

**Community Action Partnership of Mid-
Nebraska**

**Financial Statements and
Independent Auditors' Report**

September 30, 2019 and 2018



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, 2019 and 2018, 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.

Opinions

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, 2019 and 2018, 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.

Emphasis of Matter

As discussed in Note 1 to the financial statements, in the current year, Community Action Partnership of Mid-Nebraska adopted new accounting guidance under ASU 2016-14 for presentation of financial statements of not for profit entities. Our opinion is not modified with respect to this matter.

Other Matters

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplemental information on pages 16 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 audits 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 10, 2020 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 10, 2020

Community Action Partnership of Mid-Nebraska

Statements of Financial Position

September 30, 2019 and 2018

ASSETS		
	2019	2018
CURRENT ASSETS		
Cash and Cash Equivalents	\$ 2,719,790	\$ 2,766,418
Accounts Receivable	1,267,857	985,291
Prepaid Expenses	80,943	73,411
Total Current Assets	4,068,590	3,825,120
PROPERTY AND EQUIPMENT		
Land, Building and Equipment	12,880,968	12,947,278
Less Accumulated Depreciation	(6,316,715)	(6,080,849)
Net Book Value	6,564,253	6,866,429
TOTAL ASSETS	\$ 10,632,843	\$ 10,691,549
LIABILITIES AND NET ASSETS		
	2019	2018
CURRENT LIABILITIES		
Accounts Payable and Accrued Expenses	\$ 939,097	\$ 1,054,475
Payroll Taxes Withheld	10,523	10,207
Deferred Revenues	250,007	263,895
Total Current Liabilities	1,199,627	1,328,577
LONG-TERM LIABILITIES		
Grant Advances	43,000	43,000
Security Deposits	11,995	11,006
Total Long-Term Liabilities	54,995	54,006
Total Liabilities	1,254,622	1,382,583
NET ASSETS		
Without Donor Restrictions	1,413,645	1,132,274
With Donor Restrictions	7,964,576	8,176,692
Total Net Assets	9,378,221	9,308,966
TOTAL LIABILITIES AND NET ASSETS	\$ 10,632,843	\$ 10,691,549

See Notes to Financial Statements.

Community Action Partnership of Mid-Nebraska

Statement of Activities

Year Ended September 30, 2019

	WITHOUT DONOR RESTRICTIONS		WITH DONOR RESTRICTIONS		Total
	Current Funds	Current Funds	Land, Building & Equipment Fund		
REVENUES					
Federal and State Fees and Grants	\$ -	\$ 9,338,148	\$ -	\$ 9,338,148	
Program and Other Income	429,789	1,648,107	-	2,077,896	
Interest and Dividends	10,434	5,595	-	16,029	
In-Kind Contributions	-	1,312,202	-	1,312,202	
Net Assets Released From Restrictions	12,564,859	(11,924,500)	(640,359)	-	
Total Revenues	13,005,082	379,552	(640,359)	12,744,275	
EXPENSES					
Program Service	(11,588,592)	-	-	(11,588,592)	
Management and General	(1,086,428)	-	-	(1,086,428)	
Total Expenses	(12,675,020)	-	-	(12,675,020)	
OTHER CHANGES IN NET ASSETS					
Property and Equipment Acquisitions/Dispositions	-	(338,183)	338,183	-	
Operating Transfers	(48,691)	48,691	-	-	
Total Other Changes in Net Assets	(48,691)	(289,492)	338,183	-	
Increase (Decrease) in Net Assets	281,371	90,060	(302,176)	69,255	
Net Assets, Beginning of Year	1,132,274	1,310,263	6,866,429	9,308,966	
NET ASSETS, END OF YEAR	\$ 1,413,645	\$ 1,400,323	\$ 6,564,253	\$ 9,378,221	

See Notes to Financial Statements.

Community Action Partnership of Mid-Nebraska

Statement of Activities

Year Ended September 30, 2018

	WITHOUT DONOR RESTRICTIONS		WITH DONOR RESTRICTIONS		Total
	Current Funds	Current Funds	Land, Building & Equipment Fund		
REVENUES					
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)	-	
Total Revenues	13,035,334	772,736	(551,474)	13,256,596	
EXPENSES					
Program Service	(11,474,495)	-	-	(11,474,495)	
Management and General	(1,050,494)	-	-	(1,050,494)	
Total Expenses	(12,524,989)	-	-	(12,524,989)	
OTHER CHANGES IN NET ASSETS					
Property and Equipment Acquisitions/Dispositions	-	(683,270)	683,270	-	
Operating Transfers	(14,385)	14,385	-	-	
Total Other Changes in Net Assets	(14,385)	(668,885)	683,270	-	
Increase 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	
NET ASSETS, END OF YEAR	\$ 1,132,274	\$ 1,310,263	\$ 6,866,429	\$ 9,308,966	

See Notes to Financial Statements.

Community Action Partnership of Mid-Nebraska

Statement of Functional Expenses

Year Ended September 30, 2019

	Program Services	Management and General	Fund Raising	Total
Salaries, Wages, and Fringe Benefits	\$ 5,718,033	\$ -	\$ -	\$ 5,718,033
Indirect Costs	-	1,086,428	-	1,086,428
Contract Services	275,359	-	-	275,359
Consultants	28,919	-	-	28,919
Legal and Professional Services	4,680	-	-	4,680
Insurance	168,548	-	-	168,548
Medical Services	12,917	-	-	12,917
Travel	173,367	-	-	173,367
Vehicle Fuel and Maintenance	237,926	-	-	237,926
Space Costs	790,976	-	-	790,976
Telephone	100,440	-	-	100,440
Postage and Freight	26,356	-	-	26,356
Supplies	925,552	-	-	925,552
Food Costs	381,988	-	-	381,988
Copies and Printing	8,533	-	-	8,533
Equipment and Building Maintenance	242,768	-	-	242,768
Subscriptions and Memberships	27,514	-	-	27,514
Advertising	26,043	-	-	26,043
Volunteers, Board and Staff Recognition	4,395	-	-	4,395
Meals	16,402	-	-	16,402
Miscellaneous	17,111	-	-	17,111
Depreciation	640,359	-	-	640,359
Small Equipment	302,194	-	-	302,194
Grants/Special Projects	146,010	-	-	146,010
In-Kind Goods/Services	1,312,202	-	-	1,312,202
TOTALS	\$ 11,588,592	\$ 1,086,428	\$ -	\$ 12,675,020

See Notes to Financial Statements.

Community Action Partnership of Mid-Nebraska

Statement of Functional Expenses

Year Ended September 30, 2018

	Program Services	Management and General	Fund Raising	Total
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
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
TOTALS	\$ 11,474,495	\$ 1,050,494	\$ -	\$ 12,524,989

See Notes to Financial Statements.

