

**Community Action Partnership of  
Mid-Nebraska**

**Financial Statements and  
Independent Auditors' Report**

**September 30, 2017**



# Community Action Partnership of Mid-Nebraska

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## Index

	Page
Independent Auditors' Report	1-2
Financial Statements	
Statements of Financial Position	3
Statements of Activities	4-5
Statements of Functional Expenses	6-7
Statements of Cash Flows	8
Notes to Financial Statements	9-13
Supplemental Information	
Community Services Program	
Schedule of Operations and Unexpected Funds by Program Account	14-21
Schedule of Expenditures	22-26
North Platte Senior Center	
Statement of Revenues, Expenditures and Changes in Net Assets	27-28
Full Year Head Start – Part Day and Handicapped	
Combined Statement of Revenues, Expenditures and Changes in Net Assets	29-30
Schedule of Grant Operations and Net Assets by Program Accounts	31-33
Nebraska Energy Office/Weatherization	
Combined Statement of Revenues, Expenditures and Changes in Net Assets	34
Statement of Revenues and Expenditures	35-39
Statement of Changes in Net Assets	40
Funds Due from Nebraska Energy Office	41
Commodity Supplemental Food Program and Food Program for Women, Infants, and Children	
Statement of Revenues, Expenditures and Changes in Net Assets	42
Senior Center Nutrition Services	
Statement of Revenues, Expenditures and Changes in Net Assets	43
Peterson Senior Center	
Statement of Revenues, Expenditures and Changes in Net Assets	44
Corporate Program	
Statement of Revenues, Expenditures and Changes in Net Assets	45
Corporate Program – Sibley Apartments	
Statement of Revenues, Expenditures and Changes in Net Assets	46
Emergency Food and Shelter	
Statement of Revenues, Expenditures and Changes in Net Assets	47
Development Resources	
Statement of Revenues, Expenditures and Changes in Net Assets	48
Housing Program	
Statement of Revenues, Expenditures and Changes in Net Assets	49
Immunization	

## Community Action Partnership of Mid-Nebraska

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Statement of Revenues, Expenditures and Changes in Net Assets Community Affordable Housing, Inc.	50
Statement of Revenues, Expenditures and Changes in Net Assets	51
Schedule of Indirect Costs	52
Schedule of Expenditures of Federal Awards	53-56
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	57-58
Independent Auditors' Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance Required by the Uniform Guidance	59-60
Schedule of Findings and Questioned Costs	61
Summary of Prior Audit Findings	62

## **INDEPENDENT AUDITORS' REPORT**

Board of Directors  
Community Action Partnership of Mid-Nebraska  
Kearney, Nebraska

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

We have audited the accompanying financial statements of Community Action Partnership of Mid-Nebraska, which comprise the statement of financial position as of September 30, 2017, and the related statements of activities, functional expenses, and cash flows for the year 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 of America; 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 audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 Community Action Partnership of Mid-Nebraska as of September 30, 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information on pages 14 through 52 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards on pages 53 through 56 is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and is 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 financial statements. The 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 of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

The financial statements of Community Action Partnership of Mid-Nebraska, as of and for the year ended September 30, 2016, were audited by other auditors who have merged operations with Lutz & Company, P.C., whose reported dated December 22, 2016, expressed an unmodified opinion on those statements.

## Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 16, 2018 on our consideration of Community Action Partnership of Mid-Nebraska'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 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 Community Action Partnership of Mid Nebraska's internal control over financial reporting and compliance.

Lutz & Company, P.C.

January 16, 2018

# Community Action Partnership of Mid-Nebraska

## Statements of Financial Position

September 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 1,927,827	\$ 1,789,738
Accounts Receivable	1,032,670	994,425
Prepaid Expenses	119,296	62,476
Land, Building and Equipment	12,911,767	12,924,113
Less Accumulated Depreciation	(6,177,134)	(5,885,657)
<b>TOTAL ASSETS</b>	<b>\$ 9,814,426</b>	<b>\$ 9,885,095</b>
<b>LIABILITIES AND NET ASSETS</b>		
Amounts Payable and Accrued Expenses	\$ 912,380	\$ 952,585
Payroll Taxes Withheld	9,557	9,200
Deferred Revenues	260,071	270,296
Grant Advances	43,000	43,000
Security Deposits	12,059	13,604
Total Liabilities	1,237,067	1,288,685
<b>NET ASSETS</b>		
Unrestricted Net Assets	636,314	607,753
Temporarily Restricted Net Assets	7,941,045	7,988,657
Total Net Assets	8,577,359	8,596,410
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 9,814,426</b>	<b>\$ 9,885,095</b>

# Community Action Partnership of Mid-Nebraska

## Statement of Activities

Year Ended September 30, 2017

	UNRESTRICTED		TEMPORARILY RESTRICTED	
	Current Funds	Current Funds	Land, Building & Equipment Fund	
<b>REVENUES</b>				
Federal and State Fees and Grants	\$ -	\$ 8,306,794	\$ -	\$ 8,306,794
Program and Other Income	321,522	1,623,123	-	1,944,645
Interest and Dividends	2,264	2,428	-	4,692
In-Kind Contributions	-	1,172,334	-	1,172,334
<b>Total Revenues</b>	<b>323,786</b>	<b>11,104,679</b>	<b>-</b>	<b>11,428,465</b>
Net assets released from restrictions	11,227,605	(10,745,172)	(482,433)	-
	11,551,391	359,507	(482,433)	11,428,465
<b>EXPENSES</b>				
Program Service	(10,777,449)	-	-	(10,777,449)
Management and General	(670,067)	-	-	(670,067)
<b>Total Expenses</b>	<b>(11,447,516)</b>	<b>-</b>	<b>-</b>	<b>(11,447,516)</b>
<b>OTHER CHANGES IN NET ASSETS</b>				
Property and Equipment Acquisitions/Dispositions	(70,314)	(108,296)	178,610	-
Operating Transfers	(5,000)	5,000	-	-
Other Transfers - Two Rivers	-	-	-	-
Project Loans Net	-	-	-	-
<b>Total Other Changes in Net Assets</b>	<b>(75,314)</b>	<b>(103,296)</b>	<b>178,610</b>	<b>-</b>
Increase (decrease) in net assets	28,561	256,211	(303,823)	(19,051)
Net Assets, Beginning of Year	607,753	950,201	7,038,456	8,596,410
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 636,314</b>	<b>\$ 1,206,412</b>	<b>\$ 6,734,633</b>	<b>\$ 8,577,359</b>

See Notes to Financial Statements

# Community Action Partnership of Mid-Nebraska

## Statement of Activities

Year Ended September 30 2016

	UNRESTRICTED		TEMPORARILY RESTRICTED	
	Current Funds	Current Funds	Land, Building & Equipment Fund	
<b>REVENUES</b>				
Federal and State Fees and Grants	\$ -	\$ 9,348,983	\$ -	\$ 9,348,983
Program and Other Income	413,406	1,583,516	-	1,996,922
Interest and Dividends	1,983	3,101	-	5,084
In-Kind Contributions	-	1,206,823	-	1,206,823
<b>Total Revenues</b>	<b>415,389</b>	<b>12,142,423</b>	<b>-</b>	<b>12,557,812</b>
Net assets released from restrictions	12,378,831	(11,886,001)	(492,830)	-
	12,794,220	256,422	(492,830)	12,557,812
<b>EXPENSES</b>				
Program Service	(11,902,150)	-	-	(11,902,150)
Management and General	(730,577)	-	-	(730,577)
<b>Total Expenses</b>	<b>(12,632,727)</b>	<b>-</b>	<b>-</b>	<b>(12,632,727)</b>
<b>OTHER CHANGES IN NET ASSETS</b>				
Property and Equipment				
Acquisitions/Dispositions	-	(261,366)	261,366	-
Operating Transfers	3,145	(3,145)	-	-
Other Transfers - Two Rivers	-	(1,044,728)	(53,276)	(1,098,004)
Project Loans Net	-	-	30,770	30,770
<b>Total Other Changes in Net Assets</b>	<b>3,145</b>	<b>(1,309,239)</b>	<b>238,860</b>	<b>(1,067,234)</b>
Increase (decrease) in net assets	164,638	(1,052,817)	(253,970)	(1,142,149)
Net Assets, Beginning of Year (Restated)	443,115	2,003,018	7,292,426	9,738,559
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 607,753</b>	<b>\$ 950,201</b>	<b>\$ 7,038,456</b>	<b>\$ 8,596,410</b>

See Notes to Financial Statements



# Community Action Partnership of Mid-Nebraska

## Statements of Functional Expenses

Year Ended September 30 , 2017

	<u>Program</u> <u>Services</u>	<u>Management</u> <u>and General</u>	<u>Fund</u> <u>Raising</u>	<u>Total</u>
Salaries, Wages, and Fringe Benefits	\$ 5,398,673	\$ 28,279	\$ -	\$ 5,426,952
Indirect Costs	1,025,748	5,373	-	1,031,121
Contact Services	218,029	19,762	-	237,791
Consultants	12,742	-	-	12,742
Volunteer Services	11,947	-	-	11,947
Legal and Professional Services	1,813	704	-	2,517
Insurance	169,563	18,996	-	188,559
Medical Services	14,769	-	-	14,769
Travel	134,028	462	-	134,490
Vehicle Fuel and Maintenance	238,618	4,052	-	242,670
Space Costs	708,090	46,910	-	755,000
Telephone	99,957	1,244	-	101,201
Postage and Freight	24,164	123	-	24,287
Supplies	900,607	2,134	-	902,741
Shared Maintenance Fee	3,707	-	-	3,707
Food Costs	357,950	-	-	357,950
Copies and Printing	9,753	7	-	9,760
Equipment and Building Maintenance	157,495	51,590	-	209,085
Subscriptions and Memberships	24,961	300	-	25,261
Advertising	28,955	5,283	-	34,238
Volunteers, Board and Staff Recognition	3,661	2,288	-	5,949
Meals	16,375	-	-	16,375
Miscellaneous	19,184	127	-	19,311
Depreciation	-	482,433	-	482,433
Debt Service	-	-	-	-
Small Equipment	10,045	-	-	10,045
Grants/Special Projects	14,281	-	-	14,281
In-Kind Goods/Services	1,172,334	-	-	1,172,334
<b>TOTALS</b>	<b>\$ 10,777,449</b>	<b>\$ 670,067</b>	<b>\$ -</b>	<b>\$ 11,447,516</b>

