

**Community Action Partnership of  
Mid-Nebraska**

**Financial Statements and  
Independent Auditors' Report**

**September 30, 2018 and 2017**



# Community Action Partnership of Mid-Nebraska

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# Community Action Partnership of Mid-Nebraska

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## 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 statements of financial position as of September 30, 2018 and 2017, and the related statements of activities, functional expenses, 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 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.

### **Auditors' 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 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 auditors' 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, 2018 and 2017, 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 of America.

**Other Matters**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplemental information on pages 13 through 49 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 50 through 53 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.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated January 11, 2019 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 11, 2019

# Community Action Partnership of Mid-Nebraska

## Statements of Financial Position

September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 2,766,418	\$ 1,927,827
Accounts Receivable	985,291	1,032,670
Prepaid Expenses	73,411	119,296
Land, Building and Equipment	12,947,278	12,911,767
Less Accumulated Depreciation	(6,080,849)	(6,177,134)
<b>TOTAL ASSETS</b>	<b>\$ 10,691,549</b>	<b>\$ 9,814,426</b>
<b>LIABILITIES AND NET ASSETS</b>		
Amounts Payable and Accrued Expenses	\$ 1,054,475	\$ 912,380
Payroll Taxes Withheld	10,207	9,557
Deferred Revenues	263,895	260,071
Grant Advances	43,000	43,000
Security Deposits	11,006	12,059
Total Liabilities	1,382,583	1,237,067
<b>NET ASSETS</b>		
Unrestricted Net Assets	1,132,274	636,314
Temporarily Restricted Net Assets	8,176,692	7,941,045
Total Net Assets	9,308,966	8,577,359
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 10,691,549</b>	<b>\$ 9,814,426</b>

# Community Action Partnership of Mid-Nebraska

## Statement of Activities

Year Ended September 30, 2018

	UNRESTRICTED		TEMPORARILY RESTRICTED		Total
	Current Funds	Current Funds	Land, Building & Equipment Fund		
<b>REVENUES</b>					
Federal and State Fees and Grants	\$ -	\$ 9,078,132	\$ -	\$ 9,078,132	
Program and Other Income	330,160	2,721,278	-	3,051,438	
Interest and Dividends	3,171	4,088	-	7,259	
In-Kind Contributions	-	1,119,767	-	1,119,767	
Net assets released from restrictions	12,702,003	(12,150,529)	(551,474)	-	
<b>Total Revenues</b>	<b>13,035,334</b>	<b>772,736</b>	<b>(551,474)</b>	<b>13,256,596</b>	
<b>EXPENSES</b>					
Program Service	(11,474,495)	-	-	(11,474,495)	
Management and General	(1,050,494)	-	-	(1,050,494)	
<b>Total Expenses</b>	<b>(12,524,989)</b>	<b>-</b>	<b>-</b>	<b>(12,524,989)</b>	
<b>OTHER CHANGES IN NET ASSETS</b>					
Property and Equipment Acquisitions/Dispositions	-	(683,270)	683,270	-	
Operating Transfers	(14,385)	14,385	-	-	
<b>Total Other Changes in Net Assets</b>	<b>(14,385)</b>	<b>(668,885)</b>	<b>683,270</b>	<b>-</b>	
Increase (decrease) in net assets	495,960	103,851	131,796	731,607	
Net Assets, Beginning of Year	636,314	1,206,412	6,734,633	8,577,359	
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 1,132,274</b>	<b>\$ 1,310,263</b>	<b>\$ 6,866,429</b>	<b>\$ 9,308,966</b>	

See Notes to Financial Statements

# Community Action Partnership of Mid-Nebraska

## Statement of Activities

Year Ended September 30, 2017

	UNRESTRICTED		TEMPORARILY RESTRICTED		Total
	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	
Net assets released from restrictions	11,227,605	(10,745,172)	(482,433)	-	
<b>Total Revenues</b>	<b>11,551,391</b>	<b>359,507</b>	<b>(482,433)</b>	<b>11,428,465</b>	
<b>EXPENSES</b>					
Program Service	(10,416,395)	-	-	(10,416,395)	
Management and General	(1,031,121)	-	-	(1,031,121)	
<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	-	-	
<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 (Restated)	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

## Statements of Functional Expenses

Year Ended September 30, 2018

	<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	\$ 5,528,909	\$ -	\$ -	\$ 5,528,909
Indirect Costs	-	1,050,494	-	1,050,494
Contract Services	291,420	-	-	291,420
Consultants	2,789	-	-	2,789
Volunteer Services	3,182	-	-	3,182
Legal and Professional Services	3,367	-	-	3,367
Insurance	169,583	-	-	169,583
Medical Services	11,910	-	-	11,910
Travel	150,979	-	-	150,979
Vehicle Fuel and Maintenance	282,063	-	-	282,063
Space Costs	764,605	-	-	764,605
Telephone	99,261	-	-	99,261
Postage and Freight	22,556	-	-	22,556
Supplies	890,306	-	-	890,306
Shared Maintenance Fee	-	-	-	-
Food Costs	367,114	-	-	367,114
Copies and Printing	9,068	-	-	9,068
Equipment and Building Maintenance	282,024	-	-	282,024
Subscriptions and Memberships	26,944	-	-	26,944
Advertising	34,146	-	-	34,146
Volunteers, Board and Staff Recognition	4,155	-	-	4,155
Meals	16,569	-	-	16,569
Miscellaneous	18,567	-	-	18,567
Depreciation	551,474	-	-	551,474
Small Equipment	811,887	-	-	811,887
Grants/Special Projects	11,850	-	-	11,850
In-Kind Goods/Services	1,119,767	-	-	1,119,767
<b>TOTALS</b>	<b>\$ 11,474,495</b>	<b>\$ 1,050,494</b>	<b>\$ -</b>	<b>\$ 12,524,989</b>

See Notes to Financial Statements.

# Community Action Partnership of Mid-Nebraska

## Statements of Functional Expenses

Year Ended September 30, 2017

	<u>Program Services</u>	<u>Management and General</u>	<u>Fund Raising</u>	<u>Total</u>
Salaries, Wages, and Fringe Benefits	\$5,426,952	\$ -	\$ -	\$5,426,952
Indirect Costs	-	1,031,121	-	1,031,121
Contract Services	237,791	-	-	237,791
Consultants	12,742	-	-	12,742
Volunteer Services	11,947	-	-	11,947
Legal and Professional Services	2,517	-	-	2,517
Insurance	188,559	-	-	188,559
Medical Services	14,769	-	-	14,769
Travel	134,490	-	-	134,490
Vehicle Fuel and Maintenance	242,670	-	-	242,670
Space Costs	755,000	-	-	755,000
Telephone	101,201	-	-	101,201
Postage and Freight	24,287	-	-	24,287
Supplies	902,741	-	-	902,741
Shared Maintenance Fee	3,707	-	-	3,707
Food Costs	357,950	-	-	357,950
Copies and Printing	9,760	-	-	9,760
Equipment and Building Maintenance	209,085	-	-	209,085
Subscriptions and Memberships	25,261	-	-	25,261
Advertising	34,238	-	-	34,238
Volunteers, Board and Staff Recognition	5,949	-	-	5,949
Meals	16,375	-	-	16,375
Miscellaneous	19,311	-	-	19,311
Depreciation	482,433	-	-	482,433
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>\$10,416,395</b>	<b>\$1,031,121</b>	<b>\$ -</b>	<b>\$ 11,447,516</b>

See Notes to Financial Statements.

