

**Community Action Partnership  
of Mid-Nebraska**

**Financial Statements and  
Independent Auditors' Report**

**September 30, 2022 and 2021**



# Community Action Partnership of Mid-Nebraska

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## INDEPENDENT AUDITORS' REPORT

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

### Opinion

We have audited the accompanying financial statements of Community Action Partnership of Mid-Nebraska (“the Agency”), which comprise the statements of financial position as of September 30, 2022 and 2021, 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 (collectively, the financial statements).

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Agency as of September 30, 2022 and 2021, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors’ Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Agency and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency’s ability to continue as a going concern for one year after the date the financial statements are issued or available to be issued.

### **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audits.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Agency's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audits, significant audit findings, and certain internal control related matters that we identified during the audit.

### **Other Matter – Supplementary Information – Schedules of Operations and Expenditures, Statements of Revenues, Expenditures, and Changes in Net Assets**

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information is presented for purposes of additional analysis 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 the financial statements. The information, except for that portion marked "unaudited," 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. The information marked "unaudited" has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it. In our opinion, except for that portion marked "unaudited", the information is fairly stated in all material respects in relation to the financial statements as a whole.

**Other Matter – Supplementary Information – Schedule of Expenditures of Federal Awards**

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards 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 11, 2023, on our consideration of Community Action Partnership of Mid-Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Action Partnership of Mid Nebraska's internal control over financial reporting and compliance.

*Lutz & Company, P.C.*

January 11, 2023

# Community Action Partnership of Mid-Nebraska

## Statements of Financial Position

September 30, 2022 and 2021

<b>ASSETS</b>		
	<b>2022</b>	<b>2021</b>
<b>CURRENT ASSETS</b>		
Cash and Cash Equivalents	\$ 3,269,737	\$ 2,623,413
Accounts Receivable	1,773,512	1,307,081
Prepaid Expenses	80,069	75,250
Investments	41,491	-
Total Current Assets	5,164,809	4,005,744
<b>PROPERTY AND EQUIPMENT</b>		
Land, Building and Equipment	13,334,618	13,271,725
Less Accumulated Depreciation	(7,375,017)	(7,153,316)
Net Book Value	5,959,601	6,118,409
<b>TOTAL ASSETS</b>	<b>\$ 11,124,410</b>	<b>\$ 10,124,153</b>
<b>LIABILITIES AND NET ASSETS</b>		
	<b>2022</b>	<b>2021</b>
<b>CURRENT LIABILITIES</b>		
Accounts Payable and Accrued Expenses	\$ 883,823	\$ 654,302
Payroll Taxes Withheld	17,123	14,672
Deferred Revenues	170,447	203,427
Total Current Liabilities	1,071,393	872,401
<b>LONG-TERM LIABILITIES</b>		
Grant Advances	43,000	43,000
Security Deposits	9,630	10,880
Total Long-Term Liabilities	52,630	53,880
Total Liabilities	1,124,023	926,281
<b>NET ASSETS</b>		
Without Donor Restrictions	2,618,462	1,590,510
With Donor Restrictions	7,381,925	7,607,362
Total Net Assets	10,000,387	9,197,872
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 11,124,410</b>	<b>\$ 10,124,153</b>

See Notes to Financial Statements.

# Community Action Partnership of Mid-Nebraska

## Statement of Activities and Changes in Net Assets

Year Ended September 30, 2022

	WITHOUT DONOR RESTRICTIONS		WITH DONOR RESTRICTIONS	
	Current Funds	Current Funds	Land, Building and Equipment Fund	Total
<b>REVENUES</b>				
Federal and State Fees and Grants	\$ -	\$ 11,187,551	\$ -	\$ 11,187,551
Program and Other Income	344,647	1,890,886	-	2,235,533
Interest and Dividends	5,985	3,873	-	9,858
In-Kind Contributions	-	57,723	-	57,723
Unrealized Loss on Investments	(9,098)	-	-	(9,098)
Net Assets Released From Restrictions	12,715,891	(12,048,754)	(667,137)	-
<b>Total Revenues</b>	<b>13,057,425</b>	<b>1,091,279</b>	<b>(667,137)</b>	<b>13,481,567</b>
<b>EXPENSES</b>				
Program Service	11,702,287	-	-	11,702,287
Management and General	1,226,517	-	-	1,226,517
<b>Total Expenses</b>	<b>12,928,804</b>	<b>-</b>	<b>-</b>	<b>12,928,804</b>
<b>OTHER CHANGES IN NET ASSETS</b>				
Property and Equipment Acquisitions/Dispositions	-	(508,329)	508,329	-
Gain on Sale	-	249,752	-	249,752
Operating Transfers In (Out)	626,351	(626,351)	-	-
<b>Total Other Changes in Net Assets</b>	<b>626,351</b>	<b>(884,928)</b>	<b>508,329</b>	<b>249,752</b>
Change in Net Assets	754,972	206,351	(158,808)	802,515
Net Assets, Beginning of Year	1,590,510	1,488,953	6,118,409	9,197,872
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 2,345,482</b>	<b>\$ 1,695,304</b>	<b>\$ 5,959,601</b>	<b>\$ 10,000,387</b>

See Notes to Financial Statements.



# Community Action Partnership of Mid-Nebraska

## Statement of Activities and Changes in Net Assets

Year Ended September 30, 2021

	WITHOUT DONOR RESTRICTIONS		WITH DONOR RESTRICTIONS	
	Current Funds	Current Funds	Land, Building and Equipment Fund	Total
<b>REVENUES</b>				
Federal and State Fees and Grants	\$ -	\$ 10,948,369	\$ -	\$ 10,948,369
Program and Other Income	266,294	1,023,966	-	1,290,260
Interest and Dividends	1,150	2,381	-	3,531
In-Kind Contributions	-	50,502	-	50,502
Net Assets Released From Restrictions	12,014,629	(11,435,793)	(578,836)	-
<b>Total Revenues</b>	<b>12,282,073</b>	<b>589,425</b>	<b>(578,836)</b>	<b>12,292,662</b>
<b>EXPENSES</b>				
Program Service	11,113,066	-	-	11,113,066
Management and General	1,154,152	-	-	1,154,152
<b>Total Expenses</b>	<b>12,267,218</b>	<b>-</b>	<b>-</b>	<b>12,267,218</b>
<b>OTHER CHANGES IN NET ASSETS</b>				
Property and Equipment Acquisitions/Dispositions	-	(591,522)	591,522	-
Gain on Sale	-	20,250	-	20,250
Operating Transfers In (Out)	(28,495)	28,495	-	-
<b>Total Other Changes in Net Assets</b>	<b>(28,495)</b>	<b>(542,777)</b>	<b>591,522</b>	<b>20,250</b>
<b>Change in Net Assets</b>	<b>(13,640)</b>	<b>46,648</b>	<b>12,686</b>	<b>45,694</b>
Net Assets, Beginning of Year	1,604,150	1,442,305	6,105,723	9,152,178
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 1,590,510</b>	<b>\$ 1,488,953</b>	<b>\$ 6,118,409</b>	<b>\$ 9,197,872</b>

See Notes to Financial Statements.

# Community Action Partnership of Mid-Nebraska

## Statement of Functional Expenses

Year Ended September 30, 2022

	<u>Program Services</u>	<u>Management and General</u>	<u>Total</u>
Advertising	\$ 44,469	\$ 5,355	\$ 49,824
Contract Services	341,030	10,503	351,533
Consultants	27,645	7,269	34,914
Copies and Printing	15,602	4,824	20,426
Depreciation	667,137	-	667,137
Equipment and Building Maintenance	317,620	12,629	330,249
Food Costs	411,671	-	411,671
Grants/Special Projects	126,500	-	126,500
In-Kind Goods/Services	57,723	-	57,723
Insurance	237,970	67,216	305,186
Legal and Professional Services	20,645	56,027	76,672
Meals	14,512	-	14,512
Medical Services	5,852	-	5,852
Miscellaneous	11,410	2,679	14,089
Postage and Freight	47,602	8,683	56,285
Salaries, Wages, and Fringe Benefits	6,455,352	890,592	7,345,944
Small Equipment	66,523	-	66,523
Space Costs	1,186,186	31,293	1,217,479
Subscriptions and Memberships	30,415	12,175	42,590
Supplies	1,004,971	88,760	1,093,731
Telephone	121,645	3,765	125,410
Travel	177,560	20,813	198,373
Vehicle Fuel and Maintenance	301,130	-	301,130
Volunteers, Board and Staff Recognition	11,117	3,934	15,051
<b>TOTAL EXPENSES</b>	<b>\$ 11,702,287</b>	<b>\$ 1,226,517</b>	<b>\$ 12,928,804</b>

See Notes to Financial Statements.

