

**Community Action Partnership of Mid-
Nebraska**

**Financial Statements and
Independent Auditors' Report**

September 30, 2020 and 2019



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, 2020 and 2019, and the related statements of activities and changes in net assets, 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, 2020 and 2019, 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 – Adoption of New Accounting Pronouncement

As discussed in Note 1 to the financial statements, Community Action Partnership of Mid-Nebraska adopted new accounting guidance issued under ASU 2018-08 for clarifying the scope and accounting guidance for contributions received and contributions made. 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 supplementary information on pages 15 through 53 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 54 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 14, 2021 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 14, 2021

Community Action Partnership of Mid-Nebraska

Statements of Financial Position

September 30, 2020 and 2019

| ASSETS | | |
|-----------------------------------------|----------------------|----------------------|
| | 2020 | 2019 |
| CURRENT ASSETS | | |
| Cash and Cash Equivalents | \$ 2,736,238 | \$ 2,719,790 |
| Accounts Receivable | 1,111,218 | 1,267,857 |
| Prepaid Expenses | 107,532 | 80,943 |
| Total Current Assets | 3,954,988 | 4,068,590 |
| PROPERTY AND EQUIPMENT | | |
| Land, Building and Equipment | 12,777,049 | 12,880,968 |
| Less Accumulated Depreciation | (6,671,326) | (6,316,715) |
| Net Book Value | 6,105,723 | 6,564,253 |
| TOTAL ASSETS | \$ 10,060,711 | \$ 10,632,843 |
| LIABILITIES AND NET ASSETS | | |
| | 2020 | 2019 |
| CURRENT LIABILITIES | | |
| Accounts Payable and Accrued Expenses | \$ 631,475 | \$ 939,097 |
| Payroll Taxes Withheld | 13,833 | 10,523 |
| Deferred Revenues | 209,780 | 250,007 |
| Total Current Liabilities | 855,088 | 1,199,627 |
| LONG-TERM LIABILITIES | | |
| Grant Advances | 43,000 | 43,000 |
| Security Deposits | 10,445 | 11,995 |
| Total Long-Term Liabilities | 53,445 | 54,995 |
| Total Liabilities | 908,533 | 1,254,622 |
| NET ASSETS | | |
| Without Donor Restrictions | 1,604,150 | 1,413,645 |
| With Donor Restrictions | 7,548,028 | 7,964,576 |
| Total Net Assets | 9,152,178 | 9,378,221 |
| TOTAL LIABILITIES AND NET ASSETS | \$ 10,060,711 | \$ 10,632,843 |

See Notes to Financial Statements.

Community Action Partnership of Mid-Nebraska

Statement of Activities and Changes in Net Assets

Year Ended September 30, 2020

| | WITHOUT DONOR RESTRICTIONS | | WITH DONOR RESTRICTIONS | |
|------------------------------------------|----------------------------|---------------------|-----------------------------------|---------------------|
| | Current Funds | Current Funds | Land, Building and Equipment Fund | Total |
| REVENUES | | | | |
| Federal and State Fees and Grants | \$ - | \$ 9,403,728 | \$ - | \$ 9,403,728 |
| Program and Other Income | 608,844 | 1,075,515 | - | 1,684,359 |
| Interest and Dividends | 6,497 | 4,689 | - | 11,186 |
| In-Kind Contributions | - | 1,267,733 | - | 1,267,733 |
| Net Assets Released From Restrictions | 12,265,858 | (11,678,548) | (587,310) | - |
| Total Revenues | 12,881,199 | 73,117 | (587,310) | 12,367,006 |
| EXPENSES | | | | |
| Program Service | 11,548,131 | - | - | 11,548,131 |
| Management and General | 1,095,954 | - | - | 1,095,954 |
| Total Expenses | 12,644,085 | - | - | 12,644,085 |
| OTHER CHANGES IN NET ASSETS | | | | |
| Property and Equipment | | | | |
| Acquisitions/Dispositions | - | (128,780) | 128,780 | - |
| Gain on Sale | - | 51,036 | - | 51,036 |
| Operating Transfers In (Out) | (46,609) | 46,609 | - | - |
| Total Other Changes in Net Assets | (46,609) | (31,135) | 128,780 | 51,036 |
| Change in Net Assets | 190,505 | 41,982 | (458,530) | (226,043) |
| Net Assets, Beginning of Year | 1,413,645 | 1,400,323 | 6,564,253 | 9,378,221 |
| NET ASSETS, END OF YEAR | \$ 1,604,150 | \$ 1,442,305 | \$ 6,105,723 | \$ 9,152,178 |

See Notes to Financial Statements.

Community Action Partnership of Mid-Nebraska

Statement of Activities and Changes in Net Assets

Year Ended September 30, 2019

| | WITHOUT DONOR RESTRICTIONS | | WITH DONOR RESTRICTIONS | |
|------------------------------------------|----------------------------|---------------------|-----------------------------------|---------------------|
| | Current Funds | Current Funds | Land, Building and Equipment Fund | Total |
| REVENUES | | | | |
| Federal and State Fees and Grants | \$ - | \$ 9,338,148 | \$ - | \$ 9,338,148 |
| Program and Other Income | 429,789 | 1,465,665 | - | 1,895,454 |
| 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 | 197,110 | (640,359) | 12,561,833 |
| 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 | - |
| Gain on Sale | - | 182,442 | - | 182,442 |
| Operating Transfers In (Out) | (48,691) | 48,691 | - | - |
| Total Other Changes in Net Assets | (48,691) | (107,050) | 338,183 | 182,442 |
| Change 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 Functional Expenses

Year Ended September 30, 2020

| | Program Services | Management and General | Total |
|-----------------------------------------|----------------------|---------------------------|----------------------|
| Salaries, Wages, and Fringe Benefits | \$ 5,768,178 | \$ 892,291 | \$ 6,660,469 |
| Contract Services | 309,400 | 1,659 | 311,059 |
| Consultants | 18,649 | 4,401 | 23,050 |
| Legal and Professional Services | 4,043 | 56,082 | 60,125 |
| Insurance | 186,647 | 49,921 | 236,568 |
| Medical Services | 11,049 | 35 | 11,084 |
| Travel | 73,669 | 6,976 | 80,645 |
| Vehicle Fuel and Maintenance | 326,467 | - | 326,467 |
| Space Costs | 796,116 | 37,372 | 833,488 |
| Telephone | 128,747 | - | 128,747 |
| Postage and Freight | 37,181 | 7,582 | 44,763 |
| Supplies | 1,003,551 | 15,323 | 1,018,874 |
| Food Costs | 409,101 | - | 409,101 |
| Copies and Printing | 12,181 | 4,220 | 16,401 |
| Equipment and Building Maintenance | 447,781 | 11,251 | 459,032 |
| Subscriptions and Memberships | 30,141 | 4,585 | 34,726 |
| Advertising | 11,173 | 11 | 11,184 |
| Volunteers, Board and Staff Recognition | 5,424 | 1,896 | 7,320 |
| Meals | 6,460 | - | 6,460 |
| Miscellaneous | 34,860 | 2,349 | 37,209 |
| Depreciation | 587,310 | - | 587,310 |
| Small Equipment | 30,870 | - | 30,870 |
| Grants/Special Projects | 41,400 | - | 41,400 |
| In-Kind Goods/Services | 1,267,733 | - | 1,267,733 |
| TOTAL FUNCTIONAL EXPENSES | \$ 11,548,131 | \$ 1,095,954 | \$ 12,644,085 |

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 | Total |
|-----------------------------------------|----------------------|---------------------------|----------------------|
| Salaries, Wages, and Fringe Benefits | \$ 5,718,033 | \$ 865,980 | \$ 6,584,013 |
| Contract Services | 275,359 | 2,494 | 277,853 |
| Consultants | 28,919 | 6,770 | 35,689 |
| Legal and Professional Services | 4,680 | 51,380 | 56,060 |
| Insurance | 168,548 | 45,528 | 214,076 |
| Medical Services | 12,917 | 319 | 13,236 |
| Travel | 173,367 | 12,293 | 185,660 |
| Vehicle Fuel and Maintenance | 237,926 | - | 237,926 |
| Space Costs | 790,976 | 34,537 | 825,513 |
| Telephone | 100,440 | - | 100,440 |
| Postage and Freight | 26,356 | 7,913 | 34,269 |
| Supplies | 925,552 | 18,890 | 944,442 |
| Food Costs | 381,988 | - | 381,988 |
| Copies and Printing | 8,533 | 5,261 | 13,794 |
| Equipment and Building Maintenance | 242,768 | 11,731 | 254,499 |
| Subscriptions and Memberships | 27,514 | 4,247 | 31,761 |
| Advertising | 26,043 | - | 26,043 |
| Volunteers, Board and Staff Recognition | 4,395 | 1,162 | 5,557 |
| Meals | 16,402 | - | 16,402 |
| Miscellaneous | 17,111 | 17,923 | 35,034 |
| 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 |
| TOTAL FUNCTIONAL EXPENSES | \$ 11,588,592 | \$ 1,086,428 | \$ 12,675,020 |

See Notes to Financial Statements.

