Activity

Year Ended September 30, 2013

FEDERAL PROGRAMS								
Department of Health and Human Services								
	93.569	93.575				93.600		
	Community Services Block Grant 13-02 (25)	Child Care Block Grant Wrap Around 2013 (26)	Child Care Block Grant Wrap Around 2014 (27)	Linn Cty ECI Nontraditional Child Care 2013 (28)	Linn Cty ECI Nontraditional Child Care 2014 (29)	Subtotal 93.575	Head Start 2012 (30)	Head Start 2013 (31)
<b>REVENUE</b>								
Grant revenue	\$ 813,552	\$ 490,112	\$ 30,151	\$ 124,609	\$ 27,142	\$ 672,014	\$ 1,396,942	\$ 4,096,431
Commodities	0	0	0	0	0	0	0	0
United Way	0	0	0	131,250	43,750	175,000	0	0
Contributions and public support	0	0	0	0	0	0	0	0
CSBG transfer	( 735,436)	352,940	48,662	0	0	401,602	0	0
Program income	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	156,530	448,284
<b>Total Revenue</b>	<b>78,116</b>	<b>843,052</b>	<b>78,813</b>	<b>255,859</b>	<b>70,892</b>	<b>1,248,616</b>	<b>1,553,472</b>	<b>4,544,715</b>
<b>EXPENSES</b>								
Salaries and wages	40,262	453,152	41,021	103,398	34,446	632,017	579,391	1,618,378
Enrollee wages	0	0	0	0	0	0	0	0
Fringe benefits and paid release	25,027	287,043	26,267	65,086	21,634	400,030	354,173	1,036,520
Assistance to individuals	0	0	0	9,069	659	9,728	341	99
Contracted services and fees	0	0	0	12,521	0	12,521	131,159	403,438
Supplies and materials	1	0	0	10,781	2,953	13,734	12,599	69,230
Training	271	0	0	585	0	585	3,718	16,039
Travel	3,235	0	0	5,478	2,154	7,632	7,380	26,869
Occupancy	0	0	0	0	0	0	165,881	516,422
Equipment and repairs	0	0	0	22,120	0	22,120	4,544	6,905
Depreciation	0	0	0	0	0	0	0	0
Other Direct Costs	0	0	0	3,341	607	3,948	6,329	25,436
Indirect costs	9,320	102,857	11,525	23,480	8,439	146,301	131,427	377,095
In-kind expenses	0	0	0	0	0	0	156,530	448,284
<b>Total Expenses</b>	<b>78,116</b>	<b>843,052</b>	<b>78,813</b>	<b>255,859</b>	<b>70,892</b>	<b>1,248,616</b>	<b>1,553,472</b>	<b>4,544,715</b>
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
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-6

Schedule of Program Activity

Year Ended September 30, 2013

	FEDERAL PROGRAMS			STATE AND LOCAL PROGRAMS				
	DHHS			Senior Community Employment State Portion 2013 (33)	Health Alliance Child and Maternal Health State Portion (34)	East Central IA Housing Trust Fund (35)	Chronically Homeless 2012 (36)	Chronically Homeless 2013 (37)
	93.600	93.994	Total					
	Subtotal	Health Alliance Child and Maternal Health (32)	Federal Programs					
93.600	Health	Programs						
<b>REVENUE</b>								
Grant revenue	\$ 5,493,373	\$ 120,758	\$ 15,511,643	\$ 21,687	\$ 336,606	\$ 59,049	\$ 0	\$ 0
Commodities	0	0	368,812	0	0	0	0	0
United Way	0	0	175,000	0	0	0	0	0
Contributions and public support	0	0	0	0	0	0	0	0
CSBG transfer	0	0	( 319,055)	72	0	0	0	0
Program income	0	210,181	343,290	2,587	0	0	18,962	6,546
Investment income	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	( 7,753)	7,753
Internal service fee	0	0	461,094	0	0	0	0	0
In-kind contributions	604,814	0	604,814	0	0	0	0	0
<b>Total Revenue</b>	<b>6,098,187</b>	<b>330,939</b>	<b>17,145,598</b>	<b>24,346</b>	<b>336,606</b>	<b>59,049</b>	<b>11,209</b>	<b>14,299</b>
<b>EXPENSES</b>								
Salaries and wages	2,197,769	138,957	4,358,450	4,267	141,724	0	3,206	0
Enrollee wages	0	0	104,586	14,476	0	0	0	0
Fringe benefits and paid release	1,390,693	86,826	2,739,345	4,055	88,555	0	2,207	0
Assistance to individuals	440	0	4,341,221	0	0	0	0	0
Contracted services and fees	534,597	52,712	2,538,351	0	24,709	( 20,951)	6,356	3,054
Supplies and materials	81,829	12,370	376,034	1	12,616	0	1,163	345
Training	19,757	850	26,080	0	867	0	0	0
Travel	34,249	3,679	78,217	133	3,752	0	0	0
Occupancy	682,303	0	861,481	357	0	80,000	7,800	2,877
Equipment and repairs	11,449	16	42,303	0	17	0	0	0
Depreciation	0	0	0	0	0	0	0	0
Other Direct Costs	31,765	4,484	89,724	107	4,574	0	2,091	179
Indirect costs	508,522	31,045	984,992	950	31,662	0	728	0
In-kind expenses	604,814	0	604,814	0	0	0	0	0
<b>Total Expenses</b>	<b>6,098,187</b>	<b>330,939</b>	<b>17,145,598</b>	<b>24,346</b>	<b>308,476</b>	<b>59,049</b>	<b>23,551</b>	<b>6,455</b>
Change in net assets	0	0	0	0	28,130	0	( 12,342)	7,844
Net assets - Beginning of year	0	0	0	0	8,548	0	12,342	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 36,678</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 7,844</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-7

Schedule of Program Activity

Year Ended September 30, 2013

## STATE AND LOCAL PROGRAMS

	Black Hills Utilities 13-02 (38)	IP&L Utilities 12-02-C (39)	IP&L Utilities 13-02-C (40)	MEC Utilities 12-02 (41)	MEC Utilities 13-02 (42)	Shared Visions 2013 (43)	Shared Visions 2014 (44)	Emergency Child Care 2013 (45)
<b>REVENUE</b>								
Grant revenue	\$ 11,743	\$ 69,721	\$ 188,168	\$ 80,559	\$ 290,544	\$ 369,093	\$ 114,113	\$ 31,365
Commodities	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	13,977	12,181	45,286
Contributions and public support	0	0	0	0	0	0	0	197
CSBG transfer	0	0	0	0	0	23,444	0	0
Program income	0	0	0	0	0	0	0	( 8,673)
Investment income	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>11,743</b>	<b>69,721</b>	<b>188,168</b>	<b>80,559</b>	<b>290,544</b>	<b>406,514</b>	<b>126,294</b>	<b>68,175</b>
<b>EXPENSES</b>								
Salaries and wages	0	0	0	0	0	218,597	66,563	30,016
Enrollee wages	0	0	0	0	0	0	0	0
Fringe benefits and paid release	0	0	0	0	0	138,260	43,344	19,139
Assistance to individuals	0	0	0	0	0	0	0	8,348
Contracted services and fees	11,743	69,721	188,168	80,559	290,544	0	0	2,250
Supplies and materials	0	0	0	0	0	0	0	253
Training	0	0	0	0	0	0	0	0
Travel	0	0	0	0	0	0	0	385
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	970
Indirect costs	0	0	0	0	0	49,657	16,387	6,814
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>11,743</b>	<b>69,721</b>	<b>188,168</b>	<b>80,559</b>	<b>290,544</b>	<b>406,514</b>	<b>126,294</b>	<b>68,175</b>
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
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-8

Schedule of Program Activity

Year Ended September 30, 2013

## STATE AND LOCAL PROGRAMS

	Emergency Child Care 2014 (46)	Food Reservoir Fundraising (47)	Food Reservoir Back Pack Program (48)	Food Reservoir Bulk Program (49)	Food Reservoir Operations (50)	Food Reservoir Inventory (51)	Health Alliance Linn County ECI 2013 (52)	Health Alliance Linn County ECI 2014 (53)
<b>REVENUE</b>								
Grant revenue	\$ 10,193	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 145,088	\$ 4,878
Commodities	0	0	0	0	0	0	0	0
United Way	15,095	0	0	0	72,000	0	0	0
Contributions and public support	0	56,480	73,625	21,139	212,569	0	0	0
CSBG transfer	0	0	0	0	25,000	0	0	0
Program income	0	0	0	42,442	149,817	0	112,699	62,737
Investment income	0	0	0	0	0	0	0	0
Transfers	0	0	44,945	0	( 38,367)	0	0	0
Internal service fee	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	3,523,856	0	0
<b>Total Revenue</b>	<b>25,288</b>	<b>56,480</b>	<b>118,570</b>	<b>63,581</b>	<b>421,019</b>	<b>3,523,856</b>	<b>257,787</b>	<b>67,615</b>
<b>EXPENSES</b>								
Salaries and wages	11,051	0	0	0	188,598	0	38,018	11,833
Enrollee wages	0	0	0	0	0	0	0	0
Fringe benefits and paid release	7,040	0	0	0	120,127	0	23,220	7,178
Assistance to individuals	2,812	0	0	0	0	0	2,364	810
Contracted services and fees	750	33,950	0	0	4,836	0	185,133	44,735
Supplies and materials	0	0	98,705	80,332	1,321	0	4,034	145
Training	0	0	0	0	1,309	0	0	0
Travel	62	0	0	2,388	26,221	0	0	0
Occupancy	0	0	0	0	0	0	0	0
Equipment and repairs	698	0	0	0	3,668	0	0	0
Depreciation	0	0	0	0	8,207	0	0	0
Other Direct Costs	182	555	0	0	23,736	0	0	0
Indirect costs	2,693	0	0	0	43,732	0	5,018	2,914
In-kind expenses	0	0	0	0	0	3,430,592	0	0
<b>Total Expenses</b>	<b>25,288</b>	<b>34,505</b>	<b>98,705</b>	<b>82,720</b>	<b>421,755</b>	<b>3,430,592</b>	<b>257,787</b>	<b>67,615</b>
Change in net assets	0	21,975	19,865	( 19,139)	( 736)	93,264	0	0
Net assets - Beginning of year	0	( 21,975)	0	49,832	35,338	192,698	0	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 19,865</b>	<b>\$ 30,693</b>	<b>\$ 34,602</b>	<b>\$ 285,962</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-9