# Community Action Partnership of Mid-Nebraska

## Statement of Functional Expenses

Year Ended September 30, 2021

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	<u>Program Services</u>	<u>Management and General</u>	<u>Total</u>
Advertising	\$ 9,548	\$ 327	\$ 9,875
Contract Services	388,536	25	388,561
Consultants	28,056	17,713	45,769
Copies and Printing	13,900	3,916	17,816
Depreciation	578,836	-	578,836
Equipment and Building Maintenance	308,910	12,130	321,040
Food Costs	416,103	-	416,103
Grants/Special Projects	80,153	-	80,153
In-Kind Goods/Services	50,502	-	50,502
Insurance	204,554	56,546	261,100
Legal and Professional Services	4,944	60,214	65,158
Meals	3,564	-	3,564
Medical Services	9,696	-	9,696
Miscellaneous	11,347	2,539	13,886
Postage and Freight	39,788	7,604	47,392
Salaries, Wages, and Fringe Benefits	6,074,484	851,262	6,925,746
Small Equipment	28,337	-	28,337
Space Costs	1,308,975	43,527	1,352,502
Subscriptions and Memberships	31,551	9,708	41,259
Supplies	1,016,121	77,145	1,093,266
Telephone	120,455	-	120,455
Travel	98,535	10,002	108,537
Vehicle Fuel and Maintenance	280,946	-	280,946
Volunteers, Board and Staff Recognition	5,225	1,494	6,719
<b>TOTAL EXPENSES</b>	<b>\$ 11,113,066</b>	<b>\$ 1,154,152</b>	<b>\$ 12,267,218</b>

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See Notes to Financial Statements.

# Community Action Partnership of Mid-Nebraska

## Statements of Cash Flows

Years Ended September 30, 2022 and 2021

	2022	2021
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Changes in Net Assets	\$ 802,515	\$ 45,694
Adjustments to Reconcile Changes in Net Assets to Net Cash Provided by Operating Activities		
Depreciation	667,137	578,836
Gain on Sale of Property and Equipment	(249,752)	(20,250)
Unrealized Loss on Investments	9,098	-
Decrease (Increase) in Current Assets:		
Accounts Receivable	(466,431)	(195,863)
Prepaid Expenses	(4,821)	32,282
Increase (Decrease) in Current Liabilities:		
Accounts Payable and Accrued Expenses	229,523	22,827
Payroll Taxes Withheld	2,451	839
Deferred Revenues	(32,980)	(6,353)
Net Cash Provided by Operating Activities	956,740	458,012
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from Sale of Property and Equipment	369,572	20,250
Purchase of Property and Equipment	(628,149)	(591,522)
Purchases of Investments	(50,589)	-
Net Cash Used in Investing Activities	(309,166)	(571,272)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Net Increase (Decrease) in Security Deposits	(1,250)	435
Net Increase (Decrease) in Cash and Cash Equivalents	646,324	(112,825)
Cash and Cash Equivalents, Beginning of Year	2,623,413	2,736,238
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>\$ 3,269,737</b>	<b>\$ 2,623,413</b>

See Notes to Financial Statements.

# Community Action Partnership of Mid-Nebraska

## Notes to Financial Statements

September 30, 2022 and 2021

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### 1. Summary of Significant Accounting Policies

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#### ***Organization***

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

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

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.

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

# Community Action Partnership of Mid-Nebraska

## Notes to Financial Statements

September 30, 2022 and 2021

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

Contributions of donated non-cash assets are recorded at estimated fair value when received. Contributions of services are recognized if the services received create or enhance nonfinancial assets or require specialized skills, are provided by individual possessing those skills, and would typically need to be purchased if not provided by donation.

### ***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.

### ***Investments***

Investments are stated at fair value in the statements of financial position. Changes in net unrealized holding gains and losses, realized gains and losses, and interest and dividend income are recognized as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulations or by law. Interest and dividend income is recorded as earned. Realized gains and losses are determined by specifically identifying the investment sold.

### ***Property and Equipment***

Purchases and construction of property and equipment are recorded at cost in the program which provided the funds. Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as support without donor restriction unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and

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# Community Action Partnership of Mid-Nebraska

## Notes to Financial Statements

September 30, 2022 and 2021

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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

### ***Long-Lived Asset Impairment***

The Agency evaluates the recoverability of the carrying value of long-lived assets whenever events or circumstances indicate the carrying amount may not be recoverable. If a long-lived asset is tested for recoverability and the undiscounted estimated future cash flows expected to result from the use and eventual disposition of the asset is less than the carrying amount of the asset, the asset cost is adjusted to fair value and an impairment loss is recognized as the amount by which the carrying amount of a long-lived asset exceeds its fair value. Management does not believe any impairment existed as of September 30, 2022 and 2021.

### ***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, 2022 and 2021, was 19%.

# Community Action Partnership of Mid-Nebraska

## Notes to Financial Statements

September 30, 2022 and 2021

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### ***Advertising***

The Agency expenses advertising costs as incurred. Advertising expense for the years ended September 30, 2022 and 2021, amounted to \$49,824 and \$9,875, respectively.

### ***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 2019.

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 2021 financial statements have been reclassified to match 2022 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 11, 2023, noting no items requiring disclosure.



# Community Action Partnership of Mid-Nebraska

## Notes to Financial Statements

September 30, 2022 and 2021

### 2. Investments

Investments as of September 30, 2022, consist of the following. There were no investments as of September 30, 2021.

	<u>September 30, 2022</u>		
	<u>Cost</u>	<u>Fair Value</u>	<u>Fair Value Over (Under) Cost</u>
Exchange Traded Funds	\$ 25,732	\$ 19,848	\$ (5,884)
Mutual Funds	24,811	21,597	(3,214)
Money Market	46	46	-
Total Investments	<u>\$ 50,589</u>	<u>\$ 41,491</u>	<u>\$ (9,098)</u>

Generally accepted accounting principles, ASC 820, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described as follows:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Agency has the ability to access.

Level 2 Inputs to the valuation methodology include:

- (a) Quoted prices for similar assets or liabilities in active markets;
- (b) Quoted prices for identical or similar assets or liabilities in inactive markets;
- (c) Inputs other than quoted prices that are observable for the asset or liability;
- (d) Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

# Community Action Partnership of Mid-Nebraska

## Notes to Financial Statements

### September 30, 2022 and 2021

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at September 30, 2022 and 2021.

*Exchange traded funds, mutual funds, and money market:* Valued at the closing price reported on the active market on which the individual securities are traded.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future values. Furthermore, although the Agency believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table set forth by level, within the fair value hierarchy, the Agency's investments at fair value as of September 30, 2022:

	<b>September 30, 2022</b>			
	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
Exchange Traded Funds	\$ 19,848	\$ -	\$ -	\$ 19,848
Mutual Funds	21,597	-	-	21,597
Money Market	46	-	-	46
Total Investments	<u>\$ 41,491</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,491</u>

### 3. Land, Building and Equipment

Changes in land, building and equipment are as follows for the years ending September 30:

	<b>9/30/2020</b>	<b>Additions</b>	<b>Disposals</b>	<b>9/30/2021</b>
Building and Equipment	\$ 12,597,452	\$ 591,522	\$ (96,846)	\$ 13,092,128
Land	179,597	-	-	179,597
Total Cost	<u>12,777,049</u>	<u>591,522</u>	<u>(96,846)</u>	<u>13,271,725</u>
Accumulated Depreciation	(6,671,326)	(578,836)	96,846	(7,153,316)
Net Book Value	<u>\$ 6,105,723</u>	<u>\$ 12,686</u>	<u>\$ -</u>	<u>\$ 6,118,409</u>
	<b>9/30/2021</b>	<b>Additions</b>	<b>Disposals</b>	<b>9/30/2022</b>
Building and Equipment	\$ 13,092,128	\$ 628,149	\$ (550,970)	\$ 13,169,307
Land	179,597	-	(14,286)	165,311
Total Cost	<u>13,271,725</u>	<u>628,149</u>	<u>(565,256)</u>	<u>13,334,618</u>
Accumulated Depreciation	(7,153,316)	(667,137)	445,436	(7,375,017)
Net Book Value	<u>\$ 6,118,409</u>	<u>\$ (38,988)</u>	<u>\$ (119,820)</u>	<u>\$ 5,959,601</u>

Total depreciation expense for the years ended September 30, 2022 and 2021, was \$667,137 and \$578,836, respectively.

# Community Action Partnership of Mid-Nebraska

## Notes to Financial Statements

September 30, 2022 and 2021

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### 4. Employee Benefits

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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, included in salaries, wages, and fringe benefits, during the years ended September 30, 2022 and 2021, were \$732,517, and \$766,428, respectively.