Community Action Partnership of Mid-Nebraska

Statements of Cash Flows

Years Ended September 30, 2019 and 2018

	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ 69,255	\$ 731,607
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities		
Depreciation	640,359	551,474
Gain on Sale of Property and Equipment	(182,442)	(549,419)
(Increase) Decrease in:		
Accounts Receivable	(282,566)	47,379
Prepaid Expenses	(7,532)	45,885
Increase (Decrease) in:		
Accounts Payable and Accrued Expenses	(115,378)	142,095
Payroll Taxes Withheld	316	650
Deferred Revenues	(13,888)	3,824
Security Deposits	989	(1,053)
Net Cash Provided by Operating Activities	109,113	972,442
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from Sale of Property and Equipment	238,104	672,212
Purchase of Property and Equipment	(393,845)	(806,063)
Net Cash Used in Investing Activities	(155,741)	(133,851)
Net Increase (Decrease) in Cash and Cash Equivalents	(46,628)	838,591
Cash and Cash Equivalents, Beginning of Year	2,766,418	1,927,827
Cash and Cash Equivalents, End of Year	\$ 2,719,790	\$ 2,766,418

See Notes to Financial Statements.

Community Action Partnership of Mid-Nebraska

Notes to Financial Statements

September 30, 2019 and 2018

1. Summary of Significant Accounting Policies

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

In August 2016, the Financial Accounting Standards Board issued Accounting Standards Update (ASU) No. 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities*, which simplifies the current net asset classification requirements and improves the information presented in financial statements and notes about a not-for-profit entity's liquidity, financial performance, and cash flows. The standard is effective for years beginning after December 15, 2017, and it has been applied retrospectively to all periods presented. Total net assets did not change as a result of adopting this ASU.

These financial statements, which are presented on the accrual basis of accounting, have been prepared to present balances and transactions according to the existence or absence of donor-imposed restrictions.

Net assets and related activity are classified as follows:

Net Assets with Donor Restrictions – The part of net assets of the Agency that is subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants).

Net Assets without Donor Restrictions – The part of net assets of the Agency that is not subject to donor-imposed restrictions.

Grants and contracts are recognized when the grantor makes the award to the Agency. Revenues are reported as increases in net assets without donor restrictions unless the use of the related assets is limited by donor-imposed restrictions. Revenue from grants with grantor restrictions is deferred until the Agency has met the restrictions. At that time, the revenue is recognized as an increase in net assets with donor restrictions, with a reclassification to net assets without donor restrictions to reflect the expiration of such restrictions. Contributions received with donor-imposed restrictions that are met in the same year as received are reported as revenues of the net assets with donor restrictions class, and a reclassification to net assets without donor restrictions is made to reflect the expiration of such restrictions.

Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by donor stipulation or by law.

Community Action Partnership of Mid-Nebraska

Notes to Financial Statements

September 30, 2019 and 2018

Use of Restricted/Unrestricted Net Assets

When an expense is incurred for purposes for which both restricted and unrestricted components of net assets are available, it is the Agency's policy to apply restricted first.

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.

Land, Building and Equipment Fund

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

Property and Equipment

Purchases and construction of property and equipment are recorded at cost in the program which provided the funds. Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as support without donor restriction unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as support with donor restriction. Absent donor stipulations regarding how long those donated assets must be maintained, the Agency reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. Generally, grants and contracts require the Agency to return property and equipment when no longer used for the related program unless the Agency receives specific permission to keep it. For this reason, program property and equipment are recorded as with donor restriction. The Agency reclassifies donor restricted net assets to net assets without donor restriction when it receives permission from the grantor agency to dispose of or retain the property and equipment.

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

Community Action Partnership of Mid-Nebraska

Notes to Financial Statements

September 30, 2019 and 2018

The Agency computes depreciation on its property 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 2015.

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, 2019 was 19%.

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.

Community Action Partnership of Mid-Nebraska

Notes to Financial Statements

September 30, 2019 and 2018

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. Advertising expense for the years ended September 30, 2019 and 2018 amounted to \$26,043 and \$34,146, respectively.

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.

Subsequent Events

Subsequent events have been evaluated through January 10, 2020, which is the date the financial statements were available to be issued.

Community Action Partnership of Mid-Nebraska

Notes to Financial Statements

September 30, 2019 and 2018

2. Land, Building and Equipment

	9/30/2018	Additions	Disposals	9/30/2019
Building and Equipment	\$ 12,765,843	\$ 374,353	\$ (443,825)	\$ 12,696,371
Land	181,435	19,492	(16,330)	184,597
Total Cost	12,947,278	393,845	(460,155)	12,880,968
Accumulated Depreciation	(6,080,849)	(640,359)	404,493	(6,316,715)
Net Book Value	<u>\$ 6,866,429</u>	<u>\$ (246,514)</u>	<u>\$ (55,662)</u>	<u>\$ 6,564,253</u>

Total depreciation expense for the years ended September 30, 2019 and 2018 was \$640,359 and \$551,474, respectively.

3. Employee Benefits

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 during the years ended September 30, 2019 and 2018 were \$772,902 and \$713,358, respectively.

4. Pledged Assets by Depository Bank

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

5. Lease Commitments

The Agency has entered into multiple lease agreements for office space with monthly payments ranging from \$110 to \$2,732, and various expiration dates through June 2023. The Agency is also a party to multiple month-to-month leases. Rent expense for the years ended September 30, 2019 and 2018 was \$192,356 and \$182,886, respectively, and is included in the accompanying statements of activities. The following is a schedule by years of future minimum lease payments:

Years Ending September 30,	
2020	\$ 60,048
2021	34,200
2022	31,200
2023	16,650
Future Minimum Lease Payments	<u>\$ 142,098</u>

Community Action Partnership of Mid-Nebraska

Notes to Financial Statements

September 30, 2019 and 2018

6. Concentration of Credit Risk

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. Liquidity

The Agency regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to optimize the investment of its available funds.

For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Agency considers all expenditures related to its ongoing activities and general administration, as well as the conduct of services to be undertaken to support those activities to be general expenditures.

In addition to financial assets available to meet general expenditures over the next 12 months, the Agency operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures. The Agency had working capital of \$2,868,963 and \$2,496,543 at September 30, 2019 and 2018, respectively.