Community Action Partnership of Mid-Nebraska

Statements of Cash Flows

Years Ended September 30, 2020 and 2019

| | 2020 | 2019 |
|------------------------------------------------------------------------------------------------|---------------------|---------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Changes in Net Assets | \$ (226,043) | \$ 69,255 |
| Adjustments to Reconcile Changes in Net Assets to Net Cash Provided by Operating Activities | | |
| Depreciation | 587,310 | 640,359 |
| Gain on Sale of Property and Equipment | (51,036) | (182,442) |
| Decrease (Increase) in Current Assets: | | |
| Accounts Receivable | 156,639 | (282,566) |
| Prepaid Expenses | (26,589) | (7,532) |
| Increase (Decrease) in Current Liabilities: | | |
| Accounts Payable and Accrued Expenses | (307,622) | (115,378) |
| Payroll Taxes Withheld | 3,310 | 316 |
| Deferred Revenues | (40,227) | (13,888) |
| Net Cash Provided by Operating Activities | 95,742 | 108,124 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Proceeds from Sale of Property and Equipment | 65,989 | 238,104 |
| Purchase of Property and Equipment | (143,733) | (393,845) |
| Net Cash Used in Investing Activities | (77,744) | (155,741) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Increase (Decrease) in Security Deposits | (1,550) | 989 |
| Net Increase (Decrease) in Cash and Cash Equivalents | 16,448 | (46,628) |
| Cash and Cash Equivalents, Beginning of Year | 2,719,790 | 2,766,418 |
| CASH AND CASH EQUIVALENTS, END OF YEAR | \$ 2,736,238 | \$ 2,719,790 |

See Notes to Financial Statements.

Community Action Partnership of Mid-Nebraska

Notes to Financial Statements

September 30, 2020 and 2019

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 June 2018, the Financial Accounting Standards Board issued Accounting Standards Update (ASU) No. 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*, which assists entities in 1) determining whether a transfer of assets is a contribution or an exchange transaction, and 2) if contributions are conditional or unconditional. The standard is effective for years beginning after December 15, 2018 and has been applied on a prospective basis. There were no significant changes to financial statement line items, and no changes in net assets 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 or certain grantor-imposed restrictions. Some donor (or grantor)-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other explicit donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources must be maintained in perpetuity. Donor (or grantor)-imposed restrictions are released when a restriction expires, that is when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

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

Revenue Recognition

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.

Community Action Partnership of Mid-Nebraska

Notes to Financial Statements

September 30, 2020 and 2019

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.

In-Kind Contributions

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.

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.

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.

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

Community Action Partnership of Mid-Nebraska

Notes to Financial Statements

September 30, 2020 and 2019

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.

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 | 5-10 Years |

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. The indirect rates for the years ended September 30, 2020 and 2019 was 19%.

Advertising

The Agency expenses advertising costs as incurred. Advertising expense for the years ended September 30, 2020 and 2019 amounted to \$11,184 and \$26,043, respectively.

Community Action Partnership of Mid-Nebraska

Notes to Financial Statements

September 30, 2020 and 2019

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 2016.

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.

Reclassifications

Certain amounts in the 2019 financial statements have been reclassified to match 2020 presentation.

Subsequent Events

Subsequent events are events or transactions that occur after the statement of financial position date, but before the financial statements are available to be issued and may require potential recognition or disclosure in the financial statements. Management has considered such events or transactions through January 14, 2021. As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which may impact the Agency's operating results subsequent to September 30, 2020, however, the related financial impact cannot be reasonably estimated at this time.

2. Land, Building and Equipment

| | 9/30/2019 | Additions | Disposals | 9/30/2020 |
|--------------------------|---------------------|---------------------|--------------------|---------------------|
| Building and Equipment | \$ 12,696,371 | \$ 143,733 | \$ (242,652) | \$ 12,597,452 |
| Land | 184,597 | - | (5,000) | 179,597 |
| Total Cost | 12,880,968 | 143,733 | (247,652) | 12,777,049 |
| Accumulated Depreciation | (6,316,715) | (587,310) | 232,699 | (6,671,326) |
| Net Book Value | <u>\$ 6,564,253</u> | <u>\$ (443,577)</u> | <u>\$ (14,953)</u> | <u>\$ 6,105,723</u> |

Total depreciation expense for the years ended September 30, 2020 and 2019 was \$587,310 and \$640,359, respectively.

Community Action Partnership of Mid-Nebraska

Notes to Financial Statements

September 30, 2020 and 2019

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 employer contributions during the years ended September 30, 2020 and 2019 were \$735,836 and \$772,902, respectively.

4. Concentration of Credit Risk

The Agency maintains cash balances above the \$250,000 insured by the Federal Deposit Insurance Corporation (FDIC). The bank has obtained bonds and other pledged securities to cover any Agency deposits above \$250,000. At September 30, 2020 and 2019, bank balances in excess of FDIC coverage were adequately covered by pledged assets.

The majority of the Agency's programs administered are received 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.

5. Lease Commitments

The Agency has entered into multiple lease agreements for office space with monthly payments ranging from \$1,000 to \$1,850, and various expiration dates through October 2029. The Agency is also a party to multiple month-to-month leases. Rent expense for the years ended September 30, 2020 and 2019 was \$194,665 and \$192,356, respectively. The following is a schedule by years of future minimum lease payments:

| Years Ending September 30, | | |
|--------------------------------------|-----------|----------------|
| 2021 | \$ | 55,350 |
| 2022 | | 52,350 |
| 2023 | | 37,800 |
| 2024 | | 21,150 |
| 2025 | | 21,150 |
| Thereafter | | 76,553 |
| Future Minimum Lease Payments | \$ | 264,353 |

6. 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.

Community Action Partnership of Mid-Nebraska

Notes to Financial Statements

September 30, 2020 and 2019

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 approximately \$3,100,000 and \$2,900,000 at September 30, 2020 and 2019, respectively.

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

| | 2020 | 2019 |
|-------------------------------------------------------------------------------------------|--------------|--------------|
| Cash and Cash Equivalents | \$ 2,736,238 | \$ 2,719,790 |
| Accounts Receivable | 1,111,218 | 1,267,857 |
| <hr/> | | |
| Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year | \$ 3,847,456 | \$ 3,987,647 |

7. Net Assets and Restrictions

Net assets with donor restrictions were as follows at September 30, 2020 and 2019:

| | 2020 | 2019 |
|--------------------------------------------------------|--------------|--------------|
| <i>Subject to Expenditure for a Specified Purpose:</i> | | |
| Grant Funds and Grant-Funded Property and Equipment | \$ 7,548,028 | \$ 7,964,576 |

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, 2020

| | Federal Share | State DOR | State Other | Local | Total |
|----------------------------------------------------|------------------|----------------|----------------|------------------|------------------|
| COMMUNITY SERVICES BLOCK GRANT | | | | | |
| PROGRAM FUNDS PROVIDED | | | | | |
| Prior Year Balance Brought Forward | \$ - | \$ - | \$ - | \$ 44,151 | \$ 44,151 |
| Current Year Funds - Grant | 807,653 | - | - | - | 807,653 |
| Current Year Funds - Other | - | - | - | 15,784 | 15,784 |
| Total | 807,653 | - | - | 59,935 | 867,588 |
| Less Amounts Allocated (to) from Other Programs | (115,514) | - | - | - | (115,514) |
| Net Revenues | 692,139 | - | - | 59,935 | 752,074 |
| PROGRAM EXPENDITURES | | | | | |
| Disbursements and Accruals | 692,139 | - | - | 24,123 | 716,262 |
| Balance of Unexpended Funds | \$ - | \$ - | \$ - | \$ 35,812 | \$ 35,812 |
| PUBLIC TRANSPORTATION ASSISTANCE PROGRAMS | | | | | |
| PROGRAM FUNDS PROVIDED | | | | | |
| Prior Year Balance Brought Forward | \$ - | \$ - | \$ - | \$ - | \$ - |
| Current Year Funds - Grant | 1,564,693 | 118,775 | - | - | 1,683,468 |
| Current Year Funds - Other | - | - | 4,584 | 188,955 | 193,539 |
| Total | 1,564,693 | 118,775 | 4,584 | 188,955 | 1,877,007 |
| PROGRAM EXPENDITURES | | | | | |
| Disbursements and Accruals | 1,564,693 | 118,775 | 4,584 | 188,955 | 1,877,007 |
| 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, 2020

| | Federal Share | State DOR | State Other | Local | Total |
|--------------------------------------|------------------|--------------|----------------|------------------|------------------|
| TRANSPORTATION CAPITAL | | | | | |
| PROGRAM FUNDS PROVIDED | | | | | |
| Prior Year Balance Brought Forward | \$ - | \$ - | \$ - | \$ - | \$ - |
| Current Year Funds - Grant | 3,348 | - | - | - | 3,348 |
| Current Year Funds - Other | - | - | - | - | - |
| Totals | 3,348 | - | - | - | 3,348 |
| PROGRAM EXPENDITURES | | | | | |
| Disbursements and Accruals | 3,348 | - | - | - | 3,348 |
| Balance of Unexpended Funds | \$ - | \$ - | \$ - | \$ - | \$ - |
| MINORITY HEALTH INITIATIVE | | | | | |
| PROGRAM FUNDS PROVIDED | | | | | |
| Prior Year Balance Brought Forward | \$ - | \$ - | \$ - | \$ - | \$ - |
| Current Year Funds - Grant | - | - | 30,726 | - | 30,726 |
| Current Year Funds - Other | - | - | - | - | - |
| Totals | - | - | 30,726 | - | 30,726 |
| PROGRAM EXPENDITURES | | | | | |
| Disbursements and Accruals | - | - | 30,726 | - | 30,726 |
| Balance of Unexpended Funds | \$ - | \$ - | \$ - | \$ - | \$ - |
| EMERGENCY HOMELESS ASSISTANCE | | | | | |
| PROGRAM FUNDS PROVIDED | | | | | |
| Prior Year Balance Brought Forward | \$ - | \$ - | \$ - | \$ (3,228) | \$ (3,228) |
| Current Year Funds - Grant | 143,540 | - | 205,131 | - | 348,671 |
| Current Year Funds - Other | - | - | - | 43,126 | 43,126 |
| Transfers from Other Programs | - | - | - | 149 | 149 |
| Current Year Funds | | | | | |
| Allocated from CSBG | 1,698 | - | - | - | 1,698 |
| Totals | 145,238 | - | 205,131 | 40,047 | 390,416 |
| PROGRAM EXPENDITURES | | | | | |
| Disbursements and Accruals | 145,238 | - | 205,131 | 22,439 | 372,808 |
| Balance of Unexpended Funds | \$ - | \$ - | \$ - | \$ 17,608 | \$ 17,608 |