See Notes to Financial Statements

# Community Action Partnership of Mid-Nebraska

## Statements of Functional Expenses

Year Ended September 30 , 2016

	<u>Program Services</u>	<u>Management and General</u>	<u>Fund Raising</u>	<u>Total</u>
Salaries, Wages, and Fringe Benefits	\$5,888,946	\$32,478	\$ -	\$5,921,424
Indirect Costs	1,118,901	6,170	-	1,125,071
Contact Services	486,950	18,127	-	505,077
Consultants	43,770	1,300	-	45,070
Volunteer Services	10,808	-	-	10,808
Legal and Professional Services	3,782	865	-	4,647
Insurance	171,964	21,548	-	193,512
Medical Services	12,962	-	-	12,962
Travel	166,125	518	-	166,643
Vehicle Fuel and Maintenance	228,474	4,463	-	232,937
Space Costs	702,915	43,494	-	746,409
Telephone	106,770	1,172	-	107,942
Postage and Freight	25,710	515	-	26,225
Supplies	906,119	4,029	-	910,148
Shared Maintenance Fee	5,107	-	-	5,107
Food Costs	407,921	-	-	407,921
Copies and Printing	6,760	623	-	7,383
Equipment and Building Maintenance	213,446	63,711	-	277,157
Subscriptions and Memberships	32,453	250	-	32,703
Advertising	31,332	4,224	-	35,556
Volunteers, Board and Staff Recognition	3,324	2,525	-	5,849
Meals	21,316	-	-	21,316
Miscellaneous	21,643	81	-	21,724
Depreciation	-	492,830	-	492,830
Debt Service	-	31,504	-	31,504
Small Equipment	8,305	-	-	8,305
Grants/Special Projects	69,524	150	-	69,674
In-Kind Goods/Services	1,206,823	-	-	1,206,823
<b>TOTALS</b>	<b>\$11,902,150</b>	<b>\$730,577</b>	<b>\$ -</b>	<b>\$ 12,632,727</b>

# Community Action Partnership of Mid-Nebraska

## Statements of Cash Flows

Years Ended September 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in Net Assets	\$ (19,051)	\$ (1,142,149)
Adjustments to Reconcile Excess (Deficiency) revenues over expenses to net cash provided by operating activities		
Depreciation	482,433	492,830
(Increase) Decrease in:		
Accounts and Grants Receivable	(38,245)	132,764
Prepaid Expenses	(56,820)	14,281
(Decrease) Increase in:		
Accounts Payable and Accrued Liabilities	(39,848)	73,867
Deferred Revenue and Advances	(10,225)	(9,761)
Security Deposits	(1,545)	371
Net Cash Provided by (Used in) Operating Activities	316,699	(437,797)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase/Sale of Resale Property	-	-
(Purchase)/Sale of Property and Equipment	(178,610)	(208,092)
Net Cash Provided by (Used in) Investing Activities	(178,610)	(208,092)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds (Payments) - Short Term Bank Loans	-	-
Principal Payments on Long-Term Borrowings	-	(30,770)
Net Cash Provided by (Used in) Financing Activities	-	(30,770)
Net Increase (Decrease) in Cash and Cash Equivalents	138,089	(676,659)
Cash and Cash Equivalents, Beginning of Year	1,789,738	2,466,397
<b>Cash and Cash Equivalents, End of Year</b>	<b>\$ 1,927,827</b>	<b>\$ 1,789,738</b>

### SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION

Cash Paid During the Year for:

Interest	\$	-	\$	735
Income Taxes		-		-

# Community Action Partnership of Mid-Nebraska

## Notes to Financial Statements

Years Ended September 30, 2017 and 2016

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### 1. Summary Of Significant Accounting Policies

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#### ***Organization***

Community Action Partnership of Mid-Nebraska, (the Agency) is a nonprofit organization formed to provide services and assistance to low-income, elderly, and other disadvantaged or at risk persons.

Two Rivers Public Health Department, a governmental subdivision, is an activity that was administered by Community Action Partnership of Mid-Nebraska through June 30, 2016. See Note 8 for further details regarding the Two Rivers Public Health Department transition.

#### ***Basis of Presentation***

The Agency has adopted Financial Accounting Standards ASC 958-605, Not-for-Profit Entities – Revenue Recognition – Contributions, and ASC 958-205, Not-for-Profit Entities – Presentation of Financial Statements, and applied these standards on a retroactive basis. ASC 958-205 establishes standards for external financial reporting by not-for-profit organizations and requires that resources be classified for accounting and reporting purposes into three net asset categories according to externally (donor) imposed restrictions. ASC 958-605 requires that unconditional promises to give (pledges) be recorded as receivables and revenues and requires the agency to distinguish between contributions received for each net asset category in accordance with donor imposed restrictions. A description of the three net asset categories follows:

Unrestricted Net Assets - Net assets that are not subject to donor-imposed stipulations.

Temporarily Restricted Net Assets - Net assets subject to donor-imposed stipulations that may or will be met by either actions of the Agency or the passage of time.

Permanently Restricted Net Assets - Net assets subject to donor-imposed stipulations that they be maintained permanently by the Agency. Generally, the donors of these assets permit all or part of the income earned on these assets to be used by the Agency for general or specific purposes. (The Agency currently has no permanently restricted funds.)

#### ***Contributed Services, Materials, and Facilities***

The Agency receives contributions of volunteer services, materials, and facilities. The estimated fair value of these contributions is recorded as expense with equivalent amounts recorded as revenue in the year provided.

Under accounting principles generally accepted in the United States of America (GAAP), donated services should only be reported when the services create or enhance nonfinancial assets or when the services provided require specialized skills, are provided by persons possessing those skills, and would have to otherwise be purchased. Generally, the donated services received by the Agency do not meet these requirements. The Agency is required under certain grants to provide a minimum amount of donated services. For this reason, the Agency has reported all donated services, which is not in compliance with GAAP.

# Community Action Partnership of Mid-Nebraska

## Notes to Financial Statements

Years Ended September 30, 2017 and 2016

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### ***The Land, Building and Equipment Fund***

The Land, Building and Equipment Fund is designated for equipment acquisitions, for recording the costs of building, equipment and accumulated depreciation.

### ***Depreciation***

The Agency capitalizes fixed assets with a value of \$5,000 or more and an estimated life of greater than one year.

The Agency computes depreciation on its furniture, fixtures and equipment on the straight-line method over the estimated useful lives of the various classes of assets. The estimated service lives by type of asset are as follows:

Buildings	31-39 Years
Equipment and vehicles	5-10 Years

### ***Income Tax***

The Agency, is a nonprofit organization operating under Section 501(c)(3) of the Internal Revenue Code and is generally exempt from federal, state and local income taxes and, accordingly, no provision for income taxes is included in the financial statements.

Accounting principles generally accepted in the United States of America require the Agency's management to evaluate tax positions taken by the Agency and recognize a tax liability (or asset) if the Agency has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Agency is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Agency's management believes it is no longer subject to income tax examinations for years prior to 2013.

The Agency's policy is to include penalties and interest associated with income taxes as income tax expense and interest expense respectively. The Agency did not incur any penalties or interest on income taxes for the periods being reported.

### ***Deferred Revenue***

Deferred revenues result from current year grants and awards made to support the current year and subsequent years' activities. Revenue is recognized only to the extent that related expenses have been incurred.

### ***Indirect Costs***

The Agency allocates indirect and administrative expense in accordance with an Indirect Cost Proposal developed annually and approved by the Department of Health and Human Services. Indirect costs consist of salaries and fringe benefits of central organization personnel who perform management and administrative functions necessary and beneficial to all activities. The current year indirect costs are charged to the various activities based upon a provisional rate of 19% that is effective from October 1, 2016 to September 30, 2018. The indirect rate for the year ended September 30, 2017 was 19%.

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# Community Action Partnership of Mid-Nebraska

## Notes to Financial Statements

Years Ended September 30, 2017 and 2016

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### *Cash and Cash Equivalents*

For purposes of reporting the statements of cash flows, the Agency considers all cash accounts which are not subject to withdrawal restrictions or penalties, and all unrestricted highly liquid investments with a maturity of three months or less to be cash equivalents.

### *Accounts Receivable*

Accounts receivable represent the amount of grants earned less the amounts of earned grant funds advanced from grantor agencies during the period. Accounts receivable are entirely unsecured. Management believes that all outstanding accounts are collectible in full, therefore no allowance for uncollectible receivables has been provided.

### *Prepaid Expenses*

Prepaid balances are for payments made by the Agency in the current year for services occurring in the subsequent fiscal year.

### *Use of Estimates*

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

### *Advertising*

The Agency expenses advertising costs as incurred.

### *Reclassifications of a General Nature*

Certain amounts in the prior periods presented have been reclassified to conform to current period financial statement presentation. These reclassifications have no effect on previously reported net income.

## 2. Land, Building and Equipment

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	9/30/2016	Additions	Disposals	9/30/2017
Building and Equipment	\$ 12,718,013	\$ 210,935	\$ (218,283)	\$ 12,710,665
Land	206,101	--	(4,999)	201,102
Total	<u>\$ 12,924,114</u>	<u>\$ 210,935</u>	<u>\$ (223,282)</u>	<u>\$ 12,911,767</u>
Accumulated Depreciation	(5,885,658)	(482,433)	190,957	(6,177,134)
	<u>\$ 7,038,456</u>	<u>\$ (271,498)</u>	<u>\$ (32,325)</u>	<u>\$ 6,734,633</u>

Total depreciation expense for September 30, 2017 and 2016 is \$482,433 and \$492,830, respectively.