Financial assets and liquidity resources available within one year for general expenditure were as follows as of September 30:

	2019	2018
Cash and Cash Equivalents	\$ 2,719,790	\$ 2,766,418
Accounts Receivable	1,267,857	985,291
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	<u>\$ 3,987,647</u>	<u>\$ 3,751,709</u>

Community Action Partnership of Mid-Nebraska

Notes to Financial Statements

September 30, 2019 and 2018

8. Net Assets and Restrictions

Net assets with donor restrictions were as follows at September 30, 2019 and 2018:

	2019	2018
<i>Subject to Expenditure for a Specified Purpose:</i>		
Grant Funds and Grant-Funded Property and Equipment	\$ 7,964,576	\$ 8,176,692

9. Net Assets Released from Restrictions

Net assets were released from donor restrictions during the years ended September 30, 2019 and 2018 by incurring expenses to satisfy the restricted purpose or by the occurrence of other events specified by donors. Net assets were released from restriction as follows:

	2019	2018
<i>Subject to Expenditure for a Specified Purpose:</i>		
Grant Funds and Grant-Funded Property and Equipment	\$ 12,564,859	\$ 12,702,003

SUPPLEMENTARY INFORMATION

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, 2019

	Federal Share	State DOR	State Other	Local	Total
COMMUNITY SERVICES BLOCK GRANT					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 44,948	\$ 44,948
Current Year Funds - Grant	585,950	-	-	-	585,950
Current Year Funds - Other	-	-	-	16,433	16,433
Total	585,950	-	-	61,381	647,331
Less Amounts Allocated					
(to) from Other Programs	(95,925)	-	-	-	(95,925)
Transfer (to) from Other Programs	-	-	-	-	-
Net Revenues	490,025	-	-	61,381	551,406
PROGRAM EXPENDITURES					
Disbursements and Accruals	490,025	-	-	17,230	507,255
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ 44,151	\$ 44,151
PUBLIC TRANSPORTATION ASSISTANCE PROGRAMS					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Funds - Grant	1,070,183	303,508	-	-	1,373,691
Current Year Funds - Other	-	-	15,530	411,351	426,881
Total	1,070,183	303,508	15,530	411,351	1,800,572
PROGRAM EXPENDITURES					
Disbursements and Accruals	1,070,183	303,508	15,530	411,351	1,800,572
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ -	\$ -

See Independent Auditors' Report.

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, 2019

	Federal Share	State DOR	State Other	Local	Total
TRANSPORTATION CAPITAL					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Funds - Grant	320,704	41,788	-	-	362,492
Current Year Funds - Other	-	-	-	74,020	74,020
Totals	320,704	41,788	-	74,020	436,512
PROGRAM EXPENDITURES					
Disbursements and Accruals	320,704	41,788	-	74,020	436,512
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ -	\$ -
MINORITY HEALTH INITIATIVE					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Funds - Grant	-	-	115,233	-	115,233
Current Year Funds - Other	-	-	-	-	-
Totals	-	-	115,233	-	115,233
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	115,233	-	115,233
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ -	\$ -
EMERGENCY HOMELESS ASSISTANCE					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 10,599	\$ 10,599
Current Year Funds - Grant	305,750	-	69,436	-	375,186
Current Year Funds - Other	-	-	-	42,123	42,123
Current Year Funds					
Allocated from CSBG	135	-	-	-	135
Totals	305,885	-	69,436	52,722	428,043
PROGRAM EXPENDITURES					
Disbursements and Accruals	305,885	-	69,436	55,950	431,271
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ (3,228)	\$ (3,228)

See Independent Auditors' Report.

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, 2019

	Federal Share	State DOR	State Other	Local	Total
CHILD ABUSE RESOURCE AND EDUCATION					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 12,467	\$ 12,467
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	144	144
Totals	-	-	-	12,611	12,611
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	811	811
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ 11,800	\$ 11,800
HITCHCOCK PANTRY					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 6,755	\$ 6,755
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	-	-
Totals	-	-	-	6,755	6,755
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	342	342
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ 6,413	\$ 6,413
FOOD BANK					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 69,094	\$ 69,094
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	59,727	59,727
Transfers from Other Programs	-	-	-	10,791	10,791
Totals	-	-	-	139,612	139,612
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	71,340	71,340
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ 68,272	\$ 68,272

See Independent Auditors' Report.

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, 2019

	Federal Share	State DOR	State Other	Local	Total
FRANKLIN COUNTY PANTRY					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 18,155	\$ 18,155
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	1,917	1,917
Totals	-	-	-	20,072	20,072
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	922	922
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ 19,150	\$ 19,150
LEXINGTON PANTRY					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 7,935	\$ 7,935
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	3,696	3,696
Totals	-	-	-	11,631	11,631
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	2,011	2,011
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ 9,620	\$ 9,620
WESTERN FRONTIER PANTRY					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 6,433	\$ 6,433
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	1,183	1,183
Totals	-	-	-	7,616	7,616
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	1,206	1,206
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ 6,410	\$ 6,410

See Independent Auditors' Report.

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, 2019

	Federal Share	State DOR	State Other	Local	Total
SENIOR COMPANION VOLUNTEERS					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	23,514	4,453	27,967
In-Kind Contributions	-	-	-	4,807	4,807
Totals	-	-	23,514	9,260	32,774
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	23,514	8,974	32,488
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ 286	\$ 286
PRESCHOOL SCHOLARSHIPS					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 5,450	\$ 5,450
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	10,900	10,900
Totals	-	-	-	16,350	16,350
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	10,900	10,900
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ 5,450	\$ 5,450
EMERGENCY ASSISTANCE					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 26,523	\$ 26,523
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	140,419	140,419
Totals	-	-	-	166,942	166,942
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	134,724	134,724
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ 32,218	\$ 32,218

See Independent Auditors' Report.

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, 2019

	Federal Share	State DOR	State Other	Local	Total
WILCOX PANTRY					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 4,206	\$ 4,206
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	6,888	6,888
Totals	-	-	-	11,094	11,094
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	4,358	4,358
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ 6,736	\$ 6,736
HMIS REGIONAL ADMINISTRATOR/CCFL					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	660	660
Totals	-	-	-	660	660
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	660	660
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ -	\$ -
INTERCITY BUS ROUTE					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Funds - Grant	1,110	1,109	-	-	2,219
Current Year Funds - Other	-	-	-	-	-
Totals	1,110	1,109	-	-	2,219
PROGRAM EXPENDITURES					
Disbursements and Accruals	1,110	1,109	-	-	2,219
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ -	\$ -

See Independent Auditors' Report.