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, 2020

| | Federal Share | State DOR | State Other | Local | Total |
|-------------------------------------------|------------------|--------------|----------------|------------------|------------------|
| CHILD ABUSE RESOURCE AND EDUCATION | | | | | |
| PROGRAM FUNDS PROVIDED | | | | | |
| Prior Year Balance Brought Forward | \$ - | \$ - | \$ - | \$ 11,800 | \$ 11,800 |
| Current Year Funds - Grant | - | - | - | - | - |
| Current Year Funds - Other | - | - | - | 342 | 342 |
| Totals | - | - | - | 12,142 | 12,142 |
| PROGRAM EXPENDITURES | | | | | |
| Disbursements and Accruals | - | - | - | 5,422 | 5,422 |
| Balance of Unexpended Funds | \$ - | \$ - | \$ - | \$ 6,720 | \$ 6,720 |
| HITCHCOCK PANTRY | | | | | |
| PROGRAM FUNDS PROVIDED | | | | | |
| Prior Year Balance Brought Forward | \$ - | \$ - | \$ - | \$ 6,413 | \$ 6,413 |
| Current Year Funds - Grant | - | - | - | - | - |
| Current Year Funds - Other | - | - | - | 250 | 250 |
| Totals | - | - | - | 6,663 | 6,663 |
| PROGRAM EXPENDITURES | | | | | |
| Disbursements and Accruals | - | - | - | 316 | 316 |
| Balance of Unexpended Funds | \$ - | \$ - | \$ - | \$ 6,347 | \$ 6,347 |
| FOOD BANK | | | | | |
| PROGRAM FUNDS PROVIDED | | | | | |
| Prior Year Balance Brought Forward | \$ - | \$ - | \$ - | \$ 68,272 | \$ 68,272 |
| Current Year Funds - Grant | - | - | - | - | - |
| Current Year Funds - Other | - | - | - | 35,610 | 35,610 |
| Transfers from Other Programs | - | - | - | 11,000 | 11,000 |
| Current Year Funds | | | | | |
| Allocated from CSBG | 9,890 | - | - | - | 9,890 |
| Totals | 9,890 | - | - | 114,882 | 124,772 |
| PROGRAM EXPENDITURES | | | | | |
| Disbursements and Accruals | 9,890 | - | - | 52,565 | 62,455 |
| Balance of Unexpended Funds | \$ - | \$ - | \$ - | \$ 62,317 | \$ 62,317 |

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, 2020

| | Federal Share | State DOR | State Other | Local | Total |
|------------------------------------|------------------|--------------|----------------|------------------|------------------|
| FRANKLIN COUNTY PANTRY | | | | | |
| PROGRAM FUNDS PROVIDED | | | | | |
| Prior Year Balance Brought Forward | \$ - | \$ - | \$ - | \$ 19,150 | \$ 19,150 |
| Current Year Funds - Grant | - | - | - | - | - |
| Current Year Funds - Other | - | - | - | 2,420 | 2,420 |
| Totals | - | - | - | 21,570 | 21,570 |
| PROGRAM EXPENDITURES | | | | | |
| Disbursements and Accruals | - | - | - | 692 | 692 |
| Balance of Unexpended Funds | \$ - | \$ - | \$ - | \$ 20,878 | \$ 20,878 |
| LEXINGTON PANTRY | | | | | |
| PROGRAM FUNDS PROVIDED | | | | | |
| Prior Year Balance Brought Forward | \$ - | \$ - | \$ - | \$ 9,620 | \$ 9,620 |
| Current Year Funds - Grant | - | - | - | - | - |
| Current Year Funds - Other | - | - | - | 30,857 | 30,857 |
| Transfers from Other Programs | - | - | - | 500 | 500 |
| Totals | - | - | - | 40,977 | 40,977 |
| PROGRAM EXPENDITURES | | | | | |
| Disbursements and Accruals | - | - | - | 1,170 | 1,170 |
| Balance of Unexpended Funds | \$ - | \$ - | \$ - | \$ 39,807 | \$ 39,807 |
| WESTERN FRONTIER PANTRY | | | | | |
| PROGRAM FUNDS PROVIDED | | | | | |
| Prior Year Balance Brought Forward | \$ - | \$ - | \$ - | \$ 6,410 | \$ 6,410 |
| Current Year Funds - Grant | - | - | - | - | - |
| Current Year Funds - Other | - | - | - | 1,720 | 1,720 |
| Totals | - | - | - | 8,130 | 8,130 |
| PROGRAM EXPENDITURES | | | | | |
| Disbursements and Accruals | - | - | - | 777 | 777 |
| Balance of Unexpended Funds | \$ - | \$ - | \$ - | \$ 7,353 | \$ 7,353 |

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, 2020

| | Federal Share | State DOR | State Other | Local | Total |
|------------------------------------|------------------|--------------|----------------|------------------|------------------|
| SENIOR COMPANION VOLUNTEERS | | | | | |
| PROGRAM FUNDS PROVIDED | | | | | |
| Prior Year Balance Brought Forward | \$ - | \$ - | \$ - | \$ 286 | \$ 286 |
| Current Year Funds - Grant | - | - | - | - | - |
| Current Year Funds - Other | - | - | 16,822 | 206 | 17,028 |
| In-Kind Contributions | - | - | - | 2,910 | 2,910 |
| Current Year Funds | | | | | |
| Allocated from CSBG | 685 | - | - | - | 685 |
| Totals | 685 | - | 16,822 | 3,402 | 20,909 |
| PROGRAM EXPENDITURES | | | | | |
| Disbursements and Accruals | 685 | - | 16,822 | 3,402 | 20,909 |
| Balance of Unexpended Funds | \$ - | \$ - | \$ - | \$ - | \$ - |
| 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 | \$ - | \$ - | \$ - | \$ 32,218 | \$ 32,218 |
| Current Year Funds - Grant | - | - | - | - | - |
| Current Year Funds - Other | - | - | - | 6,749 | 6,749 |
| Transfers from Other Programs | - | - | - | 1,352 | 1,352 |
| Totals | - | - | - | 40,319 | 40,319 |
| PROGRAM EXPENDITURES | | | | | |
| Disbursements and Accruals | - | - | - | 21,205 | 21,205 |
| Balance of Unexpended Funds | \$ - | \$ - | \$ - | \$ 19,114 | \$ 19,114 |

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, 2020

| | Federal Share | State DOR | State Other | Local | Total |
|-----------------------------------------|------------------|--------------|----------------|-----------------|-----------------|
| WILCOX PANTRY | | | | | |
| PROGRAM FUNDS PROVIDED | | | | | |
| Prior Year Balance Brought Forward | \$ - | \$ - | \$ - | \$ 6,736 | \$ 6,736 |
| Current Year Funds - Grant | - | - | - | - | - |
| Current Year Funds - Other | - | - | - | 2,083 | 2,083 |
| Totals | - | - | - | 8,819 | 8,819 |
| PROGRAM EXPENDITURES | | | | | |
| Disbursements and Accruals | - | - | - | 5,190 | 5,190 |
| Balance of Unexpended Funds | \$ - | \$ - | \$ - | \$ 3,629 | \$ 3,629 |
| HMIS REGIONAL ADMINISTRATOR/CCFL | | | | | |
| PROGRAM FUNDS PROVIDED | | | | | |
| Prior Year Balance Brought Forward | \$ - | \$ - | \$ - | \$ - | \$ - |
| Current Year Funds - Grant | - | - | - | - | - |
| Current Year Funds - Other | - | - | - | 615 | 615 |
| Totals | - | - | - | 615 | 615 |
| PROGRAM EXPENDITURES | | | | | |
| Disbursements and Accruals | - | - | - | 615 | 615 |
| Balance of Unexpended Funds | \$ - | \$ - | \$ - | \$ - | \$ - |
| INTERCITY BUS ROUTE | | | | | |
| PROGRAM FUNDS PROVIDED | | | | | |
| Prior Year Balance Brought Forward | \$ - | \$ - | \$ - | \$ - | \$ - |
| Current Year Funds - Grant | 1,512 | 1,512 | - | - | 3,024 |
| Current Year Funds - Other | - | - | - | - | - |
| Totals | 1,512 | 1,512 | - | - | 3,024 |
| PROGRAM EXPENDITURES | | | | | |
| Disbursements and Accruals | 1,512 | 1,512 | - | - | 3,024 |
| 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, 2020