### 5. In-Kind Contributions

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In-kind contributions recognized within the statement of activities are as follows for the years ended September 30:

	2022	2021
Rent	\$ 38,091	\$ 37,517
Supplies	16,376	9,717
Transportation	3,256	3,268
Total In-Kind Contributions	<u>\$ 57,723</u>	<u>\$ 50,502</u>

All in-kind contributions were donor-restricted for the Agency's Head Start grant.

The contributed rent is used for administering the Agency's Head Start grant. The fair value is estimated based on comparable rents in the area.

The contributed supplies are used for administering the Agency's Head Start grant. The fair value is estimated on the basis of estimates of wholesale values that would be received for selling similar products.

The contributed transportation is used for administering the Agency's Head Start grant. The fair value is estimated on the basis of a board-approved Agency mileage rate which approximates IRS mileage reimbursement rates.

### 6. Concentration of Credit Risk

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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, 2022 and 2021, 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.

# Community Action Partnership of Mid-Nebraska

## Notes to Financial Statements

September 30, 2022 and 2021

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### 7. Lease Commitments

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The Agency has entered into multiple lease agreements for office space with monthly payments ranging from \$1,000 to \$2,957, 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, 2022 and 2021, was \$211,296 and \$200,071, respectively. The following is a schedule by years of future minimum lease payments:

Years Ending September 30,	
2023	\$ 73,754
2024	51,770
2025	22,200
2026	22,200
2027	22,200
Thereafter	24,050
<u>Future Minimum Lease Payments</u>	<u>\$ 216,174</u>

### 8. Liquidity

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

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

In addition to financial assets available to meet general expenditures over the next 12 months, the Agency operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures. The Agency had working capital of approximately \$4,050,000, and \$3,130,000 at September 30, 2022 and 2021, respectively.

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

	2022	2021
Cash and Cash Equivalents	\$ 3,269,737	\$ 2,623,413
Accounts Receivable	1,773,512	1,307,081
Less Current Funds With Donor Restrictions	(1,695,304)	(1,488,953)
<u>Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year</u>	<u>\$ 3,347,945</u>	<u>\$ 2,441,541</u>

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# Community Action Partnership of Mid-Nebraska

## Notes to Financial Statements

September 30, 2022 and 2021

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### 9. Net Assets and Restrictions

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Net assets with donor restrictions were as follows at September 30:

	2022	2021
<i>Subject to Expenditure for a Specified Purpose:</i>		
Grant Funds and Grant-Funded Property and Equipment	\$ 7,654,905	\$ 7,607,362

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### 10. Recent Accounting Pronouncements

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The Financial Accounting Standards Board amended its standard related to the accounting for leases. Under the new standard, lessees will now be required to recognize substantially all leases on the balance sheets as both a right-of-use asset and a liability. The standard has two types of leases for statements of operations recognition purposes: operating leases and finance leases. Operating leases will result in the recognition of a single lease expense on a straight-line basis over the lease term similar to the treatment for operating leases under existing standards. Finance leases will result in an accelerated expense similar to the accounting for capital leases under existing standards. The determination of lease classification as operating or finance will be done in a manner similar to existing standards. The new standard also contains amended guidance regarding the identification of embedded leases in service contracts and the identification of lease and non-lease components in an arrangement. The new standard is effective for annual periods beginning after December 15, 2021. The Agency is evaluating the effect the standard will have on the financial statements.

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**SUPPLEMENTARY INFORMATION**

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

## Schedule of Operations and Unexpended Funds by Program Account

Year Ended September 30, 2022

	Federal Share	State DOR	State Other	Local	Total
<b>COMMUNITY SERVICES BLOCK GRANT</b>					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 31,451	\$ 31,451
Current Year Funds - Grant	1,072,612	-	-	-	1,072,612
Current Year Funds - Other	-	-	-	16,392	16,392
<b>Total</b>	<b>1,072,612</b>	<b>-</b>	<b>-</b>	<b>47,843</b>	<b>1,120,455</b>
Less Amounts Allocated					
(to) from Other Programs	(136,859)	-	-	-	(136,859)
<b>Net Revenues</b>	<b>935,753</b>	<b>-</b>	<b>-</b>	<b>47,843</b>	<b>983,596</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	935,753	-	-	15,719	951,472
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,124</b>	<b>\$ 32,124</b>
<b>PUBLIC TRANSPORTATION ASSISTANCE PROGRAMS</b>					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Funds - Grant	1,030,523	339,341	-	-	1,369,864
Current Year Funds - Other	-	-	5,453	458,067	463,520
<b>Total</b>	<b>1,030,523</b>	<b>339,341</b>	<b>5,453</b>	<b>458,067</b>	<b>1,833,384</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	1,030,523	339,341	5,453	458,067	1,833,384
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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, 2022

	Federal Share	State DOR	State Other	Local	Total
<b>TRANSPORTATION CAPITAL</b>					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Funds - Grant	141,139	-	-	-	141,139
Current Year Funds - Other	-	-	-	-	-
<b>Totals</b>	<b>141,139</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>141,139</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	141,139	-	-	-	141,139
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EMERGENCY HOMELESS ASSISTANCE</b>					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 21,635	\$ 21,635
Current Year Funds - Grant	625,040	-	152,577	-	777,617
Current Year Funds - Other	-	-	-	37,504	37,504
Transfers from Other Programs	-	-	-	-	-
Current Year Funds Allocated from CSBG	-	-	-	-	-
<b>Totals</b>	<b>625,040</b>	<b>-</b>	<b>152,577</b>	<b>59,139</b>	<b>836,756</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	625,040	-	152,577	39,495	817,112
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,644</b>	<b>\$ 19,644</b>
<b>CHILD ABUSE RESOURCE AND EDUCATION</b>					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 4,316	\$ 4,316
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	-	-
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,316</b>	<b>4,316</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	2,762	2,762
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,554</b>	<b>\$ 1,554</b>

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, 2022

	Federal Share	State DOR	State Other	Local	Total
<b>HITCHCOCK PANTRY</b>					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 8,416	\$ 8,416
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	3,740	3,740
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,156</b>	<b>12,156</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	3,382	3,382
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,774</b>	<b>\$ 8,774</b>
<b>FOOD BANK</b>					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 60,279	\$ 60,279
Current Year Funds - Grant	-	-	-	6,810	6,810
Current Year Funds - Other	-	-	-	11,184	11,184
Transfers from Other Programs	-	-	-	-	-
Current Year Funds Allocated from CSBG	-	-	-	-	-
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>78,273</b>	<b>78,273</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	32,783	32,783
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,490</b>	<b>\$ 45,490</b>
<b>FRANKLIN COUNTY PANTRY</b>					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 22,068	\$ 22,068
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	2,390	2,390
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,458</b>	<b>24,458</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	552	552
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,906</b>	<b>\$ 23,906</b>

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, 2022

	Federal Share	State DOR	State Other	Local	Total
<b>LEXINGTON PANTRY</b>					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 46,139	\$ 46,139
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	3,722	3,722
Transfers from Other Programs	-	-	-	-	-
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,861</b>	<b>49,861</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	777	777
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 49,084</b>	<b>\$ 49,084</b>
<b>WESTERN FRONTIER PANTRY</b>					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 9,983	\$ 9,983
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	1,598	1,598
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,581</b>	<b>11,581</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	746	746
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,835</b>	<b>\$ 10,835</b>
<b>SENIOR COMPANION VOLUNTEERS</b>					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	25,234	836	26,070
In-Kind Contributions (Unaudited)	-	-	-	3,196	3,196
Current Year Funds					
Allocated from CSBG	2,020	-	-	-	2,020
<b>Totals</b>	<b>2,020</b>	<b>-</b>	<b>25,234</b>	<b>4,032</b>	<b>31,286</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	2,020	-	25,234	4,032	31,286
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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, 2022

	Federal Share	State DOR	State Other	Local	Total
<b>PRESCHOOL SCHOLARSHIPS</b>					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 5,450	\$ 5,450
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	10,900	10,900
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,350</b>	<b>16,350</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	10,900	10,900
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,450</b>	<b>\$ 5,450</b>
<b>EMERGENCY ASSISTANCE</b>					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 41,484	\$ 41,484
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	50,921	50,921
Transfers from Other Programs	-	-	-	4,000	4,000
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>96,405</b>	<b>96,405</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	35,995	35,995
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,410</b>	<b>\$ 60,410</b>
<b>WILCOX PANTRY</b>					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 3,404	\$ 3,404
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	1,988	1,988
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,392</b>	<b>5,392</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	1,322	1,322
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,070</b>	<b>\$ 4,070</b>