Schedule of Program Activity

Year Ended September 30, 2013

## STATE AND LOCAL PROGRAMS

	Linn County ECI Wrap Around 2013 (54)	Linn County ECI Wrap Around 2014 (55)	Cedar/Jones ECI 2013 (56)	Cedar/Jones ECI 2014 (57)	Healthy Footsteps (58)	First Call For Help 2013 (59)	First Call For Help 2014 (60)	East Central Iowa United Way 2013 (61)
<b>REVENUE</b>								
Grant revenue	\$ 111,854	\$ 32,903	\$ 7,991	\$ 1,611	\$ 20,300	\$ 0	\$ 0	\$ 0
Commodities	0	0	0	0	0	0	0	0
United Way	92,556	30,724	0	0	0	207,560	69,187	( 723,060)
Contributions and public support	0	0	0	0	650	0	0	0
CSBG transfer	0	0	0	0	0	18,638	7,500	0
Program income	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>204,410</b>	<b>63,627</b>	<b>7,991</b>	<b>1,611</b>	<b>20,950</b>	<b>226,198</b>	<b>76,687</b>	<b>( 723,060)</b>
<b>EXPENSES</b>								
Salaries and wages	106,507	33,700	3,758	770	13,626	114,927	40,138	0
Enrollee wages	0	0	0	0	0	0	0	0
Fringe benefits and paid release	66,080	21,647	2,440	506	3,440	73,781	25,911	0
Assistance to individuals	0	0	0	0	0	0	0	0
Contracted services and fees	0	0	0	0	0	0	0	0
Supplies and materials	7,653	0	404	0	666	1,374	0	0
Training	0	0	0	0	0	211	0	0
Travel	0	0	536	140	136	89	57	0
Occupancy	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	0	139	0	0
Depreciation	0	0	0	0	0	0	0	0
Other Direct Costs	0	0	0	0	0	6,675	1,744	0
Indirect costs	24,170	8,280	853	195	3,082	26,088	9,809	0
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>204,410</b>	<b>63,627</b>	<b>7,991</b>	<b>1,611</b>	<b>20,950</b>	<b>223,284</b>	<b>77,659</b>	<b>0</b>
Change in net assets	0	0	0	0	0	2,914	( 972)	( 723,060)
Net assets - Beginning of year	0	0	0	0	0	( 2,914)	0	723,060
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>(\$ 972)</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-10

Schedule of Program Activity

Year Ended September 30, 2013

STATE AND LOCAL PROGRAMS								
	East Central Iowa United Way 2014 (62)	Johnson Cty United Way 2013 (63)	Johnson Cty United Way 2014 (64)	Local Child Care Operations 2013 (64)	Local Child Care Operations 2014 (65)	Parent Committee 2013 (66)	Parent Committee 2014 (67)	Maquoketa Valley Assistance (68)
<b>REVENUE</b>								
Grant revenue	\$ 0	\$ 0	\$ 0	\$ 22,037	\$ 7,566	\$ 0	\$ 0	\$ 0
Commodities	0	0	0	0	0	0	0	0
United Way	805,060	15,000	5,000	22,183	0	0	0	0
Contributions and public support	0	0	0	8,574	1,010	3,493	32	384
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	( 23,848)	23,848	( 17,244)	17,244	0
Internal service fee	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>805,060</b>	<b>15,000</b>	<b>5,000</b>	<b>28,946</b>	<b>32,424</b>	<b>( 13,751)</b>	<b>17,276</b>	<b>384</b>
<b>EXPENSES</b>								
Salaries and wages	0	10,609	5,911	11,651	3,981	0	0	0
Enrollee wages	0	0	0	0	0	0	0	0
Fringe benefits and paid release	0	6,983	3,941	7,740	2,681	0	0	0
Assistance to individuals	0	0	0	( 1,050)	0	0	0	547
Contracted services and fees	0	0	0	0	0	0	0	0
Supplies and materials	0	0	0	4,056	802	0	0	0
Training	0	0	0	0	0	0	0	0
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	2,759	1,238	4,466	964	0
Indirect costs	0	2,408	1,415	2,645	974	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>0</b>	<b>20,000</b>	<b>11,267</b>	<b>27,801</b>	<b>9,676</b>	<b>4,466</b>	<b>964</b>	<b>547</b>
Change in net assets	805,060	( 5,000)	( 6,267)	1,145	22,748	( 18,217)	16,312	( 163)
Net assets - Beginning of year	0	5,000	0	( 1,145)	0	18,217	0	384
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 805,060</b>	<b>\$ 0</b>	<b>(\$ 6,267)</b>	<b>\$ 0</b>	<b>\$ 22,748</b>	<b>\$ 0</b>	<b>\$ 16,312</b>	<b>\$ 221</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-11

Schedule of Program Activity

Year Ended September 30, 2013

## STATE AND LOCAL PROGRAMS

	Amana Assistance (69)	East Central REC Assistance (70)	Linn County REC Assistance (71)	TIP REC Assistance (72)	Coggon Municipal (73)	Black Hills Assistance (74)	Alliant Home Town Care Assistance 2012 (75)	Alliant Home Town Care Assistance 2013 (76)
<b>REVENUE</b>								
Grant revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Commodities	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	0	0
Contributions and public support	0	2,904	5,777	786	0	2,306	9,788	101,080
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	( 13,040)	13,040
Internal service fee	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>0</b>	<b>2,904</b>	<b>5,777</b>	<b>786</b>	<b>0</b>	<b>2,306</b>	<b>( 3,252)</b>	<b>114,120</b>
<b>EXPENSES</b>								
Salaries and wages	0	0	0	0	0	0	1,058	0
Enrollee wages	0	0	0	0	0	0	0	0
Fringe benefits and paid release	0	0	0	0	0	0	700	0
Assistance to individuals	561	245	6,519	1,058	350	2,269	2,664	113,671
Contracted services and fees	0	0	0	0	0	0	0	0
Supplies and materials	0	0	0	0	0	0	0	0
Training	0	0	0	0	0	0	0	0
Travel	0	0	0	0	0	0	0	0
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	240	5
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>561</b>	<b>245</b>	<b>6,519</b>	<b>1,058</b>	<b>350</b>	<b>2,269</b>	<b>4,662</b>	<b>113,676</b>
Change in net assets	( 561)	2,659	( 742)	( 272)	( 350)	37	( 7,914)	444
Net assets - Beginning of year	3,284	11,123	1,888	5,450	1,375	6,407	7,914	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 2,723</b>	<b>\$ 13,782</b>	<b>\$ 1,146</b>	<b>\$ 5,178</b>	<b>\$ 1,025</b>	<b>\$ 6,444</b>	<b>\$ 0</b>	<b>\$ 444</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-12

Schedule of Program Activity

Year Ended September 30, 2013

STATE AND LOCAL PROGRAMS								
	Mid American Assistance 2012 (77)	Mid American Assistance 2013 (78)	Local Assistance Operations (79)	Washington County Local Assistance 2013 (80)	Washington County Local Assistance 2014 (81)	Homeless Children Trust (82)	Benton County Local Senior Services 2013 (83)	Benton County Local Senior Services 2014 (84)
<b>REVENUE</b>								
Grant revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 30,465	\$ 16,312
Commodities	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	26,250	8,750
Contributions and public support	15,738	52,946	24,241	24,447	3,475	26,821	4,174	6
CSBG transfer	0	0	5,232	0	0	0	41,169	6,157
Program income	0	0	1,000	0	0	0	91,273	35,874
Investment income	0	0	0	0	0	0	0	0
Transfers	( 42,235)	42,235	0	( 69,708)	39,861	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
<b>Total Revenue</b>	<b>( 26,497)</b>	<b>95,181</b>	<b>30,473</b>	<b>( 45,261)</b>	<b>43,336</b>	<b>26,821</b>	<b>173,491</b>	<b>86,939</b>
<b>EXPENSES</b>								
Salaries and wages	215	1,507	999	0	0	0	63,103	21,222
Enrollee wages	0	0	0	0	0	0	0	0
Fringe benefits and paid release	142	1,014	646	0	0	0	38,916	13,039
Assistance to individuals	5,088	60,898	21,582	13,962	9,628	27,174	2,596	914
Contracted services and fees	0	0	0	0	0	0	451	0
Supplies and materials	0	0	12	0	0	733	33,460	14,393
Training	0	0	0	0	0	0	0	0
Travel	0	0	154	0	0	0	8,332	2,495
Occupancy	0	0	( 173)	0	0	0	30,591	9,109
Equipment and repairs	0	0	0	0	0	0	0	900
Depreciation	0	0	0	0	0	0	0	0
Other Direct Costs	0	0	3,181	0	0	569	1,164	261
Indirect costs	49	350	474	0	0	0	14,324	5,197
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>5,494</b>	<b>63,769</b>	<b>26,875</b>	<b>13,962</b>	<b>9,628</b>	<b>28,476</b>	<b>192,937</b>	<b>67,530</b>
Change in net assets	( 31,991)	31,412	3,598	( 59,223)	33,708	( 1,655)	( 19,446)	19,409
Net assets - Beginning of year	31,991	0	43,396	59,223	0	36,109	19,446	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 31,412</b>	<b>\$ 46,994</b>	<b>\$ 0</b>	<b>\$ 33,708</b>	<b>\$ 34,454</b>	<b>\$ 0</b>	<b>\$ 19,409</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-13

