
Community Action Partnership of Mid-Nebraska

**Financial Statements and
Independent Auditor's Report**

September 30, 2023 and 2022



Community Action Partnership of Mid-Nebraska

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INDEPENDENT AUDITOR'S 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 statement of financial position as of September 30, 2023, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year 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, 2023, and the results of its operations and its cash flows for the year 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 Auditor's 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.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the Agency adopted Accounting Standards Update 2016-02, *Leases* (Topic 842), issued by the Financial Accounting Standards Board (FASB), related to the accounting treatment for leases. Our opinion is not modified with respect to this matter.

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.

Auditor's 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 auditor's 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 audit, 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 audit was 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 audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. 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 audit was 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 audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Matter – Auditor’s Report on the 2022 Financial Statements

The financial statements of Community Action Partnership of Mid-Nebraska as of and for the year ended September 30, 2022, were audited by another auditor who expressed an unmodified opinion on those statements in their report dated January 11, 2023.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 8, 2024, 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.

Core CPAs PC

January 8, 2024

Community Action Partnership of Mid-Nebraska

Statements of Financial Position

September 30, 2023 and 2022

ASSETS		
	2023	2022
CURRENT ASSETS		
Cash and Cash Equivalents	\$ 3,282,530	\$ 3,269,737
Accounts Receivable	1,673,568	1,773,512
Prepaid Expenses	133,088	80,069
Investments	44,305	41,491
Total Current Assets	5,133,491	5,164,809
PROPERTY AND EQUIPMENT		
Land, Building and Equipment	13,369,841	13,334,618
Less Accumulated Depreciation	(7,885,708)	(7,375,017)
Net Book Value	5,484,133	5,959,601
TOTAL ASSETS	\$ 10,617,624	\$ 11,124,410
LIABILITIES AND NET ASSETS		
	2023	2022
CURRENT LIABILITIES		
Accounts Payable and Accrued Expenses	\$ 733,657	\$ 883,823
Payroll Taxes Withheld	17,155	17,123
Deferred Revenues	178,292	170,447
Total Current Liabilities	929,104	1,071,393
LONG-TERM LIABILITIES		
Grant Advances	43,000	43,000
Security Deposits	10,280	9,630
Total Long-Term Liabilities	53,280	52,630
Total Liabilities	982,384	1,124,023
NET ASSETS		
Without Donor Restrictions	3,103,268	2,345,482
With Donor Restrictions	6,531,972	7,654,905
Total Net Assets	9,635,240	10,000,387
TOTAL LIABILITIES AND NET ASSETS	\$ 10,617,624	\$ 11,124,410

See Notes to Financial Statements.

Community Action Partnership of Mid-Nebraska

Statement of Activities and Changes in Net Assets

Year Ended September 30, 2023

	WITHOUT DONOR RESTRICTIONS		WITH DONOR RESTRICTIONS	
	Current Funds	Current Funds	Land, Building and Equipment Fund	Total
REVENUES				
Federal and State Fees and Grants	\$ -	\$ 10,866,382	\$ -	\$ 10,866,382
Program and Other Income	712,658	1,222,238	-	1,934,896
Interest and Dividends	46,960	7,512	-	54,472
In-Kind Contributions	-	60,172	-	60,172
Realized and Unrealized Gain on Investments, Net	2,079	-	-	2,079
Net Assets Released From Restrictions	13,890,243	(13,226,263)	(663,980)	-
Total Revenues	14,651,940	(1,069,959)	(663,980)	12,918,001
EXPENSES				
Program Service	12,205,512	-	-	12,205,512
Management and General	1,275,020	-	-	1,275,020
Total Expenses	13,480,532	-	-	13,480,532
OTHER CHANGES IN NET ASSETS				
Property and Equipment Acquisitions/Dispositions	-	(188,512)	188,512	-
Gain on Sale	-	197,384	-	197,384
Operating Transfers In (Out)	(413,622)	413,622	-	-
Total Other Changes in Net Assets	(413,622)	422,494	188,512	197,384
Change in Net Assets	757,786	(647,465)	(475,468)	(365,147)
Net Assets, Beginning of Year	2,345,482	1,695,304	5,959,601	10,000,387
NET ASSETS, END OF YEAR	\$ 3,103,268	\$ 1,047,839	\$ 5,484,133	\$ 9,635,240

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
REVENUES				
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
Realized and Unrealized Loss on Investments, Net	(9,098)	-	-	(9,098)
Net Assets Released From Restrictions	12,715,891	(12,048,754)	(667,137)	-
Total Revenues	13,057,425	1,091,279	(667,137)	13,481,567
EXPENSES				
Program Service	11,702,287	-	-	11,702,287
Management and General	1,226,517	-	-	1,226,517
Total Expenses	12,928,804	-	-	12,928,804
OTHER CHANGES IN NET ASSETS				
Property and Equipment Acquisitions/Dispositions	-	(508,329)	508,329	-
Gain on Sale	-	249,752	-	249,752
Operating Transfers In (Out)	626,351	(626,351)	-	-
Total Other Changes in Net Assets	626,351	(884,928)	508,329	249,752
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
NET ASSETS, END OF YEAR	\$ 2,345,482	\$ 1,695,304	\$ 5,959,601	\$ 10,000,387

See Notes to Financial Statements.

Community Action Partnership of Mid-Nebraska

Statement of Functional Expenses

Year Ended September 30, 2023

	<u>Program Services</u>	<u>Management and General</u>	<u>Total</u>
Advertising	\$ 78,784	\$ -	\$ 78,784
Contract Services	454,700	16,970	471,670
Consultants	32,528	8,774	41,302
Copies and Printing	9,732	6,151	15,883
Depreciation	663,980	-	663,980
Equipment and Building Maintenance	416,331	24,979	441,310
Food Costs, In-Kind	410,920	-	410,920
Grants/Special Projects	19,201	-	19,201
In-Kind Goods/Services	60,172	-	60,172
Insurance	271,051	73,820	344,871
Legal and Professional Services	32,786	65,934	98,720
Meals	15,924	-	15,924
Medical Services	6,213	-	6,213
Miscellaneous	7,428	3,461	10,889
Postage and Freight	28,354	7,972	36,326
Salaries, Wages, and Fringe Benefits	6,710,628	906,140	7,616,768
Small Equipment	41,067	-	41,067
Space Costs	1,096,572	37,275	1,133,847
Subscriptions and Memberships	20,283	13,962	34,245
Supplies	1,232,463	76,874	1,309,337
Telephone	122,402	4,298	126,700
Travel	146,234	25,818	172,052
Vehicle Fuel and Maintenance	317,636	-	317,636
Volunteers, Board and Staff Recognition	10,123	2,592	12,715
TOTAL EXPENSES	\$ 12,205,512	\$ 1,275,020	\$ 13,480,532

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, In-Kind	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
TOTAL EXPENSES	\$ 11,702,287	\$ 1,226,517	\$ 12,928,804

See Notes to Financial Statements.