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# Community Action Partnership of Mid-Nebraska

## Notes to Financial Statements

Years Ended September 30, 2017 and 2016

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### 3. Employee Benefits

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Retirement/cafeteria benefit plan:

The Agency adopted an employee retirement annuity plan on September 29, 1984. The plan covers all full time employees and was retroactive to October 1, 1983. New employees are eligible upon their date of hire and all contributions are expensed in the period paid. The contribution rate for eligible employees is reviewed and set annually. Beginning September 1, 1991, all eligible employees were given the option of receiving annuity benefits or equivalent dollar benefits towards a cafeteria benefit plan. Total benefit dollars paid were \$682,003 in 2017 and \$739,154 in 2016.

### 4. Pledged Assets by Depository Bank

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The Agency maintains cash balances at various institutions. The Agency is adequately covered with pledged assets and by the Federal Deposit Insurance Corporation at each financial institution.

### 5. Note Payable Bank

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The County of Buffalo, Nebraska on October 27, 2000 issued \$500,000 of development revenue bonds and loaned the proceeds to the Agency for the purpose of the Agency to acquire and construct property. The loan agreement requires equal payments of \$4,580 including principal and interest at 7.20% through April 27, 2016; secured by real estate. First National Bank of Kearney is paying agent and registrar. This loan was paid off in April 2016.

### 6. Lease Commitments

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The Public Transportation Assistance program of the Agency entered into a lease agreement for office space on July 1, 2017. The term of the lease runs from July 2017 thru June 2019. The following is a schedule by years of future minimum lease payments:

Year Ending September 30, 2018	\$ 6,480
Year Ending September 30, 2019	<u>4,860</u>
Total minimum payments required	<u>\$ 11,340</u>

### 7. Concentration Of Credit Risk

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The Agency receives a substantial portion of its funding from federal and state agencies. As such, the Agency's ability to operate and administer these programs is dependent on the funding received. Therefore, any change in federal or state programs could have a substantial effect on the Agency's operations and ability to administer programs.

### 8. Two Rivers Public Health Department

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Effective June 30, 2016, Community Action Partnership of Mid Nebraska is no longer the fiscal agent for Two Rivers Public Health Department (Two Rivers). The Health Department's management and board elected to

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# Community Action Partnership of Mid-Nebraska

## Notes to Financial Statements

### Years Ended September 30, 2017 and 2016

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conduct these activities in-house. The entire fund balance of Two Rivers was transferred out of Community Action Partnership and controlled by Two Rivers' management.

#### 9. Restatement Of Net Assets

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The Land, Building & Equipment Fund in temporarily restricted net assets for 9/30/15 has been restated for a correction to capitalized assets. The change resulted in a decrease of \$216,119 being recorded in the Land, Building & Equipment Fund.

Land, Building & Equipment Fund Balance 9/30/15	\$7,508,545
Adjustment to 9/30/15 fund balance	<u>(216,119)</u>
Land, Building & Equipment Fund Balance at 9/30/15	<u>\$7,292,426</u>

#### 10. Subsequent Events

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Upon evaluation, the Agency notes that there were no material subsequent events between the date of the financial statements and January 16, 2018, the date that the financial statements were issued or available to be issued.



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**SUPPLEMENTAL INFORMATION**

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# State of Nebraska Community Services Programs with Community Action Partnership of Mid-Nebraska

## Schedule of Operations and Unexpended Funds by Program Account

Year Ended September 30, 2017

	<u>Federal Share</u>	<u>State DOR</u>	<u>State Other</u>	<u>Local</u>	<u>Total</u>
<b>COMMUNITY SERVICES BLOCK GRANT</b>					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 46,072	\$ 46,072
Current Year Funds - Grant	594,900	-	-	-	594,900
Current Year Funds - Other	-	-	-	22,451	22,451
In-Kind Contributions	-	-	-	-	-
<b>Total</b>	<b>594,900</b>	<b>-</b>	<b>-</b>	<b>68,523</b>	<b>663,423</b>
Less Amounts Allocated					
(to) from Other Programs	(83,768)	-	-	-	\$ (83,768)
Transfer (to) from Other Programs	-	-	-	-	-
<b>Net Revenues</b>	<b>511,132</b>	<b>-</b>	<b>-</b>	<b>68,523</b>	<b>579,655</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	511,132	-	-	22,875	534,007
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,648</b>	<b>\$ 45,648</b>
<b>PUBLIC TRANSPORTATION ASSISTANCE PROGRAMS</b>					
PROGRAM FUNDS PROVIDED					
Prior Years Balance Brought Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Funds - Grant	969,952	311,061	-	-	1,281,013
Current Year Funds - Other	-	-	22,635	391,043	413,678
<b>Total</b>	<b>969,952</b>	<b>311,061</b>	<b>22,635</b>	<b>391,043</b>	<b>1,694,691</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	969,952	311,061	22,635	391,043	1,694,691
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# State of Nebraska Community Services Programs with Community Action Partnership of Mid-Nebraska

## Schedule of Operations and Unexpended Funds by Program Account

Year Ended September 30, 2017

	<u>Federal Share</u>	<u>State DOR</u>	<u>State Other</u>	<u>Local</u>	<u>Total</u>
<b>TRANSPORTATION CAPITAL</b>					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Funds - Grant	74,005	9,251	-	-	83,256
Current Year Funds - Other	-	-	-	12,640	12,640
<b>Totals</b>	<b>74,005</b>	<b>9,251</b>	<b>-</b>	<b>12,640</b>	<b>95,896</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	74,005	9,251	-	12,640	95,896
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>MINORITY HEALTH INITIATIVE</b>					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Funds - Grant	-	-	132,460	-	132,460
Current Year Funds - Other	-	-	-	-	-
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>132,460</b>	<b>-</b>	<b>132,460</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	132,460	-	132,460
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EMERGENCY HOMELESS ASSISTANCE</b>					
PROGRAM FUNDS PROVIDED					
Prior Years Balance Brought Forward	\$ -	\$ -	\$ -	\$ 2,023	\$ 2,023
Current Year Funds - Grant	125,244	-	152,317	-	277,561
Current Year Funds - Other	-	-	-	41,445	41,445
Current Year Funds					
Allocated from CSBG	5,173	-	-	-	5,173
Transfers from Other Programs	-	-	-	(5)	(5)
<b>Totals</b>	<b>130,417</b>	<b>-</b>	<b>152,317</b>	<b>43,463</b>	<b>326,197</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	130,417	-	152,317	26,164	308,898
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,299</b>	<b>\$ 17,299</b>

See Notes to Financial Statements

# State of Nebraska Community Services Programs with Community Action Partnership of Mid-Nebraska

## Schedule of Operations and Unexpended Funds by Program Account

Year Ended September 30, 2017

	<u>Federal Share</u>	<u>State DOR</u>	<u>State Other</u>	<u>Local</u>	<u>Total</u>
<b>CHILD ABUSE RESOURCE AND EDUCATION</b>					
PROGRAM FUNDS PROVIDED					
Prior Years Balance Brought Forward	\$ -	\$ -	\$ -	\$ 2,709	\$ 2,709
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	12,986	12,986
Current Year Funds Allocated from CSBG	-	-	-	-	-
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,695</b>	<b>15,695</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	2,873	2,873
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,822</b>	<b>\$ 12,822</b>
<b>HITCHCOCK PANTRY</b>					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 3,868	\$ 3,868
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	1,855	1,855
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,723</b>	<b>5,723</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	1,197	1,197
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,526</b>	<b>\$ 4,526</b>
<b>FOOD BANK</b>					
PROGRAM FUNDS PROVIDED					
Prior Years Balance Brought Forward	\$ -	\$ -	\$ -	\$ 123,398	\$ 123,398
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	146,617	146,617
Current Year Funds Allocated from CSBG	10,970	-	-	-	10,970
<b>Totals</b>	<b>10,970</b>	<b>-</b>	<b>-</b>	<b>270,015</b>	<b>280,985</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	10,970	-	-	142,157	153,127
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 127,858</b>	<b>\$ 127,858</b>

See Notes to Financial Statements

# State of Nebraska Community Services Programs with Community Action Partnership of Mid-Nebraska

## Schedule of Operations and Unexpended Funds by Program Account

Year Ended September 30, 2017

	Federal Share	State DOR	State Other	Local	Total
<b>FRANKLIN COUNTRY PANTRY</b>					
PROGRAM FUNDS PROVIDED					
Prior Years Balance Brought Forward	\$ -	\$ -	\$ -	\$ 10,764	\$ 10,764
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	4,148	4,148
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,912</b>	<b>14,912</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	1,448	1,448
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,464</b>	<b>\$ 13,464</b>
<b>LEXINGTON PANTRY</b>					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 1,957	\$ 1,957
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	8,465	8,465
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,422</b>	<b>10,422</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	1,791	1,791
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,631</b>	<b>\$ 8,631</b>
<b>WESTERN FRONTIER PANTRY</b>					
PROGRAM FUNDS PROVIDED					
Prior Years Balance Brought Forward	\$ -	\$ -	\$ -	\$ 4,649	\$ 4,649
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	436	436
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,085</b>	<b>5,085</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	328	328
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,757</b>	<b>\$ 4,757</b>

# State of Nebraska Community Services Programs with Community Action Partnership of Mid-Nebraska

## Schedule of Operations and Unexpended Funds by Program Account

Year Ended September 30, 2017

	Federal Share	State DOR	State Other	Local	Total
<b>ASSETS FOR INDEPENDENCE</b>					
PROGRAM FUNDS PROVIDED					
Prior Years Balance Brought Forward	\$ (450)	\$ -	\$ -	\$ (889)	\$ (1,339)
Current Year Funds - Grant	450	-	-	-	450
Current Year Funds - Other	-	-	-	-	-
Current Year Funds					
Allocated from CSBG	264	-	-	-	264
Transfers from Other Programs	-	-	-	889	-
<b>Totals</b>	<b>264</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>264</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	264	-	-	-	264
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>RESIDENTIAL ASSISTANCE TO FAMILIES IN TRANSITION</b>					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Funds - Grant	84,577	-	-	-	84,577
Current Year Funds - Other	-	-	-	11,457	11,457
Current Year Funds					
Allocated from CSBG	4,181	-	-	-	4,181
<b>Totals</b>	<b>88,758</b>	<b>-</b>	<b>-</b>	<b>11,457</b>	<b>100,215</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	88,758	-	-	11,457	100,215
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# State of Nebraska Community Services Programs with Community Action Partnership of Mid-Nebraska