# Community Action Partnership of Mid-Nebraska

## Statements of Cash Flows

Years Ended September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in Net Assets	\$ 731,607	\$ (19,051)
Adjustments to Reconcile Excess (Deficiency) revenues over expenses to net cash provided by operating activities		
Depreciation	551,474	482,433
(Increase) Decrease in:		
Accounts and Grants Receivable	47,379	(38,245)
Prepaid Expenses	45,885	(56,820)
(Decrease) Increase in:		
Accounts Payable and Accrued Liabilities	142,745	(39,848)
Deferred Revenue and Advances	3,824	(10,225)
Security Deposits	(1,053)	(1,545)
Net Cash Provided by (Used in) Operating Activities	1,521,861	316,699
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
(Purchase)/Sale of Property and Equipment	(683,270)	(178,610)
Net Cash Provided by (Used in) Investing Activities	(683,270)	(178,610)
Net Increase (Decrease) in Cash and Cash Equivalents	838,591	138,089
Cash and Cash Equivalents, Beginning of Year	1,927,827	1,789,738
<b>Cash and Cash Equivalents, End of Year</b>	<b>\$ 2,766,418</b>	<b>\$ 1,927,827</b>

See Notes to Financial Statements.

# Community Action Partnership of Mid-Nebraska

## Notes to Financial Statements

September 30, 2018 and 2017

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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.

#### ***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.

#### ***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.

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# Community Action Partnership of Mid-Nebraska

## Notes to Financial Statements

September 30, 2018 and 2017

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### ***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 2014.

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 predetermined rate of 19% that is effective from October 1, 2016 to September 30, 2020. The indirect rate for the year ended September 30, 2018 was 19%.

# Community Action Partnership of Mid-Nebraska

## Notes to Financial Statements

September 30, 2018 and 2017

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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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	9/30/2017	Additions	Disposals	9/30/2018
Building and Equipment	\$ 12,710,665	\$ 806,063	\$ (750,885)	\$ 12,765,843
Land	201,102	--	(19,667)	181,435
Total	<u>\$ 12,911,767</u>	<u>\$ 806,063</u>	<u>\$ (770,552)</u>	<u>\$ 12,947,278</u>
Accumulated Depreciation	(6,177,134)	(551,474)	647,759	(6,080,849)
	<u>\$ 6,734,633</u>	<u>\$ 254,589</u>	<u>\$ (122,793)</u>	<u>\$ 6,866,429</u>

Total depreciation expense for September 30, 2018 and 2017 is \$551,474 and \$482,433, respectively.

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# Community Action Partnership of Mid-Nebraska

## Notes to Financial Statements

September 30, 2018 and 2017

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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 \$713,358 in 2018 and \$682,003 in 2017.

### 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. Lease Commitments

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The Head Start program of the Agency entered into a lease agreement for office space on July 1, 2018. The term of the lease runs from July 2018 thru June 2023. The following is a schedule by years of future minimum lease payments:

Year Ending September 30, 2019	\$ 22,200
Year Ending September 30, 2020	22,200
Year Ending September 30, 2021	22,200
Year Ending September 30, 2022	22,200
Year Ending September 30, 2023	<u>16,650</u>
Total minimum payments required	<u>\$ 105,450</u>

### 6. 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.

### 7. 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 11, 2019, 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, 2018

	<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	\$ -	\$ -	\$ -	\$ 45,647	\$ 45,647
Current Year Funds - Grant	591,650	-	-	-	591,650
Current Year Funds - Other	-	-	-	17,004	17,004
<b>Total</b>	<b>591,650</b>	<b>-</b>	<b>-</b>	<b>62,651</b>	<b>654,301</b>
Less Amounts Allocated					
(to) from Other Programs	(78,782)	-	-	-	\$ (78,782)
Transfer (to) from Other Programs	-	-	-	2	2
<b>Net Revenues</b>	<b>512,868</b>	<b>-</b>	<b>-</b>	<b>62,653</b>	<b>575,521</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	512,868	-	-	17,705	530,573
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 44,948</b>	<b>\$ 44,948</b>
<b>PUBLIC TRANSPORTATION ASSISTANCE PROGRAMS</b>					
PROGRAM FUNDS PROVIDED					
Prior Years Balance Brought Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Funds - Grant	997,058	321,675	-	-	1,318,733
Current Year Funds - Other	-	-	19,558	420,392	439,950
<b>Total</b>	<b>997,058</b>	<b>321,675</b>	<b>19,558</b>	<b>420,392</b>	<b>1,758,683</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	997,058	321,675	19,558	420,392	1,758,683
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</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, 2018

	<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	548,600	58,385	-	-	606,985
Current Year Funds - Other	-	-	-	99,288	99,288
<b>Totals</b>	<b>548,600</b>	<b>58,385</b>	<b>-</b>	<b>99,288</b>	<b>706,273</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	548,600	58,385	-	99,288	706,273
<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	-	-	107,114	-	107,114
Current Year Funds - Other	-	-	-	-	-
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>107,114</b>	<b>-</b>	<b>107,114</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	107,114	-	107,114
<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	\$ -	\$ -	\$ -	\$ 17,299	\$ 17,299
Current Year Funds - Grant	161,812	-	176,049	-	337,861
Current Year Funds - Other	-	-	-	42,002	42,002
Current Year Funds Allocated from CSBG	1,948	-	-	-	1,948
<b>Totals</b>	<b>163,760</b>	<b>-</b>	<b>176,049</b>	<b>59,300</b>	<b>399,109</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	163,760	-	176,049	48,701	388,510
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,599</b>	<b>\$ 10,599</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, 2018

	<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	\$ -	\$ -	\$ -	\$ 12,822	\$ 12,822
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	693	693
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,515</b>	<b>13,515</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	1,047	1,047
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,467</b>	<b>\$ 12,467</b>
<b>HITCHCOCK PANTRY</b>					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 4,526	\$ 4,526
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	3,747	3,747
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,273</b>	<b>8,273</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	1,518	1,518
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,755</b>	<b>\$ 6,755</b>
<b>FOOD BANK</b>					
PROGRAM FUNDS PROVIDED					
Prior Years Balance Brought Forward	\$ -	\$ -	\$ -	\$ 127,858	\$ 127,858
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	36,036	36,036
Transfers from Other Programs	-	-	-	804	804
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>164,698</b>	<b>164,698</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	95,604	95,604
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 69,094</b>	<b>\$ 69,094</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, 2018