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, 2022

	Federal Share	State DOR	State Other	Local	Total
<b>INTERCITY BUS ROUTE</b>					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Funds - Grant	993	993	-	206	2,192
Current Year Funds - Other	-	-	-	-	-
<b>Totals</b>	<b>993</b>	<b>993</b>	<b>-</b>	<b>206</b>	<b>2,192</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	993	993	-	206	2,192
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>RESIDENTIAL ASSISTANCE TO FAMILIES IN TRANSITION</b>					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Funds - Grant	96,776	-	-	-	96,776
Current Year Funds - Other	-	-	-	10,229	10,229
Current Year Funds Allocated from CSBG	3,667	-	-	-	3,667
<b>Totals</b>	<b>100,443</b>	<b>-</b>	<b>-</b>	<b>10,229</b>	<b>110,672</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	100,443	-	-	10,229	110,672
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>COVID-19 EMERGENCY ASSISTANCE</b>					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 3,578	\$ 3,578
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	50	50
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,628</b>	<b>3,628</b>
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	3,628	3,628
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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, 2022

	Federal Share	State DOR	State Other	Local	Total
<b>DOWN PAYMENT ASSISTANCE</b>					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ (12,092)	\$ -	\$ (12,092)
Current Year Funds - Grant	-	-	125,634	-	125,634
Current Year Funds - Other	-	-	2,560	-	2,560
<b>Totals</b>	-	-	116,102	-	116,102
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	116,102	-	116,102
<b>Balance of Unexpended Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

## Schedule of Expenditures

Year Ended September 30, 2022

	Federal Share	State DOR	State Other	Local	Total
<b>COMMUNITY SERVICES BLOCK GRANT</b>					
Salaries, Wages, and Fringe Benefits	\$ 462,552	\$ -	\$ -	\$ 7,770	\$ 470,322
Direct Operating Expenses	173,144	-	-	2,909	176,053
Supplies	58,920	-	-	990	59,910
Travel	17,436	-	-	293	17,729
Capital Outlay	135,816	-	-	2,281	138,097
Indirect Costs	87,885	-	-	1,476	89,361
<b>TOTALS</b>	<b>\$ 935,753</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,719</b>	<b>\$ 951,472</b>
<b>PUBLIC TRANSPORTATION ASSISTANCE PROGRAMS</b>					
Salaries, Wages, and Fringe Benefits	\$ 641,024	\$ 211,083	\$ 3,392	\$ 284,935	\$ 1,140,434
Direct Operating Expenses	260,667	85,835	1,379	115,866	463,748
Supplies	6,755	2,224	36	3,003	12,018
Travel	282	93	1	125	501
Capital Outlay	-	-	-	-	-
Indirect Costs	121,795	40,106	644	54,138	216,683
<b>TOTALS</b>	<b>\$ 1,030,523</b>	<b>\$ 339,341</b>	<b>\$ 5,453</b>	<b>\$ 458,067</b>	<b>\$ 1,833,384</b>
<b>TRANSPORTATION CAPITAL</b>					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	-	-
Supplies	-	-	-	-	-
Travel	-	-	-	-	-
Capital Outlay	141,139	-	-	-	141,139
Indirect Costs	-	-	-	-	-
<b>TOTALS</b>	<b>\$ 141,139</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 141,139</b>
<b>EMERGENCY HOMELESS ASSISTANCE</b>					
Salaries, Wages, and Fringe Benefits	\$ 109,432	\$ -	\$ 26,713	\$ 6,915	\$ 143,060
Direct Operating Expenses	492,996	-	120,344	31,151	644,491
Supplies	1,005	-	245	64	1,314
Travel	815	-	199	52	1,066
Capital Outlay	-	-	-	-	-
Indirect Costs	20,792	-	5,075	1,314	27,181
<b>TOTALS</b>	<b>\$ 625,040</b>	<b>\$ -</b>	<b>\$ 152,577</b>	<b>\$ 39,495</b>	<b>\$ 817,112</b>

See Independent Auditors' Report.

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

## Schedule of Expenditures

Year Ended September 30, 2022

	Federal Share	State DOR	State Other	Local	Total
<b>CHILD ABUSE RESOURCE AND EDUCATION</b>					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	-	-
Supplies	-	-	-	2,762	2,762
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,762</b>	<b>\$ 2,762</b>
<b>HITCHCOCK PANTRY</b>					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	-	-
Supplies	-	-	-	3,382	3,382
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,382</b>	<b>\$ 3,382</b>
<b>FOOD BANK</b>					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ 11,762	\$ 11,762
Direct Operating Expenses	-	-	-	15,502	15,502
Supplies	-	-	-	634	634
Travel	-	-	-	2,650	2,650
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	2,235	2,235
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,783</b>	<b>\$ 32,783</b>
<b>FRANKLIN COUNTY PANTRY</b>					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ 412	\$ 412
Direct Operating Expenses	-	-	-	61	61
Supplies	-	-	-	-	-
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	79	79
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 552</b>	<b>\$ 552</b>

See Independent Auditors' Report.

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

## Schedule of Expenditures

Year Ended September 30, 2022

	Federal Share	State DOR	State Other	Local	Total
<b>LEXINGTON PANTRY</b>					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	-	-
Supplies	-	-	-	777	777
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 777</b>	<b>\$ 777</b>
<b>WESTERN FRONTIER PANTRY</b>					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	85	85
Supplies	-	-	-	661	661
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 746</b>	<b>\$ 746</b>
<b>SENIOR COMPANION VOLUNTEERS</b>					
Salaries, Wages, and Fringe Benefits	\$ 970	\$ -	\$ 12,123	\$ 1,937	\$ 15,031
Direct Operating Expenses	762	-	9,515	1,520	11,797
Supplies	36	-	446	71	553
Travel	68	-	846	135	1,049
Capital Outlay	-	-	-	-	-
Indirect Costs	184	-	2,304	368	2,856
<b>TOTALS</b>	<b>\$ 2,020</b>	<b>\$ -</b>	<b>\$ 25,234</b>	<b>\$ 4,032</b>	<b>\$ 31,286</b>
<b>PRESCHOOL SCHOLARSHIPS</b>					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	10,900	10,900
Supplies	-	-	-	-	-
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,900</b>	<b>\$ 10,900</b>



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

## Schedule of Expenditures

Year Ended September 30, 2022

	Federal Share	State DOR	State Other	Local	Total
<b>EMERGENCY ASSISTANCE</b>					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	11,141	11,141
Supplies	-	-	-	21,050	21,050
Travel	-	-	-	3,804	3,804
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,995</b>	<b>\$ 35,995</b>
<b>WILCOX PANTRY</b>					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	-	-
Supplies	-	-	-	1,322	1,322
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,322</b>	<b>\$ 1,322</b>
<b>INTERCITY BUS ROUTE</b>					
Salaries, Wages, and Fringe Benefits	\$ 834	\$ 834	\$ -	\$ 173	\$ 1,842
Direct Operating Expenses	-	-	-	-	-
Supplies	-	-	-	-	-
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	159	159	-	33	350
<b>TOTALS</b>	<b>\$ 993</b>	<b>\$ 993</b>	<b>\$ -</b>	<b>\$ 206</b>	<b>\$ 2,192</b>
<b>RESIDENTIAL ASSISTANCE TO FAMILIES IN TRANSITION</b>					
Salaries, Wages, and Fringe Benefits	\$ 45,112	\$ -	\$ -	\$ 4,594	\$ 49,706
Direct Operating Expenses	39,660	-	-	4,039	43,699
Supplies	7,100	-	-	723	7,823
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	8,571	-	-	873	9,444
<b>TOTALS</b>	<b>\$ 100,443</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,229</b>	<b>\$ 110,672</b>

See Independent Auditors' Report.

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

## Schedule of Expenditures

Year Ended September 30, 2022

	Federal Share	State DOR	State Other	Local	Total
<b>COVID-19 EMERGENCY ASSISTANCE</b>					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	3,628	3,628
Supplies	-	-	-	-	-
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,628</b>	<b>\$ 3,628</b>
<b>DOWN PAYMENT ASSISTANCE</b>					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ 13,475	\$ -	\$ 13,475
Direct Operating Expenses	-	-	100,000	-	100,000
Supplies	-	-	-	-	-
Travel	-	-	67	-	67
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	2,560	-	2,560
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 116,102</b>	<b>\$ -</b>	<b>\$ 116,102</b>

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

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

**Year Ended September 30, 2022**

	AOA and Local Funding	In-Kind Contributions (Unaudited)	Total
<b>REVENUES</b>			
AOA Contributions Received	\$ 85,999	\$ -	\$ 85,999
USDA and Title XX Funds	56,861	-	56,861
Federal FFCRA and CARES Act	-	-	-
CSBG Allocation	45,968	-	45,968
Cash Match Contributions	288,206	-	288,206
Transfers from Other Programs	-	-	-
Total Revenues	477,034	-	477,034
<b>EXPENDITURES</b>			
Personnel	157,414	-	157,414
Travel	7,176	-	7,176
Supplies	22,475	-	22,475
Building Space	-	-	-
Communication and Utilities	12,634	-	12,634
Other	65,382	-	65,382
Raw Food	162,044	-	162,044
Indirect Costs	29,909	-	29,909
Total Expenditures	457,034	-	457,034
Excess Revenues (Expenditures)	20,000	-	20,000
Net Assets, Beginning of Year	990	-	990
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 20,990</b>	<b>\$ -</b>	<b>\$ 20,990</b>