Schedule of Program Activity

Year Ended September 30, 2013

	STATE AND LOCAL PROGRAMS							
	Benton County Local Housing 2013 (85)	Benton County Local Housing 2014 (86)	Inn Circle Local Operations 2013 (87)	Inn Circle Local Operations 2014 (88)	Linn County Permanent Housing 2013 (89)	Linn County Permanent Housing 2014 (90)	Johnson County Local Housing 2013 (91)	Johnson County Local Housing 2014 (92)
<b>REVENUE</b>								
Grant revenue	\$ 14,887	\$ 5,111	\$ 21,229	\$ 7,253	\$ 0	\$ 0	\$ 0	\$ 0
Commodities	0	0	0	0	0	0	0	0
United Way	0	0	45,000	15,000	0	0	0	0
Contributions and public support	0	0	2,693	220	0	0	350	0
CSBG transfer	12,389	2,500	8,522	0	15,001	15,000	92,730	35,701
Program income	8,818	1,954	816	150	30,431	8,106	86,852	17,343
Investment income	0	0	0	0	0	0	0	0
Transfers	( 171,140)	171,140	( 421,000)	421,000	( 357,870)	357,870	( 63,093)	137,552
Internal service fee	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>( 135,046)</b>	<b>180,705</b>	<b>( 342,740)</b>	<b>443,623</b>	<b>( 312,438)</b>	<b>380,976</b>	<b>116,839</b>	<b>190,596</b>
<b>EXPENSES</b>								
Salaries and wages	0	0	0	0	0	3,902	3,218	898
Enrollee wages	0	0	0	0	0	0	0	0
Fringe benefits and paid release	0	0	0	0	0	2,636	1,357	523
Assistance to individuals	0	0	0	0	0	0	780	0
Contracted services and fees	5,745	2,525	52,825	0	15,038	2,780	56,956	19,151
Supplies and materials	1,757	283	320	4,270	4,958	527	3,714	2,583
Training	0	0	100	350	0	0	125	0
Travel	205	45	329	66	4,854	4,032	1,893	0
Occupancy	19,118	5,593	15,145	4,532	7,597	2,371	54,541	12,692
Equipment and repairs	0	0	0	0	0	0	0	700
Depreciation	8,228	2,743	36,339	12,984	15,436	5,145	43,739	7,041
Other Direct Costs	741	1,146	8,765	2,844	5,285	760	8,751	1,024
Indirect costs	0	0	15,790	326	0	918	5,663	223
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>35,794</b>	<b>12,335</b>	<b>129,613</b>	<b>25,372</b>	<b>53,168</b>	<b>23,071</b>	<b>180,737</b>	<b>44,835</b>
Change in net assets	( 170,840)	168,370	( 472,353)	418,251	( 365,606)	357,905	( 63,898)	145,761
Net assets - Beginning of year	170,840	0	472,353	0	365,606	0	63,898	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 168,370</b>	<b>\$ 0</b>	<b>\$ 418,251</b>	<b>\$ 0</b>	<b>\$ 357,905</b>	<b>\$ 0</b>	<b>\$ 145,761</b>

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# Hawkeye Area Community Action Program, Inc.

Schedule A-14

Schedule of Program Activity

Year Ended September 30, 2013

STATE AND LOCAL PROGRAMS								
	Washington County Local Operations 2013 (93)	Washington County Local Operations 2014 (94)	Greater C.R. Community Foundation 2013 (95)	Greater C.R. Community Foundation 2014 (96)	Residential Environmental Division Pool (97)	Weatherization Inventory (98)	Local Childcare Training Programs (99)	Local Childcare Training Programs (100)
<b>REVENUE</b>								
Grant revenue	\$ 130,000	\$ 30,000	\$ 0	\$ 0	\$ 342,276	\$ 0	\$ 0	\$ 0
Commodities	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	0	0
Contributions and public support	1,328	421	22,500	49,951	26,562	0	0	100
CSBG transfer	0	0	0	0	10,000	0	0	0
Program income	36,126	11,798	0	0	30,989	0	19,705	6,670
Investment income	2,081	0	0	0	0	0	0	0
Transfers	( 62,999)	62,999	( 23,500)	23,500	0	0	( 83,281)	83,281
Internal service fee	0	0	0	0	1,146,112	199,813	0	0
In-kind contributions	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>106,536</b>	<b>105,218</b>	<b>( 1,000)</b>	<b>73,451</b>	<b>1,555,939</b>	<b>199,813</b>	<b>( 63,576)</b>	<b>90,051</b>
<b>EXPENSES</b>								
Salaries and wages	22,796	5,430	0	2,975	553,538	0	0	0
Enrollee wages	0	0	0	0	0	0	0	0
Fringe benefits and paid release	14,850	3,459	0	1,916	413,073	0	0	0
Assistance to individuals	0	0	3,092	2,000	0	0	3,693	0
Contracted services and fees	3,298	0	0	0	411,354	0	5,338	430
Supplies and materials	4,765	2,002	0	21,500	11,676	180,610	155	0
Training	0	0	0	0	1,632	0	7,298	1,487
Travel	883	355	0	0	35,266	0	0	0
Occupancy	107,233	20,164	0	0	4,072	0	0	0
Equipment and repairs	1,179	193	0	0	6,693	0	0	0
Depreciation	0	0	0	0	1,954	0	0	0
Other Direct Costs	2,689	525	0	0	24,785	0	307	0
Indirect costs	5,175	1,360	0	688	129,331	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>162,868</b>	<b>33,488</b>	<b>3,092</b>	<b>29,079</b>	<b>1,593,374</b>	<b>180,610</b>	<b>16,791</b>	<b>1,917</b>
Change in net assets	( 56,332)	71,730	( 4,092)	44,372	( 37,435)	19,203	( 80,367)	88,134
Net assets - Beginning of year	56,811	0	4,092	0	44,696	20,302	80,367	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 479</b>	<b>\$ 71,730</b>	<b>\$ 0</b>	<b>\$ 44,372</b>	<b>\$ 7,261</b>	<b>\$ 39,505</b>	<b>\$ 0</b>	<b>\$ 88,134</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-15

Schedule of Program Activity

Year Ended September 30, 2013

## STATE AND LOCAL PROGRAMS

## DISCRETIONARY ACTIVITIES

	STATE AND LOCAL PROGRAMS					DISCRETIONARY ACTIVITIES		
	Local Health Alliance (101)	RED Ahead (102)	RED Ahead (103)	Immunization (104)	Iowa Disaster Relief (105)	Total State and Local Programs	Elimination of Internal Services	GAAP Adjustments (106)
<b>REVENUE</b>								
Grant revenue	\$ 0	\$ 0	\$ 0	\$ 446	\$ 55,963	\$ 2,591,011	\$ 0	\$ 35,006
Commodities	0	0	0	0	0	0	0	0
United Way	0	121,620	0	0	0	899,369	0	0
Contributions and public support	2,098	25	0	0	0	758,890	0	0
CSBG transfer	0	0	0	0	0	319,055	0	0
Program income	0	14,131	3,507	0	0	792,660	0	0
Investment income	0	0	0	0	0	2,081	0	0
Transfers	0	0	0	0	0	51,190	0	( 81,037)
Internal service fee	0	0	0	0	0	1,345,925	( 6,268,537)	0
In-kind contributions	0	0	0	0	0	3,523,856	0	( 435,347)
<b>Total Revenue</b>	<b>2,098</b>	<b>135,776</b>	<b>3,507</b>	<b>446</b>	<b>55,963</b>	<b>10,284,037</b>	<b>( 6,268,537)</b>	<b>( 481,378)</b>
<b>EXPENSES</b>								
Salaries and wages	0	54,262	16,960	232	1,402	1,813,168	0	0
Enrollee wages	0	0	0	0	0	14,476	0	0
Fringe benefits and paid release	0	35,028	10,928	141	944	1,207,587	( 3,423,979)	0
Assistance to individuals	0	1,934	250	0	53,299	348,058	0	35,006
Contracted services and fees	0	977	55	20	0	1,502,500	( 1,449,237)	0
Supplies and materials	1,519	2,489	131	0	0	505,727	( 357,782)	0
Training	0	221	200	0	0	13,800	0	0
Travel	0	611	43	0	0	93,462	0	0
Occupancy	0	1,580	261	0	0	385,460	( 1,037,539)	( 162,304)
Equipment and repairs	0	761	0	0	0	14,948	0	( 40,000)
Depreciation	0	0	0	0	0	141,816	0	261,345
Other Direct Costs	0	1,120	574	0	0	114,731	0	0
Indirect costs	5,874	12,318	4,169	53	318	443,319	0	0
In-kind expenses	0	0	0	0	0	3,430,592	0	( 435,347)
<b>Total Expenses</b>	<b>7,393</b>	<b>111,301</b>	<b>33,571</b>	<b>446</b>	<b>55,963</b>	<b>10,029,644</b>	<b>( 6,268,537)</b>	<b>( 341,300)</b>
Change in net assets	( 5,295)	24,475	( 30,064)	0	0	254,393	0	( 140,078)
Net assets - Beginning of year	4,910	( 24,475)	0	0	0	2,506,391	0	2,209,012
<b>NET ASSETS - END OF YEAR</b>	<b>(\$ 385)</b>	<b>\$ 0</b>	<b>(\$ 30,064)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,760,784</b>	<b>\$ 0</b>	<b>\$ 2,068,934</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-16