	Federal Share	State DOR	State Other	Local	Total
<b>FRANKLIN COUNTY PANTRY</b>					
PROGRAM FUNDS PROVIDED					
Prior Years Balance Brought Forward	\$ -	\$ -	\$ -	\$ 13,464	\$ 13,464
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	6,112	6,112
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,576</b>	<b>19,576</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	1,421	1,421
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,155</b>	<b>\$ 18,155</b>
<b>LEXINGTON PANTRY</b>					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 8,631	\$ 8,631
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	1,761	1,761
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,392</b>	<b>10,392</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	2,457	2,457
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,935</b>	<b>\$ 7,935</b>
<b>WESTERN FRONTIER PANTRY</b>					
PROGRAM FUNDS PROVIDED					
Prior Years Balance Brought Forward	\$ -	\$ -	\$ -	\$ 4,758	\$ 4,758
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	2,376	2,376
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,134</b>	<b>7,134</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	701	701
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,433</b>	<b>\$ 6,433</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, 2018

	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	-	-	23,726	1,725	25,451
In-Kind Contributions	-	-	-	177	177
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>23,726</b>	<b>1,902</b>	<b>25,629</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	23,726	1,902	25,629
<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	\$ -	\$ -	\$ -	\$ 5,500	\$ 5,500
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	10,900	10,900
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,400</b>	<b>16,400</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	10,950	10,950
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,450</b>	<b>\$ 5,450</b>
<b>EMERGENCY ASSISTANCE</b>					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 20,382	\$ 20,382
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	21,430	21,430
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,813</b>	<b>41,813</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	15,290	15,290
Transfer to Other Program	-	-	-	-	-
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,290</b>	<b>15,290</b>
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,523</b>	<b>\$ 26,523</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, 2018

	Federal Share	State DOR	State Other	Local	Total
<b>WILCOX PANTRY</b>					
PROGRAM FUNDS PROVIDED					
Prior Years Balance Brought Forward	\$ -	\$ -	\$ -	\$ 4,737	\$ 4,737
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	3,317	3,317
<b>Totals</b>	-	-	-	8,054	8,054
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	3,848	3,848
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,206</b>	<b>\$ 4,206</b>
<b>HMIS REGIONAL ADMINISTRATOR/CCFL</b>					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	450	450
<b>Totals</b>	-	-	-	450	450
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	450	450
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>INTERCITY BUS ROUTE</b>					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Funds - Grant	771	771	-	-	1,542
Current Year Funds - Other	-	-	-	-	-
<b>Totals</b>	<b>771</b>	<b>771</b>	<b>-</b>	<b>-</b>	<b>1,542</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	771	771	-	-	1,542
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</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, 2018

	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	4,715	-	-	-	4,715
Current Year Funds - Other	-	-	-	-	-
<b>Totals</b>	<b>4,715</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,715</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	4,715	-	-	-	4,715
<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	\$ -	\$ -	\$ -	\$ 11,826	\$ 11,826
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	-	-
Transfers from Other Programs	-	-	-	48	48
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,874</b>	<b>11,874</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	11,874	11,874
<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	81,334	-	-	-	81,334
Current Year Funds - Other	-	-	-	11,329	11,329
Current Year Funds Allocated from CSBG	4,000	-	-	-	4,000
<b>Totals</b>	<b>85,334</b>	<b>-</b>	<b>-</b>	<b>11,329</b>	<b>96,663</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	85,334	-	-	11,329	96,663
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See Notes to Financial Statements.

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

## Schedule of Expenditures

Year Ended September 30, 2018

	<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	\$ 357,797	\$ -	\$ -	\$ 12,352	\$ 370,149
Direct Operating Expenses	53,639	-	-	1,852	55,490
Supplies	13,472	-	-	465	13,937
Travel	19,979	-	-	690	20,669
Capital Outlay	-	-	-	-	-
Indirect Costs	67,981	-	-	2,347	70,328
<b>TOTALS</b>	<b>\$ 512,868</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,705</b>	<b>\$ 530,573</b>
<b>PUBLIC TRANSPORTATION ASSISTANCE PROGRAMS</b>					
Salaries, Wages, and Fringe Benefits	\$ 635,293	\$ 204,961	\$ 12,462	\$ 267,860	\$ 1,120,576
Direct Operating Expenses	220,648	71,186	4,328	93,032	389,195
Supplies	19,463	6,279	382	8,206	34,331
Travel	947	306	19	399	1,671
Capital Outlay	-	-	-	-	-
Indirect Costs	120,706	38,943	2,368	50,893	212,909
<b>TOTALS</b>	<b>\$ 997,058</b>	<b>\$ 321,675</b>	<b>\$ 19,558</b>	<b>\$ 420,392</b>	<b>\$ 1,758,683</b>
<b>TRANSPORTATION CAPITAL</b>					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	-	-
Supplies	-	-	-	-	-
Travel	-	-	-	-	-
Capital Outlay	548,600	58,385	-	99,288	706,273
Indirect Costs	-	-	-	-	-
<b>TOTALS</b>	<b>\$ 548,600</b>	<b>\$ 58,385</b>	<b>\$ -</b>	<b>\$ 99,288</b>	<b>\$ 706,273</b>
<b>MINORITY HEALTH INITIATIVE</b>					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ 83,332	\$ -	\$ 83,332
Direct Operating Expenses	-	-	4,741	-	4,741
Supplies	-	-	1,711	-	1,711
Travel	-	-	1,497	-	1,497
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	15,833	-	15,833
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 107,114</b>	<b>\$ -</b>	<b>\$ 107,114</b>

See Notes to Financial Statements.



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

## Schedule of Expenditures

Year Ended September 30, 2018

	<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	\$ 25,587	\$ -	\$ 27,508	\$ 7,610	\$ 60,704
Direct Operating Expenses	132,992	-	142,973	39,551	315,516
Supplies	318	-	342	95	756
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	4,862	-	5,226	1,446	11,534
<b>TOTALS</b>	<b>\$ 163,760</b>	<b>\$ -</b>	<b>\$ 176,049</b>	<b>\$ 48,701</b>	<b>\$ 388,510</b>
<b>CHILD ABUSE RESOURCE AND EDUCATION</b>					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ 665	\$ 665
Direct Operating Expenses	-	-	-	104	104
Supplies	-	-	-	153	153
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	126	126
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,047</b>	<b>\$ 1,047</b>
<b>HITCHCOCK PANTRY</b>					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	-	-
Supplies	-	-	-	1,518	1,518
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,518</b>	<b>\$ 1,518</b>
<b>FOOD BANK</b>					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ 29,299	\$ 29,299
Direct Operating Expenses	-	-	-	58,885	58,885
Supplies	-	-	-	1,853	1,853
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	5,567	5,567
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 95,604</b>	<b>\$ 95,604</b>

See Notes to Financial Statements.