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, 2021**

	AOA and Local Funding	In-Kind Contributions (Unaudited)	Total
<b>REVENUES</b>			
AOA Contributions Received	\$ 86,083	\$ -	\$ 86,083
USDA and Title XX Funds	57,417	-	57,417
Federal FFCRA and CARES Act	-	-	-
CSBG Allocation	16,721	-	16,721
Cash Match Contributions	190,292	-	190,292
Transfers from Other Programs	-	-	-
Total Revenues	350,513	-	350,513
<b>EXPENDITURES</b>			
Personnel	147,138	-	147,138
Travel	5,848	-	5,848
Supplies	14,475	-	14,475
Building Space	-	-	-
Communication and Utilities	10,945	-	10,945
Other	13,949	-	13,949
Raw Food	130,202	-	130,202
Indirect Costs	27,956	-	27,956
Total Expenditures	350,513	-	350,513
Excess Revenues (Expenditures)	-	-	-
Net Assets, Beginning of Year	990	-	990
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 990</b>	<b>\$ -</b>	<b>\$ 990</b>

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, 2022**

	Federal Share	Non-Federal Share	Total
<b>REVENUES</b>			
Current Year Funds - Grant	\$ 4,505,229	\$ -	\$ 4,505,229
Current Year Funds - COVID 19	298,663	-	298,663
Current Year Funds - Other	172,133	33,505	205,638
Current Year In-Kind Contributions (Unaudited)	-	1,340,679	1,340,679
<b>Total Revenues</b>	<b>4,976,025</b>	<b>1,374,184</b>	<b>6,350,209</b>
<b>EXPENDITURES</b>			
Disbursements and Accruals	4,976,025	33,505	5,009,530
In-Kind Contributions (Unaudited)	-	1,340,679	1,340,679
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>4,976,025</b>	<b>1,374,184</b>	<b>6,350,209</b>
<b>Excess Revenues (Expenditures)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Assets, Beginning of Year	-	-	-
<b>NET ASSETS, END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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, 2021**

	Federal Share	Non-Federal Share	Total
<b>REVENUES</b>			
Current Year Funds - Grant	\$ 3,894,822	\$ -	\$ 3,894,822
Current Year Funds - COVID 19	337,296	-	337,296
Current Year Funds - Other	162,315	28,230	190,545
Current Year In-Kind Contributions (Unaudited)		1,129,200	1,129,200
<b>Total Revenues</b>	<b>4,394,433</b>	<b>1,157,430</b>	<b>5,551,863</b>
<b>EXPENDITURES</b>			
Disbursements and Accruals	4,372,753	8,359	4,381,112
In-Kind Contributions (Unaudited)	-	1,129,200	1,129,200
Capital Outlay	21,680	-	21,680
<b>Total Expenditures</b>	<b>4,394,433</b>	<b>1,137,559</b>	<b>5,531,992</b>
<b>Excess Revenues (Expenditures)</b>	<b>-</b>	<b>19,871</b>	<b>19,871</b>
Net Assets, Beginning of Year	-	(19,871)	(19,871)
<b>NET ASSETS, END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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 October 1, 2021 to July 31, 2022**

	Federal Share	Non-Federal Share	Total
<b>FULL YEAR HEAD START P.A. NO. 22, 23 &amp; 25</b>			
<b>REVENUES</b>			
Current Year Funds - Grants	\$ 3,757,230	\$ -	\$ 3,757,230
Current Year Funds - Other	152,591	27,242	179,833
Grantee's In-Kind Contributions (Unaudited)	-	1,283,958	1,283,958
<b>Total Revenues</b>	<b>3,909,821</b>	<b>1,311,200</b>	<b>5,221,021</b>
<b>EXPENDITURES</b>			
Disbursements and Accruals	3,675,780	27,242	3,703,022
In-Kind Contributions (Unaudited)	-	1,283,958	1,283,958
Capital Outlay	234,041	-	234,041
<b>Total Expenditures</b>	<b>3,909,821</b>	<b>1,311,200</b>	<b>5,221,021</b>
Excess Revenues (Expenditures)	-	-	-
Net Assets, Beginning of Period	-	-	-
<b>NET ASSETS, END OF PERIOD</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FULL YEAR HEAD START P.A. NO. 20 &amp; 21</b>			
<b>REVENUES</b>			
Current Year Funds - Grants	\$ 49,366	\$ -	\$ 49,366
Current Year Funds - Other	-	-	-
Grantee's In-Kind Contributions (Unaudited)	-	-	-
<b>Total Revenues</b>	<b>49,366</b>	<b>-</b>	<b>49,366</b>
<b>EXPENDITURES</b>			
Disbursements and Accruals	49,366	-	49,366
In-Kind Contributions (Unaudited)	-	-	-
<b>Total Expenditures</b>	<b>49,366</b>	<b>-</b>	<b>49,366</b>
Excess Revenues (Expenditures)	-	-	-
Net Assets, Beginning of Period	-	-	-
<b>NET ASSETS, END OF PERIOD</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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, 2021 to July 31, 2022**

	Federal Share	Non-Federal Share	Total
<b>FULL YEAR HEAD START P.A. NO. 22, 23 &amp; 25</b>			
<b>REVENUES</b>			
Current Year Funds - Grants	\$ 4,333,971	\$ -	\$ 4,333,971
Current Year Funds - Other	174,726	28,574	203,300
Grantee's In-Kind Contributions (Unaudited)	-	1,319,601	1,319,601
<b>Total Revenues</b>	<b>4,508,697</b>	<b>1,348,175</b>	<b>5,856,872</b>
<b>EXPENDITURES</b>			
Disbursements and Accruals	4,274,656	28,574	4,303,230
In-Kind Contributions (Unaudited)	-	1,319,601	1,319,601
Capital Outlay	234,041	-	234,041
<b>Total Expenditures</b>	<b>4,508,697</b>	<b>1,348,175</b>	<b>5,856,872</b>
Excess Revenues (Expenditures)	-	-	-
Net Assets, Beginning of Period	-	-	-
<b>NET ASSETS, END OF PERIOD</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FULL YEAR HEAD START P.A. NO. 20 &amp; 21</b>			
<b>REVENUES</b>			
Current Year Funds - Grants	\$ 56,437	\$ -	\$ 56,437
Current Year Funds - Other	-	-	-
Grantee's In-Kind Contributions (Unaudited)	-	-	-
<b>Total Revenues</b>	<b>56,437</b>	<b>-</b>	<b>56,437</b>
<b>EXPENDITURES</b>			
Disbursements and Accruals	56,437	-	56,437
In-Kind Contributions (Unaudited)	-	-	-
<b>Total Expenditures</b>	<b>56,437</b>	<b>-</b>	<b>56,437</b>
Excess Revenues (Expenditures)	-	-	-
Net Assets, Beginning of Period	-	-	-
<b>NET ASSETS, END OF PERIOD</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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, 2022 to September 30, 2022

	Federal Share	Non-Federal Share	Total
<b>FULL YEAR HEAD START P.A. NO. 22 &amp; 25</b>			
<b>REVENUES</b>			
Current Year Funds - Grants	\$ 683,988	\$ -	\$ 683,988
Current Year Funds - Other	19,542	6,263	25,805
Grantee's In-Kind Contributions (Unaudited)	-	56,721	56,721
<b>Total Revenues</b>	<b>703,530</b>	<b>62,984</b>	<b>766,514</b>
<b>EXPENDITURES</b>			
Disbursements and Accruals	703,530	6,263	709,793
In-Kind Contributions (Unaudited)	-	56,721	56,721
<b>Total Expenditures</b>	<b>703,530</b>	<b>62,984</b>	<b>766,514</b>
Excess Revenues (Expenditures)	-	-	-
Net Assets, Beginning of Period	-	-	-
<b>NET ASSETS, END OF PERIOD</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FULL YEAR HEAD START P.A. NO. 20 &amp; 21</b>			
<b>REVENUES</b>			
Current Year Funds - Grants	\$ 14,645	\$ -	\$ 14,645
Current Year Funds - Other	-	-	-
Grantee's In-Kind Contributions (Unaudited)	-	-	-
<b>Total Revenues</b>	<b>14,645</b>	<b>-</b>	<b>14,645</b>
<b>EXPENDITURES</b>			
Disbursements and Accruals	14,645	-	14,645
In-Kind Contributions (Unaudited)	-	-	-
<b>Total Expenditures</b>	<b>14,645</b>	<b>-</b>	<b>14,645</b>
Excess Revenues (Expenditures)	-	-	-
Net Assets, Beginning of Period	-	-	-
<b>NET ASSETS, END OF PERIOD</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See Independent Auditors' Report.

