

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

Hiawatha, Iowa

Financial Statements and  
Supplementary Information  
Years Ended September 30, 2015 and 2014

# Hawkeye Area Community Action Program, Inc.

Financial Statements and Supplementary Information  
Years Ended September 30, 2015 and 2014

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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, 2015 and 2014, 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, 2015 and 2014, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States.

## **Other Matters**

### ***Supplementary Information***

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of program activity, schedule of expenditures of federal awards as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the supplementary information on pages 37 through 60 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 27, 2016 on our consideration of Hawkeye Area Community Action Program, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Hawkeye Area Community Action Program, Inc.'s internal control over financial reporting and compliance.



Wipfli LLP

January 27, 2016  
Madison, Wisconsin

# Hawkeye Area Community Action Program, Inc.

## Statements of Financial Position September 30, 2015 and 2014

<i>Assets</i>	<b>2015</b>	<b>2014</b>
Current assets:		
Cash and cash equivalents	\$ 813,437	\$ 658,479
Certificates of deposit	240,609	483,362
Grants receivable	1,674,007	2,319,854
Accounts receivable	168,660	167,361
Contribution receivable	778,410	824,747
Prepaid expenses and other assets	457,216	295,387
Inventories	563,078	979,227
Total current assets	4,695,417	5,728,417
Property and equipment, net	4,752,541	5,031,074
<b>TOTAL ASSETS</b>	<b>\$ 9,447,958</b>	<b>\$ 10,759,491</b>
<i>Liabilities and Net Assets</i>		
Current liabilities:		
Notes payable - Current portion	\$ 200,994	\$ 193,829
Accounts payable and accrued expenses	1,944,538	2,265,960
Grant funds received in advance	316,784	270,082
Other liabilities	29,724	23,920
Total current liabilities	2,492,040	2,753,791
Long-term liabilities:		
Notes payable	1,313,497	1,515,421
Total liabilities	3,805,537	4,269,212
Net assets:		
Unrestricted	3,735,106	3,966,950
Temporarily restricted	1,907,315	2,523,329
Total net assets	5,642,421	6,490,279
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 9,447,958</b>	<b>\$ 10,759,491</b>

# Hawkeye Area Community Action Program, Inc.

## Statements of Activities Year Ended September 30, 2015

	Unrestricted	Temporarily Restricted	Total
<b>Revenue:</b>			
Government grants, fees, and support	\$ 20,135,191	\$ 0	\$ 20,135,191
Commodities	362,302	0	362,302
United Way	1,025,689	0	1,025,689
Contributions and public support	1,169,478	87,426	1,256,904
Program income	1,196,305	0	1,196,305
Investment income	3,718	0	3,718
In-kind contributions	5,613,793	0	5,613,793
Net assets released from restrictions	703,440	( 703,440)	0
<b>Total revenue and support</b>	<b>30,209,916</b>	<b>( 616,014)</b>	<b>29,593,902</b>
<b>Expenses:</b>			
Program activities:			
Food and Nutrition	9,863,590	0	9,863,590
Energy	6,253,855	0	6,253,855
Children	8,287,226	0	8,287,226
Homelessness	2,626,663	0	2,626,663
Veteran Support	1,147,434	0	1,147,434
<b>Total program activities</b>	<b>28,178,768</b>	<b>0</b>	<b>28,178,768</b>
Management and general	1,987,866	0	1,987,866
Fund-raising expenses	275,126	0	275,126
<b>Total expenses</b>	<b>30,441,760</b>	<b>0</b>	<b>30,441,760</b>
Change in net assets	( 231,844)	( 616,014)	( 847,858)
Net assets - Beginning of year	3,966,950	2,523,329	6,490,279
<b>Net assets - End of year</b>	<b>\$ 3,735,106</b>	<b>\$ 1,907,315</b>	<b>\$ 5,642,421</b>

# Hawkeye Area Community Action Program, Inc.

## Statements of Activities (Continued)

Year Ended September 30, 2014

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

# Hawkeye Area Community Action Program, Inc.

## Statements of Cash Flows

Years Ended September 30, 2015 and 2014

	2015	2014
<b>Cash flows from operating activities:</b>		
Change in net assets	(\$ 847,858)	\$ 685,469
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	521,968	563,362
Donated property	( 145,000)	0
Effects of changes in operating assets and liabilities:		
Grants receivable	645,847	( 499,178)
Accounts receivable	( 1,299)	24,703
Contribution receivable	46,337	( 19,687)
Prepaid expenses and other assets	( 161,829)	127,519
Inventories	416,149	( 622,733)
Accounts payable and accrued expenses	( 321,422)	322,816
Grant funds received in advance	46,702	( 64,630)
Other liabilities	5,804	4,508
<b>Net cash provided by operating activities</b>	<b>205,399</b>	<b>522,149</b>
<b>Cash flows from investing activities:</b>		
Purchase of property and equipment	( 98,435)	( 487,005)
Purchase of certificates of deposit	0	( 483,362)
Sales or maturities of certificates of deposit	242,753	246,923
<b>Net cash provided by (used in) investing activities</b>	<b>144,318</b>	<b>( 723,444)</b>
<b>Cash flows from financing activities:</b>		
Principal payments on notes payable	( 194,759)	( 186,386)
<b>Net cash used in financing activities</b>	<b>( 194,759)</b>	<b>( 186,386)</b>
Changes in cash and cash equivalents	154,958	( 387,681)
Cash and cash equivalents - Beginning of year	658,479	1,046,160
<b>Cash and cash equivalents - End of year</b>	<b>\$ 813,437</b>	<b>\$ 658,479</b>
<b>Supplemental Schedule of Other Cash Activity:</b>		
Interest paid and expensed	\$ 58,296	\$ 68,275
<b>Noncash Investing and Financing Activity:</b>		
Donated property	\$ 145,000	\$ 0

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 69th General Assembly.

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

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

HACAP operates programs which administer and deliver social services for needy citizens in East Central Iowa. Funding and support is generally provided through contracts with federal, state, and local government agencies and through additional local community support. These programs are operated for the benefit of eligible participants as defined under guidelines issues by the respective granting agencies. For fiscal year ended September 30, 2015, HACAP received 23% and 31% of grant funding under its Low-Income Home Energy assistance and federal Head Start programs, respectively. For fiscal year ended September 30, 2014, HACAP received 28% and 28% of grant funding under its Low-Income Home Energy assistance and federal Head Start programs, respectively.

#### **Description of Programs**

HACAP operates the following programs:

##### **Food and Nutrition**

Services include:

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

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

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

#### Description of Programs (Continued)

##### Energy

Services include:

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

##### Children

Services include:

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

##### Homelessness

Services include:

- Temporary assistance to homeless children by providing funds for emergency childcare, health care, protective clothing, and education supplies or special events.
- Operating the United Way of East Central Iowa "First Call For Help" call center to direct those in need to available community resources.
- Providing support to communities in leveraging resources that bring together volunteers and families in need.
- Managing a number of apartments and single-family dwellings for homeless families with children that provide them with safe and stable housing.
- Stabilizing the homeless through safe housing, needs assessment, and creating action plans for returning to society.
- Providing transitional housing for the homeless in four counties.
- Providing permanent housing for chronically homeless unaccompanied adults in Linn County.

# 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)**

##### **Veteran Support**

Services include:

- Temporary assistance to homeless veterans and their families that provide housing and economic stability.
- Providing case management services to veterans and their families that connect them with community resources and veteran's benefits.

#### **Basis of Presentation**

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

#### **Classification of Net Assets**

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

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

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

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

#### **Use of Estimates in Preparing Financial Statements**

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

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

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

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

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

#### **Accounts Receivable**

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

#### **Contribution Receivable**

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

#### **Inventories**

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

#### **Property and Equipment**

Property and equipment are capitalized at cost and depreciated over their estimated useful life using the straight-line method. HACAP considers property and equipment to be items with a cost of \$5,000 or more and a useful life of over five 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 \$1,934,612 and \$2,127,681 at September 30, 2015 and 2014, respectively.

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

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

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

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

GAAP requires that only contributions of service received which create or enhance a nonfinancial asset or require specialized skill by the individual possessing those skills and would typically need to be purchased if not provided by donation be recorded. The requirements of GAAP are different than the in-kind requirements of several of HACAP's grant awards. HACAP also received in-kind contributions for nonprofessional volunteers during the year with a value of \$425,594 and \$487,757 for the year ended September 30, 2015 and 2014, respectively, primarily for its Head Start program, which is not recorded in the statement of activities.

#### **Revenue Recognition**

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

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

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

#### **A. Grant Awards That Are Contributions**

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

#### **B. Grant Awards That Are Exchange Transactions**

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

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

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

#### Indirect Cost Rate

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

#### Income Taxes

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

HACAP is required to assess whether it is more likely than not that a tax position will be sustained upon examination on the technical merits of the position assuming the taxing authority has full knowledge of all information. If the tax position does not meet the more likely than not recognition threshold, the benefit of that position is not recognized in the financial statements. HACAP has determined there are no amounts to record as assets or liabilities related to uncertain tax positions.

#### Subsequent Events

Subsequent events have been evaluated through January 27, 2016, which is the date the financial statements were available to be issued.

### Note 2 Concentration of Risk

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

### Note 3 Grants Receivable

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

	<u>2015</u>	<u>2014</u>
Federal programs	\$ 736,005	\$ 1,119,048
State and local programs	938,002	1,200,806
<b>Totals</b>	<b>\$ 1,674,007</b>	<b>\$ 2,319,854</b>

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

### Note 4 Inventories

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

	2015	2014
Food	\$ 526,671	\$ 940,878
Weatherization materials	36,407	38,349
<b>Totals</b>	<b>\$ 563,078</b>	<b>\$ 979,227</b>

### Note 5 Property and Equipment

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

	2015	2014
Land, building, and rehabilitation	\$ 7,299,220	\$ 7,109,369
Transitional housing properties	4,559,005	4,551,131
Furnishings and office equipment	748,938	738,546
Program equipment	790,208	754,891
Subtotal	13,397,371	13,153,937
Accumulated depreciation	( 8,644,830)	( 8,122,863)
<b>Total</b>	<b>\$ 4,752,541</b>	<b>\$ 5,031,074</b>

### Note 6 Notes Payable

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

	2015	2014
Revenue bond issued by City of Hiawatha, Iowa, payable to U.S. Bank, requiring monthly installments of \$13,435, including interest at a fixed 3.75%. Final payment is due in June 2020, and the note is secured by the Hiawatha corporate office building, land, and all business assets.	\$ 692,830	\$ 825,014
Revenue bond issued by City of Coralville, Iowa, payable to U.S. Bank, requiring monthly installments of \$3,476, including interest at a fixed 3.74%. Final payment is due in April 2021, secured by the 10th Street, Coralville building and land.	206,880	240,075
Note payable to City of Iowa City, requiring monthly installments of \$356, including interest at 0%. Final payment is due in January 2019, secured by two Iowa City residential properties.	77,866	82,133

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

<b>Note 6</b>	<b>Notes Payable (Continued)</b>	<b>2015</b>	<b>2014</b>
	Note payable to City of Iowa City, requiring monthly installments of \$411, including interest at 0%. Final payment is due in January 2020, secured by two Iowa City residential properties.	97,433	102,367
	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.	75,075	78,375
	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. The interest rate as of September 30, 2015 was 5.28%. Final payment is due in October 2029, and the note is secured by two Iowa City residential properties.	364,407	381,286
	Total	1,514,491	1,709,250
	Current portion	( 200,994)	( 193,829)
	<u>Long-term portion</u>	<u>\$ 1,313,497</u>	<u>\$ 1,515,421</u>
	Future maturities of notes payable at September 30, 2015, are as follows:		
	2016	\$	200,994
	2017		208,753
	2018		216,687
	2019		285,750
	2020		254,034
	Thereafter		348,273
	<u>Total</u>		<u>\$ 1,514,491</u>

### Note 7 Temporarily Restricted Net Assets

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

	<b>2015</b>	<b>2014</b>
Food and Nutrition	\$ 733,429	\$ 1,184,588
Energy	60,166	146,899
Children	107,379	108,479
Homelessness	1,006,341	1,083,363
<u>Total</u>	<u>\$ 1,907,315</u>	<u>\$ 2,523,329</u>

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

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

Food and Nutrition represents contributions with donor restrictions and the value of undistributed food inventory, energy and homelessness consist of amounts restricted for use on HACAP affordable housing properties and contribution receivable due from United Way and other donations, and children amounts are restricted for use in those activities.

### Note 8 Operating Leases

HACAP leases various field offices, warehouse and storage facilities, community centers, vehicles, and office equipment. These leases generally are written over a one-year to ten-year period and HACAP expects to renew or replace most leases at their expiration. Lease expense for the years ended September 30, 2015 and 2014, were \$351,235 and \$349,674, respectively.