Community Action Partnership of Mid-Nebraska

Statements of Cash Flows

Years Ended September 30, 2023 and 2022

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Changes in Net Assets	\$ (365,147)	\$ 802,515
Adjustments to Reconcile Changes in Net Assets to Net Cash Provided by Operating Activities		
Depreciation	663,980	667,137
Gain on Sale of Property and Equipment	(197,384)	(249,752)
Realized and Unrealized Loss (Gain) on Investments, Net	(2,079)	9,098
Decrease (Increase) in Current Assets:		
Accounts Receivable	99,944	(466,431)
Prepaid Expenses	(53,018)	(4,821)
Increase (Decrease) in Current Liabilities:		
Accounts Payable and Accrued Expenses	(150,166)	229,523
Payroll Taxes Withheld	32	2,451
Deferred Revenues	7,845	(32,980)
Net Cash Provided by Operating Activities	4,007	956,740
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from Sale of Property and Equipment	279,299	369,572
Purchase of Property and Equipment	(270,428)	(628,149)
Purchases of Investments	(735)	(50,589)
Net Cash Provided by (Used in) Investing Activities	8,136	(309,166)
CASH FLOWS FROM FINANCING ACTIVITIES		
Net Increase (Decrease) in Security Deposits	650	(1,250)
Net Increase in Cash and Cash Equivalents	12,793	646,324
Cash and Cash Equivalents, Beginning of Year	3,269,737	2,623,413
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 3,282,530	\$ 3,269,737

See Notes to Financial Statements.

Community Action Partnership of Mid-Nebraska

Notes to Financial Statements

September 30, 2023 and 2022

1. Summary of Significant Accounting Policies

Organization

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

Basis of Presentation

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, 2023 and 2022

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

Community Action Partnership of Mid-Nebraska

Notes to Financial Statements

September 30, 2023 and 2022

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, 2023 and 2022.

Leases

Effective October 1, 2022, the Agency adopted Accounting Standards Update 2016-02, *Leases* (Topic 842) ("ASU 2016-02") using the modified retrospective transition method, which allows for a cumulative-effect adjustment through net assets at the date of initial application. There was no cumulative-effect adjustment recorded as the Agency's adoption of ASU 2016-02 did not have a significant impact on the statements of activities and changes in net assets.

Upon adoption of ASU 2016-02, the Agency elected the transition relief practical expedients which specify that an entity does not need to reassess initial direct costs for existing leases, the lease classification for expired or existing leases, and whether any expired or existing contracts contain leases.

The new standard establishes a right-of-use (ROU) model that requires a lessee to recognize a ROU asset and lease liability on the accompanying statements of financial position for all leases. The Agency has elected the short-term lease practical expedient to exclude leases with terms of 12 months or less from recognition on the accompanying statements of financial position. The Agency does not have any significant leases with terms in excess of 12 months; therefore, no ROU assets or lease liabilities have

Community Action Partnership of Mid-Nebraska

Notes to Financial Statements

September 30, 2023 and 2022

been reflected. For the years ended September 30, 2023 and 2022, lease expense under the Agency's operating leases was approximately \$203,000 and \$211,000, respectively.

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 rate for the years ended September 30, 2023 and 2022, was 19%.

Advertising

The Agency expenses advertising costs as incurred. Advertising expense for the years ended September 30, 2023 and 2022, amounted to \$78,784 and \$49,824, 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 2020.

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 2022 financial statements have been reclassified to match 2023 presentation.

Community Action Partnership of Mid-Nebraska

Notes to Financial Statements

September 30, 2023 and 2022

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 8, 2024, noting no items requiring disclosure.

2. Investments

Investments as of September 30, 2023, consist of the following:

	<u>September 30, 2023</u>		
	<u>Cost</u>	<u>Fair Value</u>	<u>Fair Value Over (Under) Cost</u>
Exchange Traded Funds	\$ 23,296	\$ 20,450	\$ (2,846)
Mutual Funds	26,622	23,794	(2,828)
Money Market	61	61	-
Total Investments	<u>\$ 49,979</u>	<u>\$ 44,305</u>	<u>\$ (5,674)</u>

Investments as of September 30, 2022, consist of the following:

	<u>September 30, 2022</u>		
	<u>Cost</u>	<u>Fair Value</u>	<u>Fair Value Over (Under) Cost</u>
Exchange Traded Funds	\$ 24,387	\$ 19,848	\$ (4,539)
Mutual Funds	24,811	21,597	(3,214)
Money Market	46	46	-
Total Investments	<u>\$ 49,244</u>	<u>\$ 41,491</u>	<u>\$ (7,753)</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.

Community Action Partnership of Mid-Nebraska

Notes to Financial Statements

September 30, 2023 and 2022

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.

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, 2023 and 2022.

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, 2023:

	September 30, 2023			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Exchange Traded Funds	\$ 20,450	\$ -	\$ -	\$ 20,450
Mutual Funds	23,794	-	-	23,794
Money Market	61	-	-	61
Total Investments	<u>\$ 44,305</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,305</u>

Community Action Partnership of Mid-Nebraska

Notes to Financial Statements

September 30, 2023 and 2022

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

	September 30, 2022			
	Level 1	Level 2	Level 3	Total
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:

	10/1/2021	Additions	Disposals	9/30/2022
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>
	10/1/2022	Additions	Disposals	9/30/2023
Building and Equipment	\$ 13,169,307	\$ 270,428	\$ (227,243)	\$ 13,212,492
Land	165,311	-	(7,962)	157,349
Total Cost	<u>13,334,618</u>	<u>270,428</u>	<u>(235,205)</u>	<u>13,369,841</u>
Accumulated Depreciation	(7,375,017)	(663,980)	153,289	(7,885,708)
Net Book Value	<u>\$ 5,959,601</u>	<u>\$ (393,552)</u>	<u>\$ (81,916)</u>	<u>\$ 5,484,133</u>

Total depreciation expense for the years ended September 30, 2023 and 2022, was \$663,980 and \$667,137, respectively.

4. Employee Benefits

The Agency adopted an employee retirement annuity plan on September 29, 1984. The plan covers all full-time employees and was retroactive to October 1, 1983. New employees are eligible upon their date of hire and all contributions are expensed in the period paid. The contribution rate for eligible employees is reviewed and set annually. Beginning September 1, 1991, all eligible employees were given the option of receiving annuity benefits or equivalent dollar benefits towards a cafeteria benefit plan. Total employer contributions, included in salaries, wages, and fringe benefits, during the years ended September 30, 2023 and 2022, were \$756,385, and \$732,517, respectively.