| | 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 | 86,511 | - | - | - | 86,511 |
| Current Year Funds - Other | - | - | - | 6,947 | 6,947 |
| Current Year Funds | | | | | |
| Allocated from CSBG | 5,962 | - | - | - | 5,962 |
| Totals | 92,473 | - | - | 6,947 | 99,420 |
| PROGRAM EXPENDITURES | | | | | |
| Disbursements and Accruals | 92,473 | - | - | 6,947 | 99,420 |
| Balance of Unexpended Funds | \$ - | \$ - | \$ - | \$ - | \$ - |
| COVID-19 EMERGENCY ASSISTANCE | | | | | |
| PROGRAM FUNDS PROVIDED | | | | | |
| Prior Year Balance Brought Forward | \$ - | \$ - | \$ - | \$ - | \$ - |
| Current Year Funds - Grant | - | - | - | - | - |
| Current Year Funds - Other | - | - | - | 222,000 | 222,000 |
| Totals | - | - | - | 222,000 | 222,000 |
| PROGRAM EXPENDITURES | | | | | |
| Disbursements and Accruals | - | - | - | 145,716 | 145,716 |
| Balance of Unexpended Funds | \$ - | \$ - | \$ - | \$ 76,284 | \$ 76,284 |
| DOWN PAYMENT ASSISTANCE | | | | | |
| PROGRAM FUNDS PROVIDED | | | | | |
| Prior Year Balance Brought Forward | \$ - | \$ - | \$ (22,078) | \$ - | \$ (22,078) |
| Current Year Funds - Grant | - | - | - | - | - |
| Current Year Funds - Other | - | - | 52,014 | 3,982 | 55,996 |
| Totals | - | - | 29,936 | 3,982 | 33,918 |
| PROGRAM EXPENDITURES | | | | | |
| Disbursements and Accruals | - | - | 29,936 | 3,982 | 33,918 |
| 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, 2020

| | Federal Share | State DOR | State Other | Local | Total |
|------------------------------------|------------------|--------------|----------------|---------------|---------------|
| COMMUNITY HEALTH | | | | | |
| PROGRAM FUNDS PROVIDED | | | | | |
| Prior Year Balance Brought Forward | \$ - | \$ - | \$ - | \$ - | \$ - |
| Current Year Funds - Grant | - | - | - | - | - |
| Current Year Funds - Other | - | - | - | 15,000 | 15,000 |
| Transfers from Other Programs | - | - | - | 99 | 99 |
| Totals | - | - | - | 15,099 | 15,099 |
| PROGRAM EXPENDITURES | | | | | |
| Disbursements and Accruals | - | - | - | 14,596 | 14,596 |
| Balance of Unexpended Funds | \$ - | \$ - | \$ - | \$ 503 | \$ 503 |

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

Schedule of Expenditures

Year Ended September 30, 2020

| | Federal Share | State DOR | State Other | Local | Total |
|--------------------------------------------------|---------------------|-------------------|------------------|-------------------|---------------------|
| COMMUNITY SERVICES BLOCK GRANT | | | | | |
| Salaries, Wages, and Fringe Benefits | \$ 392,932 | \$ - | \$ - | \$ 13,695 | \$ 406,627 |
| Direct Operating Expenses | 156,228 | - | - | 5,445 | 161,673 |
| Supplies | 57,956 | - | - | 2,020 | 59,976 |
| Travel | 10,366 | - | - | 361 | 10,727 |
| Capital Outlay | - | - | - | - | - |
| Indirect Costs | 74,657 | - | - | 2,602 | 77,259 |
| TOTALS | \$ 692,139 | \$ - | \$ - | \$ 24,123 | \$ 716,262 |
| PUBLIC TRANSPORTATION ASSISTANCE PROGRAMS | | | | | |
| Salaries, Wages, and Fringe Benefits | \$ 971,779 | \$ 73,767 | \$ 2,847 | \$ 117,354 | \$ 1,165,747 |
| Direct Operating Expenses | 390,663 | 29,655 | 1,145 | 47,177 | 468,640 |
| Supplies | 17,342 | 1,316 | 51 | 2,094 | 20,803 |
| Travel | 271 | 21 | 1 | 33 | 325 |
| Capital Outlay | - | - | - | - | - |
| Indirect Costs | 184,638 | 14,016 | 541 | 22,297 | 221,492 |
| TOTALS | \$ 1,564,693 | \$ 118,775 | \$ 4,584 | \$ 188,955 | \$ 1,877,007 |
| TRANSPORTATION CAPITAL | | | | | |
| Salaries, Wages, and Fringe Benefits | \$ - | \$ - | \$ - | \$ - | \$ - |
| Direct Operating Expenses | - | - | - | - | - |
| Supplies | 3,348 | - | - | - | 3,348 |
| Travel | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Indirect Costs | - | - | - | - | - |
| TOTALS | \$ 3,348 | \$ - | \$ - | \$ - | \$ 3,348 |
| MINORITY HEALTH INITIATIVE | | | | | |
| Salaries, Wages, and Fringe Benefits | \$ - | \$ - | \$ 24,601 | \$ - | \$ 24,601 |
| Direct Operating Expenses | - | - | 1,129 | - | 1,129 |
| Supplies | - | - | 217 | - | 217 |
| Travel | - | - | 105 | - | 105 |
| Capital Outlay | - | - | - | - | - |
| Indirect Costs | - | - | 4,674 | - | 4,674 |
| TOTALS | \$ - | \$ - | \$ 30,726 | \$ - | \$ 30,726 |

See Independent Auditors' Report.

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

Schedule of Expenditures

Year Ended September 30, 2020

| | Federal Share | State DOR | State Other | Local | Total |
|-------------------------------------------|-------------------|--------------|-------------------|------------------|-------------------|
| EMERGENCY HOMELESS ASSISTANCE | | | | | |
| Salaries, Wages, and Fringe Benefits | \$ 47,107 | \$ - | \$ 66,533 | \$ - | \$ 113,640 |
| Direct Operating Expenses | 86,926 | - | 122,773 | 22,439 | 232,138 |
| Supplies | 2,255 | - | 3,184 | - | 5,439 |
| Travel | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Indirect Costs | 8,950 | - | 12,641 | - | 21,591 |
| TOTALS | \$ 145,238 | \$ - | \$ 205,131 | \$ 22,439 | \$ 372,808 |
| CHILD ABUSE RESOURCE AND EDUCATION | | | | | |
| Salaries, Wages, and Fringe Benefits | \$ - | \$ - | \$ - | \$ - | \$ - |
| Direct Operating Expenses | - | - | - | 572 | 572 |
| Supplies | - | - | - | 4,750 | 4,750 |
| Travel | - | - | - | 100 | 100 |
| Capital Outlay | - | - | - | - | - |
| Indirect Costs | - | - | - | - | - |
| TOTALS | \$ - | \$ - | \$ - | \$ 5,422 | \$ 5,422 |
| HITCHCOCK PANTRY | | | | | |
| Salaries, Wages, and Fringe Benefits | \$ - | \$ - | \$ - | \$ - | \$ - |
| Direct Operating Expenses | - | - | - | - | - |
| Supplies | - | - | - | 316 | 316 |
| Travel | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Indirect Costs | - | - | - | - | - |
| TOTALS | \$ - | \$ - | \$ - | \$ 316 | \$ 316 |
| FOOD BANK | | | | | |
| Salaries, Wages, and Fringe Benefits | \$ 3,951 | \$ - | \$ - | \$ 20,998 | \$ 24,949 |
| Direct Operating Expenses | 4,719 | - | - | 25,083 | 29,802 |
| Supplies | 457 | - | - | 2,428 | 2,885 |
| Travel | 13 | - | - | 66 | 79 |
| Capital Outlay | - | - | - | - | - |
| Indirect Costs | 751 | - | - | 3,989 | 4,740 |
| TOTALS | \$ 9,890 | \$ - | \$ - | \$ 52,565 | \$ 62,455 |

See Independent Auditors' Report.

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

Schedule of Expenditures

Year Ended September 30, 2020

| | Federal Share | State DOR | State Other | Local | Total |
|--------------------------------------|------------------|--------------|------------------|-----------------|------------------|
| FRANKLIN COUNTY PANTRY | | | | | |
| Salaries, Wages, and Fringe Benefits | \$ - | \$ - | \$ - | \$ - | \$ - |
| Direct Operating Expenses | - | - | - | - | - |
| Supplies | - | - | - | 692 | 692 |
| Travel | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Indirect Costs | - | - | - | - | - |
| TOTALS | \$ - | \$ - | \$ - | \$ 692 | \$ 692 |
| LEXINGTON PANTRY | | | | | |
| Salaries, Wages, and Fringe Benefits | \$ - | \$ - | \$ - | \$ - | \$ - |
| Direct Operating Expenses | - | - | - | - | - |
| Supplies | - | - | - | 1,150 | 1,150 |
| Travel | - | - | - | 20 | 20 |
| Capital Outlay | - | - | - | - | - |
| Indirect Costs | - | - | - | - | - |
| TOTALS | \$ - | \$ - | \$ - | \$ 1,170 | \$ 1,170 |
| WESTERN FRONTIER PANTRY | | | | | |
| Salaries, Wages, and Fringe Benefits | \$ - | \$ - | \$ - | \$ - | \$ - |
| Direct Operating Expenses | - | - | - | - | - |
| Supplies | - | - | - | 777 | 777 |
| Travel | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Indirect Costs | - | - | - | - | - |
| TOTALS | \$ - | \$ - | \$ - | \$ 777 | \$ 777 |
| SENIOR COMPANION VOLUNTEERS | | | | | |
| Salaries, Wages, and Fringe Benefits | \$ - | \$ - | \$ 12,235 | \$ - | \$ 12,235 |
| Direct Operating Expenses | - | - | 1,630 | 3,402 | 5,032 |
| Supplies | - | - | 427 | - | 427 |
| Travel | - | - | 890 | - | 890 |
| Capital Outlay | - | - | - | - | - |
| Indirect Costs | 685 | - | 1,640 | - | 2,325 |
| TOTALS | \$ 685 | \$ - | \$ 16,822 | \$ 3,402 | \$ 20,909 |

See Independent Auditors' Report.