**Department of Health and Human Services  
Community Action Program Grant No. 6341  
with Community Action Partnership of Mid-Nebraska  
Head Start – COVID Funds**

**Schedule of Grant Operations and Net Assets by Program Accounts**

**Year Ended September 30, 2022**

	COVID	ARA COVID	CARES Act	Total
<b>REVENUES</b>				
Current Year Funds - COVID 19	\$ -	\$ 61,808	\$ 236,855	\$ 298,663
<b>Total Revenues</b>	<b>-</b>	<b>61,808</b>	<b>236,855</b>	<b>298,663</b>
<b>EXPENDITURES</b>				
Disbursements and Accruals	-	61,808	236,855	298,663
<b>Total Expenditures</b>	<b>-</b>	<b>61,808</b>	<b>236,855</b>	<b>298,663</b>
Excess Revenues (Expenditures)	-	-	-	-
Net Assets, Beginning of Year	-	-	-	-
<b>NET ASSETS, END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

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

Years Ended September 30, 2022 and 2021

	2022	2021
<b>REVENUES</b>		
Grant Income	\$ 573,402	\$ 641,826
Miscellaneous	43,492	87,620
Transfer (to) from Other Programs	(1,059)	(326)
<b>Total Revenues</b>	<b>615,835</b>	<b>729,120</b>
<b>EXPENDITURES</b>		
Material, Labor and Program Support	480,970	550,650
Health and Safety	41,592	79,513
Administration Costs	51,659	45,130
Liability Insurance	5,431	5,577
Training and Technical Assistance	63,016	34,481
<b>Total Operating Expenses</b>	<b>642,668</b>	<b>715,351</b>
Excess Revenues (Expenditures)	(26,833)	13,769
Net Deficit, Beginning of Year	(30,252)	(44,021)
<b>NET DEFICIT, END OF YEAR</b>	<b>\$ (57,085)</b>	<b>\$ (30,252)</b>

See Independent Auditors' Report.

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

## Statement of Revenues and Expenditures

Year Ended September 30, 2022

	Federal Funds	Other	Total Funds
<b>Low Income Home Energy Assistance Program - 2021</b>			
<b>REVENUES</b>			
Grant	\$ 240,419	\$ -	\$ 240,419
<b>Total Revenues</b>	<b>240,419</b>	<b>-</b>	<b>240,419</b>
<b>EXPENDITURES</b>			
Material, Labor and Program Support	187,464	-	187,464
Health and Safety	22,407	-	22,407
Liability Insurance	2,514	-	2,514
Administration Costs	27,803	-	27,803
Training	231	-	231
<b>Total Expenditures</b>	<b>240,419</b>	<b>-</b>	<b>240,419</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

## Statement of Revenues and Expenditures

Year Ended September 30, 2022

	Federal Funds	Other	Total Funds
<b>Low Income Home Energy Assistance Program - 2022</b>			
<b>REVENUES</b>			
Grant	\$ 125,247	\$ -	\$ 125,247
<b>Total Revenues</b>	<b>125,247</b>	<b>-</b>	<b>125,247</b>
<b>EXPENDITURES</b>			
Material, Labor and Program Support	103,229	-	103,229
Health and Safety	7,762	-	7,762
Liability Insurance	1,196	-	1,196
Administration Costs	9,831	-	9,831
Training	12,499	-	12,499
<b>Total Expenditures</b>	<b>134,517</b>	<b>-</b>	<b>134,517</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ (9,270)</b>	<b>\$ -</b>	<b>\$ (9,270)</b>

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

## Statement of Revenues and Expenditures

Year Ended September 30, 2022

	Federal Funds	Other	Total Funds
<b>Department of Energy Program - 2022</b>			
<b>REVENUES</b>			
Grant	\$ 3,501	\$ -	\$ 3,501
<b>Total Revenues</b>	<b>3,501</b>	<b>-</b>	<b>3,501</b>
<b>EXPENDITURES</b>			
Material, Labor and Program Support	3,183	-	3,183
Health and Safety	-	-	-
Liability Insurance	-	-	-
Administration Costs	318	-	318
Training	-	-	-
<b>Total Expenditures</b>	<b>3,501</b>	<b>-</b>	<b>3,501</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

## Statement of Revenues and Expenditures

Year Ended September 30, 2022

	Federal Funds	Other	Total Funds
<b>Department of Energy Program - 2023</b>			
<b>REVENUES</b>			
Grant	\$ 3,994	\$ -	\$ 3,994
<b>Total Revenues</b>	<b>3,994</b>	<b>-</b>	<b>3,994</b>
<b>EXPENDITURES</b>			
Material, Labor and Program Support	3,800	-	3,800
Health and Safety	-	-	-
Liability Insurance	-	-	-
Administration Costs	176	-	176
Training	-	-	-
<b>Total Expenditures</b>	<b>3,976</b>	<b>-</b>	<b>3,976</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ 18</b>	<b>\$ -</b>	<b>\$ 18</b>

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

## Statement of Revenues and Expenditures

Year Ended September 30, 2022

	Federal Funds	Other	Total Funds
<b>Low Income Weatherization Assistance Program - 2022</b>			
<b>REVENUES</b>			
Grant	\$ 164,437	\$ -	\$ 164,437
<b>Total Revenues</b>	<b>164,437</b>	<b>-</b>	<b>164,437</b>
<b>EXPENDITURES</b>			
Material, Labor and Program Support	110,640	-	110,640
Health and Safety	10,791	-	10,791
Liability Insurance	1,572	-	1,572
Administration Costs	8,094	-	8,094
Training	32,233	-	32,233
<b>Total Expenditures</b>	<b>163,330</b>	<b>-</b>	<b>163,330</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ 1,107</b>	<b>\$ -</b>	<b>\$ 1,107</b>



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

## Statement of Revenues and Expenditures

Year Ended September 30, 2022

	Federal Funds	Other	Total Funds
<b>Low Income Weatherization Assistance Program - 2023</b>			
<b>REVENUES</b>			
Grant	\$ 35,804	\$ -	\$ 35,804
<b>Total Revenues</b>	<b>35,804</b>	<b>-</b>	<b>35,804</b>
<b>EXPENDITURES</b>			
Material, Labor and Program Support	19,687	-	19,687
Health and Safety	632	-	632
Liability Insurance	149	-	149
Administration Costs	5,437	-	5,437
Training	18,053	-	18,053
<b>Total Expenditures</b>	<b>43,958</b>	<b>-</b>	<b>43,958</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ (8,154)</b>	<b>\$ -</b>	<b>\$ (8,154)</b>

See Independent Auditors' Report.

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

## Statement of Revenues and Expenditures

Year Ended September 30, 2022

	Federal Funds	Other	Total Funds
<b>Weatherization Inventory</b>			
<b>REVENUES</b>			
Miscellaneous	\$ -	\$ 43,492	\$ 43,492
Corporate Transfer	-	(1,059)	(1,059)
<b>Total Revenues</b>	<b>-</b>	<b>42,433</b>	<b>42,433</b>
<b>EXPENDITURES</b>			
Material, Labor and Program Support	-	52,967	52,967
Liability Insurance	-	-	-
Administration Costs	-	-	-
Training	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>52,967</b>	<b>52,967</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ -</b>	<b>\$ (10,534)</b>	<b>\$ (10,534)</b>

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, 2022

	Low Income Home Energy Assistance Program 2021	Low Income Home Energy Assistance Program 2022	Department of Energy Program 2022	Department of Energy Program 2022	Low Income Weather- ization Assistance Program 2022	Low Income Weather- ization Assistance Program 2023	Weather- ization Inventory	Total
Net Assets (Deficit), Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ (1,107)	\$ -	\$ (29,145)	\$ (30,252)
Excess Revenues (Expenditures)	-	(9,270)	-	18	1,107	(8,154)	(10,534)	(26,833)
<b>NET ASSETS (DEFICIT), END OF YEAR</b>	<b>\$ -</b>	<b>\$ (9,270)</b>	<b>\$ -</b>	<b>\$ 18</b>	<b>\$ -</b>	<b>\$ (8,154)</b>	<b>\$ (39,679)</b>	<b>\$ (57,085)</b>

See Independent Auditors' Report.