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, 2019

	Federal Share	State DOR	State Other	Local	Total
RESIDENTIAL ASSISTANCE TO FAMILIES IN TRANSITION					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Funds - Grant	96,326	-	-	-	96,326
Current Year Funds - Other	-	-	-	8,022	8,022
Current Year Funds					
Allocated from CSBG	4,038	-	-	-	4,038
Totals	100,364	-	-	8,022	108,386
PROGRAM EXPENDITURES					
Disbursements and Accruals	100,364	-	-	8,022	108,386
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ -	\$ -

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

Schedule of Expenditures

Year Ended September 30, 2019

	Federal Share	State DOR	State Other	Local	Total
COMMUNITY SERVICES BLOCK GRANT					
Salaries, Wages, and Fringe Benefits	\$ 336,039	\$ -	\$ -	\$ 11,816	\$ 347,855
Direct Operating Expenses	58,582	-	-	2,060	60,642
Supplies	16,652	-	-	586	17,238
Travel	14,903	-	-	524	15,427
Capital Outlay	-	-	-	-	-
Indirect Costs	63,848	-	-	2,245	66,093
TOTALS	\$ 490,025	\$ -	\$ -	\$ 17,230	\$ 507,255
PUBLIC TRANSPORTATION ASSISTANCE PROGRAMS					
Salaries, Wages, and Fringe Benefits	\$ 639,620	\$ 181,399	\$ 9,282	\$ 245,853	\$ 1,076,153
Direct Operating Expenses	296,042	83,959	4,296	113,791	498,088
Supplies	9,812	2,783	142	3,772	16,509
Travel	3,182	902	46	1,223	5,353
Capital Outlay	-	-	-	-	-
Indirect Costs	121,528	34,466	1,764	46,712	204,469
TOTALS	\$ 1,070,183	\$ 303,508	\$ 15,530	\$ 411,351	\$ 1,800,572
TRANSPORTATION CAPITAL					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	-	-
Supplies	-	-	-	-	-
Travel	-	-	-	-	-
Capital Outlay	320,704	41,788	-	74,020	436,512
Indirect Costs	-	-	-	-	-
TOTALS	\$ 320,704	\$ 41,788	\$ -	\$ 74,020	\$ 436,512
MINORITY HEALTH INITIATIVE					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ 89,386	\$ -	\$ 89,386
Direct Operating Expenses	-	-	4,593	-	4,593
Supplies	-	-	1,020	-	1,020
Travel	-	-	3,251	-	3,251
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	16,983	-	16,983
TOTALS	\$ -	\$ -	\$ 115,233	\$ -	\$ 115,233

See Independent Auditors' Report.

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

Schedule of Expenditures

Year Ended September 30, 2019

	Federal Share	State DOR	State Other	Local	Total
EMERGENCY HOMELESS ASSISTANCE					
Salaries, Wages, and Fringe Benefits	\$ 69,577	\$ -	\$ 15,794	\$ 12,726	\$ 98,097
Direct Operating Expenses	222,476	-	50,502	40,694	313,672
Supplies	612	-	139	112	863
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	13,220	-	3,001	2,418	18,639
TOTALS	\$ 305,885	\$ -	\$ 69,436	\$ 55,950	\$ 431,271
CHILD ABUSE RESOURCE AND EDUCATION					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ 393	\$ 393
Direct Operating Expenses	-	-	-	283	283
Supplies	-	-	-	60	60
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	75	75
TOTALS	\$ -	\$ -	\$ -	\$ 811	\$ 811
HITCHCOCK PANTRY					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	-	-
Supplies	-	-	-	342	342
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
TOTALS	\$ -	\$ -	\$ -	\$ 342	\$ 342
FOOD BANK					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ 33,254	\$ 33,254
Direct Operating Expenses	-	-	-	31,109	31,109
Supplies	-	-	-	659	659
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	6,318	6,318
TOTALS	\$ -	\$ -	\$ -	\$ 71,340	\$ 71,340

See Independent Auditors' Report.

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

Schedule of Expenditures

Year Ended September 30, 2019

	Federal Share	State DOR	State Other	Local	Total
FRANKLIN COUNTY PANTRY					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	-	-
Supplies	-	-	-	922	922
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
TOTALS	\$ -	\$ -	\$ -	\$ 922	\$ 922
LEXINGTON PANTRY					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	-	-
Supplies	-	-	-	2,011	2,011
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
TOTALS	\$ -	\$ -	\$ -	\$ 2,011	\$ 2,011
WESTERN FRONTIER PANTRY					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	-	-
Supplies	-	-	-	1,206	1,206
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
TOTALS	\$ -	\$ -	\$ -	\$ 1,206	\$ 1,206
SENIOR COMPANION VOLUNTEERS					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ 10,727	\$ 4,094	\$ 14,821
Direct Operating Expenses	-	-	6,180	2,358	8,538
Supplies	-	-	3,269	1,247	4,516
Travel	-	-	1,301	496	1,797
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	2,038	778	2,816
TOTALS	\$ -	\$ -	\$ 23,514	\$ 8,974	\$ 32,488

See Independent Auditors' Report.

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

Schedule of Expenditures

Year Ended September 30, 2019

	Federal Share	State DOR	State Other	Local	Total
PRESCHOOL SCHOLARSHIPS					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	10,900	10,900
Supplies	-	-	-	-	-
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
TOTALS	\$ -	\$ -	\$ -	\$ 10,900	\$ 10,900
EMERGENCY ASSISTANCE					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ 2,234	\$ 2,234
Direct Operating Expenses	-	-	-	41,419	41,419
Supplies	-	-	-	87,649	87,649
Travel	-	-	-	2,997	2,997
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	425	425
TOTALS	\$ -	\$ -	\$ -	\$ 134,724	\$ 134,724
WILCOX PANTRY					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	-	-
Supplies	-	-	-	4,358	4,358
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
TOTALS	\$ -	\$ -	\$ -	\$ 4,358	\$ 4,358
HMIS REGIONAL ADMINISTRATOR/CCFL					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ 551	\$ 551
Direct Operating Expenses	-	-	-	-	-
Supplies	-	-	-	4	4
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	105	105
TOTALS	\$ -	\$ -	\$ -	\$ 660	\$ 660

See Independent Auditors' Report.

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

Schedule of Expenditures

Year Ended September 30, 2019

	Federal Share	State DOR	State Other	Local	Total
INTERCITY BUS ROUTE					
Salaries, Wages, and Fringe Benefits	\$ 933	\$ 932	\$ -	\$ -	\$ 1,865
Direct Operating Expenses	-	-	-	-	-
Supplies	-	-	-	-	-
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	177	177	-	-	354
TOTALS	\$ 1,110	\$ 1,109	\$ -	\$ -	\$ 2,219
RESIDENTIAL ASSISTANCE TO FAMILIES IN TRANSITION					
Salaries, Wages, and Fringe Benefits	\$ 44,144	\$ -	\$ -	\$ 3,528	\$ 47,672
Direct Operating Expenses	34,176	-	-	2,732	36,908
Supplies	13,657	-	-	1,092	14,749
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	8,387	-	-	670	9,057
TOTALS	\$ 100,364	\$ -	\$ -	\$ 8,022	\$ 108,386

**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, 2019

	AOA and Local Funding	In-Kind Contributions	Total
REVENUES			
AOA Contributions Received	\$ 72,247	\$ -	\$ 72,247
USDA and Title XX Funds	48,975	-	48,975
CSBG Allocation	38,804	-	38,804
Cash Match Contributions	204,627	-	204,627
Transfers from Other Programs	-	-	-
Total Revenues	364,653	-	364,653
EXPENDITURES			
Personnel	148,457	-	148,457
Travel	2,584	-	2,584
Supplies	14,090	-	14,090
Building Space	50	-	50
Communication and Utilities	13,114	-	13,114
Other	26,360	-	26,360
Raw Food	131,791	-	131,791
Indirect Costs	28,207	-	28,207
Total Expenditures	364,653	-	364,653
Excess Revenues (Expenditures)	-	-	-
Net Assets, Beginning	990	-	990
NET ASSETS, END OF YEAR	\$ 990	\$ -	\$ 990

See Independent Auditors' Report.