## Schedule of Operations and Unexpended Funds by Program Account

Year Ended September 30, 2017

	Federal Share	State DOR	State Other	Local	Total
<b>SENIOR COMPANION VOLUNTEERS</b>					
PROGRAM FUNDS PROVIDED					
Prior Years Balance Brought Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	23,810	3,368	27,178
In-Kind Contributions	-	-	-	(619)	(619)
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>23,810</b>	<b>2,749</b>	<b>26,559</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	23,810	2,749	26,559
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PRESCHOOL SCHOLARSHIPS</b>					
PROGRAM FUNDS PROVIDED					
Prior Years Balance Brought Forward	\$ -	\$ -	\$ -	\$ 5,450	\$ 5,450
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	5,500	5,500
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,950</b>	<b>10,950</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	5,450	5,450
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>
<b>EMERGENCY ASSISTANCE</b>					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 18,425	\$ 18,425
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	15,041	15,041
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,466</b>	<b>33,466</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	13,083	\$ 13,083
Transfer to Other Program	-	-	-	-	\$ -
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,083</b>	<b>13,083</b>
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,383</b>	<b>\$ 20,383</b>

See Notes to Financial Statements

# State of Nebraska Community Services Programs with Community Action Partnership of Mid-Nebraska

## Schedule of Operations and Unexpended Funds by Program Account

Year Ended September 30, 2017

	Federal Share	State DOR	State Other	Local	Total
<b>WILCOX PANTRY</b>					
PROGRAM FUNDS PROVIDED					
Prior Years Balance Brought Forward	\$ -	\$ -	\$ -	\$ 1,101	\$ 1,101
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	6,523	6,523
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,624</b>	<b>7,624</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	2,887	2,887
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,737</b>	<b>\$ 4,737</b>
<b>HMIS REGIONAL ADMINISTRATOR/CCFL</b>					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	716	716
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>716</b>	<b>716</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	716	716
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# State of Nebraska Community Services Programs with Community Action Partnership of Mid-Nebraska

## Schedule of Operations and Unexpended Funds by Program Account

Year Ended September 30, 2017

	Federal Share	State DOR	State Other	Local	Total
<b>AFFORDABLE CARE ACT NAVIGATOR</b>					
PROGRAM FUNDS PROVIDED					
Prior Years Balance Brought Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Funds - Grant	58,349	-	-	-	58,349
Current Year Funds - Other	-	-	-	-	-
<b>Totals</b>	<b>58,349</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>58,349</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	58,349	-	-	-	58,349
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>COMMUNITY HEALTH</b>					
PROGRAM FUNDS PROVIDED					
Prior Years Balance Brought Forward	\$ -	\$ -	\$ -	\$ 24,000	\$ 24,000
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	-	-
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,000</b>	<b>24,000</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	12,174	12,174
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,826</b>	<b>\$ 11,826</b>

# State of Nebraska Community Services Program with Community Action Partnership of Mid-Nebraska

## Schedule of Expenditures

Year Ended September 30, 2017

	<u>Federal Share</u>	<u>State DOR</u>	<u>State Other</u>	<u>Local</u>	<u>Total</u>
<b>COMMUNITY SERVICES BLOCK GRANT</b>					
Salaries, Wages, and Fringe Benefits	\$ 348,848	\$ -	\$ -	\$ 15,612	\$ 364,460
Direct Operating Expenses	67,418	-	-	3,017	70,435
Supplies	16,650	-	-	745	17,395
Travel	11,936	-	-	534	12,470
Capital Outlay	-	-	-	-	-
Indirect Costs	66,281	-	-	2,966	69,247
<b>TOTALS</b>	<b>\$ 511,132</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,875</b>	<b>\$ 534,007</b>
<b>PUBLIC TRANSPORTATION ASSISTANCE PROGRAMS</b>					
Salaries, Wages, and Fringe Benefits	\$ 618,671	\$ 198,406	\$ 14,437	\$ 249,422	\$ 1,080,937
Direct Operating Expenses	214,588	68,818	5,008	86,513	374,926
Supplies	17,392	5,578	406	7,012	30,387
Travel	1,753	562	41	707	3,063
Capital Outlay	-	-	-	-	-
Indirect Costs	117,548	37,697	2,743	47,390	205,378
<b>TOTALS</b>	<b>\$ 969,952</b>	<b>\$ 311,061</b>	<b>\$ 22,635</b>	<b>\$ 391,043</b>	<b>\$ 1,694,691</b>
<b>TRANSPORTATION CAPITAL</b>					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	-	-
Supplies	-	-	-	-	-
Travel	-	-	-	-	-
Capital Outlay	74,005	9,251	-	12,640	95,896
Indirect Costs	-	-	-	-	-
<b>TOTALS</b>	<b>\$ 74,005</b>	<b>\$ 9,251</b>	<b>\$ -</b>	<b>\$ 12,640</b>	<b>\$ 95,896</b>
<b>MINORITY HEALTH INITIATIVE</b>					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ 99,651	\$ -	\$ 99,651
Direct Operating Expenses	-	-	5,637	-	5,637
Supplies	-	-	5,498	-	5,498
Travel	-	-	2,741	-	2,741
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	18,933	-	18,933
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 132,460</b>	<b>\$ -</b>	<b>\$ 132,460</b>

# State of Nebraska Community Services Program with Community Action Partnership of Mid-Nebraska

## Schedule of Expenditures

Year Ended September 30, 2017

	<u>Federal Share</u>	<u>State DOR</u>	<u>State Other</u>	<u>Local</u>	<u>Total</u>
<b>EMERGENCY HOMELESS ASSISTANCE</b>					
Salaries, Wages, and Fringe Benefits	\$ 19,555	\$ -	\$ 22,839	\$ 3,923	\$ 46,317
Direct Operating Expenses	107,024	-	124,995	21,471	253,490
Supplies	83	-	97	17	197
Travel	40	-	46	8	94
Capital Outlay	-	-	-	-	-
Indirect Costs	3,715	-	4,339	745	8,800
<b>TOTALS</b>	<b>\$ 130,417</b>	<b>\$ -</b>	<b>\$ 152,317</b>	<b>\$ 26,164</b>	<b>\$ 308,898</b>
<b>CHILD ABUSE RESOURCE AND EDUCATION</b>					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ 1,077	\$ 1,077
Direct Operating Expenses	-	-	-	148	148
Supplies	-	-	-	996	996
Travel	-	-	-	448	448
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	204	204
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,873</b>	<b>\$ 2,873</b>
<b>HITCHCOCK PANTRY</b>					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	4	4
Supplies	-	-	-	1,193	1,193
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,197</b>	<b>\$ 1,197</b>
<b>FOOD BANK</b>					
Salaries, Wages, and Fringe Benefits	\$ 6,329	\$ -	\$ -	\$ 82,022	\$ 88,351
Direct Operating Expenses	2,733	-	-	35,423	38,156
Supplies	669	-	-	8,664	9,333
Travel	36	-	-	464	500
Capital Outlay	-	-	-	-	-
Indirect Costs	1,203	-	-	15,584	16,787
<b>TOTALS</b>	<b>\$ 10,970</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 142,157</b>	<b>\$ 153,127</b>

# State of Nebraska Community Services Program with Community Action Partnership of Mid-Nebraska

## Schedule of Expenditures

Year Ended September 30, 2017

	<u>Federal</u> <u>Share</u>	<u>State</u> <u>DOR</u>	<u>State</u> <u>Other</u>	<u>Local</u>	<u>Total</u>
<b>FRANKLIN COUNTY PANTRY</b>					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	3	3
Supplies	-	-	-	1,445	1,445
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,448</b>	<b>\$ 1,448</b>
<b>LEXINGTON PANTRY</b>					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	109	109
Supplies	-	-	-	1,682	1,682
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,791</b>	<b>\$ 1,791</b>
<b>WESTERN FRONTIER PANTRY</b>					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	186	186
Supplies	-	-	-	142	142
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 328</b>	<b>\$ 328</b>
<b>ASSETS FOR INDEPENDENCE</b>					
Salaries, Wages, and Fringe Benefits	\$ 221	\$ -	\$ -	\$ -	\$ 221
Direct Operating Expenses	1	-	-	-	1
Supplies	-	-	-	-	-
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	42	-	-	-	42
<b>TOTALS</b>	<b>\$ 264</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 264</b>

# State of Nebraska Community Services Program with Community Action Partnership of Mid-Nebraska

## Schedule of Expenditures

Year Ended September 30, 2017

	<u>Federal Share</u>	<u>State DOR</u>	<u>State Other</u>	<u>Local</u>	<u>Total</u>
<b>RESIDENTIAL ASSISTANCE TO FAMILIES IN TRANSITION</b>					
Salaries, Wages, and Fringe Benefits	\$ 41,349	\$ -	\$ -	\$ 5,337	\$ 46,686
Direct Operating Expenses	37,345	-	-	4,820	42,165
Supplies	2,209	-	-	285	2,494
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	7,856	-	-	1,014	8,870
<b>TOTALS</b>	<b>\$ 88,758</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,457</b>	<b>\$ 100,215</b>
<b>SENIOR COMPANION VOLUNTEERS</b>					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ 8,582	\$ 991	\$ 9,573
Direct Operating Expenses	-	-	12,162	1,404	13,566
Supplies	-	-	117	14	131
Travel	-	-	1,318	152	1,470
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	1,631	188	1,819
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,810</b>	<b>\$ 2,749</b>	<b>\$ 26,559</b>
<b>PRESCHOOL SCHOLARSHIPS</b>					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	5,450	5,450
Supplies	-	-	-	-	-
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,450</b>	<b>\$ 5,450</b>
<b>EMERGENCY ASSISTANCE</b>					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	12,092	12,092
Supplies	-	-	-	68	68
Travel	-	-	-	923	923
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,083</b>	<b>\$ 13,083</b>