Future minimum lease payments beyond 2015 are as follows:

2016	\$	244,723
2017		218,441
2018		218,441
2019		211,585
2020		165,914
Thereafter		7,400
<b>Total</b>		<b>\$ 1,066,504</b>

### Note 9 Lessor Activity

HACAP owns buildings that are leased to individuals for program operations. In addition, rental units are leased to two other nonprofit organizations. All properties are leased on short-term agreements. Rental income for the years ended September 30, 2015 and 2014, was \$380,969 and \$302,634, 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>2015</b>	<b>2014</b>
Land	\$ 622,446	\$ 622,446
Buildings	5,854,568	5,846,694
Subtotal	6,477,014	6,469,140
Accumulated depreciation	( 4,255,008)	( 3,952,712)
<b>Total</b>	<b>\$ 2,222,006</b>	<b>\$ 2,516,428</b>

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

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### **Note 10**      **Retirement Plans**

HACAP contributes to a tax deferred annuity 403(b) plan. The plan is administered by American Trust Retirement Inc. on behalf of its participating employees. During the year ended September 30, 2015 and 2014, HACAP provided \$207,488 and \$207,971, 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.

Plan's legal name:	Iowa Public Employees' Retirement System
Employer identification number:	42-6150870

HACAP is one of over 1,800 public employers participating in the plan, which has a plan net position exceeding \$28 billion as of June 30, 2015. As with any multi-employer plan, the plan's financial results may be affected by other employers entering or withdrawing from the plan, actions by the plan's board of trustees, and other events beyond HACAP's control. IPERS's funded status was 85.19%, leaving an unfunded actuarial liability of approximately \$5 billion as of June 30, 2015, as reported in IPERS' comprehensive annual financial report. 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, 2015 and 2014 was \$470,099 and \$412,432, respectively.

### **Note 11**      **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 \$1,444,697 and \$1,475,794 at September 30, 2015 and 2014, respectively, have been established in favor of the Cities as lien holder upon various properties. Repayment of all or a pro-rated portion of the lien amount is required if HACAP does not continue to own and operate the properties to provide low-income housing at the property enhanced with the funding. The liens expire at various times through June 2038. HACAP intends to utilize the properties for their intended purpose at a minimum through the expiration dates of the various liens. Therefore, no liability has been recorded on the statement of financial position.

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

# Hawkeye Area Community Action Program, Inc.

## Notes to Financial Statements

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### **Note 12**

### **Grant Awards**

At September 30, 2015, HACAP had commitments under various ongoing grant awards of approximately \$5,575,000. 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, 2015

		FEDERAL PROGRAMS						
		Department of Agriculture						
		10.557	10.558		10.568	10.569		10.568 & Cluster 10.569
		Women, Infants, and Children - Cash	Child and Adult Care Food Program Centers	Child and Adult Care Food Program Homes	10.558 Subtotal	TEFAP Food Program	TEFAP Food Distribution	10.568 & Cluster 10.569 Subtotal
REVENUE	TOTAL	(1)	(2)	(3)		(4)	(5)	
Grant revenue	\$ 20,135,191	\$ 861,996	\$ 351,184	\$ 593,595	\$ 944,779	\$ 46,850	\$ 0	\$ 46,850
Commodities	362,302	0	0	0	0	0	362,302	362,302
United Way	1,025,689	0	0	0	0	0	0	0
Contributions and public support	1,256,904	0	0	0	0	0	0	0
CSBG transfer	0	0	0	6,039	6,039	0	0	0
Program income	1,196,305	0	0	65	65	0	0	0
Investment income	3,718	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Internal service fee	0	0	173,229	0	173,229	0	0	0
In-kind contributions	5,613,793	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>29,593,902</b>	<b>861,996</b>	<b>524,413</b>	<b>599,699</b>	<b>1,124,112</b>	<b>46,850</b>	<b>362,302</b>	<b>409,152</b>
<b>EXPENSES</b>								
Salaries and wages	8,218,212	347,229	191,472	56,405	247,877	24,471	0	24,471
Fringe benefits	3,184,016	221,221	115,370	37,688	153,058	16,623	0	16,623
Assistance to individuals	5,061,318	0	0	479,140	479,140	0	362,302	362,302
Contracted services and fees	4,819,344	91,674	33,067	4,096	37,163	0	0	0
Depreciation	521,968	0	0	0	0	0	0	0
Equipment and repairs	126,617	896	0	0	0	0	0	0
Insurance	199,365	0	0	0	0	0	0	0
Memberships	36,915	0	0	200	200	0	0	0
Occupancy	811,025	61,854	0	0	0	0	0	0
Other Direct Costs	115,124	1,114	0	0	0	0	0	0
Postage	40,742	2,879	101	1,243	1,344	0	0	0
Printing	22,183	0	8	405	413	0	0	0
Supplies and materials	971,325	39,331	137,590	757	138,347	0	0	0
Telephone	144,856	4,739	622	1,256	1,878	0	0	0
Training	63,050	2,995	45	80	125	0	0	0
Travel	225,634	6,474	1,148	5,175	6,323	0	0	0
Indirect costs	0	81,590	44,990	13,254	58,244	5,756	0	5,756
In-kind expenses	5,880,066	0	0	0	0	0	0	0
	<b>30,441,760</b>	<b>861,996</b>	<b>524,413</b>	<b>599,699</b>	<b>1,124,112</b>	<b>46,850</b>	<b>362,302</b>	<b>409,152</b>
Change in net assets	( 847,858)	0	0	0	0	0	0	0
Net assets - Beginning of year	6,490,279	0	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 5,642,421</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, 2015

## FEDERAL PROGRAMS

### Department of Housing and Urban Development

	14.218	14.231		14.235				
	Community Development Block Grant	Emergency Shelter Program 2014	Emergency Shelter Program 2015	14.231 Subtotal	Supportive Housing Program II - 2015	Supportive Housing Program II - 2016	HUD V 2015	HUD V 2016
	(6)	(7)	(8)		(9)	(10)	(11)	(12)
<b>REVENUE</b>								
Grant revenue	\$ 23,320	\$ 32,939	\$ 103,319	\$ 136,258	\$ 352,192	\$ 83,385	\$ 165,637	\$ 49,158
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	2,098	0	2,098	0	0	0	0
Program income	0	0	0	0	82,154	32,274	33,275	11,971
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>23,320</b>	<b>35,037</b>	<b>103,319</b>	<b>138,356</b>	<b>434,346</b>	<b>115,659</b>	<b>198,912</b>	<b>61,129</b>
<b>EXPENSES</b>								
Salaries and wages	12,387	4,194	9,020	13,214	137,469	47,396	67,569	25,180
Fringe benefits	8,027	2,755	6,063	8,818	90,753	30,908	42,835	15,682
Assistance to individuals	0	0	49,853	49,853	362	513	0	0
Contracted services and fees	0	0	0	0	89,369	17,797	37,890	10,609
Depreciation	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	0	0	0	0
Insurance	0	0	0	0	5,065	460	6,105	555
Memberships	0	0	0	0	0	0	0	0
Occupancy	0	27,104	36,188	63,292	70,913	581	20,505	743
Other Direct Costs	0	0	33	33	1,118	986	277	20
Postage	0	0	0	0	0	0	0	0
Printing	0	0	0	0	0	0	0	0
Supplies and materials	0	0	0	0	3,626	4,515	5,751	1,709
Telephone	0	0	0	0	2,058	624	1,176	312
Training	0	0	0	0	0	0	0	0
Travel	0	0	41	41	1,256	590	923	358
Indirect costs	2,906	984	2,121	3,105	32,357	11,289	15,881	5,961
In-kind expenses	0	0	0	0	0	0	0	0
	<b>23,320</b>	<b>35,037</b>	<b>103,319</b>	<b>138,356</b>	<b>434,346</b>	<b>115,659</b>	<b>198,912</b>	<b>61,129</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, 2015

## FEDERAL PROGRAMS

	Department of Housing and Urban Development						DVA	DOE
	14.235		14.239				64.033	81.042
	Chronically Homeless 2015 (13)	Chronically Homeless 2016 (14)	14.235 Subtotal	Tenant Based Rental Assistance (15)	Tenant Based Rental Assistance (16)	14.239 Subtotal	Supportive Services For Veteran Families (17)	DOE Weatherization DOE-15-02C (18)
<b>REVENUE</b>								
Grant revenue	\$ 17,201	\$ 8,082	\$ 675,655	\$ 57,021	\$ 81,919	\$ 138,940	\$ 1,214,501	\$ 366,817
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	8,702	0	8,702	0	0	0	0	0
Program income	0	0	159,674	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>25,903</b>	<b>8,082</b>	<b>844,031</b>	<b>57,021</b>	<b>81,919</b>	<b>138,940</b>	<b>1,214,501</b>	<b>366,817</b>
<b>EXPENSES</b>								
Salaries and wages	13,632	4,309	295,555	4,710	0	4,710	238,243	0
Fringe benefits	9,069	2,760	192,007	3,182	0	3,182	157,261	0
Assistance to individuals	0	0	875	48,021	81,919	129,940	319,428	0
Contracted services and fees	0	0	155,665	0	0	0	407,339	366,817
Depreciation	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	0	0	0	0
Insurance	0	0	12,185	0	0	0	0	0
Memberships	0	0	0	0	0	0	0	0
Occupancy	0	0	92,742	0	0	0	0	0
Other Direct Costs	0	0	2,401	0	0	0	0	0
Postage	0	0	0	0	0	0	250	0
Printing	0	0	0	0	0	0	907	0
Supplies and materials	0	0	15,601	0	0	0	13,374	0
Telephone	0	0	4,170	0	0	0	7,795	0
Training	0	0	0	0	0	0	0	0
Travel	0	0	3,127	0	0	0	16,987	0
Indirect costs	3,202	1,013	69,703	1,108	0	1,108	52,917	0
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>25,903</b>	<b>8,082</b>	<b>844,031</b>	<b>57,021</b>	<b>81,919</b>	<b>138,940</b>	<b>1,214,501</b>	<b>366,817</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, 2015

## FEDERAL PROGRAMS

	Department of Health and Human Services							
	93.283	93.568				93.569	93.575	
	School Based Sealant Program	HEAP Weatherization 14-02C	HEAP Weatherization 15-02C	LIHEAP 15-02	93.568 Subtotal	Community Services Block Grant 15-02	Child Care Block Grant Wrap Around 2015	Child Care Block Grant Wrap Around 2016
	(19)	(20)	(21)	(22)		(23)	(24)	(25)
<b>REVENUE</b>								
Grant revenue	\$ 6,781	\$ 468,972	\$ 755,703	\$ 3,435,784	\$ 4,660,459	\$ 922,043	\$ 485,944	\$ 78,080
Commodities	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	0	0
Contributions and public support	0	0	0	0	0	0	0	0
CSBG transfer	0	0	0	0	0	( 838,121)	369,744	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>6,781</b>	<b>468,972</b>	<b>755,703</b>	<b>3,435,784</b>	<b>4,660,459</b>	<b>83,922</b>	<b>855,688</b>	<b>78,080</b>
<b>EXPENSES</b>								
Salaries and wages	1,744	0	0	205,171	205,171	43,031	456,254	42,127
Fringe benefits	1,141	0	0	126,252	126,252	27,109	292,248	26,045
Assistance to individuals	0	0	0	3,021,502	3,021,502	0	0	0
Contracted services and fees	2,692	443,347	755,077	13,786	1,212,210	0	0	0
Depreciation	0	0	0	0	0	0	0	0
Equipment and repairs	0	9,593	0	1,923	11,516	0	0	0
Insurance	0	5,754	0	0	5,754	0	0	0
Memberships	0	0	0	0	0	0	0	0
Occupancy	0	0	0	3,152	3,152	0	0	0
Other Direct Costs	0	0	0	0	0	0	0	0
Postage	5	0	0	6,331	6,331	0	0	0
Printing	0	0	0	0	0	0	0	0
Supplies and materials	759	0	0	4,392	4,392	0	0	0
Telephone	16	0	0	1,486	1,486	0	0	0
Training	0	6,404	275	578	7,257	425	0	0
Travel	14	3,874	351	3,042	7,267	3,246	0	0
Indirect costs	410	0	0	48,169	48,169	10,111	107,186	9,908
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>6,781</b>	<b>468,972</b>	<b>755,703</b>	<b>3,435,784</b>	<b>4,660,459</b>	<b>83,922</b>	<b>855,688</b>	<b>78,080</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, 2015