**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

	AOA and Local Funding	In-Kind Contributions	Total
REVENUES			
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	-	-	-
Total Revenues	373,709	-	373,709
EXPENDITURES			
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
Total Expenditures	374,194	-	374,194
Excess Revenues (Expenditures)	(485)	-	(485)
Net Assets, Beginning	1,475	-	1,475
NET ASSETS, END OF YEAR	\$ 990	\$ -	\$ 990

See Independent Auditors' Report.

**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, 2019

	Federal Share	Non-Federal Share	Total
REVENUES			
Current Year Funds - Grant	\$ 3,843,245	\$ -	\$ 3,843,245
Current Year Funds - Other	170,676	34,237	204,913
Current Year In-Kind Contributions	-	1,307,395	1,307,395
Total Revenues	4,013,921	1,341,632	5,355,553
EXPENDITURES			
Disbursements and Accruals	4,013,921	34,237	4,048,158
In-Kind Contributions	-	1,307,395	1,307,395
Total Expenditures	4,013,921	1,341,632	5,355,553
Excess Revenues (Expenditures)	-	-	-
Net Assets, Beginning	-	-	-
NET ASSETS, END OF YEAR	\$ -	\$ -	\$ -

**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

	Federal Share	Non-Federal Share	Total
REVENUES			
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
Total Revenues	3,768,305	1,151,794	4,920,099
EXPENDITURES			
Disbursements and Accruals	3,768,305	32,204	3,800,509
In-Kind Contributions	-	1,119,590	1,119,590
Total Expenditures	3,768,305	1,151,794	4,920,099
Excess Revenues (Expenditures)	-	-	-
Net Assets, Beginning	-	-	-
NET ASSETS, END OF YEAR	\$ -	\$ -	\$ -

**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, 2018 to July 31, 2019

	Federal Share	Non-Federal Share	Total
FULL YEAR HEAD START P.A. NO. 22, 23 & 25			
REVENUES			
Current Year Funds - Grants	\$ 3,136,338	\$ -	\$ 3,136,338
Current Year Funds - Other	144,976	27,153	172,129
Grantee's In-Kind Contributions	-	1,245,582	1,245,582
Total Revenues	3,281,314	1,272,735	4,554,049
EXPENDITURES			
Disbursements and Accruals	3,281,314	27,153	3,308,467
In-Kind Contributions	-	1,245,582	1,245,582
Total Expenditures	3,281,314	1,272,735	4,554,049
Excess Revenues (Expenditures)	-	-	-
Net Assets, Beginning	-	-	-
NET ASSETS, END OF YEAR	\$ -	\$ -	\$ -
FULL YEAR HEAD START P.A. NO. 20 & 21			
REVENUES			
Current Year Funds - Grants	\$ 38,760	\$ -	\$ 38,760
Current Year Funds - Other	-	-	-
Grantee's In-Kind Contributions	-	-	-
Total Revenues	38,760	-	38,760
EXPENDITURES			
Disbursements and Accruals	38,760	-	38,760
In-Kind Contributions	-	-	-
Total Expenditures	38,760	-	38,760
Excess Revenues (Expenditures)	-	-	-
Net Assets, Beginning	-	-	-
NET ASSETS, END OF YEAR	\$ -	\$ -	\$ -

See Independent Auditors' Report.

**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 July 31, 2019

	Federal Share	Non-Federal Share	Total
FULL YEAR HEAD START P.A. NO. 22, 23 & 25			
REVENUES			
Current Year Funds - Grants	\$ 3,714,070	\$ -	\$ 3,714,070
Current Year Funds - Other	167,226	29,526	196,752
Grantee's In-Kind Contributions	-	1,290,497	1,290,497
Total Revenues	3,881,296	1,320,023	5,201,319
EXPENDITURES			
Disbursements and Accruals	3,881,296	29,526	3,910,822
In-Kind Contributions	-	1,290,497	1,290,497
Total Expenditures	3,881,296	1,320,023	5,201,319
Excess Revenues (Expenditures)	-	-	-
Net Assets, Beginning	-	-	-
NET ASSETS, END OF YEAR	\$ -	\$ -	\$ -

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

REVENUES			
Current Year Funds - Grants	\$ 54,383	\$ -	\$ 54,383
Current Year Funds - Other	-	-	-
Grantee's In-Kind Contributions	-	-	-
Total Revenues	54,383	-	54,383
EXPENDITURES			
Disbursements and Accruals	54,383	-	54,383
In-Kind Contributions	-	-	-
Total Expenditures	54,383	-	54,383
Excess Revenues (Expenditures)	-	-	-
Net Assets, Beginning	-	-	-
NET ASSETS, END OF YEAR	\$ -	\$ -	\$ -

See Independent Auditors' Report.

**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, 2019 to September 30, 2019

	Federal Share	Non-Federal Share	Total
FULL YEAR HEAD START P.A. NO. 22 & 25			
REVENUES			
Current Year Funds - Grants	\$ 642,446	\$ -	\$ 642,446
Current Year Funds - Other	25,700	7,084	32,784
Grantee's In-Kind Contributions	-	61,814	61,814
Total Revenues	668,146	68,898	737,044
EXPENDITURES			
Disbursements and Accruals	668,146	7,084	675,230
In-Kind Contributions	-	61,814	61,814
Total Expenditures	668,146	68,898	737,044
Excess Revenues (Expenditures)	-	-	-
Net Assets, Beginning	-	-	-
NET ASSETS, END OF YEAR	\$ -	\$ -	\$ -

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

REVENUES			
Current Year Funds - Grants	\$ 25,701	\$ -	\$ 25,701
Current Year Funds - Other	-	-	-
Grantee's In-Kind Contributions	-	-	-
Total Revenues	25,701	-	25,701
EXPENDITURES			
Disbursements and Accruals	25,701	-	25,701
In-Kind Contributions	-	-	-
Total Expenditures	25,701	-	25,701
Excess Revenues (Expenditures)	-	-	-
Net Assets, Beginning	-	-	-
NET ASSETS, END OF YEAR	\$ -	\$ -	\$ -

See Independent Auditors' Report.