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

Schedule of Expenditures

Year Ended September 30, 2020

| | 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 | \$ - | \$ - | \$ - | \$ 2,328 | \$ 2,328 |
| Direct Operating Expenses | - | - | - | 14,166 | 14,166 |
| Supplies | - | - | - | 2,572 | 2,572 |
| Travel | - | - | - | 1,696 | 1,696 |
| Capital Outlay | - | - | - | - | - |
| Indirect Costs | - | - | - | 443 | 443 |
| TOTALS | \$ - | \$ - | \$ - | \$ 21,205 | \$ 21,205 |
| WILCOX PANTRY | | | | | |
| Salaries, Wages, and Fringe Benefits | \$ - | \$ - | \$ - | \$ - | \$ - |
| Direct Operating Expenses | - | - | - | - | - |
| Supplies | - | - | - | 5,190 | 5,190 |
| Travel | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Indirect Costs | - | - | - | - | - |
| TOTALS | \$ - | \$ - | \$ - | \$ 5,190 | \$ 5,190 |
| HMIS REGIONAL ADMINISTRATOR/CCFL | | | | | |
| Salaries, Wages, and Fringe Benefits | \$ - | \$ - | \$ - | \$ 517 | \$ 517 |
| Direct Operating Expenses | - | - | - | - | - |
| Supplies | - | - | - | - | - |
| Travel | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Indirect Costs | - | - | - | 98 | 98 |
| TOTALS | \$ - | \$ - | \$ - | \$ 615 | \$ 615 |

See Independent Auditors' Report.

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

Schedule of Expenditures

Year Ended September 30, 2020

| | Federal Share | State DOR | State Other | Local | Total |
|---------------------------------------------------------|------------------|-----------------|------------------|-------------------|-------------------|
| INTERCITY BUS ROUTE | | | | | |
| Salaries, Wages, and Fringe Benefits | \$ 1,271 | \$ 1,271 | \$ - | \$ - | \$ 2,541 |
| Direct Operating Expenses | - | - | - | - | - |
| Supplies | - | - | - | - | - |
| Travel | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Indirect Costs | 242 | 242 | - | - | 483 |
| TOTALS | \$ 1,512 | \$ 1,512 | \$ - | \$ - | \$ 3,024 |
| RESIDENTIAL ASSISTANCE TO FAMILIES IN TRANSITION | | | | | |
| Salaries, Wages, and Fringe Benefits | \$ 44,073 | \$ - | \$ - | \$ 3,311 | \$ 47,384 |
| Direct Operating Expenses | 34,771 | - | - | 2,612 | 37,383 |
| Supplies | 5,255 | - | - | 395 | 5,650 |
| Travel | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Indirect Costs | 8,374 | - | - | 629 | 9,003 |
| TOTALS | \$ 92,473 | \$ - | \$ - | \$ 6,947 | \$ 99,420 |
| COVID-19 EMERGENCY ASSISTANCE | | | | | |
| Salaries, Wages, and Fringe Benefits | \$ - | \$ - | \$ - | \$ 2,122 | \$ 2,122 |
| Direct Operating Expenses | - | - | - | 92,727 | 92,727 |
| Supplies | - | - | - | 50,464 | 50,464 |
| Travel | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Indirect Costs | - | - | - | 403 | 403 |
| TOTALS | \$ - | \$ - | \$ - | \$ 145,716 | \$ 145,716 |
| DOWN PAYMENT ASSISTANCE | | | | | |
| Salaries, Wages, and Fringe Benefits | \$ - | \$ - | \$ 2,525 | \$ 336 | \$ 2,861 |
| Direct Operating Expenses | - | - | 26,931 | 3,582 | 30,513 |
| Supplies | - | - | - | - | - |
| Travel | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Indirect Costs | - | - | 480 | 64 | 544 |
| TOTALS | \$ - | \$ - | \$ 29,936 | \$ 3,982 | \$ 33,918 |

See Independent Auditors' Report.

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

Schedule of Expenditures

Year Ended September 30, 2020

| | Federal Share | State DOR | State Other | Local | Total |
|--------------------------------------|------------------|--------------|----------------|------------------|------------------|
| COMMUNITY HEALTH | | | | | |
| Salaries, Wages, and Fringe Benefits | \$ - | \$ - | \$ - | \$ 12,239 | \$ 12,239 |
| Direct Operating Expenses | - | - | - | - | - |
| Supplies | - | - | - | 32 | 32 |
| Travel | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Indirect Costs | - | - | - | 2,325 | 2,325 |
| TOTALS | \$ - | \$ - | \$ - | \$ 14,596 | \$ 14,596 |

**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, 2020

| | AOA and Local Funding | In-Kind Contributions | Total |
|---------------------------------------|--------------------------|--------------------------|----------------|
| REVENUES | | | |
| AOA Contributions Received | \$ 71,287 | \$ - | \$ 71,287 |
| USDA and Title XX Funds | 51,642 | - | 51,642 |
| Federal FFCRA and CARES Act | 18,600 | - | 18,600 |
| CSBG Allocation | 32,026 | - | 32,026 |
| Cash Match Contributions | 171,872 | - | 171,872 |
| Transfers from Other Programs | 1,500 | - | 1,500 |
| Total Revenues | 346,927 | - | 346,927 |
| EXPENDITURES | | | |
| Personnel | 150,491 | - | 150,491 |
| Travel | 2,591 | - | 2,591 |
| Supplies | 18,022 | - | 18,022 |
| Building Space | - | - | - |
| Communication and Utilities | 10,808 | - | 10,808 |
| Other | 18,593 | - | 18,593 |
| Raw Food | 117,829 | - | 117,829 |
| Indirect Costs | 28,593 | - | 28,593 |
| Total Expenditures | 346,927 | - | 346,927 |
| Excess Revenues (Expenditures) | - | - | - |
| Net Assets, Beginning of Year | 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, 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 |
| Federal FFCRA and CARES Act | - | - | - |
| 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 of Year | 990 | - | 990 |
| 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, 2020

| | Federal Share | Non-Federal Share | Total |
|------------------------------------|------------------|----------------------|--------------------|
| REVENUES | | | |
| Current Year Funds - Grant | \$ 3,961,987 | \$ - | \$ 3,961,987 |
| Current Year Funds - Other | 126,853 | 65,392 | 192,245 |
| Current Year In-Kind Contributions | - | 1,264,822 | 1,264,822 |
| Total Revenues | 4,088,840 | 1,330,214 | 5,419,054 |
| EXPENDITURES | | | |
| Disbursements and Accruals | 4,088,840 | 85,263 | 4,174,103 |
| In-Kind Contributions | - | 1,264,822 | 1,264,822 |
| Total Expenditures | 4,088,840 | 1,350,085 | 5,438,925 |
| Excess Revenues (Expenditures) | - | (19,871) | (19,871) |
| Net Assets, Beginning of Year | - | - | - |
| NET ASSETS, END OF YEAR | \$ - | \$ (19,871) | \$ (19,871) |

**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 of Year | - | - | - |
| 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, 2019 to July 31, 2020

| | Federal Share | Non-Federal Share | Total |
|------------------------------------------------------|------------------|----------------------|------------------|
| FULL YEAR HEAD START P.A. NO. 22, 23 & 25 | | | |
| REVENUES | | | |
| Current Year Funds - Grants | \$ 3,350,261 | \$ - | \$ 3,350,261 |
| Current Year Funds - Other | 105,833 | 60,839 | 166,672 |
| Grantee's In-Kind Contributions | - | 1,217,828 | 1,217,828 |
| Total Revenues | 3,456,094 | 1,278,667 | 4,734,761 |
| EXPENDITURES | | | |
| Disbursements and Accruals | 3,456,094 | 60,839 | 3,516,933 |
| In-Kind Contributions | - | 1,217,828 | 1,217,828 |
| Total Expenditures | 3,456,094 | 1,278,667 | 4,734,761 |
| Excess Revenues (Expenditures) | - | - | - |
| Net Assets, Beginning of Period | - | - | - |
| NET ASSETS, END OF PERIOD | \$ - | \$ - | \$ - |

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

| | | | |
|----------------------------------|---------------|-------------|---------------|
| REVENUES | | | |
| Current Year Funds - Grants | \$ 28,682 | \$ - | \$ 28,682 |
| Current Year Funds - Other | - | - | - |
| Grantee's In-Kind Contributions | - | - | - |
| Total Revenues | 28,682 | - | 28,682 |
| EXPENDITURES | | | |
| Disbursements and Accruals | 28,682 | - | 28,682 |
| In-Kind Contributions | - | - | - |
| Total Expenditures | 28,682 | - | 28,682 |
| Excess Revenues (Expenditures) | - | - | - |
| Net Assets, Beginning of Period | - | - | - |
| NET ASSETS, END OF PERIOD | \$ - | \$ - | \$ - |