Community Action Partnership of Mid-Nebraska

Notes to Financial Statements

September 30, 2023 and 2022

5. In-Kind Contributions

In-kind contributions recognized within the statement of activities as federal and state fees and grants or in-kind contributions are as follows for the years ended September 30:

	2023	2022
Head Start		
Rent	\$ 15,032	\$ 38,091
Supplies	41,369	16,376
Transportation	3,771	3,256
Total Head Start	<u>60,172</u>	<u>57,723</u>
CSFP		
Food	<u>410,920</u>	<u>411,671</u>
Total In-Kind Contributions	<u>\$ 471,092</u>	<u>\$ 469,394</u>

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.

The contributed food is used for administering the Agency's Commodity Supplemental Food Program grant. Amounts consist of non-cash items, commodities received, and vouchers issued at amounts determined by the USDA.

6. Concentration of Credit Risk

The Agency maintains cash balances above the \$250,000 insured by the Federal Deposit Insurance Corporation (FDIC). The bank has obtained bonds and other pledged securities to cover any Agency deposits above \$250,000. At September 30, 2023 and 2022, 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, 2023 and 2022

7. Liquidity

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

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

In addition to financial assets available to meet general expenditures over the next 12 months, the Agency operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures. The Agency had working capital of approximately \$4,204,000, and \$4,093,000 at September 30, 2023 and 2022, respectively.

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

	2023	2022
Cash and Cash Equivalents	\$ 3,282,530	\$ 3,269,737
Accounts Receivable	1,673,568	1,773,512
Less Current Funds With Donor Restrictions	(1,047,839)	(1,695,304)
<u>Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year</u>	<u>\$ 3,908,259</u>	<u>\$ 3,347,945</u>

8. Net Assets and Restrictions

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

	2023	2022
<i>Subject to Expenditure for a Specified Purpose:</i>		
<u>Grant Funds and Grant-Funded Property and Equipment</u>	<u>\$ 6,531,972</u>	<u>\$ 7,654,905</u>

Net assets with donor restrictions were released from donor restrictions by incurring qualifying expenses or purchasing property and equipment as follows for the years ended September 30:

	2023	2022
<u>Grant Funds and Grant-Funded Property and Equipment</u>	<u>\$ 13,890,243</u>	<u>\$ 12,715,891</u>

SUPPLEMENTARY INFORMATION

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

Schedule of Operations and Unexpended Funds by Program Account

Year Ended September 30, 2023

	Federal Share	State DOR	State Other	Local	Total
COMMUNITY SERVICES BLOCK GRANT					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 32,124	\$ 32,124
Current Year Funds - Grant	651,686	-	-	-	651,686
Current Year Funds - Other	-	-	-	19,922	19,922
Total	651,686	-	-	52,046	703,732
Less Amounts Allocated (to) from Other Programs					
	(71,268)	-	-	1,554	(69,714)
Net Revenues	580,418	-	-	53,600	634,018
PROGRAM EXPENDITURES					
Disbursements and Accruals	580,418	-	-	18,727	599,145
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ 34,873	\$ 34,873
PUBLIC TRANSPORTATION ASSISTANCE PROGRAMS					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Funds - Grant	1,118,965	362,996	-	-	1,481,961
Current Year Funds - Other	-	-	10,605	535,729	546,334
Total	1,118,965	362,996	10,605	535,729	2,028,295
PROGRAM EXPENDITURES					
Disbursements and Accruals	1,118,965	362,996	10,605	535,729	2,028,295
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ -	\$ -

See Independent Auditor's 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, 2023

	Federal Share	State DOR	State Other	Local	Total
TRANSPORTATION CARES ACT FUNDS					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Funds - Grant	161,641	-	-	-	161,641
Current Year Funds - Other	-	-	-	-	-
Totals	161,641	-	-	-	161,641
PROGRAM EXPENDITURES					
Disbursements and Accruals	161,641	-	-	-	161,641
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ -	\$ -
EMERGENCY HOMELESS ASSISTANCE					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 19,644	\$ 19,644
Current Year Funds - Grant	488,904	-	235,280	-	724,184
Current Year Funds - Other	-	-	-	35,849	35,849
Transfers from Other Programs	-	-	-	-	-
Current Year Funds Allocated from CSBG	-	-	-	-	-
Totals	488,904	-	235,280	55,493	779,677
PROGRAM EXPENDITURES					
Disbursements and Accruals	488,904	-	235,280	27,991	752,175
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ 27,502	\$ 27,502
CHILD ABUSE RESOURCE AND EDUCATION					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 1,554	\$ 1,554
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	-	-
Totals	-	-	-	1,554	1,554
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	1,554	1,554
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ -	\$ -

See Independent Auditor's 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, 2023

	Federal Share	State DOR	State Other	Local	Total
HITCHCOCK PANTRY					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 8,774	\$ 8,774
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	5,527	5,527
Totals	-	-	-	14,301	14,301
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	3,307	3,307
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ 10,994	\$ 10,994
FOOD BANK					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 45,490	\$ 45,490
Current Year Funds - Grant	-	-	-	17,431	17,431
Current Year Funds - Other	-	-	-	7,593	7,593
Transfers from Other Programs	-	-	-	22,889	22,889
Current Year Funds Allocated from CSBG	-	-	-	-	-
Totals	-	-	-	93,403	93,403
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	53,467	53,467
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ 39,936	\$ 39,936
FRANKLIN COUNTY PANTRY					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 23,906	\$ 23,906
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	2,417	2,417
Totals	-	-	-	26,323	26,323
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	-	-
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ 26,323	\$ 26,323

See Independent Auditor's 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, 2023

	Federal Share	State DOR	State Other	Local	Total
LEXINGTON PANTRY					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 49,084	\$ 49,084
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	5,039	5,039
Transfers from Other Programs	-	-	-	-	-
Totals	-	-	-	54,123	54,123
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	11,299	11,299
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ 42,824	\$ 42,824
WESTERN FRONTIER PANTRY					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 10,835	\$ 10,835
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	3,735	3,735
Totals	-	-	-	14,570	14,570
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	3,313	3,313
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ 11,257	\$ 11,257
SENIOR COMPANION VOLUNTEERS					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	27,372	-	27,372
In-Kind Contributions (Unaudited)	-	-	-	-	-
Current Year Funds					
Allocated from CSBG	3,397	-	-	-	3,397
Totals	3,397	-	27,372	-	30,769
PROGRAM EXPENDITURES					
Disbursements and Accruals	3,397	-	27,372	-	30,769
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ -	\$ -

See Independent Auditor's 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, 2023

	Federal Share	State DOR	State Other	Local	Total
PRESCHOOL SCHOLARSHIPS					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 5,450	\$ 5,450
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	10,900	10,900
Totals	-	-	-	16,350	16,350
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	10,900	10,900
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ 5,450	\$ 5,450
EMERGENCY ASSISTANCE					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 60,410	\$ 60,410
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	9,814	9,814
Transfers from Other Programs	-	-	-	7,000	7,000
Totals	-	-	-	77,224	77,224
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	30,819	30,819
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ 46,405	\$ 46,405
WILCOX PANTRY					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 4,070	\$ 4,070
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	3,494	3,494
Totals	-	-	-	7,564	7,564
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	2,392	2,392
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ 5,172	\$ 5,172