# State of Nebraska Community Services Program with Community Action Partnership of Mid-Nebraska

## Schedule of Expenditures

Year Ended September 30, 2017

	<u>Federal Share</u>	<u>State DOR</u>	<u>State Other</u>	<u>Local</u>	<u>Total</u>
<b>WILCOX PANTRY</b>					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	120	120
Supplies	-	-	-	2,767	2,767
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,887</b>	<b>\$ 2,887</b>
<b>HMIS REGIONAL ADMINISTRATOR/CCFL</b>					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ 557	\$ 557
Direct Operating Expenses	-	-	-	53	53
Supplies	-	-	-	-	-
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	106	106
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 716</b>	<b>\$ 716</b>
<b>AFFORDABLE CARE ACT NAVIGATOR</b>					
Salaries, Wages, and Fringe Benefits	\$ 38,526	\$ -	\$ -	\$ -	\$ 38,526
Direct Operating Expenses	7,840	-	-	-	7,840
Supplies	693	-	-	-	693
Travel	3,970	-	-	-	3,970
Capital Outlay	-	-	-	-	-
Indirect Costs	7,320	-	-	-	7,320
<b>TOTALS</b>	<b>\$ 58,349</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 58,349</b>
<b>COMMUNITY HEALTH</b>					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	10,829	10,829
Supplies	-	-	-	2	2
Travel	-	-	-	1,344	1,344
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,174</b>	<b>\$ 12,174</b>

**West Central Nebraska Area Agency on Aging Contracting  
with Community Action Partnership of Mid-Nebraska  
For North Platte Senior Center**

**Statement of Revenues, Expenditures and Changes in Net Assets**

**Years Ended September 30 , 2017**

	<b>AOA and Local Funding</b>	<b>In-Kind Contributions</b>	<b>Total</b>
<b>REVENUES</b>			
AOA Contributions Received	\$ 83,319	\$ -	\$ 83,319
USDA and Title XX Funds	61,391	-	61,391
CSBG Allocation	27,000	-	27,000
Cash Match Contributions	208,808	-	208,808
Transfers from Other Programs	-	-	-
<b>Total Revenues</b>	<b>380,518</b>	<b>-</b>	<b>380,518</b>
<b>EXPENDITURES</b>			
Personnel	160,052	-	160,052
Travel	3,589	-	3,589
Supplies	16,179	-	16,179
Building Space	50	-	50
Communication and Utilities	11,819	-	11,819
Other	27,789	-	27,789
Raw Food	131,654	-	131,654
Indirect Costs	30,410	-	30,410
<b>Total Expenditures</b>	<b>381,542</b>	<b>-</b>	<b>381,542</b>
<b>Excess Revenues (Expenditures)</b>	<b>(1,024)</b>	<b>-</b>	<b>(1,024)</b>
Net Assets, Beginning	2,499	-	2,499
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 1,475</b>	<b>\$ -</b>	<b>\$ 1,475</b>

**West Central Nebraska Area Agency on Aging Contracting  
with Community Action Partnership of Mid-Nebraska  
For North Platte Senior Center**

**Statement of Revenues, Expenditures and Changes in Net Assets**

**Years Ended September 30 , 2016**

	<u>AOA and Local Funding</u>	<u>In-Kind Contributions</u>	<u>Total</u>
<b>REVENUES</b>			
AOA Contributions Received	\$ 99,106	\$ -	\$ 99,106
USDA and Title XX Funds	71,072	-	71,072
CSBG Allocation	24,000	-	24,000
Cash Match Contributions	216,658	-	216,658
Transfers from Other Programs	-	-	-
<b>Total Revenues</b>	<b>410,836</b>	<b>-</b>	<b>410,836</b>
<b>EXPENDITURES</b>			
Personnel	182,913	-	182,913
Travel	4,218	-	4,218
Supplies	16,138	-	16,138
Building Space	100	-	100
Communication and Utilities	12,565	-	12,565
Other	17,615	-	17,615
Raw Food	142,534	-	142,534
Indirect Costs	34,753	-	34,753
<b>Total Expenditures</b>	<b>410,836</b>	<b>-</b>	<b>410,836</b>
<b>Excess Revenues (Expenditures)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Assets, Beginning</b>	<b>2,499</b>	<b>-</b>	<b>2,499</b>
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 2,499</b>	<b>\$ -</b>	<b>\$ 2,499</b>



**Department of Health and Human Services  
Community Action Program Grant No. 6341  
with Community Action Partnership of Mid-Nebraska  
Full Year Head Start – Part Day and Handicapped**

**Combined Statement of Revenues, Expenditures and Changes in Net Assets**

**Year Ended September 30, 2017**

	<u>Federal Share</u>	<u>Non-Federal Share</u>	<u>Total</u>
<b>REVENUES</b>			
Current Year Funds - Grant	\$ 3,494,614	\$ -	\$ 3,494,614
Current Year Funds - Other	149,561	36,247	185,808
Current Year In-Kind Contributions	-	1,172,953	1,172,953
<b>Total Revenues</b>	<b>3,644,175</b>	<b>1,209,200</b>	<b>4,853,375</b>
<b>EXPENDITURES</b>			
Disbursements and Accruals	3,644,175	36,247	3,680,422
In-Kind Contributions	-	1,172,953	1,172,953
<b>Total Expenditures</b>	<b>3,644,175</b>	<b>1,209,200</b>	<b>4,853,375</b>
<b>Excess Revenues (Expenditures)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Assets, Beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET ASSETS, END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Department of Health and Human Services  
Community Action Program Grant No. 6341  
with Community Action Partnership of Mid-Nebraska  
Full Year Head Start – Part Day and Handicapped**

**Combined Statement of Revenues, Expenditures and Changes in Net Assets**

**Year Ended September 30, 2016**

	<u>Federal Share</u>	<u>Non-Federal Share</u>	<u>Total</u>
<b>REVENUES</b>			
Current Year Funds - Grant	\$ 3,470,136	\$ -	\$ 3,470,136
Current Year Funds - Other	141,977	33,607	175,584
Current Year In-Kind Contributions	-	1,133,892	1,133,892
<b>Total Revenues</b>	<b>3,612,113</b>	<b>1,167,499</b>	<b>4,779,612</b>
<b>EXPENDITURES</b>			
Disbursements and Accruals	3,612,113	33,607	\$ 3,645,720
In-Kind Contributions	-	1,133,892	1,133,892
<b>Total Expenditures</b>	<b>3,612,113</b>	<b>1,167,499</b>	<b>4,779,612</b>
<b>Excess Revenues (Expenditures)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Assets, Beginning	-	-	-
<b>NET ASSETS, END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Department of Health and Human Services  
Community Action Program Grant No. 6341  
with Community Action Partnership of Mid-Nebraska  
Full Year Head Start – Part Day and Handicapped**

Schedule of Grant Operations and Net Assets by Program Accounts

For the Period October 1, 2016 to July 31, 2017

	<u>Federal Share</u>	<u>Non-Federal Share</u>	<u>Total</u>
<b>FULL YEAR HEAD START P.A. NO. 22, 23 &amp; 25</b>			
<b>REVENUES</b>			
Current Year Funds - Grants	\$ 2,858,747	\$ -	\$ 2,858,747
Current Year Funds - Other	127,426	-	127,426
Transfer from Corporate	-	33,998	33,998
Grantee's In-Kind Contributions	-	1,120,579	1,120,579
<b>Total Revenues</b>	<b>2,986,173</b>	<b>1,154,577</b>	<b>4,140,750</b>
<b>EXPENDITURES</b>			
Disbursements and Accruals	2,986,173	33,998	\$ 3,020,171
In-Kind Contributions	-	1,120,579	1,120,579
<b>Total Expenditures</b>	<b>2,986,173</b>	<b>1,154,577</b>	<b>4,140,750</b>
Excess Revenues (Expenditures)	-	-	-
Net Assets, Beginning	-	-	-
<b>NET ASSETS, END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FULL YEAR HEAD START P.A. NO. 20 &amp; 21</b>			
<b>REVENUES</b>			
Current Year Funds - Grants	\$ 33,029	\$ -	\$ 33,029
Current Year Funds - Other	-	-	-
Grantee's In-Kind Contributions	-	-	-
<b>Total Revenues</b>	<b>33,029</b>	<b>-</b>	<b>33,029</b>
<b>EXPENDITURES</b>			
Disbursements and Accruals	33,029	-	33,029
In-Kind Contributions	-	-	-
<b>Total Expenditures</b>	<b>33,029</b>	<b>-</b>	<b>33,029</b>
Excess Revenues (Expenditures)	-	-	-
Net Assets, Beginning	-	-	-
<b>NET ASSETS, END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See Notes to Financial Statements

**Department of Health and Human Services  
Community Action Program Grant No. 6341  
with Community Action Partnership of Mid-Nebraska  
Full Year Head Start – Part Day and Handicapped**

Schedule of Grant Operations and Net Assets by Program Accounts

For the Period August 1, 2016 to July 31, 2017

	<u>Federal Share</u>	<u>Non-Federal Share</u>	<u>Total</u>
<b>FULL YEAR HEAD START P.A. NO. 22, 23 &amp; 25</b>			
<b>REVENUES</b>			
Current Year Funds - Grants	\$ 3,449,426	\$ -	\$ 3,449,426
Current Year Funds - Other	150,423	-	150,423
Transfer from Corporate		38,843	38,843
Grantee's In-Kind Contributions	-	1,185,791	1,185,791
<b>Total Revenues</b>	<b>3,599,849</b>	<b>1,224,634</b>	<b>4,824,483</b>
<b>EXPENDITURES</b>			
Disbursements and Accruals	3,599,849	38,843	\$ 3,638,692
In-Kind Contributions	-	1,185,791	1,185,791
<b>Total Expenditures</b>	<b>3,599,849</b>	<b>1,224,634</b>	<b>4,824,483</b>
Excess Revenues (Expenditures)	-	-	-
Net Assets, Beginning	-	-	-
<b>NET ASSETS, END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FULL YEAR HEAD START P.A. NO. 20 &amp; 21</b>			
<b>REVENUES</b>			
Current Year Funds - Grants	\$ 54,383	\$ -	\$ 54,383
Current Year Funds - Other	-	-	-
Grantee's In-Kind Contributions	-	-	-
<b>Total Revenues</b>	<b>54,383</b>	<b>-</b>	<b>54,383</b>
<b>EXPENDITURES</b>			
Disbursements and Accruals	54,383	-	54,383
In-Kind Contributions	-	-	-
<b>Total Expenditures</b>	<b>54,383</b>	<b>-</b>	<b>54,383</b>
Excess Revenues (Expenditures)	-	-	-
Net Assets, Beginning	-	-	-
<b>NET ASSETS, END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See Notes to Financial Statements