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 July 31, 2020

| | Federal Share | Non-Federal Share | Total |
|------------------------------------------------------|------------------|----------------------|------------------|
| FULL YEAR HEAD START P.A. NO. 22, 23 & 25 | | | |
| REVENUES | | | |
| Current Year Funds - Grants | \$ 3,992,707 | \$ - | \$ 3,992,707 |
| Current Year Funds - Other | 131,533 | 67,923 | 199,456 |
| Grantee's In-Kind Contributions | - | 1,279,641 | 1,279,641 |
| Total Revenues | 4,124,240 | 1,347,564 | 5,471,804 |
| EXPENDITURES | | | |
| Disbursements and Accruals | 4,124,240 | 67,923 | 4,192,163 |
| In-Kind Contributions | - | 1,279,641 | 1,279,641 |
| Total Expenditures | 4,124,240 | 1,347,564 | 5,471,804 |
| Excess Revenues (Expenditures) | - | - | - |
| Net Assets, Beginning of Period | - | - | - |
| NET ASSETS, END OF PERIOD | \$ - | \$ - | \$ - |

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 of Period | - | - | - |
| NET ASSETS, END OF PERIOD | \$ - | \$ - | \$ - |

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, 2020 to September 30, 2020

| | Federal Share | Non-Federal Share | Total |
|--------------------------------------------------|------------------|----------------------|--------------------|
| FULL YEAR HEAD START P.A. NO. 22 & 25 | | | |
| REVENUES | | | |
| Current Year Funds - Grants | \$ 581,361 | \$ - | \$ 581,361 |
| Current Year Funds - Other | 21,020 | 4,553 | 25,573 |
| Grantee's In-Kind Contributions | - | 46,995 | 46,995 |
| Total Revenues | 602,381 | 51,548 | 653,929 |
| EXPENDITURES | | | |
| Disbursements and Accruals | 602,381 | 24,424 | 626,805 |
| In-Kind Contributions | - | 46,995 | 46,995 |
| Total Expenditures | 602,381 | 71,419 | 673,800 |
| Excess Revenues (Expenditures) | - | (19,871) | (19,871) |
| Net Assets, Beginning of Period | - | - | - |
| NET ASSETS (DEFICIT), END OF PERIOD | \$ - | \$ (19,871) | \$ (19,871) |

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

| | | | |
|----------------------------------|--------------|-------------|--------------|
| REVENUES | | | |
| Current Year Funds - Grants | \$ 1,683 | \$ - | \$ 1,683 |
| Current Year Funds - Other | - | - | - |
| Grantee's In-Kind Contributions | - | - | - |
| Total Revenues | 1,683 | - | 1,683 |
| EXPENDITURES | | | |
| Disbursements and Accruals | 1,683 | - | 1,683 |
| In-Kind Contributions | - | - | - |
| Total Expenditures | 1,683 | - | 1,683 |
| Excess Revenues (Expenditures) | - | - | - |
| Net Assets, Beginning of Period | - | - | - |
| NET ASSETS, END OF PERIOD | \$ - | \$ - | \$ - |

See Independent Auditors' Report.

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, 2020 and 2019

| | 2020 | 2019 |
|---------------------------------------|--------------------|--------------------|
| REVENUES | | |
| Grant Income | \$ 608,408 | \$ 637,816 |
| Miscellaneous | 77,432 | 87,505 |
| Transfer from Other Programs | 3,767 | - |
| Total Revenues | 689,607 | 725,321 |
| EXPENDITURES | | |
| Material, Labor and Program Support | 570,739 | 569,357 |
| Health and Safety | 48,476 | 70,897 |
| Administration Costs | 50,048 | 59,995 |
| Liability Insurance | 5,573 | 5,539 |
| Training and Technical Assistance | 31,482 | 21,319 |
| Total Operating Expenses | 706,318 | 727,107 |
| Excess Revenues (Expenditures) | (16,711) | (1,786) |
| Net Deficit, Beginning of Year | (27,310) | (25,524) |
| NET DEFICIT, END OF YEAR | \$ (44,021) | \$ (27,310) |

See Independent Auditors' Report.

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

Statement of Revenues and Expenditures

Year Ended September 30, 2020

| | Federal Funds | Other | Total Funds |
|---------------------------------------------------------|------------------|--------------|----------------|
| Low Income Home Energy Assistance Program - 2019 | | | |
| REVENUES | | | |
| Grant | \$ 141,227 | \$ - | \$ 141,227 |
| Miscellaneous | - | 1,992 | 1,992 |
| Total Revenues | 141,227 | 1,992 | 143,219 |
| EXPENDITURES | | | |
| Material, Labor and Program Support | 125,541 | 1,992 | 127,533 |
| Health and Safety | 1,379 | - | 1,379 |
| Liability Insurance | 931 | - | 931 |
| Administration Costs | 12,482 | - | 12,482 |
| Training | - | - | - |
| Total Expenditures | 140,333 | 1,992 | 142,325 |
| 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, 2020

| | Federal Funds | Other | Total Funds |
|---------------------------------------------------------|-------------------|-------------|-------------------|
| Low Income Home Energy Assistance Program - 2020 | | | |
| REVENUES | | | |
| Grant | \$ 217,098 | \$ - | \$ 217,098 |
| Total Revenues | 217,098 | - | 217,098 |
| EXPENDITURES | | | |
| Material, Labor and Program Support | 180,674 | - | 180,674 |
| Health and Safety | 10,873 | - | 10,873 |
| Liability Insurance | 1,392 | - | 1,392 |
| Administration Costs | 21,235 | - | 21,235 |
| Training | 10,209 | - | 10,209 |
| Total Expenditures | 224,383 | - | 224,383 |
| EXCESS REVENUES (EXPENDITURES) | \$ (7,285) | \$ - | \$ (7,285) |

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

Statement of Revenues and Expenditures

Year Ended September 30, 2020

| | Federal Funds | Other | Total Funds |
|------------------------------------------------------------|------------------|--------------|-----------------|
| Low Income Weatherization Assistance Program - 2019 | | | |
| REVENUES | | | |
| Grant | \$ 250,083 | \$ - | \$ 250,083 |
| Miscellaneous | - | 1,086 | 1,086 |
| Total Revenues | 250,083 | 1,086 | 251,169 |
| EXPENDITURES | | | |
| Material, Labor and Program Support | 173,963 | 1,086 | 175,049 |
| Health and Safety | 36,224 | - | 36,224 |
| Liability Insurance | 3,250 | - | 3,250 |
| Administration Costs | 15,993 | - | 15,993 |
| Training | 21,273 | - | 21,273 |
| Total Expenditures | 250,703 | 1,086 | 251,789 |
| 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, 2020

| | Federal Funds | Other | Total Funds |
|------------------------------------------------------------|-------------------|-------------|-------------------|
| Low Income Weatherization Assistance Program - 2020 | | | |
| REVENUES | | | |
| Grant | \$ - | \$ - | \$ - |
| Total Revenues | - | - | - |
| EXPENDITURES | | | |
| Material, Labor and Program Support | 1,779 | - | 1,779 |
| Health and Safety | - | - | - |
| Liability Insurance | - | - | - |
| Administration Costs | 338 | - | 338 |
| Training | - | - | - |
| Total Expenditures | 2,117 | - | 2,117 |
| EXCESS REVENUES (EXPENDITURES) | \$ (2,117) | \$ - | \$ (2,117) |

See Independent Auditors' Report.

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

Statement of Revenues and Expenditures

Year Ended September 30, 2020

| | Federal Funds | Other | Total Funds |
|---------------------------------------|------------------|-------------------|-------------------|
| Weatherization Inventory | | | |
| REVENUES | | | |
| Miscellaneous | \$ - | \$ 74,354 | \$ 74,354 |
| Corporate Transfer | - | 3,767 | 3,767 |
| Total Revenues | - | 78,121 | 78,121 |
| EXPENDITURES | | | |
| Material, Labor and Program Support | - | 85,704 | 85,704 |
| Liability Insurance | - | - | - |
| Administration Costs | - | - | - |
| Training | - | - | - |
| Total Expenditures | - | 85,704 | 85,704 |
| EXCESS REVENUES (EXPENDITURES) | \$ - | \$ (7,583) | \$ (7,583) |

See Independent Auditors' Report.

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

Statement of Changes in Net Assets

Year Ended September 30, 2020

| | Low Income Home Energy Assistance Program 2019 | Low Income Home Energy Assistance Program 2020 | Low Income Weather- ization Assistance Program 2019 | Low Income Weather- ization Assistance Program 2020 | Weather- ization Inventory | Total |
|----------------------------------------------|------------------------------------------------------------------|------------------------------------------------------------------|-----------------------------------------------------------------------|-----------------------------------------------------------------------|----------------------------------|--------------------|
| Net Assets (Deficit), Beginning of Year | \$ (894) | \$ - | \$ 620 | \$ - | \$ (27,036) | \$ (27,310) |
| Excess Revenues (Expenditures) | 894 | (7,285) | (620) | (2,117) | (7,583) | (16,711) |
| NET ASSETS (DEFICIT), END OF YEAR | \$ - | \$ (7,285) | \$ - | \$ (2,117) | \$ (34,619) | \$ (44,021) |

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

Funds Due from Nebraska Energy Office

Year Ended September 30, 2020

| | Funds Due September 30, 2020 |
|-------------------------------------------|------------------------------------|
| Nebraska Energy Office | |
| Low-Income Home Energy Assistance Program | \$ 88,151 |
| TOTAL FUNDS DUE | \$ 88,151 |