See Independent Auditor's 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, 2023

	Federal Share	State DOR	State Other	Local	Total
INTERCITY BUS ROUTE					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Funds - Grant	2,485	1,223	-	544	4,252
Current Year Funds - Other	-	-	-	-	-
Totals	2,485	1,223	-	544	4,252
PROGRAM EXPENDITURES					
Disbursements and Accruals	2,485	1,223	-	544	4,252
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ -	\$ -
RESIDENTIAL ASSISTANCE TO FAMILIES IN TRANSITION					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Funds - Grant	41,226	-	-	-	41,226
Current Year Funds - Other	-	-	-	48,188	48,188
Current Year Funds Allocated from CSBG	-	-	-	-	-
Totals	41,226	-	-	48,188	89,414
PROGRAM EXPENDITURES					
Disbursements and Accruals	41,226	-	-	48,188	89,414
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ -	\$ -
DOWN PAYMENT ASSISTANCE					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	609	-	609
Totals	-	-	609	-	609
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	609	-	609
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ -	\$ -

See Independent Auditor's Report.

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

Schedule of Expenditures by Program Account

Year Ended September 30, 2023

	Federal Share	State DOR	State Other	Local	Total
COMMUNITY SERVICES BLOCK GRANT					
Salaries, Wages, and Fringe Benefits	\$ 386,332	\$ -	\$ -	\$ 12,465	\$ 398,797
Direct Operating Expenses	81,568	-	-	2,632	84,200
Supplies	20,958	-	-	676	21,634
Travel	18,157	-	-	586	18,743
Capital Outlay	-	-	-	-	-
Indirect Costs	73,403	-	-	2,368	75,771
TOTALS	\$ 580,418	\$ -	\$ -	\$ 18,727	\$ 599,145
PUBLIC TRANSPORTATION ASSISTANCE PROGRAMS					
Salaries, Wages, and Fringe Benefits	\$ 687,274	\$ 222,954	\$ 6,514	\$ 329,047	\$ 1,245,789
Direct Operating Expenses	293,868	95,332	2,785	140,696	532,681
Supplies	6,330	2,053	60	3,031	11,474
Travel	911	296	9	436	1,652
Capital Outlay	-	-	-	-	-
Indirect Costs	130,581	42,361	1,238	62,519	236,699
TOTALS	\$ 1,118,965	\$ 362,996	\$ 10,605	\$ 535,729	\$ 2,028,295
TRANSPORTATION CARES ACT FUNDS					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	-	-
Supplies	161,641	-	-	-	161,641
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
TOTALS	\$ 161,641	\$ -	\$ -	\$ -	\$ 161,641
EMERGENCY HOMELESS ASSISTANCE					
Salaries, Wages, and Fringe Benefits	\$ 103,308	\$ -	\$ 49,716	\$ 5,915	\$ 158,938
Direct Operating Expenses	365,457	-	175,872	20,923	562,253
Supplies	50	-	24	3	77
Travel	460	-	221	26	707
Capital Outlay	-	-	-	-	-
Indirect Costs	19,629	-	9,447	1,124	30,201
TOTALS	\$ 488,904	\$ -	\$ 235,280	\$ 27,991	\$ 752,175

See Independent Auditor's Report.

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

Schedule of Expenditures by Program Account

Year Ended September 30, 2023

	Federal Share	State DOR	State Other	Local	Total
CHILD ABUSE RESOURCE AND EDUCATION					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	-	-
Supplies	-	-	-	-	-
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers to Other Programs	-	-	-	1,554	1,554
Indirect Costs	-	-	-	-	-
TOTALS	\$ -	\$ -	\$ -	\$ 1,554	\$ 1,554
HITCHCOCK PANTRY					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	-	-
Supplies	-	-	-	3,307	3,307
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
TOTALS	\$ -	\$ -	\$ -	\$ 3,307	\$ 3,307
FOOD BANK					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ 22,765	\$ 22,765
Direct Operating Expenses	-	-	-	21,787	21,787
Supplies	-	-	-	2,182	2,182
Travel	-	-	-	2,408	2,408
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	4,325	4,325
TOTALS	\$ -	\$ -	\$ -	\$ 53,467	\$ 53,467
FRANKLIN COUNTY PANTRY					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	-	-
Supplies	-	-	-	-	-
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
TOTALS	\$ -	\$ -	\$ -	\$ -	\$ -

See Independent Auditor's Report.

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

Schedule of Expenditures by Program Account

Year Ended September 30, 2023

	Federal Share	State DOR	State Other	Local	Total
LEXINGTON PANTRY					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	-	-
Supplies	-	-	-	11,299	11,299
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
TOTALS	\$ -	\$ -	\$ -	\$ 11,299	\$ 11,299
WESTERN FRONTIER PANTRY					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	2,655	2,655
Supplies	-	-	-	658	658
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
TOTALS	\$ -	\$ -	\$ -	\$ 3,313	\$ 3,313
SENIOR COMPANION VOLUNTEERS					
Salaries, Wages, and Fringe Benefits	\$ 1,974	\$ -	\$ 15,903	\$ -	\$ 17,877
Direct Operating Expenses	775	-	6,247	-	7,022
Supplies	56	-	453	-	509
Travel	217	-	1,747	-	1,964
Capital Outlay	-	-	-	-	-
Indirect Costs	375	-	3,022	-	3,397
TOTALS	\$ 3,397	\$ -	\$ 27,372	\$ -	\$ 30,769
PRESCHOOL SCHOLARSHIPS					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	10,900	10,900
Supplies	-	-	-	-	-
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
TOTALS	\$ -	\$ -	\$ -	\$ 10,900	\$ 10,900

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

Schedule of Expenditures by Program Account

Year Ended September 30, 2023

	Federal Share	State DOR	State Other	Local	Total
EMERGENCY ASSISTANCE					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	27,492	27,492
Supplies	-	-	-	479	479
Travel	-	-	-	2,848	2,848
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
TOTALS	\$ -	\$ -	\$ -	\$ 30,819	\$ 30,819
WILCOX PANTRY					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	-	-
Supplies	-	-	-	2,392	2,392
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
TOTALS	\$ -	\$ -	\$ -	\$ 2,392	\$ 2,392
INTERCITY BUS ROUTE					
Salaries, Wages, and Fringe Benefits	\$ 2,088	\$ 1,028	\$ -	\$ 457	\$ 3,573
Direct Operating Expenses	-	-	-	-	-
Supplies	-	-	-	-	-
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	397	195	-	87	679
TOTALS	\$ 2,485	\$ 1,223	\$ -	\$ 544	\$ 4,252
RESIDENTIAL ASSISTANCE TO FAMILIES IN TRANSITION					
Salaries, Wages, and Fringe Benefits	\$ 20,916	\$ -	\$ -	\$ 24,448	\$ 45,364
Direct Operating Expenses	15,863	-	-	18,542	34,405
Supplies	473	-	-	553	1,026
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	3,974	-	-	4,645	8,619
TOTALS	\$ 41,226	\$ -	\$ -	\$ 48,188	\$ 89,414

See Independent Auditor's Report.