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

Combined Statements of Revenues, Expenditures and Changes in Net Assets

Years Ended September 30, 2019 and 2018

	2019	2018
REVENUES		
Grant Income	\$ 637,816	\$ 630,578
Miscellaneous	87,505	108,173
Transfer from Other Programs	-	7,495
Total Revenues	725,321	746,246
EXPENDITURES		
Material, Labor & Program Support	569,357	559,457
Health and Safety	70,897	94,512
Administration Costs	59,995	53,165
Liability Insurance	5,539	5,493
Training and Technical Assistance	21,319	28,011
Total Operating Expenses	727,107	740,638
Excess Revenues (Expenditures)	(1,786)	5,607
Net Assets, Beginning	(25,524)	(31,131)
NET ASSETS (DEFICIT), ENDING	\$ (27,310)	\$ (25,524)

See Independent Auditors' Report.

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

Statement of Revenues and Expenditures

Year Ended September 30, 2019

	Federal Funds	Other	Total Funds
Low Income Home Energy Assistance Program - 2018			
REVENUES			
Grant	\$ 118,600	\$ -	\$ 118,600
Total Revenues	118,600	-	118,600
EXPENDITURES			
Material, Labor & Program Support	90,456	-	90,456
Health and Safety	10,284	-	10,284
Liability Insurance	1,395	-	1,395
Administration Costs	15,749	-	15,749
Training	692	-	692
Total Expenditures	118,576	-	118,576
EXCESS REVENUES (EXPENDITURES)	\$ 24	\$ -	\$ 24

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

Statement of Revenues and Expenditures

Year Ended September 30, 2019

	Federal Funds	Other	Total Funds
Low Income Home Energy Assistance Program - 2019			
REVENUES			
Grant	\$ 253,520	\$ -	\$ 253,520
Total Revenues	253,520	-	253,520
EXPENDITURES			
Material, Labor & Program Support	184,005	-	184,005
Health and Safety	37,536	-	37,536
Liability Insurance	1,904	-	1,904
Administration Costs	18,543	-	18,543
Training	12,426	-	12,426
Total Expenditures	254,414	-	254,414
EXCESS REVENUES (EXPENDITURES)	\$ (894)	\$ -	\$ (894)

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

Statement of Revenues and Expenditures

Year Ended September 30, 2019

	Federal Funds	Other	Total Funds
Low Income Weatherization Assistance Program - 2019			
REVENUES			
Grant	\$ 264,841	\$ -	\$ 264,841
Total Revenues	264,841	-	264,841
EXPENDITURES			
Material, Labor & Program Support	205,855	-	205,855
Health and Safety	23,077	-	23,077
Liability Insurance	2,240	-	2,240
Administration Costs	25,703	-	25,703
Training	7,346	-	7,346
Total Expenditures	264,221	-	264,221
EXCESS REVENUES (EXPENDITURES)	\$ 620	\$ -	\$ 620

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

Statement of Revenues and Expenditures

Year Ended September 30, 2019

	Federal Funds	Other	Total Funds
Low Income Weatherization Assistance Program - 2020			
REVENUES			
Grant	\$ 855	\$ -	\$ 855
Total Revenues	855	-	855
EXPENDITURES			
Material, Labor & Program Support	-	-	-
Health and Safety	-	-	-
Liability Insurance	-	-	-
Administration Costs	-	-	-
Training	855	-	855
Total Expenditures	855	-	855
EXCESS REVENUES (EXPENDITURES)	\$ -	\$ -	\$ -

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

Statement of Revenues and Expenditures

Year Ended September 30, 2019

	Federal Funds	Other	Total Funds
Weatherization Inventory			
REVENUES			
Miscellaneous	\$ -	\$ 87,505	\$ 87,505
Total Revenues	-	87,505	87,505
EXPENDITURES			
Material, Labor & Program Support	-	89,041	89,041
Liability Insurance	-	-	-
Administration Costs	-	-	-
Training	-	-	-
Total Expenditures	-	89,041	89,041
EXCESS REVENUES (EXPENDITURES)	\$ -	\$ (1,536)	\$ (1,536)

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

Statement of Changes in Net Assets

Year Ended September 30, 2019

	Low Income Home Energy Assistance Program 2018	Low Income Home Energy Assistance Program 2019	Low Income Weather- ization Assistance Program 2019	Low Income Weather- ization Assistance Program 2020	Weather- ization Inventory	Total
Net Assets (Deficit), Beginning of Year	\$ (24)	\$ -	\$ -	\$ -	\$ (25,500)	\$ (25,524)
Excess Revenues (Expenditures)	24	(894)	620	-	(1,536)	(1,786)
NET ASSETS (DEFICIT), END OF YEAR	\$ -	\$ (894)	\$ 620	\$ -	\$ (27,036)	\$ (27,310)

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

Funds Due from Nebraska Energy Office

Year Ended September 30, 2019

	Funds Due September 30, 2019
Nebraska Energy Office	
Low-Income Home Energy Assistance Program	\$ 62,308
Low-Income Weatherization Assistance Program	855
TOTAL FUNDS DUE	\$ 63,163

**LIST OF ACCOUNTS PAYABLE FOR MATERIALS AND LABOR BY VENDOR
September 30, 2019**

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, 2019

	CSFP	WIC	Total
REVENUES			
Food Funding	\$ 381,988	\$ -	\$ 381,988
Nutrition Services and Admin	94,003	848,548	942,551
Local	15,425	-	15,425
Miscellaneous Revenue	238	27,100	27,338
Funds allocated from CSBG	30,403	-	30,403
Transfers from other Programs	2,241	-	2,241
Total Revenues	524,298	875,648	1,399,946
EXPENDITURES			
Personnel	96,542	620,470	717,012
Supplies	546	15,729	16,275
Travel	-	24,323	24,323
Building Space and Utilities	5,546	31,640	37,186
Communication - Postage and Freight	250	8,261	8,511
Communication - Telephone	991	10,495	11,486
Equipment Rental/Purchases/Maintenance	235	10,887	11,122
Vehicle Cost Pool	12,568	11,237	23,805
Other	7,289	24,717	32,006
Food Costs	381,988	-	381,988
Indirect Costs	18,343	117,889	136,232
Total Expenditures	524,298	875,648	1,399,946
EXCESS REVENUES (EXPENDITURES)	-	-	-
Net Assets, Beginning	-	-	-
NET ASSETS, ENDING	\$ -	\$ -	\$ -

See Independent Auditors' Report.

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

Statements of Revenues, Expenditures and Changes in Net Assets

Years Ended September 30, 2019 and 2018

	2019	2018
REVENUES		
AOA Contributions Received	\$ 13,952	\$ 13,952
Adult Care Food Program	5,220	5,848
Title XX	1,392	1,574
CSBG Allocation	21,736	15,000
Cash Match Contributions	50,784	62,554
Interest Income	13	6
Total Revenues	93,097	98,934
EXPENDITURES		
Personnel	43,455	48,009
Travel	371	583
Printing and Supplies	2,170	1,791
Building Space	3,780	3,780
Communication and Utilities	9,959	8,851
Food	22,008	22,733
Indirect Costs	8,256	9,122
Other	3,098	4,065
Total Expenditures	93,097	98,934
EXCESS REVENUES (EXPENDITURES)	-	-
Net Assets, Beginning	-	-
NET ASSETS, ENDING	\$ -	\$ -

See Independent Auditors' Report.