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

Funds Due from Nebraska Energy Office

Year Ended September 30, 2022

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	Funds Due September 30, 2022
<b>Nebraska Energy Office</b>	
Low-Income Home Energy Assistance Program	\$ 51,781
Low-Income Weatherization Assistance Program	35,804
State Weatherization Funds	3,994
<b>TOTAL FUNDS DUE</b>	<b>\$ 91,579</b>

**LIST OF ACCOUNTS PAYABLE FOR MATERIALS AND LABOR BY VENDOR  
September 30, 2022**

**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, 2022

	CSFP	WIC	Total
<b>REVENUES</b>			
Food Funding	\$ 411,671	\$ -	\$ 411,671
Nutrition Services and Administration	95,100	972,756	1,067,856
Local	9,472	-	9,472
Miscellaneous Revenue	45	-	45
Funds allocated from CSBG	46,450	-	46,450
Transfers from other Programs	3,657	-	3,657
<b>Total Revenues</b>	<b>566,395</b>	<b>972,756</b>	<b>1,539,151</b>
<b>EXPENDITURES</b>			
Personnel	99,694	621,300	720,994
Supplies	291	31,768	32,059
Travel	-	1,232	1,232
Building Space and Utilities	7,701	5,145	12,846
Communication - Postage and Freight	37	11,333	11,370
Communication - Telephone	840	23,751	24,591
Equipment Rental/Purchases/Maintenance	1,335	51,924	53,259
Vehicle Cost Pool	20,498	5,372	25,870
Other	5,386	102,884	108,270
Food Costs	411,671	-	411,671
Indirect Costs	18,942	118,047	136,989
<b>Total Expenditures</b>	<b>566,395</b>	<b>972,756</b>	<b>1,539,151</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	-	-	-
Net Assets, Beginning of Year	-	-	-
<b>NET ASSETS, END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

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

Years Ended September 30, 2022 and 2021

	2022	2021
<b>REVENUES</b>		
AOA Contributions Received	\$ 15,971	\$ 13,952
Adult Care Food Program	4,535	4,561
FFCRA and CARES Act	-	-
Title XX	651	204
CSBG Allocation	38,754	21,264
Cash Match Contributions	55,813	59,759
Interest Income	5	5
<b>Total Revenues</b>	<b>115,729</b>	<b>99,745</b>
<b>EXPENDITURES</b>		
Personnel	55,289	48,915
Travel	390	252
Printing and Supplies	3,137	4,066
Building Space	2,984	-
Communication and Utilities	10,924	10,122
Food	26,277	15,875
Indirect Costs	10,505	9,294
Other	6,233	11,221
<b>Total Expenditures</b>	<b>115,739</b>	<b>99,745</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(10)</b>	<b>-</b>
Net Assets, Beginning of Year	-	-
<b>NET ASSETS, END OF YEAR</b>	<b>\$ (10)</b>	<b>\$ -</b>

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

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

**Years Ended September 30, 2022 and 2021**

	<b>2022</b>	<b>2021</b>
<b>REVENUES</b>		
AOA Contributions Received	\$ 42,177	\$ 42,500
Adult Care Food Program	17,625	14,946
FFCRA and CARES Act	-	6,197
Title XX	364	910
Cash Match Contributions	168,931	107,270
<b>Total Revenues</b>	<b>229,097</b>	<b>171,823</b>
<b>EXPENDITURES</b>		
Personnel	96,196	68,511
Printing and Supplies	10,998	12,137
Food	102,885	78,439
Indirect Costs	18,277	13,017
Other	741	1,255
<b>Total Expenditures</b>	<b>229,097</b>	<b>173,359</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>-</b>	<b>(1,536)</b>
Net Assets, Beginning of Year	-	1,536
<b>NET ASSETS, END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>

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, 2022 and 2021

	2022	2021
<b>REVENUES</b>		
Interest Income	\$ 5,985	\$ 1,150
Interprogram Charges, Allocations and Other	517,821	184,038
Depreciation Recovery	48,364	48,364
<b>Total Revenues</b>	<b>572,170</b>	<b>233,552</b>
<b>EXPENDITURES</b>		
Salaries, Wages, and Fringe Benefits	23,417	19,162
Direct Operating Expenses	234,605	213,771
Supplies	4,111	3,966
Travel	6,409	7,305
Indirect Costs	4,449	3,641
<b>Total Expenditures</b>	<b>272,991</b>	<b>247,845</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>299,179</b>	<b>(14,293)</b>
Transfers from (to) CAH	53,008	-
Transfers from (to) Other Programs	626,351	(28,495)
<b>Totals</b>	<b>978,538</b>	<b>(42,788)</b>
Net Assets, Beginning of Year	1,282,769	1,325,557
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 2,261,307</b>	<b>\$ 1,282,769</b>

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, 2022 and 2021

	2022	2021
<b>REVENUES</b>		
Rental Income and Other	\$ 99,806	\$ 82,256
<b>Total Revenues</b>	<b>99,806</b>	<b>82,256</b>
<b>EXPENDITURES</b>		
Salaries, Wages, and Fringe Benefits	-	-
Direct Operating Expenses	56,790	34,780
Supplies	-	-
Travel	-	-
Depreciation	44,126	44,126
Indirect Costs	-	-
<b>Total Expenditures</b>	<b>100,916</b>	<b>78,906</b>
<b>EXCESS REVENUES</b>	<b>(1,110)</b>	<b>3,350</b>
Net Deficit, Beginning of Year	(91,814)	(95,164)
<b>NET DEFICIT, END OF YEAR</b>	<b>\$ (92,924)</b>	<b>\$ (91,814)</b>

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, 2022 and 2021

	2022	2021
<b>REVENUES</b>		
Donations and Other	\$ 675,173	\$ 91,351
Interest Income	1,388	1,993
Charitable Gaming Income *	4,998	16,209
Bingo Income	12,168	1,732
Pickle Income	4,220	1,065
<b>Total Revenues</b>	<b>697,947</b>	<b>112,350</b>
<b>EXPENDITURES</b>		
Operating Expenses	80,904	63,299
<b>Total Expenditures</b>	<b>80,904</b>	<b>63,299</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>617,043</b>	<b>49,051</b>
Transfers to Other Programs**	(618,370)	-
Net Assets, Beginning of Year	651,975	602,924
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 650,648</b>	<b>\$ 651,975</b>

\* Charitable gaming income includes charitable gaming, bingo, and pickle cards, and is reported net of prizes paid.

\*\* 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, 2022 and 2021

	2022	2021
<b>REVENUES</b>		
Federal Grants	\$ -	\$ -
State Funds	-	-
Local	-	-
Other Income	9,081	9,543
<b>Total Revenues</b>	<b>9,081</b>	<b>9,543</b>
<b>EXPENDITURES</b>		
Salaries, Wages, and Fringe Benefits	11,569	2,959
Direct Operating Expenses	19,630	3,006
Supplies	2,193	2,470
Travel	1,051	-
Indirect Costs	2,198	562
<b>Total Expenditures</b>	<b>36,641</b>	<b>8,997</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(27,560)</b>	<b>546</b>
Transfers (to) from Other Programs	-	-
Net Assets, Beginning of Year	147,435	146,889
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 119,875</b>	<b>\$ 147,435</b>

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, 2022 and 2021

	2022	2021
<b>REVENUES</b>		
Federal Grants	\$ 313,442	\$ 151,154
State - Other	-	506
Local	21,459	27,507
Transfers from Other Programs	-	-
<b>Total Revenues</b>	<b>334,901</b>	<b>179,167</b>
<b>EXPENDITURES</b>		
Personnel	181,699	128,784
Travel	4,171	2,964
Building Space and Utilities	6,533	4,839
Communication - Telephone	3,406	2,251
Communication - Postage	1,018	19
Supplies	39,159	11,194
Direct Operating	64,392	3,222
Grants and Special Projects	-	-
Capital Outlay	-	-
Indirect Costs	34,523	24,469
<b>Total Expenditures</b>	<b>334,901</b>	<b>177,742</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>-</b>	<b>1,425</b>
Net Assets, Beginning of Year	65,793	64,368
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 65,793</b>	<b>\$ 65,793</b>

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

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

**Years Ended September 30, 2022 and 2021**

	<b>2022</b>	<b>2021</b>
<b>REVENUES</b>		
Rents	\$ 8,286	\$ 10,260
Interest and Late Fees	1,330	383
Other	11,182	1,650
<b>Total Revenues</b>	<b>20,798</b>	<b>12,293</b>
<b>EXPENDITURES</b>		
Salaries, Wages, and Fringe Benefits	-	-
Direct Operating Expenses	24,962	9,947
Supplies	722	722
Travel	-	-
Depreciation	3,662	4,527
Indirect Costs	-	-
Contract Services	600	720
<b>Total Expenditures</b>	<b>29,946</b>	<b>15,916</b>
<b>OTHER CHANGES IN NET ASSETS</b>		
Property and Equipment		
Transfer from (to) Corporate	(53,008)	-
Gain on Sale of Assets	61,431	-
Acquisitions/Dispositions	-	-
<b>Total Other Changes in Net Assets</b>	<b>8,423</b>	<b>-</b>
<b>CHANGE IN NET ASSETS</b>	<b>(725)</b>	<b>(3,623)</b>
Net Assets, Beginning of Year	456,120	459,743
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 455,395</b>	<b>\$ 456,120</b>

See Independent Auditors' Report.