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

Schedule of Expenditures by Program Account

Year Ended September 30, 2023

	Federal Share	State DOR	State Other	Local	Total
DOWN PAYMENT ASSISTANCE					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ 405	\$ -	\$ 405
Direct Operating Expenses	-	-	127	-	127
Supplies	-	-	-	-	-
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	77	-	77
TOTALS	\$ -	\$ -	\$ 609	\$ -	\$ 609

**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, 2023

	AOA and Local Funding	In-Kind Contributions (Unaudited)	Total
REVENUES			
AOA Contributions Received	\$ 89,902	\$ -	\$ 89,902
USDA and Title XX Funds	53,184	-	53,184
Federal ARPA Funds	42,225	-	42,225
CSBG Allocation	41,864	-	41,864
Cash Match Contributions	262,133	-	262,133
Total Revenues	489,308	-	489,308
EXPENDITURES			
Personnel	173,763	-	173,763
Travel	5,619	-	5,619
Supplies	22,413	-	22,413
Communication and Utilities	14,266	-	14,266
Other	24,955	-	24,955
Raw Food	172,188	-	172,188
Indirect Costs	33,015	-	33,015
Total Expenditures	446,219	-	446,219
Excess Revenues (Expenditures)	43,089	-	43,089
Net Assets, Beginning of Year	20,990	-	20,990
NET ASSETS, END OF YEAR	\$ 64,079	\$ -	\$ 64,079

See Independent Auditor's 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, 2022

	AOA and Local Funding	In-Kind Contributions (Unaudited)	Total
REVENUES			
AOA Contributions Received	\$ 85,999	\$ -	\$ 85,999
USDA and Title XX Funds	56,861	-	56,861
Federal ARPA Funds	-	-	-
CSBG Allocation	45,968	-	45,968
Cash Match Contributions	288,206	-	288,206
Total Revenues	477,034	-	477,034
EXPENDITURES			
Personnel	157,414	-	157,414
Travel	7,176	-	7,176
Supplies	22,475	-	22,475
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
NET ASSETS, END OF YEAR	\$ 20,990	\$ -	\$ 20,990

See Independent Auditor's 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, 2023

	Federal Share	Non-Federal Share	Total
REVENUES			
Current Year Funds - Grant	\$ 4,322,998	\$ -	\$ 4,322,998
Current Year Funds - COVID 19	209,300	-	209,300
Current Year Funds - Other	209,277	24,665	233,942
Current Year In-Kind Contributions (Unaudited)	-	1,818,906	1,818,906
Total Revenues	4,741,575	1,843,571	6,585,146
EXPENDITURES			
Disbursements and Accruals	4,741,575	24,665	4,766,240
In-Kind Contributions (Unaudited)	-	1,818,906	1,818,906
Capital Outlay	-	-	-
Total Expenditures	4,741,575	1,843,571	6,585,146
Excess Revenues (Expenditures)	-	-	-
Net Assets, Beginning of Year	-	-	-
NET ASSETS, END OF YEAR	\$ -	\$ -	\$ -

See Independent Auditor's 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
REVENUES			
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
Total Revenues	4,976,025	1,374,184	6,350,209
EXPENDITURES			
Disbursements and Accruals	4,976,025	33,505	5,009,530
In-Kind Contributions (Unaudited)	-	1,340,679	1,340,679
Capital Outlay	-	-	-
Total Expenditures	4,976,025	1,374,184	6,350,209
Excess Revenues (Expenditures)	-	-	-
Net Assets, Beginning of Year	-	-	-
NET ASSETS, END OF YEAR	\$ -	\$ -	\$ -

See Independent Auditor's 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, 2022 to July 31, 2023

	Federal Share	Non-Federal Share	Total
FULL YEAR HEAD START P.A. NO. 22, 23 & 25			
REVENUES			
Current Year Funds - Grants	\$ 3,542,988	\$ -	\$ 3,542,988
Current Year Funds - Other	178,670	20,693	199,363
Grantee's In-Kind Contributions (Unaudited)	-	1,743,728	1,743,728
Total Revenues	3,721,658	1,764,421	5,486,079
EXPENDITURES			
Disbursements and Accruals	3,721,658	20,693	3,742,351
In-Kind Contributions (Unaudited)	-	1,743,728	1,743,728
Capital Outlay	-	-	-
Total Expenditures	3,721,658	1,764,421	5,486,079
Excess Revenues (Expenditures)	-	-	-
Net Assets, Beginning of Period	-	-	-
NET ASSETS, END OF PERIOD	\$ -	\$ -	\$ -
FULL YEAR HEAD START P.A. NO. 20 & 21			
REVENUES			
Current Year Funds - Grants	\$ 39,738	\$ -	\$ 39,738
Current Year Funds - Other	-	-	-
Grantee's In-Kind Contributions (Unaudited)	-	-	-
Total Revenues	39,738	-	39,738
EXPENDITURES			
Disbursements and Accruals	39,738	-	39,738
In-Kind Contributions (Unaudited)	-	-	-
Total Expenditures	39,738	-	39,738
Excess Revenues (Expenditures)	-	-	-
Net Assets, Beginning of Period	-	-	-
NET ASSETS, END OF PERIOD	\$ -	\$ -	\$ -

See Independent Auditor's 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 July 31, 2023

	Federal Share	Non-Federal Share	Total
FULL YEAR HEAD START P.A. NO. 22, 23 & 25			
REVENUES			
Current Year Funds - Grants	\$ 4,226,976	\$ -	\$ 4,226,976
Current Year Funds - Other	198,211	26,956	225,167
Grantee's In-Kind Contributions (Unaudited)	-	1,800,450	1,800,450
Total Revenues	4,425,187	1,827,406	6,252,593
EXPENDITURES			
Disbursements and Accruals	4,425,187	26,956	4,452,143
In-Kind Contributions (Unaudited)	-	1,800,450	1,800,450
Capital Outlay	-	-	-
Total Expenditures	4,425,187	1,827,406	6,252,593
Excess Revenues (Expenditures)	-	-	-
Net Assets, Beginning of Period	-	-	-
NET ASSETS, END OF PERIOD	\$ -	\$ -	\$ -
FULL YEAR HEAD START P.A. NO. 20 & 21			
REVENUES			
Current Year Funds - Grants	\$ 54,383	\$ -	\$ 54,383
Current Year Funds - Other	-	-	-
Grantee's In-Kind Contributions (Unaudited)	-	-	-
Total Revenues	54,383	-	54,383
EXPENDITURES			
Disbursements and Accruals	54,383	-	54,383
In-Kind Contributions (Unaudited)	-	-	-
Total Expenditures	54,383	-	54,383
Excess Revenues (Expenditures)	-	-	-
Net Assets, Beginning of Period	-	-	-
NET ASSETS, END OF PERIOD	\$ -	\$ -	\$ -