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

## Schedule of Expenditures

Year Ended September 30, 2018

	<u>Federal Share</u>	<u>State DOR</u>	<u>State Other</u>	<u>Local</u>	<u>Total</u>
<b>FRANKLIN COUNTY PANTRY</b>					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	15	15
Supplies	-	-	-	1,406	1,406
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,421</b>	<b>\$ 1,421</b>
<b>LEXINGTON PANTRY</b>					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	30	30
Supplies	-	-	-	2,427	2,427
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,457</b>	<b>\$ 2,457</b>
<b>WESTERN FRONTIER PANTRY</b>					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	-	-
Supplies	-	-	-	701	701
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 701</b>	<b>\$ 701</b>
<b>SENIOR COMPANION VOLUNTEERS</b>					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ 10,868	\$ 871	\$ 11,739
Direct Operating Expenses	-	-	5,754	461	6,215
Supplies	-	-	3,445	276	3,721
Travel	-	-	1,595	128	1,723
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	2,065	166	2,230
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,726</b>	<b>\$ 1,902</b>	<b>\$ 25,629</b>

See Notes to Financial Statements.

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

## Schedule of Expenditures

Year Ended September 30, 2018

	<u>Federal Share</u>	<u>State DOR</u>	<u>State Other</u>	<u>Local</u>	<u>Total</u>
<b>PRESCHOOL SCHOLARSHIPS</b>					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	10,950	10,950
Supplies	-	-	-	-	-
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,950</b>	<b>\$ 10,950</b>
<b>EMERGENCY ASSISTANCE</b>					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	11,402	11,402
Supplies	-	-	-	-	-
Travel	-	-	-	3,887	3,887
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,290</b>	<b>\$ 15,290</b>
<b>WILCOX PANTRY</b>					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	-	-
Supplies	-	-	-	3,848	3,848
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,848</b>	<b>\$ 3,848</b>
<b>HMIS REGIONAL ADMINISTRATOR/CCFL</b>					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ 378	\$ 378
Direct Operating Expenses	-	-	-	-	-
Supplies	-	-	-	-	-
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	72	72
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 450</b>	<b>\$ 450</b>

See Notes to Financial Statements.

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

## Schedule of Expenditures

Year Ended September 30, 2018

	<u>Federal Share</u>	<u>State DOR</u>	<u>State Other</u>	<u>Local</u>	<u>Total</u>
<b>INTERCITY BUS ROUTE</b>					
Salaries, Wages, and Fringe Benefits	\$ 596	\$ 596	\$ -	\$ -	\$ 1,192
Direct Operating Expenses	62	62	-	-	124
Supplies	-	-	-	-	-
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	113	113	-	-	226
<b>TOTALS</b>	<b>\$ 771</b>	<b>\$ 771</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,542</b>
<b>AFFORDABLE CARE ACT NAVIGATOR</b>					
Salaries, Wages, and Fringe Benefits	\$ 3,270	\$ -	\$ -	\$ -	\$ 3,270
Direct Operating Expenses	723	-	-	-	723
Supplies	100	-	-	-	100
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	621	-	-	-	621
<b>TOTALS</b>	<b>\$ 4,715</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,715</b>
<b>COMMUNITY HEALTH</b>					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ 8,778	\$ 8,778
Direct Operating Expenses	-	-	-	2,869	2,869
Supplies	-	-	-	-	-
Travel	-	-	-	227	227
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,874</b>	<b>\$ 11,874</b>
<b>RESIDENTIAL ASSISTANCE TO FAMILIES IN TRANSITION</b>					
Salaries, Wages, and Fringe Benefits	\$ 40,501	\$ -	\$ -	\$ 5,377	\$ 45,878
Direct Operating Expenses	33,314	-	-	4,423	37,737
Supplies	3,824	-	-	508	4,332
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	7,695	-	-	1,022	8,717
<b>TOTALS</b>	<b>\$ 85,334</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,329</b>	<b>\$ 96,663</b>

See Notes to Financial Statements.

**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**

**Year Ended September 30, 2018**

	<u>AOA and Local Funding</u>	<u>In-Kind Contributions</u>	<u>Total</u>
<b>REVENUES</b>			
AOA Contributions Received	\$ 78,196	\$ -	\$ 78,196
USDA and Title XX Funds	53,996	-	53,996
CSBG Allocation	29,705	-	29,705
Cash Match Contributions	211,812	-	211,812
Transfers from Other Programs	-	-	-
<b>Total Revenues</b>	<b>373,709</b>	<b>-</b>	<b>373,709</b>
<b>EXPENDITURES</b>			
Personnel	157,226	-	157,226
Travel	2,997	-	2,997
Supplies	14,654	-	14,654
Building Space	50	-	50
Communication and Utilities	12,983	-	12,983
Other	25,903	-	25,903
Raw Food	130,508	-	130,508
Indirect Costs	29,873	-	29,873
<b>Total Expenditures</b>	<b>374,194</b>	<b>-</b>	<b>374,194</b>
<b>Excess Revenues (Expenditures)</b>	<b>(485)</b>	<b>-</b>	<b>(485)</b>
<b>Net Assets, Beginning</b>	<b>1,475</b>	<b>-</b>	<b>1,475</b>
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 990</b>	<b>\$ -</b>	<b>\$ 990</b>

See Notes to Financial Statements.

**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**

**Year Ended September 30, 2017**

	<u>AOA and Local Funding</u>	<u>In-Kind Contributions</u>	<u>Total</u>
<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>
Excess Revenues (Expenditures)	(1,024)	-	(1,024)
Net Assets, Beginning	2,499	-	2,499
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 1,475</b>	<b>\$ -</b>	<b>\$ 1,475</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, 2018**

	<u>Federal Share</u>	<u>Non-Federal Share</u>	<u>Total</u>
<b>REVENUES</b>			
Current Year Funds - Grant	\$ 3,602,911	\$ -	\$ 3,602,911
Current Year Funds - Other	165,394	32,204	197,598
Current Year In-Kind Contributions	-	1,119,590	1,119,590
<b>Total Revenues</b>	<b>3,768,305</b>	<b>1,151,794</b>	<b>4,920,099</b>
<b>EXPENDITURES</b>			
Disbursements and Accruals	3,768,305	32,204	3,800,509
In-Kind Contributions	-	1,119,590	1,119,590
<b>Total Expenditures</b>	<b>3,768,305</b>	<b>1,151,794</b>	<b>4,920,099</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**