	FEDERAL PROGRAMS						Total Federal Programs
	Department of Health and Human Services						
	93.575	93.600			93.994		
	Subtotal 93.575	Head Start 2014 (26)	Head Start 2015 (27)	EHS Child Care Partnership Expansion (28)	Subtotal 93.600		
<b>REVENUE</b>							
Grant revenue	\$ 564,024	\$ 1,586,677	\$ 4,494,217	\$ 183,512	\$ 6,264,406	\$ 212,801	\$ 17,039,630
Commodities	0	0	0	0	0	0	362,302
United Way	0	0	0	0	0	0	0
Contributions and public support	0	0	0	0	0	0	0
CSBG transfer	369,744	0	0	0	0	0	( 451,538)
Program income	0	0	0	0	0	0	159,739
Investment income	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
Internal service fee	0	0	0	0	0	0	173,229
In-kind contributions	0	177,628	407,936	10,536	596,100	0	596,100
<b>Total Revenue</b>	<b>933,768</b>	<b>1,764,305</b>	<b>4,902,153</b>	<b>194,048</b>	<b>6,860,506</b>	<b>212,801</b>	<b>17,879,462</b>
<b>EXPENSES</b>							
Salaries and wages	498,381	621,392	1,746,030	48,562	2,415,984	101,349	4,449,346
Fringe benefits	318,293	395,972	1,133,387	33,108	1,562,467	61,908	2,857,367
Assistance to individuals	0	48	0	0	48	0	4,363,088
Contracted services and fees	0	180,579	446,068	5,988	632,635	15,352	2,921,547
Depreciation	0	0	0	0	0	0	0
Equipment and repairs	0	1,390	2,586	0	3,976	0	16,388
Insurance	0	5,606	1,966	0	7,572	0	25,511
Memberships	0	0	3,098	0	3,098	0	3,298
Occupancy	0	165,158	602,169	27,274	794,601	0	1,015,641
Other Direct Costs	0	7	42	11	60	181	3,789
Postage	0	372	1,580	0	1,952	3,841	16,602
Printing	0	3,568	4,052	1,460	9,080	0	10,400
Supplies and materials	0	50,116	85,977	43,418	179,511	4,131	395,446
Telephone	0	6,023	18,722	16	24,761	156	45,001
Training	0	1,813	11,797	2,417	16,027	415	27,244
Travel	0	8,708	26,368	9,925	45,001	2,142	90,622
Indirect costs	117,094	145,925	410,375	11,333	567,633	23,326	1,042,072
In-kind expenses	0	177,628	407,936	10,536	596,100	0	596,100
<b>Total Expenses</b>	<b>933,768</b>	<b>1,764,305</b>	<b>4,902,153</b>	<b>194,048</b>	<b>6,860,506</b>	<b>212,801</b>	<b>17,879,462</b>
Change in net assets	0	0	0	0	0	0	0
Net assets - Beginning of year	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>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-6

Schedule of Program Activity

Year Ended September 30, 2015

## STATE AND LOCAL PROGRAMS

	Health Alliance Child and Maternal Health State Portion	School Based Sealant Program State Portion	First Five	Chronically Homeless 2014	Chronically Homeless 2015	Black Hills Utilities BHE-15-02C	IP&L Utilities 14-02C	IP&L Utilities 15-02C
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
<b>REVENUE</b>								
Grant revenue	\$ 275,512	\$ 8,219	\$ 191,659	\$ 0	\$ 0	\$ 3,797	\$ 69,674	\$ 132,117
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	18,146	1,042	0	0	0
Program income	163,151	92,843	0	16,581	4,215	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>438,663</b>	<b>101,062</b>	<b>191,659</b>	<b>34,727</b>	<b>5,257</b>	<b>3,797</b>	<b>69,674</b>	<b>132,117</b>
<b>EXPENSES</b>								
Salaries and wages	208,919	25,996	84,102	508	167	0	0	0
Fringe benefits	127,614	17,006	54,273	351	119	0	0	0
Assistance to individuals	0	0	0	0	0	0	0	0
Contracted services and fees	31,647	40,124	3,227	16,437	1,245	3,797	69,674	132,117
Depreciation	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	0	0	0	0
Insurance	0	0	0	2,741	249	0	0	0
Memberships	0	0	0	0	0	0	0	0
Occupancy	0	0	0	7,613	2,507	0	0	0
Other Direct Costs	372	0	0	139	89	0	0	0
Postage	7,917	72	363	2	0	0	0	0
Printing	0	0	0	0	0	0	0	0
Supplies and materials	8,517	11,314	24,432	1,048	828	0	0	0
Telephone	322	237	1,077	0	0	0	0	0
Training	855	0	760	0	0	0	0	0
Travel	4,416	200	3,830	16	11	0	0	0
Indirect costs	48,084	6,113	19,595	122	42	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>438,663</b>	<b>101,062</b>	<b>191,659</b>	<b>28,977</b>	<b>5,257</b>	<b>3,797</b>	<b>69,674</b>	<b>132,117</b>
Change in net assets	0	0	0	5,750	0	0	0	0
Net assets - Beginning of year	0	0	0	( 5,750)	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-7

Schedule of Program Activity

Year Ended September 30, 2015

## STATE AND LOCAL PROGRAMS

	MEC Utilities 14-02C (38)	MEC Utilities 15-02C (39)	IPL Home Energy Savers (40)	Shared Visions 2015 (41)	Shared Visions 2016 (42)	Emergency Child Care 2015 (43)	Emergency Child Care 2016 (44)	Food Reservoir Fundraising (45)
<b>REVENUE</b>								
Grant revenue	\$ 3,070	\$ 300,666	\$ 102,852	\$ 396,765	\$ 155,863	\$ 25,545	(\$ 2,612)	\$ 0
Commodities	0	0	0	0	0	0	0	0
United Way	0	0	0	33,641	14,699	52,313	17,437	0
Contributions and public support	0	0	0	0	0	0	0	76,236
CSBG transfer	0	0	0	15,860	0	0	0	0
Program income	0	0	3,799	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>3,070</b>	<b>300,666</b>	<b>106,651</b>	<b>446,266</b>	<b>170,562</b>	<b>77,858</b>	<b>14,825</b>	<b>76,236</b>
<b>EXPENSES</b>								
Salaries and wages	0	0	0	237,525	90,365	33,142	6,781	0
Fringe benefits	0	0	0	152,957	58,865	21,778	4,425	0
Assistance to individuals	0	0	0	0	0	10,553	950	0
Contracted services and fees	3,070	300,666	108,402	0	0	2,250	750	104,735
Depreciation	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	550	0	0	0	0	0
Insurance	0	0	0	0	0	0	0	0
Memberships	0	0	0	0	0	0	0	0
Occupancy	0	0	0	0	0	0	0	0
Other Direct Costs	0	0	0	0	0	510	125	1,474
Postage	0	0	0	0	0	56	1	0
Printing	0	0	0	0	0	0	0	0
Supplies and materials	0	0	0	0	0	0	0	0
Telephone	0	0	0	0	0	465	156	0
Training	0	0	0	0	0	265	0	0
Travel	0	0	0	0	0	1,054	42	0
Indirect costs	0	0	0	55,784	21,332	7,785	1,595	0
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>3,070</b>	<b>300,666</b>	<b>108,952</b>	<b>446,266</b>	<b>170,562</b>	<b>77,858</b>	<b>14,825</b>	<b>106,209</b>
Change in net assets	0	0	( 2,301)	0	0	0	0	( 29,973)
Net assets - Beginning of year	0	0	0	0	0	0	0	29,973
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>(\$ 2,301)</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, 2015

## STATE AND LOCAL PROGRAMS

	Food Reservoir Back Pack Program (46)	Food Reservoir Bulk Program (47)	Food Reservoir Operations (48)	Food Reservoir Inventory (49)	Health Alliance Linn County ECI 2015 (50)	Health Alliance Linn County ECI 2016 (51)	Linn County ECI Wrap Around 2015 (52)	Linn County ECI Wrap Around 2016 (53)
<b>REVENUE</b>								
Grant revenue	\$ 9,000	\$ 0	\$ 0	\$ 0	\$ 130,239	\$ 69,960	\$ 104,966	\$ 33,670
Commodities	0	0	0	0	0	0	0	0
United Way	0	0	72,000	0	0	0	84,618	28,206
Contributions and public support	351,955	23,834	347,458	0	0	0	0	0
CSBG transfer	0	0	0	0	0	0	37,705	0
Program income	0	89,827	114,714	0	139,516	28,858	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	196	690	0	0	0	0	0
In-kind contributions	0	0	0	5,298,287	0	0	0	0
<b>Total Revenue</b>	<b>360,955</b>	<b>113,857</b>	<b>534,862</b>	<b>5,298,287</b>	<b>269,755</b>	<b>98,818</b>	<b>227,289</b>	<b>61,876</b>
<b>EXPENSES</b>								
Salaries and wages	25,000	0	220,912	0	53,756	25,508	119,790	33,685
Fringe benefits	16,982	0	138,574	0	33,364	15,774	79,362	20,268
Assistance to individuals	0	0	0	0	964	75	0	0
Contracted services and fees	0	0	15,712	0	167,624	50,925	0	0
Depreciation	0	0	22,976	0	0	0	0	0
Equipment and repairs	0	0	2,455	0	0	0	0	0
Insurance	0	0	5,191	0	0	0	0	0
Memberships	0	0	16,207	0	0	0	0	0
Occupancy	0	0	0	0	0	0	0	0
Other Direct Costs	0	0	3,185	0	0	0	0	0
Postage	0	0	2,960	0	0	0	0	0
Printing	0	0	3,311	0	0	0	0	0
Supplies and materials	233,711	124,900	45,910	0	1,425	537	0	0
Telephone	0	0	1,767	0	0	0	0	0
Training	0	0	4,524	0	0	0	0	0
Travel	0	3,692	22,815	0	0	0	0	0
Indirect costs	5,880	0	51,884	0	12,622	5,999	28,137	7,923
In-kind expenses	0	0	0	5,709,560	0	0	0	0
<b>Total Expenses</b>	<b>281,573</b>	<b>128,592</b>	<b>558,383</b>	<b>5,709,560</b>	<b>269,755</b>	<b>98,818</b>	<b>227,289</b>	<b>61,876</b>
Change in net assets	79,382	( 14,735)	( 23,521)	( 411,273)	0	0	0	0
Net assets - Beginning of year	123,762	18,423	35,599	910,593	0	0	0	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 203,144</b>	<b>\$ 3,688</b>	<b>\$ 12,078</b>	<b>\$ 499,320</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-9

Schedule of Program Activity

Year Ended September 30, 2015

## STATE AND LOCAL PROGRAMS

	Linn Cty ECI Nontraditional Child Care 2015 (54)	Linn Cty ECI Nontraditional Child Care 2016 (55)	Cedar/Jones ECI 2015 (56)	Cedar/Jones ECI 2016 (57)	Johnson County ECI 2015 (58)	Johnson County ECI 2016 (59)	First Call For Help 2015 (60)	First Call For Help 2016 (61)
<b>REVENUE</b>								
Grant revenue	\$ 114,121	\$ 17,989	\$ 3,110	\$ 1,149	\$ 19,915	\$ 7,388	\$ 0	\$ 0
Commodities	0	0	0	0	0	0	0	0
United Way	123,983	41,328	0	0	0	0	233,048	70,570
Contributions and public support	0	0	0	0	0	0	0	0
CSBG transfer	0	0	0	0	0	0	44,969	29,098
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>238,104</b>	<b>59,317</b>	<b>3,110</b>	<b>1,149</b>	<b>19,915</b>	<b>7,388</b>	<b>278,017</b>	<b>99,668</b>
<b>EXPENSES</b>								
Salaries and wages	87,154	28,279	1,434	561	10,446	3,845	139,350	50,433
Fringe benefits	55,820	17,461	957	371	7,017	2,622	88,968	32,243
Assistance to individuals	11,464	1,125	0	0	0	0	0	0
Contracted services and fees	13,025	0	0	0	0	0	0	0
Depreciation	0	0	0	0	0	0	0	0
Equipment and repairs	22,941	0	0	0	0	0	57	0
Insurance	0	0	0	0	0	0	0	0
Memberships	0	0	0	0	0	0	0	0
Occupancy	0	0	0	0	0	0	0	0
Other Direct Costs	3,523	495	0	0	0	0	300	147
Postage	494	195	0	0	0	0	523	193
Printing	450	0	0	0	0	0	0	0
Supplies and materials	10,138	3,636	0	0	0	0	1,163	896
Telephone	465	248	0	0	0	0	5,755	1,817
Training	752	130	0	0	0	0	181	1,989
Travel	11,415	1,098	383	85	0	0	2,568	88
Indirect costs	20,463	6,650	336	132	2,452	921	32,734	11,862
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>238,104</b>	<b>59,317</b>	<b>3,110</b>	<b>1,149</b>	<b>19,915</b>	<b>7,388</b>	<b>271,599</b>	<b>99,668</b>
Change in net assets	0	0	0	0	0	0	6,418	0
Net assets - Beginning of year	0	0	0	0	0	0	( 6,418)	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>

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# Hawkeye Area Community Action Program, Inc.