See Independent Auditor's 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, 2023 to September 30, 2023

	Federal Share	Non-Federal Share	Total
FULL YEAR HEAD START P.A. NO. 22 & 25			
REVENUES			
Current Year Funds - Grants	\$ 732,235	\$ -	\$ 732,235
Current Year Funds - Other	30,607	1,712	32,319
Grantee's In-Kind Contributions (Unaudited)	-	75,177	75,177
Total Revenues	762,842	76,889	839,731
EXPENDITURES			
Disbursements and Accruals	762,842	1,712	764,554
In-Kind Contributions (Unaudited)	-	75,177	75,177
Total Expenditures	762,842	76,889	839,731
Excess Revenues (Expenditures)	-	-	-
Net Assets, Beginning of Period	-	-	-
NET ASSETS, END OF PERIOD	\$ -	\$ -	\$ -
FULL YEAR HEAD START P.A. NO. 20 & 21			
REVENUES			
Current Year Funds - Grants	\$ 8,038	\$ -	\$ 8,038
Current Year Funds - Other	-	-	-
Grantee's In-Kind Contributions (Unaudited)	-	-	-
Total Revenues	8,038	-	8,038
EXPENDITURES			
Disbursements and Accruals	8,038	-	8,038
In-Kind Contributions (Unaudited)	-	-	-
Total Expenditures	8,038	-	8,038
Excess Revenues (Expenditures)	-	-	-
Net Assets, Beginning of Period	-	-	-
NET ASSETS, END OF PERIOD	\$ -	\$ -	\$ -

See Independent Auditor's 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, 2023

	COVID	ARA COVID	CARES Act	Total
REVENUES				
Current Year Funds - COVID 19	\$ -	\$ 161,133	\$ 48,167	\$ 209,300
Transfers from Other Programs	-	2,261	-	2,261
Total Revenues	-	163,394	48,167	211,561
EXPENDITURES				
Disbursements and Accruals	-	163,394	48,167	211,561
Total Expenditures	-	163,394	48,167	211,561
Excess Revenues (Expenditures)	-	-	-	-
Net Assets, Beginning of Year	-	-	-	-
NET ASSETS, END OF YEAR	\$ -	\$ -	\$ -	\$ -

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, 2023 and 2022

	2023	2022
REVENUES		
Grant Income	\$ 924,359	\$ 573,402
Miscellaneous	98,922	43,492
Transfer (to) from Other Programs	1,335	(1,059)
Total Revenues	1,024,616	615,835
EXPENDITURES		
Material, Labor and Program Support	763,778	480,970
Health and Safety	114,010	41,592
Liability Insurance	5,962	5,431
Administration Costs	80,198	51,659
Training and Technical Assistance	68,317	63,016
Total Operating Expenses	1,032,265	642,668
Excess Revenues (Expenditures)	(7,649)	(26,833)
Net Deficit, Beginning of Year	(57,085)	(30,252)
NET DEFICIT, END OF YEAR	\$ (64,734)	\$ (57,085)

See Independent Auditor's Report.

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

Statement of Revenues and Expenditures

Year Ended September 30, 2023

	Federal Funds		Other		Total Funds
Low Income Home Energy Assistance Program - 2022					
REVENUES					
Grant	\$ 343,875		\$ -		\$ 343,875
Total Revenues	343,875		-		343,875
EXPENDITURES					
Material, Labor and Program Support	253,049		-		253,049
Health and Safety	47,517		-		47,517
Liability Insurance	2,860		-		2,860
Administration Costs	31,179		-		31,179
Training and Technical Assistance	-		-		-
Total Expenditures	334,605		-		334,605
EXCESS REVENUES (EXPENDITURES)	\$ 9,270		\$ -		\$ 9,270

	Federal Funds		Other		Total Funds
Low Income Home Energy Assistance Program - 2023					
REVENUES					
Grant	\$ 203,042		\$ -		\$ 203,042
Total Revenues	203,042		-		203,042
EXPENDITURES					
Material, Labor and Program Support	138,645		-		138,645
Health and Safety	19,908		-		19,908
Liability Insurance	1,453		-		1,453
Administration Costs	18,307		-		18,307
Training and Technical Assistance	25,000		-		25,000
Total Expenditures	203,313		-		203,313
EXCESS REVENUES (EXPENDITURES)	\$ (271)		\$ -		\$ (271)

See Independent Auditor's Report.

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

Statement of Revenues and Expenditures

Year Ended September 30, 2023

	Federal Funds		Other		Total Funds
Department of Energy Program - 2023					
REVENUES					
Grant	\$ 222,558		\$ -		\$ 222,558
Total Revenues	222,558		-		222,558
EXPENDITURES					
Material, Labor and Program Support	139,689		-		139,689
Health and Safety	25,156		-		25,156
Liability Insurance	1,563		-		1,563
Administration Costs	19,630		-		19,630
Training and Technical Assistance	28,366		-		28,366
Total Expenditures	214,404		-		214,404
EXCESS REVENUES (EXPENDITURES)	\$ 8,154		\$ -		\$ 8,154

	Federal Funds		Other		Total Funds
Department of Energy Program - 2024					
REVENUES					
Grant	\$ 16,223		\$ -		\$ 16,223
Total Revenues	16,223		-		16,223
EXPENDITURES					
Material, Labor and Program Support	13,009		-		13,009
Health and Safety	4,508		-		4,508
Liability Insurance	86		-		86
Administration Costs	1,654		-		1,654
Training and Technical Assistance	2,253		-		2,253
Total Expenditures	21,510		-		21,510
EXCESS REVENUES (EXPENDITURES)	\$ (5,287)		\$ -		\$ (5,287)

See Independent Auditor's Report.