# Community Action Partnership of Mid-Nebraska

## Schedule of Indirect Costs

Year Ended September 30, 2022

Salaries	*	\$	737,074
Fringe Benefits	*		166,358
Contract Services			412
Professional Fees			73,387
Insurance			67,216
Travel out of Area			8,162
Training			8,759
Travel in Area			2,089
Space Costs			27,737
Supplies			88,760
Software Support			12,629
Taxes, Fees, & Licensing			3,556
Vehicle Cost Pool			1,804
Postage and Freight			8,683
Printing			1,767
Copying			3,056
Telephone, Fax, and Internet Access			3,765
Subscriptions/Memberships			12,175
Bank Service Charges			2,679
Miscellaneous			9,288
<b>TOTAL</b>		<b>**</b>	<b>1,239,356</b>
<b>Net of Program Revenue</b>			<b>(12,840)</b>
<b>INDIRECT COST TOTAL</b>			<b>\$ 1,226,516</b>

	Salaries	Fringe	Total
<b>Program Salaries and Fringe</b>	\$ 5,276,602	\$ 1,178,750	\$ 6,455,352
<b>Indirect Salaries and Fringe</b>	* 737,074	* 166,358	* 903,432
	<b>\$ 6,013,676</b>	<b>\$ 1,345,108</b>	<b>\$ 7,358,784</b>

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

# Community Action Partnership of Mid-Nebraska

## Schedule of Expenditures of Federal Awards

Year Ended September 30, 2022

Federal Grantor/Pass-Through Program Grantor/Program Title	Assistance Listing Number	Grant Number	Federal Expenditures
<b>Department of Health and Human Services</b>			
Direct Programs:			
Head Start Cluster:			
- Part Day & Handicapped	93.600	07CH010614-04	\$ 3,806,596
- Part Day & Handicapped	93.600	07CH010614-05	698,633
- COVID 19	93.600	07HE000261-01	<u>298,663</u> \$ 4,803,892
Aging Cluster:			
Passed through Nebraska Department on Aging Older Americans Act:			
Special programs for the aging			
- Supportive Services (NP)	93.044	17AANET3SS	21,431
Special programs for the aging			
- Nutrition Services (NP)	93.045	17AANET3CM/HD	64,568
Special programs for the aging			
- Nutrition Services (Kearney)	93.045	18AANET3CM/HD	42,177
Special programs for the aging			
- Nutrition Services (Minden)	93.045	18AANET3CM/HD	<u>15,971</u> 122,716
Nutrition Services Incentive Program (Minden)	93.053	18AANENSIP	4,535
Nutrition Services Incentive Program (North Platte)	93.053	17AANENSIP	22,737
Nutrition Services Incentive Program (Kearney)	93.053	18AANENSIP	<u>17,625</u> 44,897
			189,044
Passed through Nebraska Energy Office:			
Low-Income Home Energy Assistance Program	93.568	G2101NELIEA	240,419
Low-Income Home Energy Assistance Program	93.568	G2201NELIEA	<u>125,247</u> 365,666
Passed through Nebraska Department of Health and Human Services System:			
Community Services	93.569	2101NECOSR	148,850
Block Grant	93.569	2201NECOSR	497,431

See Independent Auditors' Report and Notes to Schedule of Expenditures of Federal Awards.

# Community Action Partnership of Mid-Nebraska

## Schedule of Expenditures of Federal Awards

Year Ended September 30, 2022

Federal Grantor/Pass-Through Program Grantor/Program Title	Assistance Listing Number	Grant Number	Federal Expenditures	
Community Services Block Grant - COVID 19	93.569	2001NECSC3	\$ 426,330	\$ 1,072,611
Immunization Cooperative Agreements	93.268	NH23IP922589		313,442
<b>TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<b>\$ 6,744,655</b>	
<b>Department of Energy</b>				
Passed through Nebraska Energy Office:				
Weatherization Assistance for Low-Income Persons	81.042	DE-EE0007933	\$ 164,437	
Weatherization Assistance for Low-Income Persons	81.042	DE-EE0009914	<u>35,804</u>	200,241
<b>TOTAL DEPARTMENT OF ENERGY</b>			<b>\$ 200,241</b>	
<b>Department of Transportation - Federal Transit Administration</b>				
Passed through Nebraska Department of Roads:				
Formula Grants for Rural Areas	20.509	NE 2019-013-00		\$ 1,023,329
Formula Grants for Rural Areas	20.509	NE 2020-013-01		141,139
Intercity Bus Route	20.509	C9910222		7,194
Intercity Bus Route	20.509	NE 2019-013-04		993
<b>TOTAL DEPARTMENT OF TRANSPORTATION</b>			<b>\$ 1,172,655</b>	
<b>Department of Agriculture</b>				
Food Distribution Cluster:				
Direct Programs:				
Commodity Supplemental Food Program (Note 4)	10.565	213NE813Y8005	\$ 411,671	
Passed through Nebraska Department of Health & Human Services System:				
Commodity Supplemental Food Program	10.565	213NE813Y8005	<u>95,100</u>	506,771

See Independent Auditors' Report and Notes to Schedule of Expenditures of Federal Awards.



# Community Action Partnership of Mid-Nebraska

## Schedule of Expenditures of Federal Awards

Year Ended September 30, 2022

Federal Grantor/Pass-Through Program Grantor/Program Title	Assistance Listing Number	Grant Number	Federal Expenditures	
Passed through Nebraska Department of Education:				
Child and Adult Care Food Program	10.558	202222N202043	\$ 6,651	
Child and Adult Care Food Program	10.558	202222N119943	<u>165,481</u>	172,132
Passed through Nebraska Department of Health & Human Services System:				
Nutrition Program for Women, Infants, and Children	10.557	193NE806W5003	2,683	
Nutrition Program for Women, Infants, and Children	10.557	203NE806W5003	79,500	
Nutrition Program for Women, Infants, and Children	10.557	223NE706W1003	<u>890,573</u>	972,756
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>			<b>\$ 1,651,659</b>	
<b>Department of Housing and Urban Development</b>				
Direct Program:				
Continuum of Care - RAFT	14.267	NE0022L7D002012	\$ 47,285	
Continuum of Care - RAFT	14.267	NE0022L7D002113	<u>49,491</u>	96,776
Passed through from Nebraska Department of Health & Human Services:				
Emergency Solutions Grant Program				
Assistance Program ESG-SW	14.231	E-21-DC-31-0001	79,667	
Assistance Program ESG-SE	14.231	E-21-DE-31-0001	72,224	
Assistance Program ESG-SW COVID 19	14.231	E-20-DW-31-0001	174,670	
Assistance Program ESG-SE COVID 19	14.231	E-20-DW-31-0001	<u>298,479</u>	625,040
<b>TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			<b>\$ 721,816</b>	
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 10,491,026</b>	

See Independent Auditors' Report and Notes to Schedule of Expenditures of Federal Awards.

# Community Action Partnership of Mid-Nebraska

## Notes to Schedule of Expenditures of Federal Awards

Year Ended September 30, 2022

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### 1. Basis of Presentation

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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, 2022. 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

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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

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

### 4. Food Commodities

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This amount represents non-cash items, commodities received, and vouchers issued.

**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, 2022, 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 11, 2023.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Community Action Partnership of Mid-Nebraska's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing our opinion on the effectiveness of Community Action Partnership of Mid-Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Community Action Partnership of Mid-Nebraska's internal control.

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

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

**Compliance and Other Matters**

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

**Purpose of this Report**

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

Lutz & Company, P.C.

January 11, 2023

**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**

***Opinion on Each Major Program***

We have audited Community Action Partnership of Mid-Nebraska's compliance with the types of compliance requirements identified as subject to audit the U.S. Office of Management and Budget (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, 2022. 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.

In our opinion, the Agency 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, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Agency and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Agency's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Agency's federal programs.

### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Agency's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Agency's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Agency's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Agency's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the Agency's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on 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.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

*Lutz & Company, P.C.*

January 11, 2023

# Community Action Partnership of Mid-Nebraska

## Schedule of Findings and Questioned Costs

Year Ended September 30, 2022

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### 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:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.600	Head Start/Early Head Start
20.509	Formula Grants for Rural Areas and Tribal Transit Program
10.557	Women, Infants, and Children

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

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

### III. FEDERAL AWARD FINDINGS

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).



# Community Action Partnership of Mid-Nebraska

## Summary of Prior Audit Findings

Year Ended September 30, 2022

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There were no findings in the prior year that were required to be reported.

**Lutz**