**Department of Health and Human Services  
Community Action Program Grant No. 6341  
with Community Action Partnership of Mid-Nebraska  
Full Year Head Start – Part Day and Handicapped**

Schedule of Grant Operations and Net Assets by Program Accounts

For the Period August 1, 2017 to September 30, 2017

	<u>Federal Share</u>	<u>Non-Federal Share</u>	<u>Total</u>
<b>FULL YEAR HEAD START P.A. NO. 22 &amp; 25</b>			
<b>REVENUES</b>			
Current Year Funds - Grants	\$ 591,519	\$ -	\$ 591,519
Current Year Funds - Other	22,135	2,249	24,384
Grantee's In-Kind Contributions	-	52,374	52,374
<b>Total Revenues</b>	<b>613,654</b>	<b>54,623</b>	<b>668,277</b>
<b>EXPENDITURES</b>			
Disbursements and Accruals	613,654	2,249	615,903
In-Kind Contributions	-	52,374	52,374
<b>Total Expenditures</b>	<b>613,654</b>	<b>54,623</b>	<b>668,277</b>
Excess Revenues (Expenditures)	-	-	-
Net Assets, Beginning	-	-	-
<b>NET ASSETS, END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FULL YEAR HEAD START P.A. NO. 20 &amp; 21</b>			
<b>REVENUES</b>			
Current Year Funds - Grants	\$ 11,319	\$ -	\$ 11,319
Current Year Funds - Other	-	-	-
Grantee's In-Kind Contributions	-	-	-
<b>Total Revenues</b>	<b>11,319</b>	<b>-</b>	<b>11,319</b>
<b>EXPENDITURES</b>			
Disbursements and Accruals	11,319	-	11,319
In-Kind Contributions	-	-	-
<b>Total Expenditures</b>	<b>11,319</b>	<b>-</b>	<b>11,319</b>
Excess Revenues (Expenditures)	-	-	-
Net Assets, Beginning	-	-	-
<b>NET ASSETS, END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See Notes to Financial Statements

# Nebraska Energy Office/Weatherization with Community Action Partnership of Mid-Nebraska

## Combined Statement of Revenues, Expenditures and Changes in Net Assets

Years Ended September 30, 2017 and 2016

	2017	2016
<b>REVENUES</b>		
Grant Income	\$ 577,031	\$ 725,940
ARRA - Grant Income	-	-
Miscellaneous	92,590	105,070
CSBG Allocation	7,946	12,816
Transfer from Corporate	-	1
Transfers from Housing	-	-
<b>Total Revenues</b>	<b>677,567</b>	<b>843,827</b>
<b>EXPENDITURES</b>		
Labor	101,819	128,099
Program Support	343,633	404,582
Home Insulation Materials	90,068	95,947
Health and Safety	58,886	106,846
Administration Costs	56,440	68,243
Liability Insurance	5,545	6,666
Training and Technical Assistance	19,963	24,077
<b>Total Operating Expenses</b>	<b>676,354</b>	<b>834,460</b>
<b>Excess Revenues (Expenditures)</b>	<b>1,213</b>	<b>9,367</b>
Net Assets, Beginning	(32,344)	(41,711)
<b>NET ASSETS (DEFICIENT), ENDING</b>	<b>\$ (31,131)</b>	<b>\$ (32,344)</b>

# Nebraska Energy Office/Weatherization with Community Action Partnership of Mid-Nebraska

## Statement of Revenues and Expenditures

Year Ended September 30, 2017

	<u>Federal Funds</u>	<u>Other</u>	<u>Total Funds</u>
<b>Low Income Home Energy Assistance Program - 2016</b>			
<b>REVENUES</b>			
Grant	\$ 121,899	\$ -	\$ 121,899
Miscellaneous	-	-	-
Current Funds Allocated from CSBG	-	-	-
Transfer from Other Programs	-	-	-
<b>Total Revenues</b>	<b>121,899</b>	<b>-</b>	<b>121,899</b>
<b>EXPENDITURES</b>			
Home Insulation Materials	17,986	-	17,986
Program Support	64,564	-	64,564
Labor	23,628	-	23,628
Health and Safety	10,050	-	10,050
Liability Insurance	1,112	-	1,112
Administration Costs	2,274	-	2,274
Training	2,285	-	2,285
<b>Total Expenditures</b>	<b>121,899</b>	<b>-</b>	<b>121,899</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Nebraska Energy Office/Weatherization with Community Action Partnership of Mid-Nebraska

## Statement of Revenues and Expenditures

Year Ended September 30, 2017

	<u>Federal Funds</u>	<u>Other</u>	<u>Total Funds</u>
<b>Low Income Home Energy Assistance Program - 2017</b>			
<b>REVENUES</b>			
Grant	\$ 207,280	\$ -	\$ 207,280
Current Funds Allocated from CSBG	-	-	-
<b>Total Revenues</b>	<b>207,280</b>	<b>-</b>	<b>207,280</b>
<b>EXPENDITURES</b>			
Home Insulation Materials	32,997	-	32,997
Program Support	88,310	-	88,310
Labor	35,792	-	35,792
Health and Safety	22,382	-	22,382
Liability Insurance	1,868	-	1,868
Administration Costs	18,896	-	18,896
Training	8,895	-	8,895
<b>Total Expenditures</b>	<b>209,140</b>	<b>-</b>	<b>209,140</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ (1,860)</b>	<b>\$ -</b>	<b>\$ (1,860)</b>



# Nebraska Energy Office/Weatherization with Community Action Partnership of Mid-Nebraska

## Statement of Revenues and Expenditures

Year Ended September 30, 2017

	<u>Federal Funds</u>	<u>Other</u>	<u>Total Funds</u>
<b>Low Income Weatherization Assistance Program - 2016</b>			
<b>REVENUES</b>			
Grant	\$ 247,852	\$ -	\$ 247,852
Miscellaneous	-	900	
Current Funds Allocated from CSBG	7,946	-	7,946
<b>Total Revenues</b>	<b>255,798</b>	<b>900</b>	<b>256,698</b>
<b>EXPENDITURES</b>			
Home Insulation Materials	39,085	-	39,085
Program Support	99,188	900	100,088
Labor	42,769	-	42,769
Health and Safety	26,454	-	26,454
Liability Insurance	2,565	-	2,565
Administration Costs	35,270	-	35,270
Training	8,783	-	8,783
<b>Total Expenditures</b>	<b>254,114</b>	<b>900</b>	<b>255,014</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ 1,684</b>	<b>\$ -</b>	<b>\$ 1,684</b>

# Nebraska Energy Office/Weatherization with Community Action Partnership of Mid-Nebraska

## Statement of Revenues and Expenditures

Year Ended September 30, 2017

	<u>Federal Funds</u>	<u>Other</u>	<u>Total Funds</u>
<b>Low Income Weatherization Assistance Program - 2017</b>			
<b>REVENUES</b>			
Grant	\$ -	\$ -	\$ -
Current Funds Allocated from CSBG	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>			
Home Insulation Materials	-	-	-
Program Support	-	-	-
Labor	(370)	-	(370)
Health and Safety	-	-	-
Liability Insurance	-	-	-
Administration Costs	-	-	-
Training	-	-	-
<b>Total Expenditures</b>	<b>(370)</b>	<b>-</b>	<b>(370)</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ 370</b>	<b>\$ -</b>	<b>\$ 370</b>

# Nebraska Energy Office/Weatherization with Community Action Partnership of Mid-Nebraska

## Statement of Revenues and Expenditures

Year Ended September 30, 2017

	<u>Federal Funds</u>	<u>Other</u>	<u>Total Funds</u>
<b>Weatherization Inventory</b>			
<b>REVENUES</b>			
Miscellaneous	\$ -	\$ 91,690	\$ 91,690
Total Revenues	-	91,690	91,690
<b>EXPENDITURES</b>			
Home Insulation Materials	-	-	-
Program Support	-	90,671	90,671
Labor	-	-	-
Liability Insurance	-	-	-
Administration Costs	-	-	-
Technical and Technical Assistance	-	-	-
Total Expenditures	-	90,671	90,671
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ -</b>	<b>\$ 1,019</b>	<b>\$ 1,019</b>

# Nebraska Energy Office/Weatherization with Community Action Partnership of Mid-Nebraska

## Statement of Changes in Net Assets

Year Ended September 30, 2017

	Low Income Home Energy Assistance Program <u>2016</u>	Low Income Home Energy Assistance Program <u>2017</u>	Low Income Weather- ization Assistance Program <u>2016</u>	Low Income Weather- ization Assistance Program <u>2017</u>	Weather- ization Inventory	<u>Total</u>
Net Assets (Deficit), Beginning of Year	\$ -	\$ -	\$ (1,684)	\$ -	\$ (30,660)	\$ (32,344)
Excess Revenues (Expenditures)	-	(1,860)	1,684	370	1,019	1,213
<b>NET ASSETS (DEFICIT), END OF YEAR</b>	<b>\$ -</b>	<b>\$ (1,860)</b>	<b>\$ -</b>	<b>\$ 370</b>	<b>\$ (29,641)</b>	<b>\$ (31,131)</b>

# Nebraska Energy Office/Weatherization with Community Action Partnership of Mid-Nebraska

Funds Due from Nebraska Energy Office

Year Ended September 30, 2017

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	<b>Fund Due September 30, <u>2017</u></b>
<b>Nebraska Energy Office</b>	
2017 Grant - Low-Income Home Energy Assistance Program	\$ 57,050
<b>TOTAL SELLING EXPENSES</b>	<b>\$ 57,050</b>

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## LIST OF ACCOUNTS PAYABLE FOR MATERIALS AND LABOR BY VENDOR September 30, 2017

NONE

# Commodity Supplemental Food Program and Food Program for Women, Infants and Children with Community Action Partnership of Mid-Nebraska