Schedule of Program Activity

Year Ended September 30, 2013

	<b>DISCRETIONARY ACTIVITIES</b>				
	<b>Fringe Benefits 2013 (107)</b>	<b>Corporate Operations (108)</b>	<b>Corporate Operations Property (109)</b>	<b>Corporate Operations Unallocable (110)</b>	<b>Total Discretionary Activity</b>
<b>REVENUE</b>					
Grant revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 35,006
Commodities	0	0	0	0	0
United Way	0	0	0	8,034	8,034
Contributions and public support	0	0	0	25,835	25,835
CSBG transfer	0	0	0	0	0
Program income	0	0	0	1,845	1,845
Investment income	0	0	0	12,584	12,584
Transfers	51,004	0	29,847	( 51,004)	( 51,190)
Internal service fee	3,423,979	0	1,037,539	0	( 1,807,019)
In-kind contributions	0	0	0	0	( 435,347)
<b>Total Revenue</b>	<b>3,474,983</b>	<b>0</b>	<b>1,067,386</b>	<b>( 2,706)</b>	<b>( 2,210,252)</b>
<b>EXPENSES</b>					
Salaries and wages	957,125	699,513	87,987	0	1,744,625
Enrollee wages	78	0	0	0	78
Fringe benefits and paid release	2,279,661	428,728	57,384	0	( 658,206)
Assistance to individuals	0	0	0	0	35,006
Contracted services and fees	0	82,307	185,515	0	( 1,181,415)
Supplies and materials	0	14,801	28,103	3,355	( 311,523)
Training	0	14,625	0	0	14,625
Travel	0	18,607	8,762	0	27,369
Occupancy	0	268,663	371,840	45,887	( 513,453)
Equipment and repairs	0	4,470	28,148	0	( 7,382)
Depreciation	0	0	151,229	0	412,574
Other Direct Costs	15,926	139,157	98,491	29,353	282,927
Indirect costs	222,193	( 1,670,871)	20,080	287	( 1,428,311)
In-kind expenses	0	0	0	0	( 435,347)
<b>Total Expenses</b>	<b>3,474,983</b>	<b>0</b>	<b>1,037,539</b>	<b>78,882</b>	<b>( 2,018,433)</b>
Change in net assets	0	0	29,847	( 81,588)	( 191,819)
Net assets - Beginning of year	0	0	738,980	287,853	3,235,845
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 768,827</b>	<b>\$ 206,265</b>	<b>\$ 3,044,026</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Schedule B-1

### Schedule of Expenditures of Federal Awards

Year Ended September 30, 2013

Federal Grantor/Pass-Through Number/Program Title	CFDA Number	Federal Grantor or Pass-Through Agency	Program Period	Federal Expenditures
<b>DEPARTMENT OF AGRICULTURE</b>				
( 1) Women, Infants, and Children - Cash #5883A034	10.557	Iowa Department of Public Health	10/01/12 - 09/30/13	<u>\$ 747,538</u>
( 2) Farmers Market Nutrition Program	10.572	Iowa Department of Public Health	05/01/11 - 12/31/14	3,063
( 3) Child and Adult Care Food Program - Centers #57-8013	10.558	Iowa Department of Education	10/01/12 - 09/30/13	417,699
( 4) Child and Adult Care Food Program - Home Providers #57-8028		Iowa Department of Education	10/01/12 - 09/30/13	643,657
<b>Total Federal Expenditures #10.558</b>				<u>1,061,356</u>
( 5) Temporary Emergency Food Assistance Program #FHWS09-13	10.568	Iowa Department of Human Services	10/01/12 - 09/30/13	<u>33,379</u>
( 6) Temporary Emergency Food Assistance Program #FHWS09-13	10.569	Iowa Department of Human Services	10/01/12 - 09/30/13	<u>368,812</u>
<b>Total Federal Expenditures #10.568 &amp; 10.569 Cluster</b>				<u>402,191</u>
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
( 7) Community Development Block Grant 2013	14.218	City of Cedar Rapids	07/01/12 - 06/30/13	6,162
( 8) Community Development Block Grant 2014		City of Cedar Rapids	07/01/13 - 06/30/14	2,235
( 9) Iowa City CDBG		City of Iowa City	08/01/12 - 11/30/13	40,000
<b>Total Federal Expenditures # 14.218</b>				<u>48,397</u>
(10) Emergency Shelter Grant Program 2013	14.231	Iowa Finance Authority	01/01/12 - 12/31/12	32,878
(11) Shelter Assistance Fund (SAF) 2014 57004-13		Iowa Finance Authority	01/01/13 - 12/31/13	45,746
<b>Total Federal Expenditures #14.231</b>				<u>78,624</u>
(12) Supportive Housing Program 2013 IA 0012B7D011104	14.235	US Department of Housing and Urban Development	07/01/12 - 06/30/13	376,135
(13) Supportive Housing Program 2014 IA 0011L7D011205		US Department of Housing and Urban Development	07/01/13 - 06/30/14	81,415
(14) HUD V - 2013 IA 0011B7D011104		US Department of Housing and Urban Development	07/01/12 - 06/30/13	145,720
(15) HUD V - 2014 IA 0012L7D011205		US Department of Housing and Urban Development	07/01/13 - 06/30/14	45,326
(16) Chronically Homeless 2013 IA 0008B7D011104		US Department of Housing and Urban Development	07/01/12 - 06/30/13	19,914
(17) Chronically Homeless 2014 IA 0008L7D011205		US Department of Housing and Urban Development	07/01/13 - 06/30/14	8,821
<b>Total Federal Expenditures #14.235</b>				<u>677,331</u>

# Hawkeye Area Community Action Program, Inc.

Schedule B-2  
 Schedule of Expenditures of Federal Awards  
 Year Ended September 30, 2013

Federal Grantor/Pass-Through Number/Program Title	CFDA Number	Federal Grantor or Pass-Through Agency	Program Period	Federal Expenditures
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (Continued)</b>				
(18) City of Iowa City HOME	14.239	City of Iowa City	04/01/13 - 12/31/13	<u>14,895</u>
<b>DEPARTMENT OF LABOR</b>				
(19) Senior Community Employment 2013 #804	17.235	US Department of Labor	07/01/12 - 06/30/13	<u>163,251</u>
<b>DEPARTMENT OF ENERGY</b>				
(20) Weatherization #DOE-12-02C	81.042	Iowa Department of Human Rights	04/01/12 - 12/31/13	95,626
(21) Weatherization #DOE-13-02C		Iowa Department of Human Rights	08/01/13 - 03/31/14	348,262
<b>Total Federal Expenditures #81.042</b>				<u>443,888</u>
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
(22) HEAP Weatherization #HEAP-12-02-C	93.568	Iowa Department of Human Rights	01/01/12 - 12/31/12	684,196
(23) HEAP Weatherization #HEAP-13-02-C		Iowa Department of Human Rights	01/01/13 - 12/31/13	688,269
(24) Low-Income Home Energy Assistance Program #LIHEAP-13-02-C		Iowa Department of Human Rights	10/01/12 - 09/30/13	3,767,759
<b>Total Federal Expenditures #93.568</b>				<u>5,140,224</u>
(25) Community Services Block Grant #CSBG-13-02	93.569	Iowa Department of Human Rights	10/01/12 - 12/31/13	<u>813,552</u>
(26) Child Care Block Grant Wrap Around 2013 #DCFS 09-089-12	93.575	Iowa Department of Human Services	09/01/12 - 08/31/13	490,112
(27) Child Care Block Grant Wrap Around 2014 #DCFS 09-089-12		Iowa Department of Human Services	09/01/13 - 08/31/14	30,151
(28) Empowerment Nontraditional Child Care 2013 #NA		Linn County Community Empowerment Board	07/01/12 - 06/30/13	124,609
(29) Empowerment Nontraditional Child Care 2014 #LinnCo2011		Linn County Community Empowerment Board	07/01/13 - 06/30/14	27,142
<b>Total Federal Expenditures #93.575</b>				<u>672,014</u>

# Hawkeve Area Community Action Program, Inc.

## Schedule B-3 Schedule of Expenditures of Federal Awards Year Ended September 30, 2013

<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>
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b> (Continued)				
(30) Head Start 2012 #07CH6114/47	93.600	US Department of Health and Human Services	01/01/12 - 12/31/12	1,396,942
(31) Head Start 2013 #07CH6114/48		US Department of Health and Human Services	01/01/13 - 12/31/13	4,096,431
		<b>Total Federal Expenditures #93.600</b>		<b>5,493,373</b>
(32) Alliance Child and Maternal Health #5883 MH12	93.994	Iowa Department of Public Health	10/01/12 - 09/30/13	<b>120,758</b>
		<b>TOTAL FEDERAL EXPENDITURES</b>		<b>\$ 15,880,455</b>