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Schedule of Program Activity

Year Ended September 30, 2015

## STATE AND LOCAL PROGRAMS

	East Central Iowa United Way 2015	East Central Iowa United Way 2016	Johnson Cty United Way 2015	Johnson Cty United Way 2016	Local Child Care Operations 2015	Local Child Care Operations 2016	Parent Committee 2015	Parent Committee 2016
	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
<b>REVENUE</b>								
Grant revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 52,814	\$ 13,865	\$ 0	\$ 0
Commodities	0	0	0	0	0	0	0	0
United Way	( 824,747)	778,410	15,225	5,075	10,455	0	0	0
Contributions and public support	0	0	0	0	5,856	2,860	4,559	125
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	( 7,338)	7,338	( 16,834)	16,834
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>( 824,747)</b>	<b>778,410</b>	<b>15,225</b>	<b>5,075</b>	<b>61,787</b>	<b>24,063</b>	<b>( 12,275)</b>	<b>16,959</b>
<b>EXPENSES</b>								
Salaries and wages	0	0	6,078	3,847	36,526	15,350	0	0
Fringe benefits	0	0	4,129	2,459	20,376	10,519	0	0
Assistance to individuals	0	0	0	0	4,386	2,683	0	0
Contracted services and fees	0	0	0	0	( 10,519)	4,000	0	0
Depreciation	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	0	0	0	0
Insurance	0	0	0	0	0	0	0	0
Memberships	0	0	0	0	0	0	0	0
Occupancy	0	0	0	0	0	0	0	0
Other Direct Costs	0	0	0	0	( 2,202)	1,109	3,899	0
Postage	0	0	0	0	0	0	0	0
Printing	0	0	0	0	0	0	0	0
Supplies and materials	0	0	0	0	2,997	0	0	0
Telephone	0	0	0	0	396	44	0	0
Training	0	0	0	0	0	0	0	0
Travel	0	0	0	0	0	0	0	0
Indirect costs	0	0	1,429	905	8,565	3,610	0	0
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>0</b>	<b>0</b>	<b>11,636</b>	<b>7,211</b>	<b>60,525</b>	<b>37,315</b>	<b>3,899</b>	<b>0</b>
Change in net assets	( 824,747)	778,410	3,589	( 2,136)	1,262	( 13,252)	( 16,174)	16,959
Net assets - Beginning of year	824,747	0	( 3,589)	0	( 1,262)	0	16,174	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 778,410</b>	<b>\$ 0</b>	<b>(\$ 2,136)</b>	<b>\$ 0</b>	<b>(\$ 13,252)</b>	<b>\$ 0</b>	<b>\$ 16,959</b>

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# Hawkeye Area Community Action Program, Inc.

Schedule A-11

Schedule of Program Activity

Year Ended September 30, 2015

## STATE AND LOCAL PROGRAMS

	Maquoketa Valley Assistance (70)	Amana Assistance (71)	East Central REC Assistance (72)	Linn County REC Assistance (73)	TIP REC Assistance (74)	Coggon Municipal (75)	Black Hills Assistance (76)	Alliant Home Town Care Assistance 2014 (77)
<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	244	1,000	2,247	5,878	1,039	0	2,696	7,498
CSBG transfer	0	0	0	0	0	0	0	0
Program income	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	( 58,038)
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>244</b>	<b>1,000</b>	<b>2,247</b>	<b>5,878</b>	<b>1,039</b>	<b>0</b>	<b>2,696</b>	<b>( 50,540)</b>
<b>EXPENSES</b>								
Salaries and wages	0	0	0	0	0	0	0	0
Fringe benefits	0	0	0	0	0	0	0	0
Assistance to individuals	245	300	606	4,789	852	0	4,845	31,111
Contracted services and fees	0	0	0	0	0	0	0	0
Depreciation	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	0	0	0	0
Insurance	0	0	0	0	0	0	0	0
Memberships	0	0	0	0	0	0	0	0
Occupancy	0	0	0	0	0	0	0	0
Other Direct Costs	0	0	0	0	0	0	0	0
Postage	0	0	0	0	0	0	0	0
Printing	0	0	0	0	0	0	0	0
Supplies and materials	0	0	0	0	0	0	0	0
Telephone	0	0	0	0	0	0	0	0
Training	0	0	0	0	0	0	0	0
Travel	0	0	0	0	0	0	0	0
Indirect costs	( 1)	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>244</b>	<b>300</b>	<b>606</b>	<b>4,789</b>	<b>852</b>	<b>0</b>	<b>4,845</b>	<b>31,111</b>
Change in net assets	0	700	1,641	1,089	187	0	( 2,149)	( 81,651)
Net assets - Beginning of year	9	2,723	15,950	54	6,368	551	5,590	81,651
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 9</b>	<b>\$ 3,423</b>	<b>\$ 17,591</b>	<b>\$ 1,143</b>	<b>\$ 6,555</b>	<b>\$ 551</b>	<b>\$ 3,441</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-12

Schedule of Program Activity

Year Ended September 30, 2015

## STATE AND LOCAL PROGRAMS

	Alliant Home Town Care Assistance 2015 (78)	Mid American Assistance 2014 (79)	Mid American Assistance 2015 (80)	Local Assistance Operations (81)	Washington County Local Assistance 2015 (82)	Washington County Local Assistance 2016 (83)	Homeless Children Trust (84)	Benton County Local Senior Services 2015 (85)
<b>REVENUE</b>								
Grant revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 32,321
Commodities	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	0	26,250
Contributions and public support	160,481	15,622	57,627	14,038	22,394	6,302	8,929	457
CSBG transfer	0	0	0	7,000	0	0	0	64,000
Program income	0	0	0	5,000	0	0	0	75,440
Investment income	0	0	0	0	0	0	0	0
Transfers	58,038	( 14,619)	14,619	1,447	( 52,835)	52,835	0	( 5,402)
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>218,519</b>	<b>1,003</b>	<b>72,246</b>	<b>27,485</b>	<b>( 30,441)</b>	<b>59,137</b>	<b>8,929</b>	<b>193,066</b>
<b>EXPENSES</b>								
Salaries and wages	9,369	921	1,450	10,775	0	0	0	66,530
Fringe benefits	6,365	625	985	6,769	0	0	0	41,552
Assistance to individuals	178,543	18,195	64,056	24,954	16,534	8,519	17,659	651
Contracted services and fees	0	0	0	156	0	0	0	0
Depreciation	0	0	0	0	0	0	0	0
Equipment and repairs	0	0	0	0	0	0	0	0
Insurance	0	0	0	0	0	0	0	0
Memberships	0	0	0	0	0	0	0	0
Occupancy	0	0	0	0	0	0	0	32,834
Other Direct Costs	0	0	0	1,144	0	0	1,623	335
Postage	0	0	0	181	0	0	0	398
Printing	0	0	0	0	0	0	0	0
Supplies and materials	0	0	0	607	0	0	257	30,682
Telephone	0	0	0	555	0	0	0	466
Training	0	0	0	0	0	0	0	150
Travel	0	0	0	1,070	0	0	0	6,182
Indirect costs	2,203	217	340	3,482	0	0	0	15,626
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>196,480</b>	<b>19,958</b>	<b>66,831</b>	<b>49,693</b>	<b>16,534</b>	<b>8,519</b>	<b>19,539</b>	<b>195,406</b>
Change in net assets	22,039	( 18,955)	5,415	( 22,208)	( 46,975)	50,618	( 10,610)	( 2,340)
Net assets - Beginning of year	0	18,955	0	15,047	46,975	0	25,351	2,340
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 22,039</b>	<b>\$ 0</b>	<b>\$ 5,415</b>	<b>(\$ 7,161)</b>	<b>\$ 0</b>	<b>\$ 50,618</b>	<b>\$ 14,741</b>	<b>\$ 0</b>

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# Hawkeye Area Community Action Program, Inc.

Schedule A-13

Schedule of Program Activity

Year Ended September 30, 2015

## STATE AND LOCAL PROGRAMS

	Benton County Local Senior Services 2016 (86)	Benton County Local Housing 2015 (87)	Benton County Local Housing 2016 (88)	Inn Circle Local Operations 2015 (89)	Inn Circle Local Operations 2016 (90)	Linn County Permanent Housing 2015 (91)	Linn County Permanent Housing 2016 (92)	Johnson County Local Housing 2015 (93)
<b>REVENUE</b>								
Grant revenue	\$ 16,934	\$ 15,794	\$ 5,132	\$ 21,760	\$ 4,927	\$ 0	\$ 0	\$ 0
Commodities	0	0	0	0	0	0	0	0
United Way	8,750	0	0	45,000	15,000	0	0	0
Contributions and public support	3,705	0	0	3,616	1,128	3,125	32	0
CSBG transfer	0	43,000	0	0	0	55,251	2,178	65,220
Program income	26,053	3,482	1,142	2,669	856	35,289	3,100	76,482
Investment income	0	0	0	0	0	0	0	0
Transfers	5,402	( 169,953)	169,953	( 419,483)	419,483	( 333,262)	333,262	( 168,003)
Internal service fee	0	0	0	5,332	2,502	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>60,844</b>	<b>( 107,677)</b>	<b>176,227</b>	<b>( 341,106)</b>	<b>443,896</b>	<b>( 239,597)</b>	<b>338,572</b>	<b>( 26,301)</b>
<b>EXPENSES</b>								
Salaries and wages	24,988	2,549	1,756	1,958	218	66	486	3,225
Fringe benefits	15,575	1,884	1,236	1,335	148	46	330	1,639
Assistance to individuals	795	0	0	0	0	1,196	47	0
Contracted services and fees	0	11,022	689	0	0	19,915	3,427	34,860
Depreciation	0	8,228	2,743	38,091	12,697	15,435	5,145	45,390
Equipment and repairs	2,335	0	0	0	0	0	0	0
Insurance	0	1,053	96	0	0	4,637	494	6,489
Memberships	0	0	0	0	0	0	0	0
Occupancy	11,719	19,897	7,256	16,419	7,633	9,026	3,828	40,022
Other Direct Costs	0	5,384	0	7,751	2,661	6,359	4,027	( 33)
Postage	70	0	0	985	440	160	0	384
Printing	0	0	0	0	0	0	0	0
Supplies and materials	10,212	2,702	277	17,727	2,740	3,219	698	2,955
Telephone	156	0	0	734	156	0	71	0
Training	0	0	0	85	0	0	0	60
Travel	2,190	131	19	149	66	3,735	654	875
Indirect costs	5,877	627	441	460	735	15	117	760
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>73,917</b>	<b>53,477</b>	<b>14,513</b>	<b>85,694</b>	<b>27,494</b>	<b>63,809</b>	<b>19,324</b>	<b>136,626</b>
Change in net assets	( 13,073)	( 161,154)	161,714	( 426,800)	416,402	( 303,406)	319,248	( 162,927)
Net assets - Beginning of year	0	161,154	0	426,800	0	303,406	0	162,927
<b>NET ASSETS - END OF YEAR</b>	<b>(\$ 13,073)</b>	<b>\$ 0</b>	<b>\$ 161,714</b>	<b>\$ 0</b>	<b>\$ 416,402</b>	<b>\$ 0</b>	<b>\$ 319,248</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-14

Schedule of Program Activity

Year Ended September 30, 2015

## STATE AND LOCAL PROGRAMS

	Johnson County Local Housing 2016 (94)	Washington County Local Operations 2015 (95)	Washington County Local Operations 2016 (96)	Delta Dental (97)	Broadway Complex Maintenance Account (98)	Greater C.R. Community Foundation 2015 (99)	Greater C.R. Community Foundation 2016 (100)	Residential Environmental Division Pool (101)
<b>REVENUE</b>								
Grant revenue	\$ 0	\$ 90,000	\$ 30,000	\$ 20,798	\$ 0	\$ 0	\$ 0	\$ 67,493
Commodities	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	0	0
Contributions and public support	0	41,555	326	0	0	16,788	8,030	0
CSBG transfer	0	0	0	0	0	0	0	30,000
Program income	15,330	48,625	33,744	9,609	0	0	0	100
Investment income	0	1,700	( 4,555)	0	0	0	0	0
Transfers	165,938	( 91,039)	91,039	0	2,065	( 44,921)	44,921	( 48,037)
Internal service fee	0	0	0	0	0	0	0	349,324
In-kind contributions	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>181,268</b>	<b>90,841</b>	<b>150,554</b>	<b>30,407</b>	<b>2,065</b>	<b>( 28,133)</b>	<b>52,951</b>	<b>398,880</b>
<b>EXPENSES</b>								
Salaries and wages	1,662	32,228	13,690	14,251	0	0	0	173,748
Fringe benefits	1,108	14,769	5,695	9,570	0	0	0	127,600
Assistance to individuals	0	( 1,700)	0	0	0	4,291	2,370	0
Contracted services and fees	9,208	7,152	23,047	0	3,392	0	0	80,682
Depreciation	6,710	0	0	0	4,139	0	0	0
Equipment and repairs	0	1,217	68	0	0	0	0	2,199
Insurance	590	908	82	0	0	0	0	10,792
Memberships	0	0	0	0	0	0	0	0
Occupancy	11,733	95,723	18,383	0	0	0	0	0
Other Direct Costs	85	914	128	0	0	0	0	60
Postage	59	149	1	375	0	0	0	90
Printing	0	0	0	0	0	0	0	0
Supplies and materials	1,978	7,435	818	1,931	0	33,816	35,382	( 4,566)
Telephone	0	843	132	365	0	0	0	1,959
Training	0	0	0	0	0	0	0	( 2,322)
Travel	148	793	326	707	0	0	0	( 5,267)
Indirect costs	399	7,571	4,666	3,351	0	0	0	40,798
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>33,680</b>	<b>168,002</b>	<b>67,036</b>	<b>30,550</b>	<b>7,531</b>	<b>38,107</b>	<b>37,752</b>	<b>425,773</b>
Change in net assets	147,588	( 77,161)	83,518	( 143)	( 5,466)	( 66,240)	15,199	( 26,893)
Net assets - Beginning of year	0	77,161	0	0	40,748	66,240	0	26,893
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 147,588</b>	<b>\$ 0</b>	<b>\$ 83,518</b>	<b>(\$ 143)</b>	<b>\$ 35,282</b>	<b>\$ 0</b>	<b>\$ 15,199</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-15