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

Statements of Revenues, Expenditures and Changes in Net Assets

Years Ended September 30, 2019 and 2018

	2019	2018
REVENUES		
AOA Contributions Received	\$ 31,167	\$ 34,000
Adult Care Food Program	16,601	16,851
Title XX	1,062	678
Cash Match Contributions	116,356	109,129
Total Revenues	165,186	160,658
EXPENDITURES		
Personnel	72,387	73,793
Travel	-	212
Printing and Supplies	3,674	4,465
Food	74,047	67,039
Indirect Costs	13,753	14,021
Other	1,325	1,347
Total Expenditures	165,186	160,877
EXCESS REVENUES (EXPENDITURES)	-	(219)
Net Assets, Beginning	-	219
NET ASSETS, ENDING	\$ -	\$ -

See Independent Auditors' Report.

Corporate Program with Community Action Partnership of Mid-Nebraska

Statements of Revenues, Expenditures and Changes in Net Assets

Years Ended September 30, 2019 and 2018

	2019	2018
REVENUES		
Interest Income	\$ 10,434	\$ 3,171
Interprogram Charges, Allocations and Other	357,339	251,363
Depreciation Recovery	40,959	39,906
Total Revenues	408,732	294,440
EXPENDITURES		
Salaries, Wages, and Fringe Benefits	21,000	44,992
Direct Operating Expenses	207,041	221,908
Supplies	4,250	5,824
Travel	5,913	3,687
Capital Outlay	-	-
Indirect Costs	3,990	8,548
Total Expenditures	242,194	284,959
EXCESS REVENUES (EXPENDITURES)	166,538	9,481
Transfer from CAH	121,608	458,715
Transfers from (to) Other Programs	(48,691)	(14,385)
Totals	239,455	453,811
Net Assets, Beginning	954,398	500,587
NET ASSETS, ENDING	\$ 1,193,853	\$ 954,398

See Independent Auditors' Report.

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

Statements of Revenues, Expenditures and Changes in Net Assets

Years Ended September 30, 2019 and 2018

	2019	2018
REVENUES		
Rental Income and Other	\$ 72,450	\$ 78,797
Total Revenues	72,450	78,797
EXPENDITURES		
Salaries, Wages, and Fringe Benefits	-	-
Direct Operating Expenses	29,651	33,479
Supplies	-	-
Travel	-	-
Depreciation	44,126	44,126
Indirect Costs	-	-
Total Expenditures	73,777	77,605
EXCESS REVENUES (EXPENDITURES)	(1,327)	1,192
Net Assets, Beginning	(97,585)	(98,777)
NET ASSETS, ENDING	\$ (98,912)	\$ (97,585)

See Independent Auditors' Report.

Development Resources with Community Action Partnership of Mid-Nebraska

Statements of Revenues, Expenditures and Changes in Net Assets

Years Ended September 30, 2019 and 2018

	2019	2018
REVENUES		
Donations and Other	\$ 86,856	\$ 79,016
Interest Income	3,412	3,054
Charitable Gaming Income	19,754	12,642
Bingo Income	14,749	13,045
Pickle Income	6,256	6,464
Total Revenues	131,027	114,221
EXPENDITURES		
Operating Expenses	93,819	92,905
Total Expenditures	93,819	92,905
EXCESS REVENUES (EXPENDITURES)	37,208	21,316
Transfers to Other Programs*	(9,693)	(6,667)
Net Assets, Beginning	539,547	524,898
NET ASSETS, ENDING	\$ 567,062	\$ 539,547

* 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

Statements of Revenues, Expenditures and Changes in Net Assets

Years Ended September 30, 2019 and 2018

	2019	2018
REVENUES		
Federal Grants	\$ -	\$ -
State Funds	7,843	9,855
Local	674	1,096
Other Income	17,171	10,922
Total Revenues	25,688	21,873
EXPENDITURES		
Salaries, Wages, and Fringe Benefits	9,001	10,630
Direct Operating Expenses	2,841	8,099
Supplies	112	6
Travel	448	441
Capital Outlay	-	-
Indirect Costs	1,710	2,020
Total Expenditures	14,112	21,196
EXCESS REVENUES (EXPENDITURES)	11,576	677
Transfers (to) from Other Programs	-	(3,127)
Net Assets, Beginning	104,972	107,422
NET ASSETS, ENDING	\$ 116,548	\$ 104,972

See Independent Auditors' Report.

Immunization with Community Action Partnership of Mid-Nebraska

Statements of Revenues, Expenditures and Changes in Net Assets

Years Ended September 30, 2019 and 2018

	2019	2018
REVENUES		
Federal Grants	\$ 77,837	\$ 46,728
State - Other	3,092	2,030
Local	36,006	31,272
Total Revenues	116,935	80,030
EXPENDITURES		
Personnel	79,520	48,184
Travel	492	1,320
Building Space and Utilities	2,156	3,049
Communication - Telephone	1,414	1,317
Communication - Postage	22	3
Supplies	4,204	4,882
Direct Operating	6,664	3,674
Grants and Special Projects	-	-
Capital Outlay	-	-
Indirect Costs	15,109	9,155
Total Expenditures	109,581	71,584
EXCESS REVENUES (EXPENDITURES)	7,354	8,446
Net Assets, Beginning	62,936	54,490
NET ASSETS, ENDING	\$ 70,290	\$ 62,936

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

Statements of Revenues, Expenditures and Changes in Net Assets

Years Ended September 30, 2019 and 2018

	2019	2018
REVENUES		
Rents	\$ 14,085	\$ 29,764
Interest and Late Fees	2,169	1,029
Other	-	10,347
Total Revenues	16,254	41,140
EXPENDITURES		
Salaries, Wages, and Fringe Benefits	-	-
Direct Operating Expenses	39,446	89,084
Supplies	1,302	1,657
Travel	-	-
Depreciation	8,781	21,261
Indirect Costs	-	-
Contract Services	1,904	3,450
Total Expenditures	51,433	115,452
OTHER CHANGES IN NET ASSETS		
Property and Equipment		
Transfer (to) Corporate	(121,608)	(458,715)
Gain (Loss) on Sale of Assets	147,555	528,992
Acquisitions/Dispositions	-	-
Total Other Changes in Net Assets	25,947	70,277
INCREASE (DECREASE) IN NET ASSETS	(9,232)	(4,035)
Net Assets, Beginning	(537,234)	(533,199)
NET ASSETS, ENDING	\$ (546,466)	\$ (537,234)

See Independent Auditors' Report.