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

**Year Ended September 30, 2017**

	<b>Federal Share</b>	<b>Non-Federal Share</b>	<b>Total</b>
<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>
Excess Revenues (Expenditures)	-	-	-
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, 2017 to July 31, 2018**

	<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	\$ 2,966,491	\$ -	\$ 2,966,491
Current Year Funds - Other	143,145	29,830	172,975
Grantee's In-Kind Contributions	-	1,074,675	1,074,675
<b>Total Revenues</b>	<b>3,109,636</b>	<b>1,104,505</b>	<b>4,214,141</b>
<b>EXPENDITURES</b>			
Disbursements and Accruals	3,109,636	29,830	\$ 3,139,466
In-Kind Contributions	-	1,074,675	1,074,675
<b>Total Expenditures</b>	<b>3,109,636</b>	<b>1,104,505</b>	<b>4,214,141</b>
Excess Revenues (Expenditures)	-	-	-
Net Assets, Beginning	-	-	-
<b>NET ASSETS, END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**FULL YEAR HEAD START P.A. NO. 20 & 21**

<b>REVENUES</b>			
Current Year Funds - Grants	\$ 43,065	\$ -	\$ 43,065
Current Year Funds - Other	-	-	-
Grantee's In-Kind Contributions	-	-	-
<b>Total Revenues</b>	<b>43,065</b>	<b>-</b>	<b>43,065</b>
<b>EXPENDITURES</b>			
Disbursements and Accruals	43,065	-	43,065
In-Kind Contributions	-	-	-
<b>Total Expenditures</b>	<b>43,065</b>	<b>-</b>	<b>43,065</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 July 31, 2018

	<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	\$ 3,558,010	\$ -	\$ 3,558,010
Current Year Funds - Other	165,279	32,080	197,359
Transfer from Corporate	-	-	-
Grantee's In-Kind Contributions	-	1,127,049	1,127,049
<b>Total Revenues</b>	<b>3,723,289</b>	<b>1,159,129</b>	<b>4,882,418</b>
<b>EXPENDITURES</b>			
Disbursements and Accruals	3,723,289	32,080	\$ 3,755,369
In-Kind Contributions	-	1,127,049	1,127,049
<b>Total Expenditures</b>	<b>3,723,289</b>	<b>1,159,129</b>	<b>4,882,418</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	\$ 54,384	\$ -	\$ 54,384
Current Year Funds - Other	-	-	-
Grantee's In-Kind Contributions	-	-	-
<b>Total Revenues</b>	<b>54,384</b>	<b>-</b>	<b>54,384</b>
<b>EXPENDITURES</b>			
Disbursements and Accruals	54,384	-	54,384
In-Kind Contributions	-	-	-
<b>Total Expenditures</b>	<b>54,384</b>	<b>-</b>	<b>54,384</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, 2018 to September 30, 2018

	<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	\$ 577,732	\$ -	\$ 577,732
Current Year Funds - Other	22,250	2,373	24,623
Grantee's In-Kind Contributions	-	44,915	44,915
<b>Total Revenues</b>	<b>599,982</b>	<b>47,288</b>	<b>647,270</b>
<b>EXPENDITURES</b>			
Disbursements and Accruals	599,982	2,373	602,355
In-Kind Contributions	-	44,915	44,915
<b>Total Expenditures</b>	<b>599,982</b>	<b>47,288</b>	<b>647,270</b>
Excess Revenues (Expenditures)	-	-	-
Net Assets, Beginning	-	-	-
<b>NET ASSETS, END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**FULL YEAR HEAD START P.A. NO. 20 & 21**

<b>REVENUES</b>			
Current Year Funds - Grants	\$ 15,623	\$ -	\$ 15,623
Current Year Funds - Other	-	-	-
Grantee's In-Kind Contributions	-	-	-
<b>Total Revenues</b>	<b>15,623</b>	<b>-</b>	<b>15,623</b>
<b>EXPENDITURES</b>			
Disbursements and Accruals	15,623	-	15,623
In-Kind Contributions	-	-	-
<b>Total Expenditures</b>	<b>15,623</b>	<b>-</b>	<b>15,623</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, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<b>REVENUES</b>		
Grant Income	\$ 630,578	\$ 577,031
Miscellaneous	108,173	92,590
CSBG Allocation	-	7,946
Transfer from Other Programs	7,495	-
<b>Total Revenues</b>	<b>746,246</b>	<b>677,567</b>
<b>EXPENDITURES</b>		
Labor	102,097	101,819
Program Support	347,229	343,633
Home Insulation Materials	110,132	90,068
Health and Safety	94,512	58,886
Administration Costs	53,165	56,440
Liability Insurance	5,493	5,545
Training and Technical Assistance	28,011	19,963
<b>Total Operating Expenses</b>	<b>740,639</b>	<b>676,354</b>
<b>Excess Revenues (Expenditures)</b>	<b>5,607</b>	<b>1,213</b>
Net Assets, Beginning	(31,131)	(32,344)
<b>NET ASSETS (DEFICIENT), ENDING</b>	<b>\$ (25,524)</b>	<b>\$ (31,131)</b>

See Notes to Financial Statements.

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

## Statement of Revenues and Expenditures

Year Ended September 30, 2018

	<u>Federal Funds</u>	<u>Other</u>	<u>Total Funds</u>
<b>Low Income Home Energy Assistance Program - 2017</b>			
<b>REVENUES</b>			
Grant	\$ 168,062	\$ -	\$ 168,062
Current Funds Allocated from Corporate	7,495	-	7,495
<b>Total Revenues</b>	<b>175,557</b>	<b>-</b>	<b>175,557</b>
<b>EXPENDITURES</b>			
Home Insulation Materials	31,233	-	31,233
Program Support	78,878	-	78,878
Labor	27,855	-	27,855
Health and Safety	22,045	-	22,045
Liability Insurance	1,307	-	1,307
Administration Costs	9,923	-	9,923
Training	2,480	-	2,480
<b>Total Expenditures</b>	<b>173,721</b>	<b>-</b>	<b>173,721</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ 1,836</b>	<b>\$ -</b>	<b>\$ 1,836</b>

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

## Statement of Revenues and Expenditures

Year Ended September 30, 2018

	<u>Federal Funds</u>	<u>Other</u>	<u>Total Funds</u>
<b>Low Income Home Energy Assistance Program - 2018</b>			
<b>REVENUES</b>			
Grant	\$ 82,994	\$ -	\$ 82,994
Current Funds Allocated from CSBG	-	-	-
<b>Total Revenues</b>	<b>82,994</b>	<b>-</b>	<b>82,994</b>
<b>EXPENDITURES</b>			
Home Insulation Materials	18,032	-	18,032
Program Support	30,602	-	30,602
Labor	13,353	-	13,353
Health and Safety	9,179	-	9,179
Liability Insurance	232	-	232
Administration Costs	2,527	-	2,527
Training	9,069	-	9,069
<b>Total Expenditures</b>	<b>82,994</b>	<b>-</b>	<b>82,994</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, 2018