## Statement of Revenues, Expenditures and Changes in Net Assets

Year Ended September 30, 2017

	<u>CSFP</u>	<u>WIC</u>	<u>Total</u>
<b>REVENUES</b>			
Food Funding	\$ 357,950	\$ -	\$ 357,950
Nutrition Services and Admin	100,538	803,124	903,662
Local	10,694	-	10,694
Miscellaneous Revenue	-	620	620
Funds allocated from CSBG	15,485	-	15,485
Transfers from other Programs	3,345	-	3,345
<b>Total Revenues</b>	<b>488,012</b>	<b>803,744</b>	<b>1,291,756</b>
<b>EXPENDITURES</b>			
Personnel	88,535	568,208	656,743
Supplies	883	29,131	30,014
Travel	345	12,210	12,555
Building Space and Utilities	9,267	29,047	38,314
Communication - Postage and Freight	116	8,581	8,697
Communication - Telephone	880	13,062	13,942
Equipment Rental/Purchases/Maintenance	120	7,375	7,495
Vehicle Cost Pool	9,685	9,744	19,429
Other	5,897	18,426	24,323
Food Costs	357,950	-	357,950
Indirect Costs	16,822	107,960	124,782
<b>Total Expenditures</b>	<b>490,500</b>	<b>803,744</b>	<b>1,294,244</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(2,488)</b>	<b>-</b>	<b>(2,488)</b>
Net Assets, Beginning	2,488	-	2,488
<b>NET ASSETS, END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Senior Center Nutrition Services with Community Action Partnership of Mid-Nebraska

## Statement of Revenues, Expenditures and Changes in Net Assets

Years Ended September 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
<b>REVENUES</b>		
AOA Contributions Received	\$ 14,602	\$ 13,952
Adult Care Food Program	6,002	5,734
Title XX	2,675	2,648
CSBG Allocation	12,750	12,000
Cash Match Contributions	64,028	72,959
Interest Income	5	5
<b>Total Revenues</b>	<b>100,062</b>	<b>107,298</b>
<b>EXPENDITURES</b>		
Personnel	51,532	53,542
Printing and Supplies	1,530	2,491
Building Space	4,629	4,514
Communication and Utilities	8,247	9,783
Food	22,479	25,544
Indirect Costs	9,791	10,173
Other	1,854	1,251
<b>Total Expenditures</b>	<b>100,062</b>	<b>107,298</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>-</b>	<b>-</b>
Net Assets, Beginning	-	-
<b>NET ASSETS, ENDING</b>	<b>\$ -</b>	<b>\$ -</b>

**Petersen Senior Center  
with Community Action Partnership of Mid-Nebraska**

**Statement of Revenues, Expenditures and Changes in Net Assets**

**Years Ended September 30, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
<b>REVENUES</b>		
AOA Contributions Received	\$ 34,648	\$ 34,000
Adult Care Food Program	19,076	17,261
Title XX	1,619	343
Cash Match Contributions	98,555	106,267
<b>Total Revenues</b>	<b>153,898</b>	<b>157,871</b>
<b>EXPENDITURES</b>		
Personnel	72,032	65,360
Travel	100	35
Printing and Supplies	4,634	5,689
Food	61,499	73,225
Indirect Costs	13,686	12,418
Other	1,728	1,144
<b>Total Expenditures</b>	<b>153,679</b>	<b>157,871</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>219</b>	<b>-</b>
Net Assets, Beginning	-	-
<b>NET ASSETS, ENDING</b>	<b>\$ 219</b>	<b>\$ -</b>



**Corporate Program  
with Community Action Partnership of Mid-Nebraska**

**Statement of Revenues, Expenditures and Changes in Net Assets**

**Years Ended September 30, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
<b>REVENUES</b>		
Interest Income	\$ 2,264	\$ 1,983
Interprogram Charges, Allocations and Other	246,817	340,109
Depreciation Recovery	36,909	36,212
<b>Total Revenues</b>	<b>285,990</b>	<b>378,304</b>
<b>EXPENDITURES</b>		
Salaries, Wages, and Fringe Benefits	28,099	32,478
Direct Operating Expenses	195,749	186,775
Supplies	2,134	672
Travel	63	518
Capital Outlay	51,827	-
Debt Service	-	30,770
Indirect Costs	5,373	6,170
<b>Total Expenditures</b>	<b>283,245</b>	<b>257,383</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>2,745</b>	<b>120,921</b>
Transfer of Gaming Revenue	-	4,000
Transfers from (to) Other Programs	(5,000)	3,145
<b>Totals</b>	<b>(2,255)</b>	<b>128,066</b>
Net Assets, Beginning	502,843	374,777
<b>NET ASSETS, ENDING</b>	<b>\$ 500,588</b>	<b>\$ 502,843</b>

## Corporate Program – Sibley Apartments with Community Action Partnership of Mid-Nebraska

### Statement of Revenues, Expenditures and Changes in Net Assets

Year Ended September 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
<b>REVENUES</b>		
Rental Income and Other	\$ 74,705	\$ 73,297
<b>Total Revenues</b>	<b>74,705</b>	<b>73,297</b>
<b>EXPENDITURES</b>		
Salaries, Wages, and Fringe Benefits	-	-
Direct Operating Expenses	43,194	37,776
Supplies	-	-
Travel	-	-
Depreciation	44,126	44,126
Debt Service	-	-
Indirect Costs	-	-
<b>Total Expenditures</b>	<b>87,320</b>	<b>81,902</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(12,615)</b>	<b>(8,605)</b>
Net Assets, Beginning	(86,162)	(77,557)
<b>NET ASSETS, ENDING</b>	<b>\$ (98,777)</b>	<b>\$ (86,162)</b>

# Emergency Food and Shelter with Community Action Partnership of Mid-Nebraska

## Statement of Revenues, Expenditures and Changes in Net Assets

Years Ended September 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
<b>REVENUES</b>		
Federal Grant Award	\$ -	\$ 3,595
CSBG Allocation	-	136
Corporate Transfers	-	45
<b>Total Revenues</b>	<b>-</b>	<b>3,776</b>
<b>EXPENDITURES</b>		
Salaries, Wages, and Fringe Benefits	-	114
Direct Operating Expenses	-	-
Supplies	-	3,081
Indirect Costs	-	22
<b>Total Expenditures</b>	<b>-</b>	<b>3,217</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>-</b>	<b>559</b>
Net Assets, Beginning	-	(559)
<b>NET ASSETS, ENDING</b>	<b>\$ --</b>	<b>\$ --</b>

# Development Resources with Community Action Partnership of Mid-Nebraska

## Statement of Revenues, Expenditures and Changes in Net Assets

Years Ended September 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
<b>REVENUES</b>		
Donations and Other	\$ 71,739	\$ 55,171
Interest Income	2,362	1,706
Charitable Gaming Income	12,225	10,628
Bingo Income	10,594	12,702
Pickle Income	6,509	7,656
<b>Total Revenues</b>	<b>103,429</b>	<b>87,863</b>
<b>EXPENDITURES</b>		
Operating Expenses	107,090	102,508
<b>Total Expenditures</b>	<b>107,090</b>	<b>102,508</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(3,661)</b>	<b>(14,645)</b>
Transfers to Other Programs*	(4,278)	(4,911)
Net Assets, Beginning	532,837	552,393
<b>NET ASSETS, ENDING</b>	<b>\$ 524,898</b>	<b>\$ 532,837</b>

\* In various programs, monies transferred out of Development Resources will be reflected as cash match donations income instead of transfers from other programs. These will also be eliminated when combining programs for the Agency-wide statement of revenues, expenditures and changes in net assets.

# Housing Program with Community Action Partnership of Mid-Nebraska

## Statement of Revenues, Expenditures and Changes in Net Assets

Years Ended September 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
<b>REVENUES</b>		
Federal Grants	\$ -	\$ -
State Funds	-	4,644
Local	7,500	-
Other Income	23,273	15,090
<b>Total Revenues</b>	<b>30,773</b>	<b>19,734</b>
<b>EXPENDITURES</b>		
Salaries, Wages, and Fringe Benefits	3,838	5,947
Direct Operating Expenses	1	4,547
Supplies	2	910
Travel		437
Capital Outlay		-
Indirect Costs	729	1,130
<b>Total Expenditures</b>	<b>4,570</b>	<b>12,971</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>26,203</b>	<b>6,763</b>
Transfers (to) from Other Programs	-	(29)
Net Assets, Beginning	81,219	74,485
<b>NET ASSETS, ENDING</b>	<b>\$ 107,422</b>	<b>\$ 81,219</b>

# Immunization with Community Action Partnership of Mid-Nebraska

## Statement of Revenues, Expenditures and Changes in Net Assets

Years Ended September 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
<b>REVENUES</b>		
Federal Grants	\$ 29,814	\$ 30,000
State - Other	2,463	3,509
Local	38,954	39,929
<b>Total Revenues</b>	<b>71,231</b>	<b>73,438</b>
<b>EXPENDITURES</b>		
Personnel	41,929	55,938
Travel	1,043	737
Building Space and Utilities	3,844	4,143
Communication - Telephone	1,415	1,550
Communication - Postage	24	38
Supplies	2,907	6,156
Direct Operating	1,369	1,697
Grants and Special Projects	8,131	7,869
Capital Outlay	-	-
Indirect Costs	7,967	10,628
<b>Total Expenditures</b>	<b>68,629</b>	<b>88,756</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>2,602</b>	<b>(15,318)</b>
Net Assets, Beginning	51,888	67,206
<b>NET ASSETS, ENDING</b>	<b>\$ 54,490</b>	<b>\$ 51,888</b>

**Community Affordable Housing, Inc.  
with Community Action Partnership of Mid-Nebraska**

**Statement of Revenues, Expenditures and Changes in Net Assets**

**Years Ended September 30, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
<b>REVENUES</b>		
Rents	\$ 69,043	\$ 75,052
Interest and Late Fees	60	37
Other	17,230	2,852
<b>Total Revenues</b>	<b>86,333</b>	<b>77,941</b>
<b>EXPENDITURES</b>		
Salaries, Wages, and Fringe Benefits	-	-
Direct Operating Expenses	97,369	104,611
Supplies	-	-
Travel	-	-
Depreciation	34,625	39,554
Indirect Costs	-	-
Contract Services	5,970	6,420
<b>Total Expenditures</b>	<b>137,964</b>	<b>150,585</b>
<b>OTHER CHANGES IN NET ASSETS</b>		
Property and Equipment		
Gain (Loss) on sale asset	166,201	-
Acquisitions/Dispositions	-	56,192
<b>Total Other Changes in Net Assets</b>	<b>166,201</b>	<b>56,192</b>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<b>114,570</b>	<b>(16,452)</b>
Net Assets, Beginning	(647,769)	(631,317)
<b>NET ASSETS, ENDING</b>	<b>\$ (533,199)</b>	<b>\$ (647,769)</b>