Schedule of Program Activity

Year Ended September 30, 2015

## STATE AND LOCAL PROGRAMS

	Residential Environmental Division Pool	Weatherization Inventory	Local Childcare Training Programs	Local Childcare Training Programs	Local Health Alliance	2015 RED Ahead	2016 RED Ahead	IA Respite Care
	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)
<b>REVENUE</b>								
Grant revenue	\$ 127,631	\$ 0	\$ 30,000	\$ 30,000	\$ 0	\$ 0	\$ 0	\$ 13,300
Commodities	0	0	0	0	0	0	0	0
United Way	0	0	0	0	0	151,995	12,500	0
Contributions and public support	0	0	0	0	387	0	0	0
CSBG transfer	5,000	0	0	0	0	0	0	0
Program income	9,024	0	15,347	2,785	2,076	13,320	3,589	0
Investment income	0	0	0	0	0	0	0	0
Transfers	48,037	0	( 69,218)	69,218	0	0	0	0
Internal service fee	785,347	119,163	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>975,039</b>	<b>119,163</b>	<b>( 23,871)</b>	<b>102,003</b>	<b>2,463</b>	<b>165,315</b>	<b>16,089</b>	<b>13,300</b>
<b>EXPENSES</b>								
Salaries and wages	415,412	0	28,853	4,737	2,858	63,622	16,960	2,430
Fringe benefits	311,154	0	19,113	3,064	1,942	38,768	8,717	1,269
Assistance to individuals	0	0	0	0	0	800	0	8,734
Contracted services and fees	220,916	0	5,827	426	2,211	200	53	0
Depreciation	0	0	0	0	0	0	0	0
Equipment and repairs	6,194	0	0	0	0	0	0	0
Insurance	14,121	0	0	0	0	0	0	0
Memberships	0	0	0	0	0	0	0	0
Occupancy	0	0	0	0	0	1,659	438	0
Other Direct Costs	1,315	0	0	1,000	0	0	0	0
Postage	1,062	0	0	0	0	1,776	670	0
Printing	0	0	0	0	0	0	0	0
Supplies and materials	10,482	138,532	1,391	0	2,976	1,022	230	0
Telephone	6,116	0	0	0	0	228	0	0
Training	433	0	6,464	1,243	0	0	0	288
Travel	22,316	0	0	0	182	265	0	8
Indirect costs	128,364	0	6,786	1,113	2,333	14,943	3,989	571
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>1,137,885</b>	<b>138,532</b>	<b>68,434</b>	<b>11,583</b>	<b>12,502</b>	<b>123,283</b>	<b>31,057</b>	<b>13,300</b>
Change in net assets	( 162,846)	( 19,369)	( 92,305)	90,420	( 10,039)	42,032	( 14,968)	0
Net assets - Beginning of year	0	22,071	92,305	0	( 6,745)	( 42,032)	0	0
<b>NET ASSETS - END OF YEAR</b>	<b>(\$ 162,846)</b>	<b>\$ 2,702</b>	<b>\$ 0</b>	<b>\$ 90,420</b>	<b>(\$ 16,784)</b>	<b>\$ 0</b>	<b>(\$ 14,968)</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-16

Schedule of Program Activity

Year Ended September 30, 2015

## STATE AND LOCAL PROGRAMS

	Agency Volunteer Coordination	Health and Wellness Initiative	Linn County Disaster Assistance	Iowans Helping Iowans	Cedar Rapids Lead Mou	Farmers Market	Total State and Local Programs
	(110)	(111)	(112)	(113)	(114)	(115)	
<b>REVENUE</b>							
Grant revenue	\$ 0	\$ 0	\$ 0	\$ 291,814	\$ 45,276	\$ 19	3,084,512
Commodities	0	0	0	0	0	0	0
United Way	0	0	0	0	0	0	1,015,756
Contributions and public support	0	0	12,200	0	0	0	1,210,227
CSBG transfer	11,663	20,489	0	0	0	917	451,538
Program income	0	0	0	0	0	0	1,036,566
Investment income	0	0	0	0	0	0	( 2,855)
Transfers	0	0	( 1,447)	0	0	0	0
Internal service fee	0	0	0	0	0	0	1,262,554
In-kind contributions	0	0	0	0	0	0	5,298,287
<b>Total Revenue</b>	<b>11,663</b>	<b>20,489</b>	<b>10,753</b>	<b>291,814</b>	<b>45,276</b>	<b>936</b>	<b>13,356,585</b>
<b>EXPENSES</b>							
Salaries and wages	0	8,373	1,677	13,621	0	0	2,467,872
Fringe benefits	0	5,646	837	8,246	0	0	1,620,641
Assistance to individuals	0	0	0	266,589	0	0	687,181
Contracted services and fees	0	0	0	( 79)	45,276	0	1,527,288
Depreciation	0	0	0	0	0	0	161,554
Equipment and repairs	1,630	0	0	0	0	0	39,646
Insurance	0	0	0	0	0	0	47,443
Memberships	0	0	0	0	0	0	16,207
Occupancy	0	0	0	0	0	0	286,690
Other Direct Costs	2,230	236	0	0	0	0	48,384
Postage	0	0	0	0	0	0	19,576
Printing	0	0	0	0	0	0	3,761
Supplies and materials	6,711	1,500	0	0	0	0	783,166
Telephone	687	621	0	210	0	0	26,048
Training	167	795	0	0	0	0	16,819
Travel	238	1,353	0	23	0	0	87,876
Indirect costs	0	1,965	390	3,204	0	0	614,298
In-kind expenses	0	0	0	0	0	0	5,709,560
<b>Total Expenses</b>	<b>11,663</b>	<b>20,489</b>	<b>2,904</b>	<b>291,814</b>	<b>45,276</b>	<b>0</b>	<b>14,164,010</b>
Change in net assets	0	0	7,849	0	0	936	( 807,425)
Net assets - Beginning of year	0	0	( 7,849)	0	0	0	3,486,895
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 936</b>	<b>\$ 2,679,470</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

Schedule A-17

Schedule of Program Activity

Year Ended September 30, 2015

## DISCRETIONARY ACTIVITIES

	Elimination of Internal Services	GAAP Adjustments (116)	Fringe Benefits 2015 (117)	Corporate Operations (118)	Corporate Operations Property (119)	Corporate Operations Unallocable (120)	Total Discretionary Activity
<b>REVENUE</b>							
Grant revenue	\$ 0	\$ 11,049	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,049
Commodities	0	0	0	0	0	0	0
United Way	0	0	0	0	0	9,933	9,933
Contributions and public support	0	0	0	0	0	46,677	46,677
CSBG transfer	0	0	0	0	0	0	0
Program income	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	6,573	6,573
Transfers	0	0	( 4,060)	0	0	4,060	0
Internal service fee	( 6,742,465)	0	3,983,961	0	1,322,721	0	( 1,435,783)
In-kind contributions	0	( 425,594)	0	0	145,000	0	( 280,594)
<b>Total Revenue</b>	<b>( 6,742,465)</b>	<b>( 414,545)</b>	<b>3,979,901</b>	<b>0</b>	<b>1,467,721</b>	<b>67,243</b>	<b>( 1,642,145)</b>
<b>EXPENSES</b>							
Salaries and wages	( 650,349)	0	1,091,158	755,486	104,699	0	1,300,994
Fringe benefits	( 4,468,283)	0	2,634,011	473,739	66,541	0	( 1,293,992)
Assistance to individuals	0	11,049	0	0	0	0	11,049
Contracted services and fees	0	0	0	95,248	275,261	0	370,509
Depreciation	0	193,069	0	0	167,345	0	360,414
Equipment and repairs	0	0	0	2,790	67,793	0	70,583
Insurance	0	0	0	68,145	58,266	0	126,411
Memberships	0	0	0	2,605	0	14,805	17,410
Occupancy	( 1,322,721)	0	0	420,487	377,099	33,829	( 491,306)
Other Direct Costs	0	0	24,209	5,607	855	32,280	62,951
Postage	0	0	0	4,505	0	59	4,564
Printing	0	0	0	8,022	0	0	8,022
Supplies and materials	( 301,112)	0	0	19,877	61,288	12,660	( 207,287)
Telephone	0	0	0	5,726	68,081	0	73,807
Training	0	0	0	18,097	890	0	18,987
Travel	0	0	96	30,533	16,507	0	47,136
Indirect costs	0	0	230,427	( 1,910,867)	24,070	0	( 1,656,370)
In-kind expenses	0	( 425,594)	0	0	0	0	( 425,594)
<b>Total Expenses</b>	<b>( 6,742,465)</b>	<b>( 221,476)</b>	<b>3,979,901</b>	<b>0</b>	<b>1,288,695</b>	<b>93,633</b>	<b>( 1,601,712)</b>
Change in net assets	0	( 193,069)	0	0	179,026	( 26,390)	( 40,433)
Net assets - Beginning of year	0	2,127,681	0	0	656,782	218,921	3,003,384
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 1,934,612</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 835,808</b>	<b>\$ 192,531</b>	<b>\$ 2,962,951</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, 2015

<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 AGRICULTURE</b>				
( 1) Women, Infants, and Children - Cash #5885A034	10.557	Iowa Department of Public Health	10/01/14 - 09/30/15	<u>\$ 861,996</u>
( 2) Child and Adult Care Food Program - Centers #57-8013	10.558	Iowa Department of Education	10/01/14 - 09/30/15	351,184
( 3) Child and Adult Care Food Program - Home Providers #57-8028		Iowa Department of Education	10/01/14 - 09/30/15	593,595
		<b>Total Federal Expenditures #10.558</b>		<u>944,779</u>
( 4) Temporary Emergency Food Assistance Program #FHWS09-13	10.568	Iowa Department of Human Services	10/01/14 - 09/30/15	<u>46,850</u>
( 5) Temporary Emergency Food Assistance Program (Noncash) #FHWS09-13	10.569	Iowa Department of Human Services	10/01/14 - 09/30/15	<u>362,302</u>
		<b>Total Federal Expenditures #10.568 &amp; 10.569 Cluster</b>		<u>409,152</u>
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
( 6) Community Development Block Grant	14.218	City of Cedar Rapids	07/01/14 - 06/30/15	<u>23,320</u>
( 7) Emergency Shelter Grant Program 2014	14.231	Iowa Finance Authority	01/01/14 - 12/31/14	32,939
( 8) Emergency Shelter Grant Program 2015		Iowa Finance Authority	01/01/15 - 12/31/15	103,319
		<b>Total Federal Expenditures #14.231</b>		<u>136,258</u>
( 9) Supportive Housing Program 2015 #IA 0011L7DO11306	14.235	US Department of Housing and Urban Development	07/01/14 - 06/30/15	352,192
(10) Supportive Housing Program 2016 #IA 0011L7D011407		US Department of Housing and Urban Development	07/01/15 - 06/30/16	83,385
(11) HUD V - 2015 #IA 0012L7DO11306		US Department of Housing and Urban Development	07/01/14 - 06/30/15	165,637
(12) HUD V - 2016 #IA 001267D011407		US Department of Housing and Urban Development	07/01/15 - 06/30/16	49,158
(13) Chronically Homeless 2015 #IA 0008L7D011306		US Department of Housing and Urban Development	07/01/14 - 06/30/15	17,201
(14) Chronically Homeless 2016 #IA 0008L7D011407		US Department of Housing and Urban Development	07/01/15 - 06/30/16	8,082
		<b>Total Federal Expenditures #14.235</b>		<u>675,655</u>
(15) Tenant Based Rental Assistance #13P-763	14.239	Iowa Community Action Association	10/01/13 - 07/29/16	57,021
(16) Tenant Based Rental Assistance #14-HM-593		Iowa Community Action Association	07/03/14 - 05/01/16	81,919
		<b>Total Federal Expenditures #14.239</b>		<u>138,940</u>
<b>DEPARTMENT OF VETERAN AFFAIRS</b>				
(17) Supportive Services for Veteran Families #15-IA-192	64.033	US Department of Veterans Affairs	10/01/14 - 09/30/15	<u>1,214,501</u>
<b>DEPARTMENT OF ENERGY</b>				
(18) Weatherization #DOE-15-02C	81.042	Iowa Department of Human Rights	04/01/15 - 03/31/16	<u>366,817</u>