### 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 Hawkeve Area Community Action Program, Inc. under programs of the federal government for the year ended September 30, 2013. 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 Hawkeve 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 Hawkeve 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, 2013

<b>ASSETS</b>	<b>Total All Funds</b>	<b>Corporate Operations Unallocable</b>	<b>Corporate Operations Property</b>	<b>Corporate Operation Allocable</b>	<b>GAAP Differences Account</b>	<b>Total Restricted or Designated Funds</b>
Cash	\$ 1,046,160	(\$ 40,690)	\$ 224,913	(\$ 13,315)	\$ 0	\$ 875,252
Certificates of deposit	246,923	246,923	0	0	0	0
Grants receivable	1,820,676	0	0	75,003	0	1,745,673
Accounts receivable	192,064	859	90,000	0	0	101,205
Pledge receivable	805,060	0	0	0	0	805,060
Prepaid expenses	422,906	1,049	0	2,322	188,842	230,693
Inventories	356,494	0	0	0	0	356,494
Property and equipment, net	5,107,431	0	1,612,125	0	2,068,934	1,426,372
<b>TOTAL ASSETS</b>	<b>\$ 9,997,714</b>	<b>\$ 208,141</b>	<b>\$ 1,927,038</b>	<b>\$ 64,010</b>	<b>\$ 2,257,776</b>	<b>\$ 5,540,749</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 1,943,144	\$ 1,876	\$ 70,111	\$ 64,010	\$ 0	\$ 1,807,147
Grant funds received in advance	334,712	0	0	0	188,842	145,870
Other liabilities	19,412	0	0	0	0	19,412
Notes payable	1,895,636	0	1,088,100	0	0	807,536
Total Liabilities	4,192,904	1,876	1,158,211	64,010	188,842	2,779,965
<b>NET ASSETS</b>						
Unrestricted	4,001,569	206,265	623,338	0	2,068,934	1,103,032
Temporarily restricted	1,803,241	0	145,489	0	0	1,657,752
Total net assets	5,804,810	206,265	768,827	0	2,068,934	2,760,784
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 9,997,714</b>	<b>\$ 208,141</b>	<b>\$ 1,927,038</b>	<b>\$ 64,010</b>	<b>\$ 2,257,776</b>	<b>\$ 5,540,749</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2013

<b>ASSETS</b>	<b>Benefit Allocation Pool</b>	<b>Residential Environmental Division Pool</b>	<b>Weatheri- zation Inventory</b>	<b>Head Start</b>	<b>Iowa City HOME</b>	<b>HUD Transitional Housing II</b>
Cash	\$ 208,163	(\$ 318,221)	(\$ 26,703)	(\$ 28,751)	(\$ 2,127)	(\$ 1,419)
Certificates of deposit	0	0	0	0	0	0
Grants receivable	187,609	422,054	52,338	256,787	2,892	22,633
Accounts receivable	0	19,462	0	0	0	0
Pledge receivable	0	0	0	0	0	0
Prepaid expenses	161,866	0	0	4,404	0	400
Inventories	0	0	28,624	0	0	0
Property and equipment, net	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 557,638</b>	<b>\$ 123,295</b>	<b>\$ 54,259</b>	<b>\$ 232,440</b>	<b>\$ 765</b>	<b>\$ 21,614</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 557,638	\$ 109,134	\$ 14,754	\$ 232,440	\$ 765	\$ 17,528
Grant funds received in advance	0	6,900	0	0	0	0
Other liabilities	0	0	0	0	0	4,086
Notes payable	0	0	0	0	0	0
Total Liabilities	557,638	116,034	14,754	232,440	765	21,614
<b>NET ASSETS</b>						
Unrestricted	0	361	39,505	0	0	0
Temporarily restricted	0	6,900	0	0	0	0
Total net assets	0	7,261	39,505	0	0	0
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 557,638</b>	<b>\$ 123,295</b>	<b>\$ 54,259</b>	<b>\$ 232,440</b>	<b>\$ 765</b>	<b>\$ 21,614</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2013

ASSETS	HUD Transitional Housing V	Chronically Homeless SHIP	Chronically Homeless	Emergency Food and Shelter	CSBG	LIHEAP
Cash	(\$ 3,467)	(\$ 635)	\$ 13,282	\$ 1,050	\$ 3,319	\$ 49,887
Certificates of deposit	0	0	0	0	0	0
Grants receivable	12,451	1,690	0	0	0	0
Accounts receivable	0	0	0	0	0	0
Pledge receivable	0	0	0	0	0	0
Prepaid expenses	0	0	0	0	0	0
Inventories	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 8,984</b>	<b>\$ 1,055</b>	<b>\$ 13,282</b>	<b>\$ 1,050</b>	<b>\$ 3,319</b>	<b>\$ 49,887</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 7,921	\$ 1,055	\$ 2,591	\$ 0	\$ 3,319	\$ 49,827
Grant funds received in advance	0	0	0	1,050	0	60
Other liabilities	1,063	0	2,847	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	8,984	1,055	5,438	1,050	3,319	49,887
<b>NET ASSETS</b>						
Unrestricted	0	0	7,844	0	0	0
Temporarily restricted	0	0	0	0	0	0
Total net assets	0	0	7,844	0	0	0
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 8,984</b>	<b>\$ 1,055</b>	<b>\$ 13,282</b>	<b>\$ 1,050</b>	<b>\$ 3,319</b>	<b>\$ 49,887</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2013

ASSETS	HEAP WX	DOE WX	CACFP Centers	CACFP Home Providers	Shared Visions	Child Care Block Grant Wrap Around
Cash	\$ 240,628	(\$ 158,801)	(\$ 5,993)	(\$ 4,085)	\$ 48,469	\$ 12,843
Certificates of deposit	0	0	0	0	0	0
Grants receivable	0	348,262	33,996	48,162	0	30,151
Accounts receivable	0	0	0	0	0	0
Pledge receivable	0	0	0	0	0	0
Prepaid expenses	0	0	0	0	0	0
Inventories	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 240,628</b>	<b>\$ 189,461</b>	<b>\$ 28,003</b>	<b>\$ 44,077</b>	<b>\$ 48,469</b>	<b>\$ 42,994</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 180,590	\$ 189,461	\$ 28,003	\$ 44,077	\$ 30,017	\$ 42,994
Grant funds received in advance	60,038	0	0	0	18,452	0
Other liabilities	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	240,628	189,461	28,003	44,077	48,469	42,994
<b>NET ASSETS</b>						
Unrestricted	0	0	0	0	0	0
Temporarily restricted	0	0	0	0	0	0
Total net assets	0	0	0	0	0	0
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 240,628</b>	<b>\$ 189,461</b>	<b>\$ 28,003</b>	<b>\$ 44,077</b>	<b>\$ 48,469</b>	<b>\$ 42,994</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2013

<b>ASSETS</b>	<b>Crisis Child Care</b>	<b>Food Reservoir Fundraising</b>	<b>Food Reservoir Bulk Buy</b>	<b>Food Reservoir Operations</b>	<b>Food Reservoir Back Pack Program</b>	<b>Food Reservoir Inventory Account</b>
Cash	(\$ 6,031)	(\$ 25,299)	(\$ 17,783)	\$ 16,538	\$ 25,241	\$ 0
Certificates of deposit	0	0	0	0	0	0
Grants receivable	10,193	0	0	1,373	0	0
Accounts receivable	0	0	8,068	7,695	0	0
Pledge receivable	0	0	0	0	0	0
Prepaid expenses	0	25,299	0	366	0	0
Inventories	0	0	41,908	0	0	285,962
Property and equipment, net	0	0	0	28,217	0	0
<b>TOTAL ASSETS</b>	<b>\$ 4,162</b>	<b>\$ 0</b>	<b>\$ 32,193</b>	<b>\$ 54,189</b>	<b>\$ 25,241</b>	<b>\$ 285,962</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 4,162	\$ 0	\$ 1,500	\$ 19,587	\$ 5,376	\$ 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	4,162	0	1,500	19,587	5,376	0
<b>NET ASSETS</b>						
Unrestricted	0	0	0	0	0	0
Temporarily restricted	0	0	30,693	34,602	19,865	285,962
Total net assets	0	0	30,693	34,602	19,865	285,962
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 4,162</b>	<b>\$ 0</b>	<b>\$ 32,193</b>	<b>\$ 54,189</b>	<b>\$ 25,241</b>	<b>\$ 285,962</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2013

<b>ASSETS</b>	<b>WIC</b>	<b>Linn County ECI Health Alliance</b>	<b>Farmers Market Nutrition Program</b>	<b>Linn County ECI Non- traditional Child Care</b>	<b>Local Child Care Training</b>	<b>RED Ahead</b>
Cash	(\$ 44,472)	(\$ 17,176)	(\$ 2,624)	(\$ 6,411)	\$ 88,774	(\$ 26,497)
Certificates of deposit	0	0	0	0	0	0
Grants receivable	148,723	0	2,624	19,446	0	0
Accounts receivable	0	40,519	0	0	0	2,837
Pledge receivable	0	0	0	0	0	0
Prepaid expenses	1,000	0	0	0	0	0
Inventories	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 105,251</b>	<b>\$ 23,343</b>	<b>\$ 0</b>	<b>\$ 13,035</b>	<b>\$ 88,774</b>	<b>(\$ 23,660)</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 47,818	\$ 23,343	\$ 0	\$ 13,035	\$ 640	\$ 6,404
Grant funds received in advance	57,433	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	105,251	23,343	0	13,035	640	6,404
<b>NET ASSETS</b>						
Unrestricted	0	0	0	0	0	( 30,064)
Temporarily restricted	0	0	0	0	88,134	0
Total net assets	0	0	0	0	88,134	( 30,064)
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 105,251</b>	<b>\$ 23,343</b>	<b>\$ 0</b>	<b>\$ 13,035</b>	<b>\$ 88,774</b>	<b>(\$ 23,660)</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2013