**LIST OF ACCOUNTS PAYABLE FOR MATERIALS AND LABOR BY VENDOR
September 30, 2020**

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, 2020

| | CSFP | WIC | Total |
|----------------------------------------|----------------|----------------|------------------|
| REVENUES | | | |
| Food Funding | \$ 409,101 | \$ - | \$ 409,101 |
| Nutrition Services and Administration | 90,954 | 849,006 | 939,960 |
| Local | 9,885 | - | 9,885 |
| Miscellaneous Revenue | 187 | 6,322 | 6,509 |
| Funds allocated from CSBG | 48,923 | - | 48,923 |
| Transfers from other Programs | 500 | - | 500 |
| Total Revenues | 559,550 | 855,328 | 1,414,878 |
| EXPENDITURES | | | |
| Personnel | 95,165 | 595,704 | 690,869 |
| Supplies | 187 | 29,871 | 30,058 |
| Travel | - | 543 | 543 |
| Building Space and Utilities | 5,481 | 11,090 | 16,571 |
| Communication - Postage and Freight | 97 | 12,103 | 12,200 |
| Communication - Telephone | 1,389 | 19,826 | 21,215 |
| Equipment Rental/Purchases/Maintenance | 480 | 22,436 | 22,916 |
| Vehicle Cost Pool | 20,777 | 6,344 | 27,121 |
| Other | 8,792 | 44,177 | 52,969 |
| Food Costs | 409,101 | 50 | 409,151 |
| Indirect Costs | 18,081 | 113,184 | 131,265 |
| Total Expenditures | 559,550 | 855,328 | 1,414,878 |
| EXCESS REVENUES (EXPENDITURES) | - | - | - |
| Net Assets, Beginning of Year | - | - | - |
| NET ASSETS, END OF YEAR | \$ - | \$ - | \$ - |

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, 2020 and 2019

| | 2020 | 2019 |
|---------------------------------------|---------------|---------------|
| REVENUES | | |
| AOA Contributions Received | \$ 13,952 | \$ 13,952 |
| Adult Care Food Program | 5,067 | 5,220 |
| FFCRA and CARES Act | 12,330 | - |
| Title XX | 1,461 | 1,392 |
| CSBG Allocation | 16,329 | 21,736 |
| Cash Match Contributions | 49,812 | 50,784 |
| Interest Income | 12 | 13 |
| Total Revenues | 98,963 | 93,097 |
| EXPENDITURES | | |
| Personnel | 46,945 | 43,455 |
| Travel | 333 | 371 |
| Printing and Supplies | 3,643 | 2,170 |
| Building Space | 1,890 | 3,780 |
| Communication and Utilities | 9,626 | 9,959 |
| Food | 20,564 | 22,008 |
| Indirect Costs | 8,920 | 8,256 |
| Other | 7,042 | 3,098 |
| Total Expenditures | 98,963 | 93,097 |
| EXCESS REVENUES (EXPENDITURES) | - | - |
| Net Assets, Beginning of Year | - | - |
| NET ASSETS, END OF YEAR | \$ - | \$ - |

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, 2020 and 2019

| | 2020 | 2019 |
|---------------------------------------|-----------------|----------------|
| REVENUES | | |
| AOA Contributions Received | \$ 28,333 | \$ 31,167 |
| Adult Care Food Program | 11,815 | 16,601 |
| FFCRA and CARES Act | 23,851 | - |
| Title XX | 555 | 1,062 |
| Cash Match Contributions | 73,301 | 116,356 |
| Total Revenues | 137,855 | 165,186 |
| EXPENDITURES | | |
| Personnel | 58,015 | 72,387 |
| Printing and Supplies | 6,282 | 3,674 |
| Food | 59,551 | 74,047 |
| Indirect Costs | 11,023 | 13,753 |
| Other | 1,448 | 1,325 |
| Total Expenditures | 136,319 | 165,186 |
| EXCESS REVENUES (EXPENDITURES) | 1,536 | - |
| Net Assets, Beginning of Year | - | - |
| NET ASSETS, END OF YEAR | \$ 1,536 | \$ - |

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, 2020 and 2019

| | 2020 | 2019 |
|---------------------------------------------|---------------------|---------------------|
| REVENUES | | |
| Interest Income | \$ 6,497 | \$ 10,434 |
| Interprogram Charges, Allocations and Other | 449,343 | 357,339 |
| Depreciation Recovery | 42,897 | 40,959 |
| Total Revenues | 498,737 | 408,732 |
| EXPENDITURES | | |
| Salaries, Wages, and Fringe Benefits | 11,773 | 21,000 |
| Direct Operating Expenses | 287,304 | 207,041 |
| Supplies | 2,472 | 4,250 |
| Travel | 3,776 | 5,913 |
| Indirect Costs | 2,237 | 3,990 |
| Total Expenditures | 307,562 | 242,194 |
| EXCESS REVENUES (EXPENDITURES) | 191,175 | 166,538 |
| Transfers from (to) CAH | (12,862) | 121,608 |
| Transfers from (to) Other Programs | (46,609) | (48,691) |
| Totals | 131,704 | 239,455 |
| Net Assets, Beginning of Year | 1,193,853 | 954,398 |
| NET ASSETS, END OF YEAR | \$ 1,325,557 | \$ 1,193,853 |

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, 2020 and 2019

| | 2020 | 2019 |
|---------------------------------------|--------------------|--------------------|
| REVENUES | | |
| Rental Income and Other | \$ 159,501 | \$ 72,450 |
| Total Revenues | 159,501 | 72,450 |
| EXPENDITURES | | |
| Salaries, Wages, and Fringe Benefits | - | - |
| Direct Operating Expenses | 111,627 | 29,651 |
| Supplies | - | - |
| Travel | - | - |
| Depreciation | 44,126 | 44,126 |
| Indirect Costs | - | - |
| Total Expenditures | 155,753 | 73,777 |
| EXCESS REVENUES (EXPENDITURES) | 3,748 | (1,327) |
| Net Deficit, Beginning of Year | (98,912) | (97,585) |
| NET DEFICIT, END OF YEAR | \$ (95,164) | \$ (98,912) |

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, 2020 and 2019

| | 2020 | 2019 |
|---------------------------------------|-------------------|-------------------|
| REVENUES | | |
| Donations and Other | \$ 73,690 | \$ 86,856 |
| Interest Income | 3,231 | 3,412 |
| Charitable Gaming Income | 16,648 | 19,754 |
| Bingo Income | 7,461 | 14,749 |
| Pickle Income | 2,820 | 6,256 |
| Total Revenues | 103,850 | 131,027 |
| EXPENDITURES | | |
| Operating Expenses | 67,988 | 93,819 |
| Total Expenditures | 67,988 | 93,819 |
| EXCESS REVENUES (EXPENDITURES) | 35,862 | 37,208 |
| Transfers to Other Programs* | - | (9,693) |
| Net Assets, Beginning of Year | 567,062 | 539,547 |
| NET ASSETS, END OF YEAR | \$ 602,924 | \$ 567,062 |

* 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, 2020 and 2019

| | 2020 | 2019 |
|---------------------------------------|-------------------|-------------------|
| REVENUES | | |
| Federal Grants | \$ - | \$ - |
| State Funds | 909 | 7,843 |
| Local | 91 | 674 |
| Other Income | 42,386 | 17,171 |
| Total Revenues | 43,386 | 25,688 |
| EXPENDITURES | | |
| Salaries, Wages, and Fringe Benefits | 2,520 | 9,001 |
| Direct Operating Expenses | 5,260 | 2,841 |
| Supplies | 957 | 112 |
| Travel | 62 | 448 |
| Indirect Costs | 479 | 1,710 |
| Corporate Transfers | 3,767 | - |
| Total Expenditures | 13,045 | 14,112 |
| EXCESS REVENUES (EXPENDITURES) | 30,341 | 11,576 |
| Transfers (to) from Other Programs | - | - |
| Net Assets, Beginning of Year | 116,548 | 104,972 |
| NET ASSETS, END OF YEAR | \$ 146,889 | \$ 116,548 |

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, 2020 and 2019

| | 2020 | 2019 |
|---------------------------------------|------------------|------------------|
| REVENUES | | |
| Federal Grants | \$ 71,547 | \$ 77,837 |
| State - Other | 1,635 | 3,092 |
| Local | 27,350 | 36,006 |
| Transfers from Other Programs | 500 | - |
| Total Revenues | 101,032 | 116,935 |
| EXPENDITURES | | |
| Personnel | 72,846 | 79,520 |
| Travel | 72 | 492 |
| Building Space and Utilities | 5,692 | 2,156 |
| Communication - Telephone | 2,111 | 1,414 |
| Communication - Postage | 18 | 22 |
| Supplies | 2,902 | 4,204 |
| Direct Operating | 9,472 | 6,664 |
| Grants and Special Projects | - | - |
| Capital Outlay | - | - |
| Indirect Costs | 13,841 | 15,109 |
| Total Expenditures | 106,954 | 109,581 |
| EXCESS REVENUES (EXPENDITURES) | (5,922) | 7,354 |
| Net Assets, Beginning of Year | 70,290 | 62,936 |
| NET ASSETS, END OF YEAR | \$ 64,368 | \$ 70,290 |

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

Statements of Revenues, Expenditures and Changes in Net Assets

Years Ended September 30, 2020 and 2019

| | 2020 | 2019 |
|------------------------------------------|-------------------|-------------------|
| REVENUES | | |
| Rents | \$ 11,025 | \$ 14,085 |
| Interest and Late Fees | 1,446 | 2,169 |
| Other | 7,207 | - |
| Total Revenues | 19,678 | 16,254 |
| EXPENDITURES | | |
| Salaries, Wages, and Fringe Benefits | - | - |
| Direct Operating Expenses | 29,506 | 39,446 |
| Supplies | 401 | 1,302 |
| Travel | - | - |
| Depreciation | 6,062 | 8,781 |
| Indirect Costs | - | - |
| Contract Services | 960 | 1,904 |
| Total Expenditures | 36,929 | 51,433 |
| OTHER CHANGES IN NET ASSETS | | |
| Property and Equipment | | |
| Transfer from (to) Corporate | 12,862 | (121,608) |
| Gain on Sale of Assets | 44,270 | 147,555 |
| Acquisitions/Dispositions | - | - |
| Total Other Changes in Net Assets | 57,132 | 25,947 |
| CHANGE IN NET ASSETS | 39,881 | (9,232) |
| Net Assets, Beginning of Year | 419,862 | 429,094 |
| NET ASSETS, END OF YEAR | \$ 459,743 | \$ 419,862 |

See Independent Auditors' Report.