# Hawkeve Area Community Action Program. Inc.

Schedule B-2

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2015

Federal Grantor/Pass-Through Number/Program Title	CFDA Number	Federal Grantor or Pass-Through Agency	Program Period	Federal Expenditures
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
(19) School Based Sealant Program #5885DH10	93.283	Iowa Department of Public Health	10/1/14 - 09/30/15	<u>6,781</u>
(20) HEAP Weatherization #HEAP-14-02C	93.568	Iowa Department of Human Rights	01/01/14 - 12/31/14	468,972
(21) HEAP Weatherization #HEAP-15-02C		Iowa Department of Human Rights	01/01/15 - 12/31/15	755,703
(22) Low-Income Home Energy Assistance Program #LIHEAP-15-02		Iowa Department of Human Rights	10/01/14 - 09/30/15	3,435,784
		<b>Total Federal Expenditures #93.568</b>		<u><b>4,660,459</b></u>
(23) Community Services Block Grant #CSBG-15-02	93.569	Iowa Department of Human Rights	10/1/14 - 12/31/15	<u>922,043</u>
(24) Child Care Block Grant Wrap Around 2014 #ACFS - 15 -105	93.575	Iowa Department of Human Services	09/01/14 - 08/31/15	485,944
(25) Child Care Block Grant Wrap Around 2016 #ACFS-15-105		Iowa Department of Human Services	09/01/15 - 08/31/16	78,080
		<b>Total Federal Expenditures #93.575</b>		<u><b>564,024</b></u>
(26) Head Start 2014 #07CH6114/49	93.600	US Department of Health and Human Services	01/01/14 - 12/31/14	1,586,677
(27) Head Start 2015 #07CH6114/50		US Department of Health and Human Services	01/01/15 - 12/31/15	4,494,217
(28) Early Head Start Child Care Partnership Expansion #07HP0008/01		US Department of Health and Human Services	03/01/15 - 08/31/16	183,512
		<b>Total Federal Expenditures #93.600</b>		<u><b>6,264,406</b></u>
(29) Alliance Child and Maternal Health #5884 MH12	93.994	Iowa Department of Public Health	10/01/14 - 09/30/15	<u>212,801</u>
		<b>TOTAL FEDERAL EXPENDITURES</b>		<u><u><b>\$ 17,401,932</b></u></u>

## Notes to Schedule of Expenditures of Federal Awards

### Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Hawkeye Area Community Action Program, Inc. under programs of the federal government for the year ended September 30, 2015. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of Hawkeye Area Community Action Program, Inc., it is not intended to and does not present the financial position, changes in net assets or cash flows of Hawkeye Area Community Action Program, Inc.

### Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-122, *Cost Principles for Non-Profit Organizations* or Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"), 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, 2015

<b>ASSETS</b>	<b>Total All Funds</b>	<b>Corporate Operations Unallocable</b>	<b>Corporate Operations Property</b>	<b>Corporate Operations Allocable</b>	<b>GAAP Differences Account</b>	<b>Total Restricted or Designated Funds</b>
Cash and cash equivalents	\$ 813,437	(\$ 48,217)	\$ 130,950	(\$ 32,620)	\$ 0	\$ 763,324
Certificates of deposit	240,609	240,609	0	0	0	0
Grants receivable	1,674,007	0	0	111,199	0	1,562,808
Accounts receivable	168,660	180	30,000	0	0	138,480
Contribution receivable	778,410	0	0	0	0	778,410
Prepaid expenses and other assets	457,216	1,050	0	2,818	190,150	263,198
Inventories	563,078	0	0	0	0	563,078
Property and equipment, net	4,752,541	0	1,570,370	0	1,934,612	1,247,559
<b>TOTAL ASSETS</b>	<b>\$ 9,447,958</b>	<b>\$ 193,622</b>	<b>\$ 1,731,320</b>	<b>\$ 81,397</b>	<b>\$ 2,124,762</b>	<b>\$ 5,316,857</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 1,944,538	\$ 1,091	\$ 94,469	\$ 81,397	\$ 0	\$ 1,767,581
Grant funds received in advance	316,784	0	0	0	190,150	126,634
Other liabilities	29,724	0	1,000	0	0	28,724
Notes payable	1,514,491	0	800,043	0	0	714,448
<b>Total Liabilities</b>	<b>3,805,537</b>	<b>1,091</b>	<b>895,512</b>	<b>81,397</b>	<b>190,150</b>	<b>2,637,387</b>
<b>NET ASSETS</b>						
Unrestricted	3,735,106	192,531	835,808	0	1,934,612	772,155
Temporarily restricted	1,907,315	0	0	0	0	1,907,315
<b>Total net assets</b>	<b>5,642,421</b>	<b>192,531</b>	<b>835,808</b>	<b>0</b>	<b>1,934,612</b>	<b>2,679,470</b>
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 9,447,958</b>	<b>\$ 193,622</b>	<b>\$ 1,731,320</b>	<b>\$ 81,397</b>	<b>\$ 2,124,762</b>	<b>\$ 5,316,857</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2015

ASSETS	Benefit Allocation Pool	Residential Environmental Division Pool	Weatheri- zation Inventory	Head Start	HUD Transitional Housing II	HUD Transitional Housing V
Cash and cash equivalents	\$ 274,524	\$ 3,293	(\$ 14,652)	(\$ 198,097)	\$ 3,857	\$ 4,432
Certificates of deposit	0	0	0	0	0	0
Grants receivable	206,878	0	0	504,040	29,454	9,029
Accounts receivable	0	5,473	0	0	0	0
Contribution receivable	0	0	0	0	0	0
Prepaid expenses and other assets	195,337	0	0	325	400	0
Inventories	0	0	32,307	0	0	0
Property and equipment, net	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b><u>\$ 676,739</u></b>	<b><u>\$ 8,766</u></b>	<b><u>\$ 17,655</u></b>	<b><u>\$ 306,268</u></b>	<b><u>\$ 33,711</u></b>	<b><u>\$ 13,461</u></b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 676,739	\$ 171,612	\$ 14,953	\$ 306,268	\$ 27,465	\$ 9,695
Grant funds received in advance	0	0	0	0	0	0
Other liabilities	0	0	0	0	6,246	3,766
Notes payable	0	0	0	0	0	0
Total Liabilities	<u>676,739</u>	<u>171,612</u>	<u>14,953</u>	<u>306,268</u>	<u>33,711</u>	<u>13,461</u>
<b>NET ASSETS</b>						
Unrestricted	0	( 162,846)	2,702	0	0	0
Temporarily restricted	0	0	0	0	0	0
Total net assets	<u>0</u>	<u>( 162,846)</u>	<u>2,702</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b><u>\$ 676,739</u></b>	<b><u>\$ 8,766</u></b>	<b><u>\$ 17,655</u></b>	<b><u>\$ 306,268</u></b>	<b><u>\$ 33,711</u></b>	<b><u>\$ 13,461</u></b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2015

<b>ASSETS</b>	<b>Chronically Homeless SHIP</b>	<b>Chronically Homeless</b>	<b>CSBG</b>	<b>LIHEAP</b>	<b>HEAP WX</b>	<b>CACFP Centers</b>
Cash and cash equivalents	\$ 0	\$ 3,693	\$ 4,215	\$ 20,794	(\$ 12,830)	(\$ 7,749)
Certificates of deposit	0	0	0	0	0	0
Grants receivable	1,875	0	0	0	12,830	35,399
Accounts receivable	0	0	0	0	0	0
Contribution receivable	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	1,435	0	0
Inventories	0	0	0	0	0	0
Property and equipment, net	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 1,875</b>	<b>\$ 3,693</b>	<b>\$ 4,215</b>	<b>\$ 22,229</b>	<b>\$ 0</b>	<b>\$ 27,650</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 1,875	\$ 2,261	\$ 4,215	\$ 16,865	\$ 0	\$ 27,650
Grant funds received in advance	0	0	0	5,364	0	0
Other liabilities	0	1,432	0	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	1,875	3,693	4,215	22,229	0	27,650
<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>\$ 1,875</b>	<b>\$ 3,693</b>	<b>\$ 4,215</b>	<b>\$ 22,229</b>	<b>\$ 0</b>	<b>\$ 27,650</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2015

<b>ASSETS</b>	<b>CACFP Home Providers</b>	<b>Shared Visions</b>	<b>Child Care Block Grant Wrap Around</b>	<b>Crisis Child Care</b>	<b>Food Reservoir Fundraising</b>	<b>Food Reservoir Bulk Buy</b>
Cash and cash equivalents	(\$ 4,125)	\$ 98,542	(\$ 33,216)	\$ 4,199	(\$ 30,333)	(\$ 13,935)
Certificates of deposit	0	0	0	0	0	0
Grants receivable	50,746	0	78,080	0	0	0
Accounts receivable	0	0	0	0	0	10,391
Contribution receivable	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	30,333	0
Inventories	0	0	0	0	0	7,232
Property and equipment, net	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 46,621</b>	<b>\$ 98,542</b>	<b>\$ 44,864</b>	<b>\$ 4,199</b>	<b>\$ 0</b>	<b>\$ 3,688</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 46,621	\$ 46,503	\$ 44,864	\$ 1,587	\$ 0	\$ 0
Grant funds received in advance	0	52,039	0	2,612	0	0
Other liabilities	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	46,621	98,542	44,864	4,199	0	0
<b>NET ASSETS</b>						
Unrestricted	0	0	0	0	0	0
Temporarily restricted	0	0	0	0	0	3,688
Total net assets	0	0	0	0	0	3,688
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 46,621</b>	<b>\$ 98,542</b>	<b>\$ 44,864</b>	<b>\$ 4,199</b>	<b>\$ 0</b>	<b>\$ 3,688</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2015

<b>ASSETS</b>	<b>Food Reservoir Operations</b>	<b>Food Reservoir Back Pack Program</b>	<b>Food Reservoir Inventory Account</b>	<b>WIC</b>	<b>Linn County ECI Health Alliance</b>	<b>Farmers Market Nutrition Program</b>
Cash and cash equivalents	(\$ 51,077)	\$ 183,024	\$ 0	(\$ 53,527)	(\$ 51,584)	\$ 936
Certificates of deposit	0	0	0	0	0	0
Grants receivable	8,168	0	0	146,910	69,960	0
Accounts receivable	19,842	0	0	0	7,935	0
Contribution receivable	0	0	0	0	0	0
Prepaid expenses and other assets	1,416	0	0	1,000	0	0
Inventories	0	20,120	499,320	0	0	0
Property and equipment, net	63,916	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 42,265</b>	<b>\$ 203,144</b>	<b>\$ 499,320</b>	<b>\$ 94,383</b>	<b>\$ 26,311</b>	<b>\$ 936</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 30,187	\$ 0	\$ 0	\$ 36,950	\$ 26,311	\$ 0
Grant funds received in advance	0	0	0	57,433	0	0
Other liabilities	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	30,187	0	0	94,383	26,311	0
<b>NET ASSETS</b>						
Unrestricted	0	0	0	0	0	936
Temporarily restricted	12,078	203,144	499,320	0	0	0
Total net assets	12,078	203,144	499,320	0	0	936
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 42,265</b>	<b>\$ 203,144</b>	<b>\$ 499,320</b>	<b>\$ 94,383</b>	<b>\$ 26,311</b>	<b>\$ 936</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2015

ASSETS	Linn County			Supportive Services for Veterans	Johnson County ECI	Agency Volunteer Coordination
	ECI Non- traditional Child Care	Local Child Care Training	RED Ahead			
Cash and cash equivalents	(\$ 5,081)	\$ 92,813	(\$ 12,280)	(\$ 32,010)	(\$ 1,931)	\$ 72
Certificates of deposit	0	0	0	0	0	0
Grants receivable	17,989	0	0	107,980	0	0
Accounts receivable	0	0	3,589	0	4,371	0
Contribution receivable	0	0	0	0	0	0
Prepaid expenses and other assets	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>\$ 12,908</b>	<b>\$ 92,813</b>	<b>(\$ 8,691)</b>	<b>\$ 75,970</b>	<b>\$ 2,440</b>	<b>\$ 72</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 12,908	\$ 2,393	\$ 6,277	\$ 75,970	\$ 2,440	\$ 72
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	12,908	2,393	6,277	75,970	2,440	72
<b>NET ASSETS</b>						
Unrestricted	0	0	( 14,968)	0	0	0
Temporarily restricted	0	90,420	0	0	0	0
Total net assets	0	90,420	( 14,968)	0	0	0
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 12,908</b>	<b>\$ 92,813</b>	<b>(\$ 8,691)</b>	<b>\$ 75,970</b>	<b>\$ 2,440</b>	<b>\$ 72</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2015