<b>ASSETS</b>	<b>Local Health Alliance</b>	<b>Health Alliance Child and Maternal Health</b>	<b>Linn County ECI Head Start Wrap Around</b>	<b>Jones County ECI</b>	<b>United Way of East Central Iowa</b>	<b>First Call For Help "211"</b>
Cash	(\$ 385)	(\$ 31,032)	(\$ 4,755)	\$ 502	\$ 0	\$ 12,579
Certificates of deposit	0	0	0	0	0	0
Grants receivable	0	95,467	18,595	0	0	0
Accounts receivable	0	14,493	0	0	0	0
Pledge receivable	0	0	0	0	805,060	0
Prepaid expenses	0	145	0	0	0	0
Inventories	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>(\$ 385)</b>	<b>\$ 79,073</b>	<b>\$ 13,840</b>	<b>\$ 502</b>	<b>\$ 805,060</b>	<b>\$ 12,579</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 0	\$ 42,395	\$ 13,840	\$ 204	\$ 0	\$ 13,551
Grant funds received in advance	0	0	0	298	0	0
Other liabilities	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	0	42,395	13,840	502	0	13,551
<b>NET ASSETS</b>						
Unrestricted	( 385)	0	0	0	0	( 972)
Temporarily restricted	0	36,678	0	0	805,060	0
Total net assets	( 385)	36,678	0	0	805,060	( 972)
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>(\$ 385)</b>	<b>\$ 79,073</b>	<b>\$ 13,840</b>	<b>\$ 502</b>	<b>\$ 805,060</b>	<b>\$ 12,579</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2013

<b>ASSETS</b>	<b>Johnson County United Way</b>	<b>Local Head Start Operations</b>	<b>Local Head Start Parent Committee</b>	<b>Iowa Disaster Assistance</b>	<b>Alliant Home Town Care Assistance</b>	<b>Mid American Assistance</b>
Cash	(\$ 4,394)	\$ 24,239	\$ 16,486	(\$ 5,702)	\$ 444	\$ 31,412
Certificates of deposit	0	0	0	0	0	0
Grants receivable	0	0	0	7,072	0	0
Accounts receivable	0	0	0	0	0	0
Pledge receivable	0	0	0	0	0	0
Prepaid expenses	0	0	0	0	0	0
Inventories	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>(\$ 4,394)</b>	<b>\$ 24,239</b>	<b>\$ 16,486</b>	<b>\$ 1,370</b>	<b>\$ 444</b>	<b>\$ 31,412</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 1,873	\$ 1,491	\$ 174	\$ 1,370	\$ 0	\$ 0
Grant funds received in advance	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	1,873	1,491	174	1,370	0	0
<b>NET ASSETS</b>						
Unrestricted	( 6,267)	0	0	0	0	0
Temporarily restricted	0	22,748	16,312	0	444	31,412
Total net assets	( 6,267)	22,748	16,312	0	444	31,412
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>(\$ 4,394)</b>	<b>\$ 24,239</b>	<b>\$ 16,486</b>	<b>\$ 1,370</b>	<b>\$ 444</b>	<b>\$ 31,412</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2013

<b>ASSETS</b>	<b>Maquoketa Valley Assistance</b>	<b>Amana Assistance</b>	<b>East Central REC Assistance</b>	<b>Linn Co REC Assistance</b>	<b>TIP REC Assistance</b>	<b>Coggon Municipal</b>
Cash	\$ 221	\$ 2,723	\$ 13,782	\$ 1,146	\$ 5,178	\$ 1,025
Certificates of deposit	0	0	0	0	0	0
Grants receivable	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0
Pledge receivable	0	0	0	0	0	0
Prepaid expenses	0	0	0	0	0	0
Inventories	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 221</b>	<b>\$ 2,723</b>	<b>\$ 13,782</b>	<b>\$ 1,146</b>	<b>\$ 5,178</b>	<b>\$ 1,025</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Grant funds received in advance	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	0	0	0	0	0	0
<b>NET ASSETS</b>						
Unrestricted	0	0	0	0	0	0
Temporarily restricted	221	2,723	13,782	1,146	5,178	1,025
Total net assets	221	2,723	13,782	1,146	5,178	1,025
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 221</b>	<b>\$ 2,723</b>	<b>\$ 13,782</b>	<b>\$ 1,146</b>	<b>\$ 5,178</b>	<b>\$ 1,025</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2013

<b>ASSETS</b>	<b>Black Hills Assistance</b>	<b>IP&amp;L 13-02</b>	<b>Mid American 13-02</b>	<b>Black Hills 13-02</b>	<b>Local Assistance Operations</b>	<b>Washington County Local Assistance</b>
Cash	\$ 6,444	\$ 37,688	\$ 8,532	\$ 5,660	\$ 47,095	\$ 33,858
Certificates of deposit	0	0	0	0	0	0
Grants receivable	0	1,763	0	0	0	0
Accounts receivable	0	0	0	0	0	0
Pledge receivable	0	0	0	0	0	0
Prepaid expenses	0	0	0	0	0	0
Inventories	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 6,444</b>	<b>\$ 39,451</b>	<b>\$ 8,532</b>	<b>\$ 5,660</b>	<b>\$ 47,095</b>	<b>\$ 33,858</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 0	\$ 39,451	\$ 7,683	\$ 4,870	\$ 101	\$ 150
Grant funds received in advance	0	0	849	790	0	0
Other liabilities	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	0	39,451	8,532	5,660	101	150
<b>NET ASSETS</b>						
Unrestricted	0	0	0	0	0	0
Temporarily restricted	6,444	0	0	0	46,994	33,708
Total net assets	6,444	0	0	0	46,994	33,708
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 6,444</b>	<b>\$ 39,451</b>	<b>\$ 8,532</b>	<b>\$ 5,660</b>	<b>\$ 47,095</b>	<b>\$ 33,858</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2013

ASSETS	Homeless Children Trust	City of Cedar Rapids CDBG	Emergency Shelter Grant Program	Benton County Local Housing Operations	Benton County Local Senior Services	Linn County Permanent Housing
Cash	\$ 34,454	\$ 305	(\$ 16,580)	\$ 99,629	\$ 27,937	\$ 63,923
Certificates of deposit	0	0	0	0	0	0
Grants receivable	0	2,235	19,157	0	0	0
Accounts receivable	0	0	0	0	8,131	0
Pledge receivable	0	0	0	0	0	0
Prepaid expenses	0	0	0	0	0	69
Inventories	0	0	0	0	0	0
Property and equipment, net	0	0	0	72,088	0	302,480
<b>TOTAL ASSETS</b>	<b>\$ 34,454</b>	<b>\$ 2,540</b>	<b>\$ 2,577</b>	<b>\$ 171,717</b>	<b>\$ 36,068</b>	<b>\$ 366,472</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 0	\$ 2,540	\$ 2,577	\$ 2,072	\$ 16,659	\$ 6,426
Grant funds received in advance	0	0	0	0	0	0
Other liabilities	0	0	0	1,275	0	2,141
Notes payable	0	0	0	0	0	0
Total Liabilities	0	2,540	2,577	3,347	16,659	8,567
<b>NET ASSETS</b>						
Unrestricted	0	0	0	168,370	19,409	357,905
Temporarily restricted	34,454	0	0	0	0	0
Total net assets	34,454	0	0	168,370	19,409	357,905
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 34,454</b>	<b>\$ 2,540</b>	<b>\$ 2,577</b>	<b>\$ 171,717</b>	<b>\$ 36,068</b>	<b>\$ 366,472</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2013

<b>ASSETS</b>	<b>Inn Circle Local Operations</b>	<b>Johnson County Local Operations</b>	<b>Old Main Local Operations</b>	<b>Greater C.R. Community Foundation</b>
Cash	\$ 75,011	\$ 290,030	\$ 40,683	\$ 45,415
Certificates of deposit	0	0	0	0
Grants receivable	0	0	0	0
Accounts receivable	0	0	0	0
Pledge receivable	0	0	0	0
Prepaid expenses	0	0	37,144	0
Inventories	0	0	0	0
Property and equipment, net	483,240	540,347	0	0
<b>TOTAL ASSETS</b>	<b>\$ 558,251</b>	<b>\$ 830,377</b>	<b>\$ 77,827</b>	<b>\$ 45,415</b>
<b>LIABILITIES &amp; NET ASSETS</b>				
<b>LIABILITIES</b>				
Accounts payable and accrued expenses	\$ 4,196	\$ 7,948	\$ 2,554	\$ 1,043
Grant funds received in advance	0	0	0	0
Other liabilities	0	4,936	3,064	0
Notes payable	135,804	671,732	0	0
Total Liabilities	140,000	684,616	5,618	1,043
<b>NET ASSETS</b>				
Unrestricted	418,251	56,866	72,209	0
Temporarily restricted	0	88,895	0	44,372
Total net assets	418,251	145,761	72,209	44,372
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 558,251</b>	<b>\$ 830,377</b>	<b>\$ 77,827</b>	<b>\$ 45,415</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Community Services Block Grant (CSBG-13-02)