	<u>Federal Funds</u>	<u>Other</u>	<u>Total Funds</u>
<b>Low Income Weatherization Assistance Program - 2017</b>			
<b>REVENUES</b>			
Grant	\$ 237,662	\$ -	\$ 237,662
Current Funds Allocated from CSBG	-	-	-
<b>Total Revenues</b>	<b>237,662</b>	<b>-</b>	<b>237,662</b>
<b>EXPENDITURES</b>			
Home Insulation Materials	36,023	-	36,023
Program Support	86,279	-	86,279
Labor	36,236	-	36,236
Health and Safety	35,893	-	35,893
Liability Insurance	2,791	-	2,791
Administration Costs	28,728	-	28,728
Training	12,082	-	12,082
<b>Total Expenditures</b>	<b>238,032</b>	<b>-</b>	<b>238,032</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, 2018

	<u>Federal Funds</u>	<u>Other</u>	<u>Total Funds</u>
<b>Low Income Weatherization Assistance Program - 2018</b>			
<b>REVENUES</b>			
Grant	\$ 141,860	\$ -	\$ 141,860
Current Funds Allocated from CSBG	-	-	-
<b>Total Revenues</b>	<b>141,860</b>	<b>-</b>	<b>141,860</b>
<b>EXPENDITURES</b>			
Home Insulation Materials	24,844	-	24,844
Program Support	47,438	-	47,438
Labor	24,653	-	24,653
Health and Safety	27,395	-	27,395
Liability Insurance	1,163	-	1,163
Administration Costs	11,987	-	11,987
Training	4,380	-	4,380
<b>Total Expenditures</b>	<b>141,860</b>	<b>-</b>	<b>141,860</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, 2018

	<u>Federal Funds</u>	<u>Other</u>	<u>Total Funds</u>
<b>Weatherization Inventory</b>			
<b>REVENUES</b>			
Miscellaneous	\$ -	\$ 108,173	\$ 108,173
<b>Total Revenues</b>	<b>-</b>	<b>108,173</b>	<b>108,173</b>
<b>EXPENDITURES</b>			
Home Insulation Materials	-	-	-
Program Support	-	104,032	104,032
Labor	-	-	-
Liability Insurance	-	-	-
Administration Costs	-	-	-
Technical and Technical Assistance	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>104,032</b>	<b>104,032</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ -</b>	<b>\$ 4,141</b>	<b>\$ 4,141</b>

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

## Statement of Changes in Net Assets

Year Ended September 30, 2018

	Low Income Home Energy Assistance Program <u>2017</u>	Low Income Home Energy Assistance Program <u>2018</u>	Low Income Weather- ization Assistance Program <u>2017</u>	Low Income Weather- ization Assistance Program <u>2018</u>	Weather- ization Inventory	<u>Total</u>
Net Assets (Deficit), Beginning of Year	\$ (1,860)	\$ -	\$ 370	\$ -	\$ (29,640)	\$ (31,130)
Excess Revenues (Expenditures)	1,836	-	(370)	-	4,141	5,607
<b>NET ASSETS (DEFICIT), END OF YEAR</b>	<b>\$ (24)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (25,499)</b>	<b>\$ (25,523)</b>

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

Funds Due from Nebraska Energy Office

Year Ended September 30, 2018

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	<b>Fund Due September 30, <u>2018</u></b>
<b>Nebraska Energy Office</b>	
2018 Grant - Low-Income Home Energy Assistance Program	\$ 15,233
2018 Grant - Low-Income Weatherization Assistance Program	62,516
<b>TOTAL SELLING EXPENSES</b>	<b>\$ <u>77,749</u></b>

**LIST OF ACCOUNTS PAYABLE FOR MATERIALS AND LABOR BY VENDOR  
September 30, 2018**

**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, 2018

	<u>CSFP</u>	<u>WIC</u>	<u>Total</u>
<b>REVENUES</b>			
Food Funding	\$ 367,114	\$ -	\$ 367,114
Nutrition Services and Admin	94,003	852,277	946,280
Local	10,097	-	10,097
Miscellaneous Revenue	23	-	23
Funds allocated from CSBG	28,129	-	28,129
Transfers from other Programs	23,251	-	23,251
<b>Total Revenues</b>	<b>522,616</b>	<b>852,277</b>	<b>1,374,893</b>
<b>EXPENDITURES</b>			
Personnel	104,346	554,675	659,021
Supplies	550	23,587	24,137
Travel	52	25,665	25,717
Building Space and Utilities	6,370	29,666	36,036
Communication - Postage and Freight	146	4,221	4,367
Communication - Telephone	1,045	11,284	12,329
Equipment Rental/Purchases/Maintenance	126	63,916	64,042
Vehicle Cost Pool	15,930	10,543	26,473
Other	7,111	23,332	30,444
Food Costs	367,114	-	367,114
Indirect Costs	19,826	105,388	125,214
<b>Total Expenditures</b>	<b>522,616</b>	<b>852,277</b>	<b>1,374,893</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>

See Notes to Financial Statements.

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

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

Years Ended September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<b>REVENUES</b>		
AOA Contributions Received	\$ 13,952	\$ 14,602
Adult Care Food Program	5,848	6,002
Title XX	1,574	2,675
CSBG Allocation	15,000	12,750
Cash Match Contributions	62,554	64,028
Interest Income	6	5
<b>Total Revenues</b>	<b>98,934</b>	<b>100,062</b>
<b>EXPENDITURES</b>		
Personnel	48,009	51,532
Travel	583	-
Printing and Supplies	1,791	1,530
Building Space	3,780	4,629
Communication and Utilities	8,851	8,247
Food	22,733	22,479
Indirect Costs	9,122	9,791
Other	4,065	1,854
<b>Total Expenditures</b>	<b>98,934</b>	<b>100,062</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>-</b>	<b>-</b>
Net Assets, Beginning	-	-
<b>NET ASSETS, ENDING</b>	<b>\$ -</b>	<b>\$ -</b>

See Notes to Financial Statements.

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

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

**Years Ended September 30, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
<b>REVENUES</b>		
AOA Contributions Received	\$ 34,000	\$ 34,648
Adult Care Food Program	16,851	19,076
Title XX	678	1,619
Cash Match Contributions	109,129	98,555
<b>Total Revenues</b>	<b>160,658</b>	<b>153,898</b>
<b>EXPENDITURES</b>		
Personnel	73,793	72,032
Travel	212	100
Printing and Supplies	4,465	4,634
Food	67,039	61,499
Indirect Costs	1,347	13,686
Other	14,021	1,728
<b>Total Expenditures</b>	<b>160,877</b>	<b>153,679</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(219)</b>	<b>219</b>
Net Assets, Beginning	219	-
<b>NET ASSETS, ENDING</b>	<b>\$ -</b>	<b>\$ 219</b>

See Notes to Financial Statements.