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

Statement of Revenues and Expenditures

Year Ended September 30, 2023

	Federal Funds	Other	Total Funds
Low Income Weatherization Assistance Program - 2023			
REVENUES			
Grant	\$ 12,567	\$ -	\$ 12,567
Total Revenues	12,567	-	12,567
EXPENDITURES			
Material, Labor and Program Support	11,420	-	11,420
Health and Safety	-	-	-
Liability Insurance	-	-	-
Administration Costs	1,165	-	1,165
Training and Technical Assistance	-	-	-
Total Expenditures	12,585	-	12,585
EXCESS REVENUES (EXPENDITURES)	\$ (18)	\$ -	\$ (18)

	Federal Funds	Other	Total Funds
Petroleum Violation Escrow Funds - 2024			
REVENUES			
Grant	\$ 2,678	\$ -	\$ 2,678
Total Revenues	2,678	-	2,678
EXPENDITURES			
Material, Labor and Program Support	2,747	-	2,747
Health and Safety	-	-	-
Liability Insurance	-	-	-
Administration Costs	-	-	-
Training and Technical Assistance	-	-	-
Total Expenditures	2,747	-	2,747
EXCESS REVENUES (EXPENDITURES)	\$ (69)	\$ -	\$ (69)

See Independent Auditor's Report.

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

Statement of Revenues and Expenditures

Year Ended September 30, 2023

	Federal Funds	Other	Total Funds
Bipartisan Infrastructure Law Grants - 2027			
REVENUES			
Grant	\$ 123,416	\$ -	\$ 123,416
Total Revenues	123,416	-	123,416
EXPENDITURES			
Material, Labor and Program Support	89,770	-	89,770
Health and Safety	16,921	-	16,921
Liability Insurance	-	-	-
Administration Costs	8,263	-	8,263
Training and Technical Assistance	12,698	-	12,698
Total Expenditures	127,652	-	127,652
EXCESS REVENUES (EXPENDITURES)	\$ (4,236)	\$ -	\$ (4,236)

	Federal Funds	Other	Total Funds
Weatherization Inventory			
REVENUES			
Miscellaneous	\$ -	\$ 98,922	\$ 98,922
Transfer (to) from Other Programs	-	1,335	1,335
Total Revenues	-	100,257	100,257
EXPENDITURES			
Material, Labor and Program Support	-	115,449	115,449
Liability Insurance	-	-	-
Administration Costs	-	-	-
Training and Technical Assistance	-	-	-
Total Expenditures	-	115,449	115,449
EXCESS REVENUES (EXPENDITURES)	\$ -	\$ (15,192)	\$ (15,192)

See Independent Auditor's Report.

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

Statement of Changes in Net Assets

Year Ended September 30, 2023

	Low Income Home Energy Assistance Program 2022	Low Income Home Energy Assistance Program 2023	Department of Energy Program 2023	Department of Energy Program 2024	Low Income Weather- ization Assistance Program 2023	Petroleum Violation Escrow Funds 2024	Bipartisan Infra- structure Law Grants 2027	Weather- ization Inventory	Total
Net Assets (Deficit), Beginning of Year	\$ (9,270)	\$ -	\$ (8,154)	\$ -	\$ 18	\$ -	\$ -	\$ (39,679)	\$ (57,085)
Excess Revenues (Expenditures)	9,270	(271)	8,154	(5,287)	(18)	(69)	(4,236)	(15,192)	(7,649)
NET ASSETS (DEFICIT), END OF YEAR	\$ -	\$ (271)	\$ -	\$ (5,287)	\$ -	\$ (69)	\$ (4,236)	\$ (54,871)	\$ (64,734)

See Independent Auditor's Report.

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

Funds Due from Nebraska Energy Office

Year Ended September 30, 2023

	Funds Due September 30, 2023
Nebraska Energy Office	
Low-Income Home Energy Assistance Program	\$ 62,562
Bipartisan Infrastructure Law Grants	27,627
Petroleum Violation Escrow Funds	2,678
Low-Income Weatherization Assistance Program	3,035
TOTAL FUNDS DUE	\$ 95,902

**LIST OF ACCOUNTS PAYABLE FOR MATERIALS AND LABOR BY VENDOR
September 30, 2023**

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, 2023

	CSFP	WIC	Total
REVENUES			
Food Funding	\$ 410,920	\$ -	\$ 410,920
Nutrition Services and Administration	95,100	950,615	1,045,715
Local	9,064	-	9,064
Miscellaneous Revenue	75	-	75
Transfers from other Programs	53,817	-	53,817
Total Revenues	568,976	950,615	1,519,591
EXPENDITURES			
Personnel	103,756	658,230	761,986
Supplies	190	34,552	34,742
Travel	-	7,195	7,195
Building Space and Utilities	9,444	30,397	39,841
Communication - Postage and Freight	111	6,757	6,868
Communication - Telephone	835	21,220	22,055
Equipment Rental/Purchases/Maintenance	-	22,521	22,521
Vehicle Cost Pool	15,855	14,914	30,769
Other	8,151	29,765	37,916
Food Costs	410,920	-	410,920
Indirect Costs	19,714	125,064	144,778
Total Expenditures	568,976	950,615	1,519,591
EXCESS REVENUES (EXPENDITURES)	-	-	-
Net Assets, Beginning of Year	-	-	-
NET ASSETS, END OF YEAR	\$ -	\$ -	\$ -

See Independent Auditor's Report.

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

Statements of Revenues, Expenditures and Changes in Net Assets

Years Ended September 30, 2023 and 2022

	2023	2022
REVENUES		
AOA Contributions Received	\$ 13,952	\$ 15,971
Adult Care Food Program	5,286	4,535
Federal ARPA	2,536	-
Title XX	456	651
CSBG Allocation	26,008	38,754
Cash Match Contributions	63,824	55,813
Transfer From Other Fund	15,010	-
Interest Income	22	5
Total Revenues	127,094	115,729
EXPENDITURES		
Personnel	56,038	55,289
Travel	510	390
Printing and Supplies	4,911	3,137
Building Space	3,289	2,984
Communication and Utilities	12,850	10,924
Food	31,541	26,277
Indirect Costs	10,647	10,505
Other	7,298	6,233
Total Expenditures	127,084	115,739
EXCESS REVENUES (EXPENDITURES)	10	(10)
Net Assets, Beginning of Year	(10)	-
NET ASSETS, END OF YEAR	\$ -	\$ (10)

See Independent Auditor's Report.

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

Statements of Revenues, Expenditures and Changes in Net Assets

Years Ended September 30, 2023 and 2022

	2023	2022
REVENUES		
AOA Contributions Received	\$ 34,000	\$ 42,177
Adult Care Food Program	19,100	17,625
Federal ARPA	9,223	-
Title XX	1,238	364
Cash Match Contributions	181,224	168,931
Total Revenues	244,785	229,097
EXPENDITURES		
Personnel	99,907	96,196
Travel	2	-
Printing and Supplies	8,626	10,998
Food	116,901	102,885
Indirect Costs	18,982	18,277
Other	367	741
Total Expenditures	244,785	229,097
EXCESS REVENUES (EXPENDITURES)	-	-
Net Assets, Beginning of Year	-	-
NET ASSETS, END OF YEAR	\$ -	\$ -

See Independent Auditor's Report.