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

	<b>Approved Budget</b>	<b>Actual 10/01/12 - 09/30/13</b>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 813,552	\$ 813,552
<b>Transferred Revenue</b>		
Inn Circle Hsg	12,000	8,522
CR CDBG/HSOG	2,500	3,470
Linn Perm Hsg	20,000	30,001
Benton Hsg	21,500	14,889
Johnson Local Hsg	172,500	128,431
Washington Old Main Hsg	5,000	0
SHIP Chron Hmls	9,400	8,068
Benton Ops	48,000	47,326
Energy Assessment & Res	2,500	5,232
CACFP Homes	5,000	2,658
CCBG	283,352	401,602
Shared Visions	32,000	23,444
ECI Wraparound	35,000	0
Food Reservoir	25,000	25,000
Youth Training	3,000	0
RED	20,000	10,000
Senior Employment	2,000	655
Farmers Market	2,000	0
211 Call Center	30,000	26,138
<b>Total Transferred Revenue</b>	<b>730,752</b>	<b>735,436</b>
<b>NET REVENUE</b>	<b>\$ 82,800</b>	<b>\$ 78,116</b>
<b>EXPENSE</b>		
Personnel costs	\$ 69,723	\$ 65,289
Travel	3,802	3,507
Indirect	9,275	9,320
<b>TOTAL EXPENSE</b>	<b>\$ 82,800</b>	<b>\$ 78,116</b>
<b>Net Revenue</b>	<b>\$ 0</b>	<b>\$ 0</b>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Low Income Home Energy Assistance Program

Contract Number LIHEAP 13-02-C

Contract Period 10/01/12 - 09/30/13

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	<u>Approved Budget</u>	<u>Actual</u>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 3,985,943	\$ 3,767,759
<b>EXPENSES</b>		
Regular assistance	\$ 3,203,116	\$ 2,984,932
Energy crisis intervention payments	189,195	189,195
Client services	52,799	52,799
Summer deliverable fuel payments	188,842	188,842
Administration costs	351,991	351,991
<b>TOTAL EXPENSES</b>	<u>\$ 3,985,943</u>	<u>\$ 3,767,759</u>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

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

	<u>Approved Budget</u>	<u>Actual 08/01/13 09/30/13</u>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 374,754	\$ 348,262
<b>EXPENSES</b>		
Administration	\$ 22,044	\$ 22,044
Health and safety	70,542	44,619
Support	91,352	111,651
Labor	95,408	129,956
Materials	95,408	39,992
<b>TOTAL EXPENSES</b>	<u>\$ 374,754</u>	<u>\$ 348,262</u>

Contract Number DOE-12-02C  
 Contract Period 04/01/12 - 12/31/13

	<u>Approved Budget</u>	<u>Total</u>	<u>Actual 4/1/2012 09/30/12</u>	<u>Actual 10/01/12 09/30/13</u>
<b>REVENUE</b>				
Iowa Department of Human Rights	\$ 884,726	\$ 884,726	\$ 789,100	\$ 95,626
<b>EXPENSES</b>				
Administration	\$ 44,236	\$ 44,236	\$ 39,455	\$ 4,781
Health and safety	168,098	194,620	171,976	22,644
Support	212,334	310,873	270,419	40,454
Labor	230,029	227,783	209,454	18,329
Materials	230,029	107,214	97,796	9,418
<b>TOTAL EXPENSES</b>	<u>\$ 884,726</u>	<u>\$ 884,726</u>	<u>\$ 789,100</u>	<u>\$ 95,626</u>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Contract Number HEAP 13-02-C

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

	<u>Approved Budget</u>	<u>Actual 01/01/13 - 09/30/13</u>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 1,715,565	\$ 688,269
<b>EXPENSES</b>		
Administration	\$ 91,948	\$ 38,598
Support	413,909	244,353
Labor	430,339	174,297
Materials	430,339	67,531
Health and safety	319,752	163,490
Training and equipment	29,278	0
<b>TOTAL EXPENSES</b>	<u>\$ 1,715,565</u>	<u>\$ 688,269</u>

Contract Number HEAP 12-02-C

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

	<u>Approved Budget</u>	<u>Total</u>	<u>Actual 01/01/12 - 09/30/12</u>	<u>Actual 10/01/12 - 12/31/12</u>
<b>REVENUE</b>				
Iowa Department of Human Rights	\$ 1,438,429	\$ 818,143	\$ 133,947	\$ 684,196
<b>EXPENSES</b>				
Administration	\$ 74,187	\$ 40,369	\$ 4,537	\$ 35,832
Support	340,347	165,171	47,576	117,595
Labor	364,834	236,338	14,298	222,040
Materials	364,834	101,877	8,125	93,752
Health and safety	267,504	266,942	59,088	207,854
Training and equipment	19,600	323	323	0
Pollution Occurrence Insurance	7,123	7,123	0	7,123
<b>TOTAL EXPENSES</b>	<u>\$ 1,438,429</u>	<u>\$ 818,143</u>	<u>\$ 133,947</u>	<u>\$ 684,196</u>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

IES Utilities, Inc.

Contract Number IPL 13-02-C

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

	<b>Approved Budget</b>	<b>Actual 01/01/13 - 09/30/13</b>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 261,756	\$ 188,168
<b>EXPENSES</b>		
Administration	\$ 13,088	\$ 9,743
Support	26,176	19,192
Labor	111,246	98,181
Materials	111,246	61,052
<b>TOTAL EXPENSES</b>	<b>\$ 261,756</b>	<b>\$ 188,168</b>

Contract Number IPL 12-02-C

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

	<b>Approved Budget</b>	<b>Total</b>	<b>Actual 01/01/12 - 09/30/12</b>	<b>Actual 10/01/12 - 12/31/12</b>
<b>REVENUE</b>				
Iowa Department of Human Rights	\$ 276,756	\$ 276,756	\$ 207,035	\$ 69,721
<b>EXPENSES</b>				
Administration	\$ 13,838	\$ 23,326	\$ 17,428	\$ 5,898
Support	27,676	18,188	13,549	4,639
Labor	117,621	140,877	103,675	37,202
Materials	117,621	94,365	72,383	21,982
<b>TOTAL EXPENSES</b>	<b>\$ 276,756</b>	<b>\$ 276,756</b>	<b>\$ 207,035</b>	<b>\$ 69,721</b>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs  
 Mid American Energy Company  
 Contract Number MEC 13-02C  
 Contract Period 01/01/13 - 12/31/13

	<u>Approved Budget</u>	<u>Actual 01/01/13 - 09/30/13</u>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 291,393	\$ 290,544
<b>EXPENSES</b>		
Administration	\$ 14,570	\$ 15,044
Support	29,139	28,665
Labor	123,842	143,704
Materials	123,842	103,131
<b>TOTAL EXPENSES</b>	<u>\$ 291,393</u>	<u>\$ 290,544</u>

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

	<u>Approved Budget</u>	<u>Total</u>	<u>Actual 01/01/12 - 09/30/12</u>	<u>Actual 10/01/12 - 12/31/12</u>
<b>REVENUE</b>				
Iowa Department of Human Rights	\$ 357,084	\$ 357,084	\$ 276,525	\$ 80,559
<b>EXPENSES</b>				
Administration	\$ 17,853	\$ 33,044	\$ 23,663	\$ 9,381
Support	35,709	20,518	17,816	2,702
Labor	140,900	175,969	130,421	45,548
Materials	162,622	127,553	104,625	22,928
<b>TOTAL EXPENSES</b>	<u>\$ 357,084</u>	<u>\$ 357,084</u>	<u>\$ 276,525</u>	<u>\$ 80,559</u>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Black Hills

Contract Number BHE-13-02C

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

	<b>Approved Budget</b>	<b>Actual 01/01/13 - 09/30/13</b>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 12,533	\$ 11,743
<b>EXPENSES</b>		
Administration	\$ 627	\$ 629
Support	1,254	1,252
Labor	5,326	7,540
Materials	5,326	2,322
<b>TOTAL EXPENSES</b>	<b>\$ 12,533</b>	<b>\$ 11,743</b>

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

	<b>Approved Budget</b>	<b>Total</b>	<b>Actual 01/01/12 - 09/30/12</b>	<b>Actual 10/01/12 - 12/31/12</b>
<b>REVENUE</b>				
Iowa Department of Human Rights	\$ 12,227	\$ 12,227	\$ 12,227	\$ 0
<b>EXPENSES</b>				
Administration	\$ 600	\$ 1,833	\$ 1,833	\$ 0
Support	1,200	0	0	0
Labor	5,357	5,719	5,719	0
Materials	5,070	4,675	4,675	0
<b>TOTAL EXPENSES</b>	<b>\$ 12,227</b>	<b>\$ 12,227</b>	<b>\$ 12,227</b>	<b>\$ 0</b>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

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

	Approved Budget	Actual 07/01/13 - 09/30/13
<b>REVENUE</b>		
Iowa Department of Education	\$ 530,259	\$ 114,113
CSBG transfer	36,940	0
United Way of East Central Iowa	48,724	12,181
<b>TOTAL REVENUE</b>	<b>\$ 615,923</b>	<b>\$ 126,294</b>
<b>EXPENSES</b>		
Inn Circle Classroom	\$ 86,556	\$ 16,735
Bloomington	41,034	7,398
Friendship Classroom	77,527	17,141
Benton County Classroom	88,094	18,617
Hayes	77,527	17,327
Coralville County Classroom	78,730	17,059
Waterfront Classroom	77,527	13,571
Washington Classroom	88,928	18,446
<b>TOTAL EXPENSES</b>	<b>\$ 615,923</b>	<b>\$ 126,294</b>