Community Action Partnership of Mid-Nebraska

Schedule of Indirect Costs

Year Ended September 30, 2019

Salaries	*	\$	698,367
Fringe Benefits	*		182,692
Contract Services			2,494
Professional Fees			58,151
Insurance			45,528
Travel out of Area			7,340
Training			248
Travel in Area			2,776
Space Costs			29,822
Supplies			18,890
Software Support			11,731
Vehicle Cost Pool			1,929
Postage and Freight			7,913
Printing			3,078
Copying			2,183
Telephone, Fax, and Internet Access			4,715
Subscriptions/Memberships			4,247
Bank Service Charges			1,909
Miscellaneous			1,481
Excess Indirect to Corporate Program			16,013
TOTAL		**	1,101,507
Net of Program Revenue			(15,079)
INDIRECT COST TOTAL			\$ 1,086,428

	Salaries	Fringe	Total
Program Salaries & Fringe	\$ 4,599,812	\$ 1,118,222	\$ 5,718,034
Indirect Salaries & Fringe	* 698,367	* 182,692	* 881,059
	\$ 5,298,179	\$ 1,300,914	\$ 6,599,093

** 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, 2019

Federal Grantor/Pass-Through Program Grantor/Program Title	Federal CFDA Number	Pass-Through Grantors Number	Federal Disbursements/ Expenditures
Department of Health and Human Services			
Direct Programs:			
Full Year Head Start - Part Day & Handicapped	93.600	07CH010614-01 07CH010614-02	\$ 3,843,245
Passed through Nebraska Department on Aging Older Americans Act:			
Special programs for the aging - Supportive Services (NP)	93.043		1,975
Special programs for the aging - Supportive Services (NP)	93.044		18,362
Special programs for the aging - Nutrition Services (NP)	93.045		54,186
Nutrition Services Incentive Program (Minden)	93.053	IIIC-1	\$ 13,952
Nutrition Services Incentive Program (North Platte)	93.053		21,010
Nutrition Services Incentive Program (Kearney)	93.053	IIIC-1	<u>31,167</u>
			66,129
Passed through Nebraska Energy Office:			
Low-Income Home Energy Assistance Program	93.568	0G19B1NELIEA	\$ 253,520
Low-Income Home Energy Assistance Program	93.568	0G18B1NELIEA	118,576
Passed through Nebraska Department of Health and Human Services System:			
Low-Income Home Energy Assistance Program	93.568	0G19B1NELIEA	<u>1,186</u>
			373,282
Passed through Nebraska Department of Health and Human Services System:			
Community Services Block Grant	93.569	0G18B1NECOSR 0G19B1NECOSR	584,764
Immunization Cooperative Agreements	93.268	NH23IP922589 NH23IP000756	66,684
Temporary Assistance for Needy Families	93.558	0G1701NETANF 0G1801NETANF	3,775
Medical Assistance Program	93.778	051905NE5MAP	12,657

See Independent Auditors' Report.

Community Action Partnership of Mid-Nebraska

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2019

Federal Grantor/Pass-Through Program Grantor/Program Title	Federal CFDA Number	Pass-Through Grantors Number	Federal Disbursements/ Expenditures
Social Services Block Grant	93.667	OG1801NESOSR	\$ 139
Social Services Block Grant	93.667	OG1901NESOSR	<u>1,200</u> \$ 1,339
Wise for Women Across Nation	93.094	756NC16PPHF17	11,153
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			\$ 5,037,551

Department of Energy

Passed through Nebraska Energy Office:

Weatherization Assistance for Low-Income Persons	81.042	DE-EE0007933	\$ 855
Weatherization Assistance for Low-Income Persons	81.042	DE-EE0007933	<u>264,841</u> \$ 265,696

TOTAL DEPARTMENT OF ENERGY **\$ 265,696**

Department of Transportation - Federal Transit Administration

Passed through Nebraska Department of Roads:

Formula Grants for Rural Areas	20.509	NE 2018-015-00	\$ 1,070,183
Intercity Bus Route	20.509	NE 2018-015-00	1,110
Capital Investment Grant	20.500	NE-03-0040	320,704

TOTAL DEPARTMENT OF TRANSPORTATION **\$ 1,391,997**

Department of Agriculture

Direct Programs:

Commodity Supplemental Food Program	10.565	201919Y800543	\$ 381,988
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Passed through Nebraska Department of Health & Human Services System:

Commodity Supplemental Food Program	10.565	201919Y800543	<u>94,003</u> \$ 475,991
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Community Action Partnership of Mid-Nebraska

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2019

Federal Grantor/Pass-Through Program Grantor/Program Title	Federal CFDA Number	Pass-Through Grantors Number	Federal Disbursements/ Expenditures	
Passed through Nebraska Department of Education: Child and Adult Care Food Program	10.558	2019IN109943	\$ 170,676	
Passed through Nebraska Department on Aging: Adult Care Food Program (Minden)	10.558		5,220	
Adult Care Food Program (Kearney)	10.558		<u>16,601</u>	\$ 192,497
Passed through Nebraska Department of Health & Human Services System: Nutrition Program for Women, Infants, and Children	10.557	193NE706W1003	\$ 786,805	
Nutrition Program for Women, Infants, and Children	10.557	173NE806W5003	<u>61,743</u>	848,548
TOTAL DEPARTMENT OF AGRICULTURE			\$1,517,036	
<u>Department of Housing and Urban Development</u>				
Direct Program: Continuum of Care - RAFT	14.267	NE0022L7D001810	\$ 44,996	
Continuum of Care - RAFT	14.267	NE0022L7D001709	<u>51,331</u>	\$ 96,327
Passed through from Nebraska Department of Health & Human Services: Nebraska Homeless Assistance Program	14.231	E18-DC-31-0001		305,750
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			\$ 402,077	
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$8,614,357	

See Independent Auditors' Report.

Community Action Partnership of Mid-Nebraska

Notes to the Schedule of Expenditures of Federal Awards

Year Ended September 30, 2019

1. Basis of Presentation

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, 2019. 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. Summary of Significant Accounting Policies

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. Indirect Cost Rate

Community Action Partnership of Mid-Nebraska has not elected to use the 10% de minimis cost rate as allowed under the Uniform Guidance.

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

Board of Directors
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, 2019, 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 10, 2020.

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 10, 2020

**INDEPENDENT AUDITOR'S 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, 2019. 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, 2019.

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 10, 2020

Community Action Partnership of Mid-Nebraska

Schedule of Findings and Questioned Costs

Year Ended September 30, 2019

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
20.500	Federal Transit – Capital Investment Grants
20.509	Formula Grants for Rural Areas (Transportation)

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.

Community Action Partnership of Mid-Nebraska

Summary Schedule of Prior Audit Findings

Year Ended September 30, 2019

None.

Lutz