ASSETS	Tenant Based Rental Assistance	Sealant	First Five	Health and Wellness Initiative	Broadway Complex Maintenance
Cash and cash equivalents	(\$ 5,255)	\$ 4,722	(\$ 27,656)	\$ 1,390	\$ 10,340
Certificates of deposit	0	0	0	0	0
Grants receivable	5,255	0	39,960	0	0
Accounts receivable	0	8,775	0	0	0
Contribution receivable	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	0
Inventories	0	0	0	0	0
Property and equipment, net	0	0	0	0	24,942
<b>TOTAL ASSETS</b>	<b>\$ 0</b>	<b>\$ 13,497</b>	<b>\$ 12,304</b>	<b>\$ 1,390</b>	<b>\$ 35,282</b>
<b>LIABILITIES &amp; NET ASSETS</b>					
<b>LIABILITIES</b>					
Accounts payable and accrued expenses	\$ 0	\$ 13,497	\$ 12,304	\$ 1,390	\$ 0
Grant funds received in advance	0	0	0	0	0
Other liabilities	0	0	0	0	0
Notes payable	0	0	0	0	0
Total Liabilities	0	13,497	12,304	1,390	0
<b>NET ASSETS</b>					
Unrestricted	0	0	0	0	0
Temporarily restricted	0	0	0	0	35,282
Total net assets	0	0	0	0	35,282
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 0</b>	<b>\$ 13,497</b>	<b>\$ 12,304</b>	<b>\$ 1,390</b>	<b>\$ 35,282</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2015

<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 and cash equivalents	(\$ 17,783)	(\$ 68,877)	(\$ 17,962)	(\$ 889)	\$ 0	\$ 19,167
Certificates of deposit	0	0	0	0	0	0
Grants receivable	0	85,560	33,670	1,149	0	0
Accounts receivable	1,136	17,193	0	0	0	0
Contribution receivable	0	0	0	0	778,410	0
Prepaid expenses and other assets	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>(\$ 16,647)</b>	<b>\$ 33,876</b>	<b>\$ 15,708</b>	<b>\$ 260</b>	<b>\$ 778,410</b>	<b>\$ 19,167</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 137	\$ 33,876	\$ 15,708	\$ 260	\$ 0	\$ 19,167
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	137	33,876	15,708	260	0	19,167
<b>NET ASSETS</b>						
Unrestricted	( 16,784)	0	0	0	0	0
Temporarily restricted	0	0	0	0	778,410	0
Total net assets	( 16,784)	0	0	0	778,410	0
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>(\$ 16,647)</b>	<b>\$ 33,876</b>	<b>\$ 15,708</b>	<b>\$ 260</b>	<b>\$ 778,410</b>	<b>\$ 19,167</b>

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2015

<b>ASSETS</b>	<b>Johnson County United Way</b>	<b>Local Child Care Operations</b>	<b>Local Head Start Parent Committee</b>	<b>Alliant Home Town Care Assistance</b>	<b>Mid American Assistance</b>
Cash and cash equivalents	\$ 378	\$ 829	\$ 16,959	\$ 22,039	\$ 5,415
Certificates of deposit	0	0	0	0	0
Grants receivable	0	0	0	0	0
Accounts receivable	0	0	0	0	0
Contribution receivable	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	0
Inventories	0	0	0	0	0
Property and equipment, net	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 378</b>	<b>\$ 829</b>	<b>\$ 16,959</b>	<b>\$ 22,039</b>	<b>\$ 5,415</b>
<b>LIABILITIES &amp; NET ASSETS</b>					
<b>LIABILITIES</b>					
Accounts payable and accrued expenses	\$ 2,514	\$ 14,081	\$ 0	\$ 0	\$ 0
Grant funds received in advance	0	0	0	0	0
Other liabilities	0	0	0	0	0
Notes payable	0	0	0	0	0
Total Liabilities	2,514	14,081	0	0	0
<b>NET ASSETS</b>					
Unrestricted	( 2,136)	( 13,252)	0	0	0
Temporarily restricted	0	0	16,959	22,039	5,415
Total net assets	( 2,136)	( 13,252)	16,959	22,039	5,415
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 378</b>	<b>\$ 829</b>	<b>\$ 16,959</b>	<b>\$ 22,039</b>	<b>\$ 5,415</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2015

<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 and cash equivalents	\$ 9	\$ 3,423	\$ 17,591	\$ 1,143	\$ 6,555	\$ 551
Certificates of deposit	0	0	0	0	0	0
Grants receivable	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0
Contribution receivable	0	0	0	0	0	0
Prepaid expenses and other assets	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>\$ 9</b>	<b>\$ 3,423</b>	<b>\$ 17,591</b>	<b>\$ 1,143</b>	<b>\$ 6,555</b>	<b>\$ 551</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	9	3,423	17,591	1,143	6,555	551
Total net assets	9	3,423	17,591	1,143	6,555	551
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 9</b>	<b>\$ 3,423</b>	<b>\$ 17,591</b>	<b>\$ 1,143</b>	<b>\$ 6,555</b>	<b>\$ 551</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2015

ASSETS	Black Hills Assistance	IP&L	Mid American	Black Hills	IPL Home Energy Savers	Local Assistance Operations
Cash and cash equivalents	\$ 3,441	\$ 7,784	\$ 0	\$ 1,402	(\$ 24,191)	(\$ 5,143)
Certificates of deposit	0	0	0	0	0	0
Grants receivable	0	0	0	0	21,890	0
Accounts receivable	0	0	0	0	0	0
Contribution receivable	0	0	0	0	0	0
Prepaid expenses and other assets	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>\$ 3,441</b>	<b>\$ 7,784</b>	<b>\$ 0</b>	<b>\$ 1,402</b>	<b>(\$ 2,301)</b>	<b>(\$ 5,143)</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,018
Grant funds received in advance	0	7,784	0	1,402	0	0
Other liabilities	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0
Total Liabilities	0	7,784	0	1,402	0	2,018
<b>NET ASSETS</b>						
Unrestricted	0	0	0	0	( 2,301)	( 7,161)
Temporarily restricted	3,441	0	0	0	0	0
Total net assets	3,441	0	0	0	( 2,301)	( 7,161)
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 3,441</b>	<b>\$ 7,784</b>	<b>\$ 0</b>	<b>\$ 1,402</b>	<b>(\$ 2,301)</b>	<b>(\$ 5,143)</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2015

ASSETS	Washington County Local Assistance	Homeless Children Trust	Emergency Shelter Grant Program	Benton County Local Housing Operations	Benton County Local Senior Services
Cash and cash equivalents	\$ 50,681	\$ 14,741	(\$ 18,232)	\$ 113,518	(\$ 2,143)
Certificates of deposit	0	0	0	0	0
Grants receivable	0	0	19,667	0	0
Accounts receivable	0	0	0	0	1,310
Contribution receivable	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	0
Inventories	0	0	0	0	0
Property and equipment, net	0	0	0	50,146	0
<b>TOTAL ASSETS</b>	<b><u>\$ 50,681</u></b>	<b><u>\$ 14,741</u></b>	<b><u>\$ 1,435</u></b>	<b><u>\$ 163,664</u></b>	<b><u>(\$ 833)</u></b>
<b>LIABILITIES &amp; NET ASSETS</b>					
<b>LIABILITIES</b>					
Accounts payable and accrued expenses	\$ 63	\$ 0	\$ 1,435	\$ 1,097	\$ 12,240
Grant funds received in advance	0	0	0	0	0
Other liabilities	0	0	0	853	0
Notes payable	0	0	0	0	0
Total Liabilities	<u>63</u>	<u>0</u>	<u>1,435</u>	<u>1,950</u>	<u>12,240</u>
<b>NET ASSETS</b>					
Unrestricted	0	0	0	161,714	( 13,073)
Temporarily restricted	<u>50,618</u>	<u>14,741</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total net assets	<u>50,618</u>	<u>14,741</u>	<u>0</u>	<u>161,714</u>	<u>( 13,073)</u>
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b><u>\$ 50,681</u></b>	<b><u>\$ 14,741</u></b>	<b><u>\$ 1,435</u></b>	<b><u>\$ 163,664</u></b>	<b><u>(\$ 833)</u></b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2015

<b>ASSETS</b>	<b>Linn County Permanent Housing</b>	<b>IA Respite Care</b>	<b>Inn Circle Local Operations</b>	<b>Johnson County Local Operations</b>	<b>Wash County Local Operations</b>	<b>Greater C.R. Community Foundation</b>
Cash and cash equivalents	\$ 63,680	(\$ 5,309)	\$ 124,171	\$ 315,551	\$ 42,412	\$ 15,199
Certificates of deposit	0	0	0	0	0	0
Grants receivable	0	5,736	0	0	0	0
Accounts receivable	0	0	0	0	18,550	0
Contribution receivable	0	0	0	0	0	0
Prepaid expenses and other assets	0	0	0	0	32,952	0
Inventories	0	0	4,099	0	0	0
Property and equipment, net	261,319	0	388,698	458,538	0	0
<b>TOTAL ASSETS</b>	<b>\$ 324,999</b>	<b>\$ 427</b>	<b>\$ 516,968</b>	<b>\$ 774,089</b>	<b>\$ 93,914</b>	<b>\$ 15,199</b>
<b>LIABILITIES &amp; NET ASSETS</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued expenses	\$ 1,083	\$ 427	\$ 899	\$ 3,536	\$ 6,821	\$ 0
Grant funds received in advance	0	0	0	0	0	0
Other liabilities	4,668	0	0	8,184	3,575	0
Notes payable	0	0	99,667	614,781	0	0
Total Liabilities	5,751	427	100,566	626,501	10,396	0
<b>NET ASSETS</b>						
Unrestricted	319,248	0	416,402	20,299	83,518	0
Temporarily restricted	0	0	0	127,289	0	15,199
Total net assets	319,248	0	416,402	147,588	83,518	15,199
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 324,999</b>	<b>\$ 427</b>	<b>\$ 516,968</b>	<b>\$ 774,089</b>	<b>\$ 93,914</b>	<b>\$ 15,199</b>

See Independent Auditor's Report.

# Hawkeye Area Community Action Program, Inc.

## Statement of Financial Position - By Fund

September 30, 2015

ASSETS	IA Delta Dental	CR Lead MOU	TBRA- 465	EHS Expansion Grant
Cash and cash equivalents	(\$ 7,644)	(\$ 30,306)	(\$ 19,454)	(\$ 20,890)
Certificates of deposit	0	0	0	0
Grants receivable	0	0	19,454	51,129
Accounts receivable	9,609	30,306	0	0
Contribution receivable	0	0	0	0
Prepaid expenses and other assets	0	0	0	0
Inventories	0	0	0	0
Property and equipment, net	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 1,965</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 30,239</b>
<b>LIABILITIES &amp; NET ASSETS</b>				
<b>LIABILITIES</b>				
Accounts payable and accrued expenses	\$ 2,108	\$ 0	\$ 0	\$ 30,239
Grant funds received in advance	0	0	0	0
Other liabilities	0	0	0	0
Notes payable	0	0	0	0
Total Liabilities	2,108	0	0	30,239
<b>NET ASSETS</b>				
Unrestricted	( 143)	0	0	0
Temporarily restricted	0	0	0	0
Total net assets	( 143)	0	0	0
<b>TOTAL LIABILITIES AND NET ASSETS/(DEFICIT)</b>	<b>\$ 1,965</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 30,239</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-15-02)

Contract Period 10/01/14 - 12/31/15

	<b>Approved Budget</b>	<b>Actual 10/01/14 - 09/30/15</b>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 922,043	\$ 922,043
<b>Transferred Revenue</b>		
CR CDBG/HSOG	2,060	2,099
Linn Perm Hsg	72,644	57,429
Benton Hsg	43,000	43,000
SHIP Chron Hmls	6,815	9,743
Johnson Local Hsg	71,812	65,220
Benton Ops	64,000	64,000
Volunteer Coordination	45,000	11,663
Health & Wellness	10,298	20,489
FAN	20,000	7,000
Food Reservoir	40,000	0
CACFP Homes	2,000	6,039
CCBG/SV Augment	355,083	423,309
RED	35,000	35,000
211 Call Center	47,159	74,067
Youth Training	2,500	0
Washington Old Main Hsg	5,000	0
Child Health	917	917
Chronically Homeless	10,838	18,146
<b>Total Transferred Revenue</b>	<b>834,126</b>	<b>838,121</b>
<b>NET REVENUE</b>	<b>\$ 87,917</b>	<b>\$ 83,922</b>
<b>EXPENSE</b>		
Personnel costs	\$ 72,160	\$ 70,140
Travel	5,000	3,246
Other	650	425
Indirect	10,107	10,111
<b>TOTAL EXPENSE</b>	<b>\$ 87,917</b>	<b>\$ 83,922</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 15-02

Contract Period 10/01/14 - 09/30/15

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	<u>Approved Budget</u>	<u>Actual</u>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 3,809,423	\$ 3,435,784
<b>EXPENSES</b>		
Regular assistance	\$ 3,004,679	\$ 2,631,040
Energy crisis intervention payments	200,312	200,312
Client services	50,078	50,078
Summer deliverable fuel payments	190,150	190,150
Administration costs	364,204	364,204
<b>TOTAL EXPENSES</b>	<u>\$ 3,809,423</u>	<u>\$ 3,435,784</u>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Contract Number DOE-15-02C