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

	Approved Budget	Total	Actual 07/01/12 - 09/30/12	Actual 10/01/12 - 06/30/13
<b>REVENUE</b>				
Iowa Department of Education	\$ 449,422	\$ 449,420	\$ 80,327	\$ 369,093
CSBG transfer	26,444	26,444	3,000	23,444
United Way of East Central Iowa	36,179	36,181	22,204	13,977
<b>TOTAL REVENUE</b>	<b>\$ 512,045</b>	<b>\$ 512,045</b>	<b>\$ 105,531</b>	<b>\$ 406,514</b>
<b>EXPENSES</b>				
Inn Circle Classroom	\$ 63,641	\$ 63,641	\$ 12,272	\$ 51,369
Bloomington	34,387	34,387	6,605	27,782
Friendship Classroom	71,550	71,550	16,885	54,665
Benton County Classroom	64,254	64,254	13,976	50,278
Hayes	74,879	74,879	15,726	59,153
Coralville County Classroom	63,968	63,968	15,649	48,319
Waterfront Classroom	64,194	64,194	9,368	54,826
Washington Classroom	75,171	75,172	15,050	60,122
<b>TOTAL EXPENSES</b>	<b>\$ 512,044</b>	<b>\$ 512,045</b>	<b>\$ 105,531</b>	<b>\$ 406,514</b>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Wrap Around Child Care Program  
Contract Period 09/01/13 - 08/31/14

	<u>Approved Budget</u>	<u>Actual 09/01/13 - 09/30/13</u>
<b>REVENUE</b>		
Iowa Department of Education	\$ 570,000	\$ 30,151
CSBG transfer	413,665	48,662
<b>TOTAL REVENUE</b>	<u>\$ 983,665</u>	<u>\$ 78,813</u>
<b>EXPENSES</b>		
Salary	\$ 528,000	\$ 41,021
Benefits	340,371	26,267
Supplies	190	0
Other - Indirect	115,104	11,525
<b>TOTAL EXPENSES</b>	<u>\$ 983,665</u>	<u>\$ 78,813</u>

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

	<u>Approved Budget</u>	<u>Total</u>	<u>Actual 09/01/12 - 09/30/12</u>	<u>Actual 10/01/12 - 08/31/13</u>
<b>REVENUE</b>				
Iowa Department of Education	\$ 570,000	\$ 570,000	\$ 79,888	\$ 490,112
CSBG transfer	413,665	352,940	0	352,940
<b>TOTAL REVENUE</b>	<u>\$ 983,665</u>	<u>\$ 922,940</u>	<u>\$ 79,888</u>	<u>\$ 843,052</u>
<b>EXPENSES</b>				
Salary	\$ 528,000	\$ 494,114	\$ 40,962	\$ 453,152
Benefits	340,371	312,731	25,688	287,043
	190	0	0	0
Other - Indirect	115,104	116,095	13,238	102,857
<b>TOTAL EXPENSES</b>	<u>\$ 983,665</u>	<u>\$ 922,940</u>	<u>\$ 79,888</u>	<u>\$ 843,052</u>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Shelter Assistance Fund (SAF)

Contract Number N/A

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

	<b>Approved Budget</b>	<b>Actual 01/01/13 - 09/30/13</b>
<b>REVENUE</b>		
Iowa Finance Authority	\$ 75,000	\$ 45,746
CSBG transfer	1,357	1,650
<b>TOTAL REVENUE</b>	<b>\$ 76,357</b>	<b>\$ 47,396</b>
<b>EXPENSES</b>		
Homeless Prevention Salaries/Benefits/Admin	\$ 11,357	\$ 12,390
Transitional Housing Linn Utilities	17,500	8,740
Transitional Housing Inn Circle Utilities	19,500	11,049
Transitional Housing Johnson Utilities	17,500	10,005
Transitional Housing Wash Utilities	10,500	5,212
<b>TOTAL EXPENSES</b>	<b>\$ 76,357</b>	<b>\$ 47,396</b>

Emergency Shelter Grant Program (ESGP)

Contract Number N/A

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

	<b>Approved Budget</b>	<b>Total Actual</b>	<b>Actual 01/01/12 - 09/30/12</b>	<b>Actual 10/01/12 - 12/31/12</b>
<b>REVENUE</b>				
Iowa Finance Authority	\$ 76,300	\$ 76,300	\$ 43,422	\$ 32,878
CSBG transfer	1,929	2,070	250	1,820
<b>TOTAL REVENUE</b>	<b>\$ 78,229</b>	<b>\$ 78,370</b>	<b>\$ 43,672</b>	<b>\$ 34,698</b>
<b>EXPENSES</b>				
Homeless Prevention Salaries/Benefits/Admin	\$ 16,429	\$ 16,570	\$ 6,444	\$ 10,126
Transitional Housing Linn Utilities	17,650	17,650	11,499	6,151
Transitional Housing Inn Circle Utilities	17,650	17,650	6,687	10,963
Transitional Housing Johnson Utilities	14,500	14,500	8,539	5,961
Transitional Housing Wash Utilities	12,000	12,000	10,503	1,497
<b>TOTAL EXPENSES</b>	<b>\$ 78,229</b>	<b>\$ 78,370</b>	<b>\$ 43,672</b>	<b>\$ 34,698</b>

# 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>Total Actual</u>	<u>Actual 07/01/12 - 09/30/12</u>	<u>Actual 10/01/12 - 06/30/13</u>
<b>REVENUE</b>				
Iowa Department of Elder Affairs	\$ 281,111	\$ 281,111	\$ 96,173	\$ 184,938
CSBG transfer	0	655	0	655
Program Income	34,824	34,825	11,312	23,513
	<u>315,935</u>	<u>316,591</u>	<u>107,485</u>	<u>209,106</u>
<b>TOTAL REVENUE</b>	<b>\$ 315,935</b>	<b>\$ 316,591</b>	<b>\$ 107,485</b>	<b>\$ 209,106</b>
<b>EXPENSES</b>				
Wages/Fringe	\$ 194,912	\$ 271,736	\$ 76,692	\$ 195,044
Other Program Costs	52,635	18,730	13,300	5,430
Administration	68,388	26,125	17,493	8,632
	<u>315,935</u>	<u>316,591</u>	<u>107,485</u>	<u>209,106</u>
<b>TOTAL EXPENSES</b>	<b>\$ 315,935</b>	<b>\$ 316,591</b>	<b>\$ 107,485</b>	<b>\$ 209,106</b>



## **Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters**

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

We have audited, in accordance with the auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Hawkeye Area Community Action Program, Inc., which comprise the statement of financial position as of September 30, 2013, and the related statement of activities and cash flows for the year ended September 30, 2013, and the related notes to the financial statements, and have issued our report thereon dated January 23, 2014.

### **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 (internal control) to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Hawkeye Area Community Action Program, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Hawkeye Area Community Action Program, Inc.'s internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Hawkeye Area Community Action Program, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of This Report**

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

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

Wipfli LLP

January 23, 2014  
Madison, Wisconsin



## **Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance**

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

### **Report on Compliance for Each Major Federal Program**

We have audited Hawkeye Area Community Action Program, Inc.'s compliance with the types of compliance requirements described in the *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, 2013. Hawkeye Area Community Action Program, Inc.'s major federal programs are identified in the summary of audit results section of the accompanying schedule of findings and questioned costs.

#### ***Management's Responsibility for Compliance***

Management of Hawkeye Area Community Action Program, Inc. is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

#### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Hawkeye Area Community Action Program, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Hawkeye Area Community Action Program, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

## **Opinion**

In our opinion, Hawkeye Area Community Action Program, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2013.

## **Report on Internal Control Over Compliance**

Management of Hawkeye Area Community Action Program, Inc. is responsible for establishing and maintaining effective internal control over compliance ("internal control") with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Hawkeye Area Community Action Program, Inc.'s internal control with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major or federal program and to test and report on internal control in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we do not express any opinion on the effectiveness of Hawkeye Area Community Action Program, Inc.'s internal control.

A deficiency in internal control exists when the design or operation of a control 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 is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control, yet important enough to merit the attention of those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Wipfli LLP

January 23, 2014  
Madison, Wisconsin

# Hawkeye Area Community Action Program, Inc.

## Schedule of Findings and Questioned Costs

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### **A. Summary of Auditor's Results**

1. The auditor's report expresses an unmodified 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.
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 for Each Major Federal Program and on Internal Control Over Compliance.
5. The auditor's report on compliance for the major federal award programs for Hawkeye Area Community Action Program, Inc. expresses an unmodified opinion.
6. There were no audit findings relative to the major federal award programs for Hawkeye Area Community Action Program, Inc.
7. The programs tested as major programs were as follows:
  - Department of Housing and Urban Development, CFDA #14.235
  - Department of Health and Human Services, CFDA #93.569
  - Department of Health and Human Services, CFDA #93.600
8. The threshold for distinguishing Types A and B programs was \$476,414.
9. Hawkeye Area Community Action Program, Inc. was determined to be a low-risk auditee.

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

None

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

**Findings:** None

**Questioned Costs:** None

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

**Findings:** None