Community Action Partnership of Mid-Nebraska

Schedule of Indirect Costs

Year Ended September 30, 2020

| | | | |
|-------------------------------------|---|-----------|---------------------|
| Salaries | * | \$ | 732,170 |
| Fringe Benefits | * | | 182,762 |
| Contract Services | | | 1,660 |
| Professional Fees | | | 60,481 |
| Insurance | | | 49,921 |
| Travel out of Area | | | 3,505 |
| Training | | | 20 |
| Travel in Area | | | 1,795 |
| Space Costs | | | 30,143 |
| Supplies | | | 15,323 |
| Software Support | | | 11,002 |
| Vehicle Cost Pool | | | 1,311 |
| Postage and Freight | | | 7,582 |
| Printing | | | 1,239 |
| Copying | | | 2,981 |
| Telephone, Fax, and Internet Access | | | 7,116 |
| Subscriptions/Memberships | | | 4,585 |
| Bank Service Charges | | | 2,349 |
| Miscellaneous | | | 2,650 |
| TOTAL | | ** | 1,118,595 |
| Net of Program Revenue | | | (22,641) |
| INDIRECT COST TOTAL | | | \$ 1,095,954 |

| | Salaries | Fringe | Total |
|------------------------------|---------------------|---------------------|---------------------|
| Program Salaries and Fringe | \$ 4,673,446 | \$ 1,094,733 | \$ 5,768,179 |
| Indirect Salaries and Fringe | * 732,170 | * 182,762 | * 914,932 |
| | \$ 5,405,616 | \$ 1,277,495 | \$ 6,683,111 |

** 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, 2020

| Federal Grantor/Pass-Through Program Grantor/Program Title | Assistance Listing Number | Grant Number | Federal Expenditures |
|------------------------------------------------------------------|---------------------------|--------------------------------|----------------------|
| <u>Department of Health and Human Services</u> | | | |
| Direct Programs: | | | |
| Full Year Head Start | | | |
| - Part Day & Handicapped | 93.600 | 07CH010614-02 07CH010614-03 | \$3,890,003 |
| - CARES Act | 93.600 | 07CH010614-02 | 71,983 |
| Passed through Nebraska Department on Aging Older Americans Act: | | | |
| Special programs for the aging | | | |
| - Supportive Services (NP) | 93.044 | 17AANET3SS | 17,753 |
| Special programs for the aging | | | |
| - Nutrition Services (NP) | 93.045 | 17AANET3CM/HD | 53,534 |
| Special programs for the aging | | | |
| - CARES Act (NP) | 930.45 | 17AANET3CM/HD | 18,600 |
| Special programs for the aging | | | |
| - Nutrition Services (Kearney) | 93.045 | 18AANET3CM/HD | 28,333 |
| Special programs for the aging | | | |
| - CARES Act (Kearney) | 93.045 | 17AANET3CM/HD | 10,918 |
| Special programs for the aging | | | |
| - Nutrition Services (Minden) | 93.045 | 18AANET3CM/HD | 13,952 |
| Special programs for the aging | | | |
| - CARES Act (Minden) | 93.045 | 18AANET3HD | 4,480 |
| Special programs for the aging | | | |
| - CARES Act (Kearney) | 93.045 | 18AANET3HD | 12,932 |
| Special programs for the aging | | | |
| - CARES Act (Minden) | 93.045 | 18AANET3HD | 7,850 |
| Nutrition Services Incentive Program (Minden) | 93.053 | 18AANENSIP | \$ 5,066 |
| Nutrition Services Incentive Program (North Platte) | 93.053 | 17AANENSIP | 19,815 |
| Nutrition Services Incentive Program (Kearney) | 93.053 | 18AANENSIP | <u>11,815</u> |
| | | | 36,696 |

See Independent Auditors' Report.

Community Action Partnership of Mid-Nebraska

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2020

| Federal Grantor/Pass-Through Program Grantor/Program Title | Assistance Listing Number | Grant Number | Federal Expenditures |
|-------------------------------------------------------------------------|---------------------------|------------------------------|-----------------------|
| Passed through Nebraska Energy Office: | | | |
| Low-Income Home Energy Assistance Program | 93.568 | OG2001NELIEA | \$ 217,098 |
| Low-Income Home Energy Assistance Program | 93.568 | OG18B1NELIEA | 141,227 |
| Passed through Nebraska Department of Health and Human Services System: | | | |
| Low-Income Home Energy Assistance Program | 93.568 | OG19B1NELIEA | <u>294</u> \$ 358,619 |
| Passed through Nebraska Department of Health and Human Services System: | | | |
| Community Services Block Grant | 93.569 | OG19B1NECOSR OG20B1NECOSR | 631,522 |
| Community Services Block Grant-Disaster Relief | 93.569 | 2001NECOSD | 18,573 |
| Community Services CARES Act - Block Grant | 93.569 | 2001NECSC3 | 157,263 |
| Immunization Cooperative Agreements | 93.268 | NH23IP922589 | 71,547 |
| TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | \$5,404,558 |
| Department of Energy | | | |
| Passed through Nebraska Energy Office: | | | |
| Weatherization Assistance for Low-Income Persons | 81.042 | DE-EE0007933 | \$ 250,083 |
| TOTAL DEPARTMENT OF ENERGY | | | \$ 250,083 |
| Department of Transportation - Federal Transit Administration | | | |
| Passed through Nebraska Department of Roads: | | | |
| Formula Grants for Rural Areas | 20.509 | NE 2018-015-00 | \$ 365,027 |
| Intercity Bus Route | 20.509 | NE 2016-008-00 | 1,026 |
| Intercity Bus Route | 20.509 | NE 2018-015-00 | 486 |
| CARES Act - Intercity Bus Route | 20.509 | NE-2020-013-01 | 1,028,355 |
| Intercity Bus Route | 20.509 | NE-2020-023-00 | 174,659 |
| TOTAL DEPARTMENT OF TRANSPORTATION | | | \$1,569,553 |

See Independent Auditors' Report.

Community Action Partnership of Mid-Nebraska

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2020

| Federal Grantor/Pass-Through Program Grantor/Program Title | Assistance Listing Number | Grant Number | Federal Expenditures |
|-----------------------------------------------------------------------|---------------------------|-----------------|--------------------------|
| <u>Department of Agriculture</u> | | | |
| Direct Programs: | | | |
| Commodity Supplemental Food Program | 10.565 | 203NE813Y8005 | \$ 409,101 |
| Passed through Nebraska Department of Health & Human Services System: | | | |
| Commodity Supplemental Food Program | 10.565 | 203NE813Y8005 | <u>90,954</u> \$ 500,055 |
| Passed through Nebraska Department of Education: | | | |
| Child and Adult Care Food Program | 10.558 | 2020IN109943 | 126,853 |
| Passed through Nebraska Department of Health & Human Services System: | | | |
| Nutrition Program for Women, Infants, and Children | 10.557 | 203NE706W1003 | 777,262 |
| Nutrition Program for Women, Infants, and Children | 10.557 | 183NE806W5003 | 63,472 |
| Nutrition Program for Women, Infants, and Children | 10.557 | 173NE806W5003 | <u>8,272</u> 849,006 |
| TOTAL DEPARTMENT OF AGRICULTURE | | | \$1,475,914 |
| <u>Department of Housing and Urban Development</u> | | | |
| Direct Program: | | | |
| Continuum of Care - RAFT | 14.267 | NE0022L7D001810 | \$ 45,721 |
| Continuum of Care - RAFT | 14.267 | NE0022L7D001911 | <u>40,789</u> \$ 86,510 |
| Passed through from Nebraska Department of Health & Human Services: | | | |
| Nebraska Homeless | | | |
| Assistance Program ESG-SW | 14.231 | E19-DC-31-0001 | 111,436 |
| Assistance Program ESG-SE | 14.231 | E19-DC-31-0001 | 32,103 |
| TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | \$ 230,049 |
| TOTAL EXPENDITURES OF FEDERAL AWARDS | | | \$8,930,157 |

See Independent Auditors' Report.

Community Action Partnership of Mid-Nebraska

Notes to Schedule of Expenditures of Federal Awards

Year Ended September 30, 2020

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, 2020. 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 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, 2020, and the related statements of activities and changes in net assets, 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 14, 2021.

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 14, 2021

**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, 2020. 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, 2020.

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 14, 2021

Community Action Partnership of Mid-Nebraska

Schedule of Findings and Questioned Costs

Year Ended September 30, 2020

I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None Reported
- Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes 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 No

Identification of major programs:

CFDA Number(s)

93.600

Name of Federal Program or Cluster

Head Start Cluster

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

\$750,000

Auditee qualified as low-risk auditee?

Yes No

II. FINANCIAL STATEMENT FINDINGS

None.

III. FEDERAL AWARD FINDINGS

None.

Community Action Partnership of Mid-Nebraska

Summary of Prior Audit Findings

Year Ended September 30, 2020

None.

Lutz