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

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

**Years Ended September 30, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
<b>REVENUES</b>		
Interest Income	\$ 3,171	\$ 2,264
Interprogram Charges, Allocations and Other	251,363	246,817
Depreciation Recovery	39,906	36,909
<b>Total Revenues</b>	<b>294,440</b>	<b>285,990</b>
<b>EXPENDITURES</b>		
Salaries, Wages, and Fringe Benefits	44,992	28,099
Direct Operating Expenses	221,908	195,749
Supplies	5,824	2,134
Travel	3,687	63
Capital Outlay	-	51,827
Indirect Costs	8,548	5,373
<b>Total Expenditures</b>	<b>284,959</b>	<b>283,245</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>9,481</b>	<b>2,745</b>
Transfer from CAH	458,715	-
Transfers from (to) Other Programs	(14,385)	(5,000)
<b>Totals</b>	<b>453,811</b>	<b>(2,255)</b>
Net Assets, Beginning	500,587	502,842
<b>NET ASSETS, ENDING</b>	<b>\$ 954,398</b>	<b>\$ 500,587</b>

See Notes to Financial Statements.

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

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

Year Ended September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<b>REVENUES</b>		
Rental Income and Other	\$ 78,797	\$ 74,705
<b>Total Revenues</b>	<b>78,797</b>	<b>74,705</b>
<b>EXPENDITURES</b>		
Salaries, Wages, and Fringe Benefits	-	-
Direct Operating Expenses	33,479	43,194
Supplies	-	-
Travel	-	-
Depreciation	44,126	44,126
Indirect Costs	-	-
<b>Total Expenditures</b>	<b>77,605</b>	<b>87,320</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>1,192</b>	<b>(12,615)</b>
Net Assets, Beginning	(98,777)	(86,162)
<b>NET ASSETS, ENDING</b>	<b>\$ (97,585)</b>	<b>\$ (98,777)</b>

See Notes to Financial Statements.



## Development Resources with Community Action Partnership of Mid-Nebraska

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

Years Ended September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<b>REVENUES</b>		
Donations and Other	\$ 79,016	\$ 71,739
Interest Income	3,054	2,362
Charitable Gaming Income	12,642	12,225
Bingo Income	13,045	10,594
Pickle Income	6,464	6,509
<b>Total Revenues</b>	<b>114,220</b>	<b>103,429</b>
<b>EXPENDITURES</b>		
Operating Expenses	92,905	107,090
<b>Total Expenditures</b>	<b>92,905</b>	<b>107,090</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>21,316</b>	<b>(3,661)</b>
Transfers to Other Programs*	(6,667)	(4,278)
Net Assets, Beginning	524,898	532,837
<b>NET ASSETS, ENDING</b>	<b>\$ 539,546</b>	<b>\$ 524,898</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, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<b>REVENUES</b>		
Federal Grants	\$ -	\$ -
State Funds	9,855	-
Local	1,096	7,500
Other Income	10,922	23,273
<b>Total Revenues</b>	<b>21,873</b>	<b>30,773</b>
<b>EXPENDITURES</b>		
Salaries, Wages, and Fringe Benefits	10,630	3,838
Direct Operating Expenses	8,099	1
Supplies	6	2
Travel	441	-
Capital Outlay	-	-
Indirect Costs	2,020	729
<b>Total Expenditures</b>	<b>21,196</b>	<b>4,570</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>677</b>	<b>26,203</b>
Transfers (to) from Other Programs	(3,127)	-
Net Assets, Beginning	107,422	81,219
<b>NET ASSETS, ENDING</b>	<b>\$ 104,972</b>	<b>\$ 107,422</b>

See Notes to Financial Statements.

# Immunization with Community Action Partnership of Mid-Nebraska

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

Years Ended September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<b>REVENUES</b>		
Federal Grants	\$ 46,728	\$ 29,814
State - Other	2,030	2,463
Local	31,272	38,954
<b>Total Revenues</b>	<b>80,030</b>	<b>71,231</b>
<b>EXPENDITURES</b>		
Personnel	48,184	41,929
Travel	1,320	1,043
Building Space and Utilities	3,049	3,844
Communication - Telephone	1,317	1,415
Communication - Postage	3	24
Supplies	4,882	2,907
Direct Operating	3,674	1,369
Grants and Special Projects	-	8,131
Capital Outlay	-	-
Indirect Costs	9,155	7,967
<b>Total Expenditures</b>	<b>71,584</b>	<b>68,629</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>8,446</b>	<b>2,602</b>
Net Assets, Beginning	54,490	51,888
<b>NET ASSETS, ENDING</b>	<b>\$ 62,936</b>	<b>\$ 54,490</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, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
<b>REVENUES</b>		
Rents	\$ 29,764	\$ 69,043
Interest and Late Fees	1,029	60
Other	10,347	17,230
<b>Total Revenues</b>	<b>41,140</b>	<b>86,333</b>
<b>EXPENDITURES</b>		
Salaries, Wages, and Fringe Benefits	-	-
Direct Operating Expenses	89,084	97,369
Supplies	1,657	-
Travel	-	-
Depreciation	21,261	34,625
Indirect Costs	-	-
Contract Services	3,450	5,970
<b>Total Expenditures</b>	<b>115,452</b>	<b>137,964</b>
<b>OTHER CHANGES IN NET ASSETS</b>		
Property and Equipment		
Transfer (to) Corporate	(458,715)	-
Gain (Loss) on sale asset	528,992	166,201
Acquisitions/Dispositions	-	-
<b>Total Other Changes in Net Assets</b>	<b>70,277</b>	<b>166,201</b>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<b>(4,035)</b>	<b>114,570</b>
Net Assets, Beginning	(533,199)	(647,769)
<b>NET ASSETS, ENDING</b>	<b>\$ (537,234)</b>	<b>\$ (533,199)</b>

See Notes to Financial Statements.