Contract Period 4/1/15 - 3/31/16

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	<b>Approved Budget</b>	<b>Actual 04/01/15 09/30/15</b>
<b>REVENUE</b>		
Iowa Department of Human Rights	<u>\$ 366,817</u>	<u>\$ 366,817</u>
<b>EXPENSES</b>		
Administration	\$ 38,631	\$ 38,631
Health and safety	65,712	72,025
Support	85,060	119,779
Labor	88,707	93,336
Materials	<u>88,707</u>	<u>43,046</u>
<b>TOTAL EXPENSES</b>	<u>\$ 366,817</u>	<u>\$ 366,817</u>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Contract Number HEAP 15-02C

Contract Period 01/01/15 -12/31/15

	<b>Approved Budget</b>	<b>Actual 01/01/15 - 09/30/15</b>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 1,865,762	\$ 755,703
<b>EXPENSES</b>		
Administration	\$ 94,644	\$ 38,726
Support	515,288	232,986
Labor	425,199	221,444
Materials	425,199	107,073
Health and safety	384,072	154,848
Training and equipment	21,360	626
<b>TOTAL EXPENSES</b>	<b>\$ 1,865,762</b>	<b>\$ 755,703</b>

Contract Number HEAP 14-02C  
Contract Period 01/01/14 -12/31/14

	<b>Approved Budget</b>	<b>Total</b>	<b>Actual 01/01/14 - 09/30/14</b>	<b>Actual 10/01/14- 12/31/14</b>
<b>REVENUE</b>				
Iowa Department of Human Rights	\$ 1,413,761	\$ 1,407,401	\$ 938,429	\$ 468,972
<b>EXPENSES</b>				
Administration	\$ 71,019	\$ 71,019	\$ 48,561	\$ 22,458
Support	340,561	410,600	274,907	135,693
Labor	353,557	353,135	315,698	37,437
Materials	353,557	138,052	109,134	28,918
Health and safety	263,081	408,969	190,129	218,840
Training and equipment	31,232	19,872	0	19,872
Pollution Occurrence Insurance	5,754	5,754	0	5,754
<b>TOTAL EXPENSES</b>	<b>\$ 1,418,761</b>	<b>\$ 1,407,401</b>	<b>\$ 938,429</b>	<b>\$ 468,972</b>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs  
 IES Utilities, Inc.  
 Contract Number IPL 15-02C  
 Contract Period 01/01/15 - 12/31/15

	<u>Approved Budget</u>	<u>Actual 01/01/15 - 09/30/15</u>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 342,522	\$ 132,117
<b>EXPENSES</b>		
Administration	\$ 17,126	\$ 6,457
Support	34,252	13,301
Labor	145,572	69,016
Materials	145,572	43,343
<b>TOTAL EXPENSES</b>	<u>\$ 342,522</u>	<u>\$ 132,117</u>

Contract Number IPL 14-02C  
 Contract Period 01/01/14 - 12/31/14

	<u>Approved Budget</u>	<u>Total</u>	<u>Actual 01/01/14 - 09/30/14</u>	<u>Actual 10/01/14 - 12/31/14</u>
<b>REVENUE</b>				
Iowa Department of Human Rights	\$ 330,235	\$ 299,989	\$ 230,315	\$ 69,674
<b>EXPENSES</b>				
Administration	\$ 16,511	\$ 13,736	\$ 10,594	\$ 3,142
Support	33,024	31,265	24,790	6,475
Labor	140,350	155,823	122,889	32,934
Materials	140,350	99,165	72,042	27,123
<b>TOTAL EXPENSES</b>	<u>\$ 330,235</u>	<u>\$ 299,989</u>	<u>\$ 230,315</u>	<u>\$ 69,674</u>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Mid American Energy Company

Contract Number MEC 15-02C

Contract Period 01/01/15 - 12/31/15

	<b>Approved Budget</b>	<b>Actual 01/01/15 - 09/30/15</b>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 300,666	\$ 300,666
<b>EXPENSES</b>		
Administration	\$ 15,033	\$ 14,235
Support	30,067	30,177
Labor	127,783	145,054
Materials	127,783	111,200
<b>TOTAL EXPENSES</b>	<b>\$ 300,666</b>	<b>\$ 300,666</b>

Contract Number MEC 14-02C

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

	<b>Approved Budget</b>	<b>Total</b>	<b>Actual 01/01/14 - 09/30/14</b>	<b>Actual 10/01/14 - 12/31/14</b>
<b>REVENUE</b>				
Iowa Department of Human Rights	\$ 297,339	\$ 297,339	\$ 294,269	\$ 3,070
<b>EXPENSES</b>				
Administration	\$ 14,867	\$ 14,867	\$ 14,867	\$ 0
Support	29,734	29,652	29,734	(82)
Labor	126,369	148,818	149,378	(560)
Materials	126,369	104,002	100,290	3,712
<b>TOTAL EXPENSES</b>	<b>\$ 297,339</b>	<b>\$ 297,339</b>	<b>\$ 294,269</b>	<b>\$ 3,070</b>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Black Hills

Contract Number BHE-15-02C

Contract Period 01/01/15 - 12/31/15

	<u>Approved Budget</u>	<u>Actual 01/01/15 - 09/30/15</u>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 15,781	\$ 3,797
<b>EXPENSES</b>		
Administration	\$ 789	\$ 190
Support	1,578	385
Labor	6,707	2,569
Materials	6,707	653
<b>TOTAL EXPENSES</b>	<u>\$ 15,781</u>	<u>\$ 3,797</u>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Shared Visions Child Development  
Contract Period 07/01/15 - 06/30/16

	Approved Budget	Actual 07/01/15- 09/30/15
<b>REVENUE</b>		
Iowa Department of Education	\$ 831,610	\$ 155,863
CSBG transfer	8,666	0
United Way of East Central Iowa	12,998	14,699
<b>TOTAL REVENUE</b>	<b>\$ 853,274</b>	<b>\$ 170,562</b>
<b>EXPENSES</b>		
Inn Circle Classroom	\$ 85,328	\$ 18,533
Bloomington	85,327	21,618
Benton County Classroom	85,327	19,681
Jones	85,327	4,521
Hayes	85,328	21,422
Hayes 2	85,328	21,585
Coralville County Classroom	85,327	21,099
Waterfront Classroom	85,327	25,132
Waterfront Classroom 2	85,327	0
Washington Classroom	85,328	16,971
<b>TOTAL EXPENSES</b>	<b>\$ 853,274</b>	<b>\$ 170,562</b>

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

	Approved Budget	Total	Actual 07/01/14 - 09/30/14	Actual 10/01/14 - 06/30/15
<b>REVENUE</b>				
Iowa Department of Education	\$ 530,259	\$ 530,259	\$ 133,494	\$ 396,765
CSBG transfer	46,671	15,860	0	15,860
United Way of East Central Iowa	58,794	48,340	14,699	33,641
<b>TOTAL REVENUE</b>	<b>\$ 635,724</b>	<b>\$ 594,459</b>	<b>\$ 148,193</b>	<b>\$ 446,266</b>
<b>EXPENSES</b>				
Inn Circle Classroom	\$ 84,106	\$ 78,884	\$ 15,579	\$ 63,305
Bloomington	41,814	41,530	10,449	31,081
Friendship Classroom	83,627	86,517	23,183	63,334
Benton County Classroom	86,116	83,079	18,333	64,746
Hayes	85,924	80,838	22,568	58,270
Coralville County Classroom	83,627	78,022	20,675	57,347
Waterfront Classroom	83,627	78,691	16,147	62,544
Washington Classroom	86,883	66,897	21,259	45,638
<b>TOTAL EXPENSES</b>	<b>\$ 635,724</b>	<b>\$ 594,459</b>	<b>\$ 148,193</b>	<b>\$ 446,266</b>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

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

Contract Period 09/01/15 - 08/31/16

	<u>Approved Budget</u>	<u>Actual 09/01/15 - 09/30/15</u>
<b>REVENUE</b>		
Iowa Department of Human Services	\$ 570,000	\$ 78,080
CSBG transfer	370,000	0
<b>TOTAL REVENUE</b>	<u>\$ 940,000</u>	<u>\$ 78,080</u>
<b>EXPENSES</b>		
Salary	\$ 468,732	\$ 42,127
Benefits	357,664	26,045
Other - Indirect	113,604	9,908
<b>TOTAL EXPENSES</b>	<u>\$ 940,000</u>	<u>\$ 78,080</u>

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

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

	<u>Approved Budget</u>	<u>Total</u>	<u>Actual 09/01/14 - 09/30/14</u>	<u>Actual 10/01/14 - 08/31/15</u>
<b>REVENUE</b>				
Iowa Department of Human Services	\$ 576,000	\$ 576,000	\$ 90,056	\$ 485,944
CSBG transfer	370,000	369,744	0	369,744
<b>TOTAL REVENUE</b>	<u>\$ 946,000</u>	<u>\$ 945,744</u>	<u>\$ 90,056</u>	<u>\$ 855,688</u>
<b>EXPENSES</b>				
Salary	\$ 474,732	\$ 502,706	\$ 46,452	\$ 456,254
Benefits	357,664	323,189	30,941	292,248
Other - Indirect	113,604	119,849	12,663	107,186
<b>TOTAL EXPENSES</b>	<u>\$ 946,000</u>	<u>\$ 945,744</u>	<u>\$ 90,056</u>	<u>\$ 855,688</u>

# Hawkeye Area Community Action Program, Inc.

## Schedule of Revenue and Expenses Compared with Budget

Emergency Solutions Grant (ESG)

Contract Number N/A

Contract Period 01/01/15 - 12/31/15

	<u>Approved Budget</u>	<u>Actual 01/01/15 - 09/30/15</u>
<b>REVENUE</b>		
Iowa Finance Authority	\$ 150,000	\$ 103,319
<b>TOTAL REVENUE</b>	<u>\$ 150,000</u>	<u>\$ 103,319</u>
<b>EXPENSES</b>		
Shelter	\$ 72,000	\$ 41,915
Rapid Rehousing	75,500	60,745
Administration	2,500	659
<b>TOTAL EXPENSES</b>	<u>\$ 150,000</u>	<u>\$ 103,319</u>

Emergency Shelter Grant Program (ESGP)

Contract Number N/A

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

	<u>Approved Budget</u>	<u>Total Actual</u>	<u>Actual 01/01/14- 09/30/14</u>	<u>Actual 10/01/14 - 12/31/14</u>
<b>REVENUE</b>				
Iowa Finance Authority	\$ 85,000	\$ 85,000	\$ 52,061	\$ 32,939
CSBG transfer	2,060	2,098	0	2,098
<b>TOTAL REVENUE</b>	<u>\$ 87,060</u>	<u>\$ 87,098</u>	<u>\$ 52,061</u>	<u>\$ 35,037</u>
<b>EXPENSES</b>				
Homeless Prevention Salaries/Benefits/Admin	\$ 17,061	\$ 17,099	\$ 9,166	\$ 7,933
Transitional Housing Linn Utilities	19,833	19,013	10,873	8,140
Transitional Housing Inn Circle Utilities	19,833	24,076	16,373	7,703
Transitional Housing Johnson Utilities	19,833	14,556	8,631	5,925
Transitional Housing Wash Utilities	10,500	12,355	7,018	5,337
<b>TOTAL EXPENSES</b>	<u>\$ 87,060</u>	<u>\$ 87,098</u>	<u>\$ 52,061</u>	<u>\$ 35,037</u>



## **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, 2015, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 27, 2016.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Hawkeye Area Community Action Program, Inc.'s internal control over financial reporting ("internal control") to determine the audit 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 attention by those charged with governance.

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

## Compliance and Other Matters

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

## Purpose of This Report

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



Wipfli LLP

January 27, 2016  
Madison, Wisconsin



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

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

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

We have audited Hawkeye Area Community Action Program, Inc.'s compliance with the types of compliance requirements described in the *Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2015. Hawkeye Area Community Action Program, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

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

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

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

## **Opinion**

In our opinion, Hawkeye Area Community Action Program, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2015.

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

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

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

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

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

  
Wipfli LLP

January 27, 2016  
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 or material weaknesses relating to the audit of the financial statements were reported in the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters.
3. No instances of noncompliance material to the financial statements of Hawkeye Area Community Action Program, Inc. were disclosed during the audit.
4. No significant deficiencies or material weaknesses were disclosed during the audit of the major federal award programs as reported in the Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance.
5. The auditor's report on compliance for the major federal award programs for Hawkeye Area Community Action Program, Inc. expresses an unmodified opinion.
6. There were no audit findings relative to the major federal award programs for Hawkeye Area Community Action Program, Inc.
7. The programs tested as major programs were as follows:
  - Department of Health and Human Services, CFDA #93.568
  - Department of Health and Human Services, CFDA #93.569
8. The threshold for distinguishing Types A and B programs was \$522,058.
9. Hawkeye Area Community Action Program, Inc. was determined to be a low-risk auditee.

### B. Findings – Financial Statements Audit

None

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

Findings: None

Questioned Costs: None

### D. Status of Prior Year Findings

Findings: No