# Community Action Partnership of Mid-Nebraska

## Schedule of Indirect Costs

Year Ended September 30, 2017

Salaries	*	\$	660,562
Fringe Benefits	*		178,581
Contract Services			11,274
Professional Fees			47,737
Insurance			49,030
Travel out of Area			8,558
Training			4,694
Travel in Area			2,594
Space Costs			28,853
Supplies			25,798
Software Support			9,374
Vehicle Cost Pool			2,837
Postage and Freight			6,844
Printing			1,672
Copying			2,490
Equipment Maintenance			1,699
Telephone, Fax, and Internet Access			4,607
Subscriptions/Memberships			3,000
Bank Service Charges			1,857
Miscellaneous			2,974
Excess Indirect to Corporate Program			-
<b>TOTAL</b>	<b>**</b>	<b>\$</b>	<b>1,055,034</b>
<b>Net of Program Revenue</b>			<b>(23,913)</b>
<b>INDIRECT COST TOTAL</b>		<b>\$</b>	<b>1,031,121</b>

	<u>Salaries</u>	<u>Fringe</u>	<u>Total</u>
<b>Program Salaries &amp; Fringe</b>	\$ 4,326,559	\$ 1,100,393	\$ 5,426,952
<b>Indirect Salaries &amp; Fringe</b>	* 660,562	* 178,581	* \$ 839,143
	<b>\$ 4,987,121</b>	<b>\$ 1,278,974</b>	<b>\$ 6,266,095</b>

\*\* The agency utilizes revenue from other sources to reduce total indirect costs charged to programs at the indirect rate approved by HHS.



# Community Action Partnership of Mid-Nebraska

## Schedule of Expenditures of Federal Awards

Year Ended September 30, 2017

Federal Grantor/Pass-Through Program Grantor/Program Title	Federal CFDA Number	Pass-Through Grantors Number		Federal Disbursements/Expenditures
<b><u>Department of Health and Human Services</u></b>				
Direct Programs:				
Full Year Head Start				
- Part Day & Handicapped	93.600	07CH7057-04-02 & 07CH7057-05-01		\$ 3,494,614
Passed through Nebraska Department on Aging Older Americans Act:				
Special programs for the aging - Supportive Services (NP)	93.044			21,180
Special programs for the aging - Nutrition Services (NP)	93.045			62,139
Nutrition Services Incentive Program (Minden)	93.053	IIIC-1	\$ 14,602	
Nutrition Services Incentive Program (North Platte)	93.053		26,028	
Nutrition Services Incentive Program (Kearney)	93.053	IIIC-1	<u>34,648</u>	75,278
Passed through Nebraska Energy Office:				
Low-Income Home Energy Assistance Program	93.568	15-16-021L	\$ 121,899	
Low-Income Home Energy Assistance Program	93.568	16-17-021L	209,140	
Passed through Nebraska Department of Health and Human Services System:				
Low-Income Home Energy Assistance Program	93.568	0G17B1NELIEA	<u>1,000</u>	332,039
Passed through Nebraska Department of Health and Human Services System:				
Community Services Block Grant Immunization Cooperative	93.569	0G17B1NECOSR		593,900
Agreements	93.268	H23IP000756		29,814
Temporary Assistance for Needy	93.558	0G1502NETANF		3,671
Medical Assistance Program	93.778	051605NE5MAP	\$ 1,119	
Medical Assistance Program	93.778	051705NE5MAP	<u>14,906</u>	16,025
Social Services Block Grant	93.667	0G1601NESOSR	\$ 349	
Social Services Block Grant	93.667	0G1701NESOSR	<u>2,604</u>	2,953

See Notes to Financial Statements

# Community Action Partnership of Mid-Nebraska

## Schedule of Expenditures of Federal Awards

Year Ended September 30, 2017

Federal Grantor/Pass-Through Program Grantor/Program Title	Federal CFDA Number	Pass-Through Grantors Number	Federal Disbursements/ Expenditures
Passed through Community Action of Nebraska: Cooperative Agreement to Support Navigators	93.332	5NACVA150231-02-00	54,455
Cooperative Agreement to Support Navigators	93.332	5NACVA150231-03-00	<u>3,894</u>
<b>TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<b>\$ 4,689,962</b>
<b><u>Department of Energy</u></b>			
Passed through Nebraska Energy Office: Weatherization Assistance for Low-Income Persons	81.042	16/17-004D	\$ 246,168
Weatherization Assistance for Low-Income Persons	81.042	17/18-004D	-- 246,168
<b>TOTAL DEPARTMENT OF ENERGY</b>			<b>\$ 246,168</b>
<b><u>Department of Transportation - Federal Transit Administration</u></b>			
Passed through Nebraska Department of Roads: Formula Grants for Rural Areas	20.509	RPTC102(217) & RPTC102(218)	\$ 969,952
Capital Investment Grant	20.500	RPT-C102(MF1)	74,004
<b>TOTAL DEPARTMENT OF TRANSPORTATION</b>			<b>\$ 1,043,956</b>
<b><u>Department of Agriculture</u></b>			
Direct Programs: Commodity Supplemental Food Program	10.565	173NE813Y8005	\$ 357,950
Passed through Nebraska Department of Health & Human Services System: Commodity Supplemental Food Program	10.565	173NE813Y8005	<u>100,538</u> \$ 458,488
Passed through Nebraska Department of Education: Child and Adult Care Food Program	10.558	2017IN109943	\$ 149,561
Passed through Nebraska Department on Aging: Adult Care Food Program (Minden)	10.558		6,002
Adult Care Food Program (Kearney)	10.558		<u>19,076</u> 174,639

See Notes to Financial Statements

# Community Action Partnership of Mid-Nebraska

## Schedule of Expenditures of Federal Awards

Year Ended September 30, 2017

Federal Grantor/Pass-Through Program Grantor/Program Title	Federal CFDA Number	Pass-Through Grantors Number	Federal Disbursements/ Expenditures
Passed through Nebraska Department of Health & Human Services System: Nutrition Program for Women, Infants, and Children	10.557	173NE706W1003	\$ 748,586
Nutrition Program for Women, Infants, and Children	10.557	15153NE806W5003	<u>54,538</u> 803,124
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>			<b>\$ 1,436,251</b>
<b>Department of Housing and Urban Development</b>			
Direct Program:			
Continuum of Care - RAFT	14.267	NE0022L7D001507	\$ 35,807
Continuum of Care - RAFT	14.267	NE0022L7D001608	<u>48,769</u> 84,576
Passed through from Nebraska Department of Health & Human Services:			
Nebraska Homeless Assistance Program	14.231	E16-DC-31-0001	\$ 69,140
Nebraska Homeless Assistance Program	14.231	E16-DC031-0001	<u>56,104</u> 125,244
<b>TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			<b>\$ 209,820</b>
<b>TOTAL FEDERAL FINANCIAL AWARDS</b>			<b>\$ 7,626,157</b>

# Community Action Partnership of Mid-Nebraska

## Schedule of Expenditures of Federal Awards

Year Ended September 30, 2017

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### Notes to the Schedule of Awards:

1. The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Community Action Partnership of Mid-Nebraska under programs of the federal government for the year ended September 30, 2017. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations, it is not intended to and does not present the financial positions, changes in net assets, or cash flows of Community Action Partnership of Mid-Nebraska.
2. Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
3. Community Action Partnership of Mid-Nebraska . has not elected to use the 10% de minimis cost rate as allowed under the Uniform Guidance.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors  
Community Action Partnership of Mid-Nebraska  
Kearney, Nebraska

We have audited, in accordance with auditing standards generally accepted in the United States of America 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 Community Action Partnership of Mid-Nebraska, which comprise the statement of financial position as of September 30, 2017, and the related statements of activities, functional expenses and cash flows for the year then ended, and the notes to the financial statements and have issued our report thereon dated January 16, 2018.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Community Action Partnership of Mid-Nebraska'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 our opinion on the effectiveness of Community Action Partnership of Mid-Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Community Action Partnership of Mid-Nebraska'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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations during the audit we did not identify any deficiencies in internal control over financial reporting 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 Community Action Partnership of Mid-Nebraska'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*.

We noted certain matters that we have reported to management of Community Action Partnership of Mid-Nebraska in a separate letter dated January 16, 2018.

## **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 the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Lutz & Company, P.C.*

January 16, 2018

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Directors  
Community Action Partnership of Mid-Nebraska

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

We have audited Community Action Partnership of Mid-Nebraska's compliance with the types of compliance requirements described in OMB Compliance Supplement that could have a direct and material effect on each of Community Action Partnership of Mid-Nebraska's major federal programs for the year ended September 30, 2017. Community Action Partnership of Mid-Nebraska'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**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on each of Community Action Partnership of Mid-Nebraska'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 of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance 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 Community Action Partnership of Mid-Nebraska'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 of Community Action Partnership of Mid-Nebraska's compliance.

**Opinion on Each Major Federal Program**

In our opinion, Community Action Partnership of Mid-Nebraska 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, 2017.

## Report on Internal Control over Compliance

Management of Community Action Partnership of Mid-Nebraska 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 Community Action Partnership of Mid-Nebraska's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program as a basis for designing 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 the Uniform Guidance, 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 Community Action Partnership of Mid-Nebraska'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 in internal control over compliance* 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 the 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Lutz & Company, P.C.*

January 16, 2018





# Community Action Partnership of Mid-Nebraska

## Summary Schedule of Prior Audit Findings

Year Ended September 30, 2017

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**Identifying Number 2016-001**

Audit Finding: Accountability for USDA Foods and Reporting

Status of Prior Finding: Planned corrective action completed this fiscal year.

**Lutz**