# Community Action Partnership of Mid-Nebraska

## Schedule of Indirect Costs

Year Ended September 30, 2018

Salaries	*	\$	652,868
Fringe Benefits	*		175,908
Contract Services			3,648
Professional Fees			66,875
Insurance			45,785
Travel out of Area			6,483
Training			8,728
Travel in Area			2,702
Space Costs			31,612
Supplies			35,402
Software Support			8,913
Vehicle Cost Pool			2,974
Postage and Freight			7,471
Printing			1,818
Copying			2,150
Equipment Maintenance			137
Telephone, Fax, and Internet Access			4,967
Subscriptions/Memberships			5,085
Bank Service Charges			1,895
Miscellaneous			3,105
Excess Indirect to Corporate Program			-
<b>TOTAL</b>		**	<b>\$ 1,068,526</b>
<b>Net of Program Revenue</b>			<b>(18,032)</b>
<b>INDIRECT COST TOTAL</b>			<b>\$ 1,050,494</b>

	<u>Salaries</u>	<u>Fringe</u>	<u>Total</u>
<b>Program Salaries &amp; Fringe</b>	\$ 4,396,736	\$ 1,132,173	\$ 5,528,909
<b>Indirect Salaries &amp; Fringe</b>	* 652,868	* 175,908	* \$ 828,776
	<b>\$ 5,049,604</b>	<b>\$ 1,308,081</b>	<b>\$ 6,357,685</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, 2018

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	07CH010614-01-00 & 07CH7057-05-01		\$ 3,602,911
Passed through Nebraska Department on Aging Older Americans Act:				
Special programs for the aging				
- Supportive Services (NP)	93.044			20,044
Special programs for the aging				
- Nutrition Services (NP)	93.045			58,152
Nutrition Services Incentive Program (Minden)				
	93.053	IIIC-1	\$ 13,952	
Nutrition Services Incentive Program (North Platte)				
	93.053		22,821	
Nutrition Services Incentive Program (Kearney)				
	93.053	IIIC-1	<u>34,000</u>	70,773
Passed through Nebraska Energy Office:				
Low-Income Home Energy Assistance Program				
	93.568	17-18-021L	\$ 82,994	
Low-Income Home Energy Assistance Program				
	93.568	16-17-021L	168,062	
Passed through Nebraska Department of Health and Human Services System:				
Low-Income Home Energy Assistance Program				
	93.568	0G18B1NELIEA	<u>2,500</u>	253,556
Passed through Nebraska Department of Health and Human Services System:				
Community Services Block Grant				
	93.569	0G17B1NECOSR 0G18B1NECOSR		589,150
Immunization Cooperative Agreements				
	93.268	6H23IP000756		10,597
Temporary Assistance for Needy				
	93.558	0G1601NETANF		5,104
Medical Assistance Program				
	93.778	051705NE5MAP	\$ 62	
Medical Assistance Program				
	93.778	051805NE5MAP	<u>15,075</u>	15,137
Social Services Block Grant				
	93.667	0G1701NESOSR	\$ 323	
Social Services Block Grant				
	93.667	0G1801NESOSR	<u>1,221</u>	1,544
Maternal Child and Health				
	93.994	B04MC30625		36,131

See Notes to Financial Statements.

# Community Action Partnership of Mid-Nebraska

## Schedule of Expenditures of Federal Awards

Year Ended September 30, 2018

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	5NACVA150231-03-00		4,715
<b>TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				<b>\$ 4,667,814</b>
<b><u>Department of Energy</u></b>				
Passed through Nebraska Energy Office: Weatherization Assistance for Low-Income Persons	81.042	18/19-004D	\$ 141,860	
Weatherization Assistance for Low-Income Persons	81.042	17/18-004D	237,662	379,522
<b>TOTAL DEPARTMENT OF ENERGY</b>				<b>\$ 379,522</b>
<b><u>Department of Transportation - Federal Transit Administration</u></b>				
Passed through Nebraska Department of Roads: Formula Grants for Rural Areas	20.509	NE 2017-013-00 NE 2016-008-00	\$ 997,058	
Intercity Bus Route	20.509	NE 2016-008-00		771
Capital Investment Grant	20.500	RPT-C102(MF1)		548,600
<b>TOTAL DEPARTMENT OF TRANSPORTATION</b>				<b>\$ 1,546,429</b>
<b><u>Department of Agriculture</u></b>				
Direct Programs: Commodity Supplemental Food Program	10.565	183NE813Y8005	\$ 367,114	
Passed through Nebraska Department of Health & Human Services System: Commodity Supplemental Food Program	10.565	183NE813Y8005	<u>94,003</u>	\$ 461,117
Passed through Nebraska Department of Education: Child and Adult Care Food Program	10.558	2018IN109943	\$ 165,394	
Passed through Nebraska Department on Aging: Adult Care Food Program (Minden)	10.558		5,848	
Adult Care Food Program (Kearney)	10.558		<u>16,851</u>	188,093

See Notes to Financial Statements.

# Community Action Partnership of Mid-Nebraska

## Schedule of Expenditures of Federal Awards

Year Ended September 30, 2018

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	183NE706W1003	\$ 793,509
Nutrition Program for Women, Infants, and Children	10.557	16163NE806W5003	<u>58,768</u>
			852,277
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>			<b>\$ 1,501,487</b>
<b>Department of Housing and Urban Development</b>			
Direct Program:			
Continuum of Care - RAFT	14.267	NE0022L7D001709	\$ 39,386
Continuum of Care - RAFT	14.267	NE0022L7D001608	<u>41,948</u>
			81,334
Passed through from Nebraska Department of Health & Human Services:			
Nebraska Homeless Assistance Program	14.231	E17-DC-31-0001	\$ 111,812
Nebraska Homeless Assistance Program	14.231	E17-DC-31-0001	<u>50,000</u>
			161,812
<b>TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			<b>\$ 243,146</b>
<b>TOTAL FEDERAL FINANCIAL AWARDS</b>			<b>\$ 8,338,398</b>



# Community Action Partnership of Mid-Nebraska

## Schedule of Expenditures of Federal Awards

Year Ended September 30, 2018

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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, 2018. 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, 2018, 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 11, 2019.

**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*.

**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 11, 2019

**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, 2018. Community Action Partnership of Mid-Nebraska's major federal programs are identified in the summary of auditors' 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.

**Auditors' 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, 2018.

## 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 11, 2019

# Community Action Partnership of Mid-Nebraska

## Schedule of Findings and Questioned Costs

Year Ended September 30, 2018

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### I. Summary of Auditor's Results

#### Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ Yes      X   No
- Significant deficiency(ies) identified? \_\_\_\_\_ Yes      X   None Reported

Noncompliance material to financial statements noted?

\_\_\_\_\_ Yes      X   No

#### Federal Awards

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ Yes      X   No
- Significant deficiency(ies) identified? \_\_\_\_\_ Yes      X   None Reported

Type of auditor's report issued on compliance for major programs: unmodified

- Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? \_\_\_\_\_ Yes      X   No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.557	Nutrition Program for Women, Infants, and Children
93.569	Community Services Block Grant
81.042	Weatherization Assistance for Low-Income Persons

Dollar threshold used to distinguish between type A and type B programs

\$750,000

Auditee qualified as low-risk auditee?   X   Yes    \_\_\_\_\_ No

### II. Financial Statement Findings

NONE

### III. Federal Awards Findings

NONE

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**Lutz**