Corporate Program with Community Action Partnership of Mid-Nebraska

Statements of Revenues, Expenditures and Changes in Net Assets

Years Ended September 30, 2023 and 2022

	2023	2022
REVENUES		
Interest Income	\$ 46,960	\$ 5,985
Interprogram Charges, Allocations and Other	558,576	517,821
Depreciation Recovery	-	48,364
Total Revenues	605,536	572,170
EXPENDITURES		
Salaries, Wages, and Fringe Benefits	20,171	23,417
Direct Operating Expenses	225,839	234,605
Supplies	4,733	4,111
Travel	4,853	6,409
Depreciation	13,345	-
Indirect Costs	3,832	4,449
Total Expenditures	272,773	272,991
EXCESS REVENUES (EXPENDITURES)	332,763	299,179
Transfers from (to) CAH	458,381	53,008
Transfers from (to) Other Programs	(413,622)	626,351
Gain on Sale of Assets	91,143	-
Totals	468,665	978,538
Net Assets, Beginning of Year	2,261,307	1,282,769
NET ASSETS, END OF YEAR	\$ 2,729,972	\$ 2,261,307

See Independent Auditor's 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, 2023 and 2022

	2023	2022
REVENUES		
Rental Income and Other	\$ 154,082	\$ 99,806
Total Revenues	154,082	99,806
EXPENDITURES		
Salaries, Wages, and Fringe Benefits	-	-
Direct Operating Expenses	128,212	56,790
Supplies	-	-
Travel	-	-
Depreciation	40,449	44,126
Indirect Costs	-	-
Total Expenditures	168,661	100,916
EXCESS REVENUES	(14,579)	(1,110)
Net Deficit, Beginning of Year	(92,924)	(91,814)
NET DEFICIT, END OF YEAR	\$ (107,503)	\$ (92,924)

See Independent Auditor's Report.

Development Resources with Community Action Partnership of Mid-Nebraska

Statements of Revenues, Expenditures and Changes in Net Assets

Years Ended September 30, 2023 and 2022

	2023	2022
REVENUES		
Donations and Other	\$ 105,134	\$ 675,173
Investment Income (Loss)	5,954	1,388
Charitable Gaming Income *	1,969	4,998
Bingo Income	12,658	12,168
Pickle Income	-	4,220
Total Revenues	125,715	697,947
EXPENDITURES		
Operating Expenses	103,237	80,904
Total Expenditures	103,237	80,904
EXCESS REVENUES (EXPENDITURES)	22,478	617,043
Transfers to Other Programs**	(21,389)	(618,370)
Net Assets, Beginning of Year	650,648	651,975
NET ASSETS, END OF YEAR	\$ 651,737	\$ 650,648

* 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, 2023 and 2022

	2023	2022
REVENUES		
Federal Grants	\$ -	\$ -
State Funds	-	-
Local	-	-
Other Income	17,850	9,081
Total Revenues	17,850	9,081
EXPENDITURES		
Salaries, Wages, and Fringe Benefits	4,026	11,569
Direct Operating Expenses	10,371	19,630
Supplies	401	2,193
Travel	146	1,051
Indirect Costs	765	2,198
Total Expenditures	15,709	36,641
EXCESS REVENUES (EXPENDITURES)	2,141	(27,560)
Transfers from (to) Other Programs	5,364	-
Net Assets, Beginning of Year	119,875	147,435
NET ASSETS, END OF YEAR	\$ 127,380	\$ 119,875

See Independent Auditor's Report.

Immunization with Community Action Partnership of Mid-Nebraska

Statements of Revenues, Expenditures and Changes in Net Assets

Years Ended September 30, 2023 and 2022

	2023	2022
REVENUES		
Federal Grants	\$ 366,756	\$ 313,442
State - Other	-	-
Local	19,513	21,459
Transfers from Other Programs	-	-
Total Revenues	386,269	334,901
EXPENDITURES		
Personnel	214,507	181,699
Travel	2,163	4,171
Building Space and Utilities	7,811	6,533
Communication - Telephone	2,870	3,406
Communication - Postage	11	1,018
Supplies	41,668	39,159
Direct Operating	76,483	64,392
Grants and Special Projects	-	-
Capital Outlay	-	-
Indirect Costs	40,756	34,523
Total Expenditures	386,269	334,901
EXCESS REVENUES (EXPENDITURES)	-	-
Net Assets, Beginning of Year	65,793	65,793
NET ASSETS, END OF YEAR	\$ 65,793	\$ 65,793

See Independent Auditor's Report.

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

Statements of Revenues, Expenditures and Changes in Net Assets

Years Ended September 30, 2023 and 2022

	2023	2022
REVENUES		
Rents	\$ 2,835	\$ 8,286
Interest and Late Fees	3,615	1,330
Other	1,767	11,182
Total Revenues	8,217	20,798
EXPENDITURES		
Direct Operating Expenses	3,658	24,962
Supplies	-	722
Depreciation	1,363	3,662
Contract Services	210	600
Total Expenditures	5,231	29,946
OTHER CHANGES IN NET ASSETS		
Property and Equipment		
Transfer from (to) Corporate	(458,381)	(53,008)
Gain on Sale of Assets	-	61,431
Total Other Changes in Net Assets	(458,381)	8,423
CHANGE IN NET ASSETS	(455,395)	(725)
Net Assets, Beginning of Year	455,395	456,120
NET ASSETS, END OF YEAR	\$ -	\$ 455,395

Community Affordable Housing, Inc. was dissolved during the year ended September 30, 2023. Upon dissolution, all of its assets were distributed to Community Action Partnership of Mid-Nebraska.

Community Action Partnership of Mid-Nebraska

Schedule of Indirect Costs

Year Ended September 30, 2023

Salaries	*	\$	752,705
Fringe Benefits	*		170,042
Contract Services			3,417
Professional Fees			88,261
Insurance			73,820
Travel out of Area			15,144
Training			5,573
Travel in Area			2,354
Space Costs			30,202
Supplies			76,874
Software Support			24,979
Taxes, Fees, & Licensing			7,073
Vehicle Cost Pool			2,746
Postage and Freight			7,972
Printing			2,060
Copying			4,091
Telephone, Fax, and Internet Access			4,298
Subscriptions/Memberships			13,962
Bank Service Charges			3,461
Miscellaneous			2,592
TOTAL		**	1,291,626
Net of Program Revenue			(16,607)
INDIRECT COST TOTAL			\$ 1,275,019

	Salaries	Fringe	Total
Program Salaries and Fringe	\$ 5,477,270	\$ 1,233,358	\$ 6,710,628
Indirect Salaries and Fringe	* 752,705	* 170,042	* 922,747
	\$ 6,229,975	\$ 1,403,400	\$ 7,633,375

** 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, 2023

Federal Grantor/Pass-Through Program Grantor/Program Title	Assistance Listing Number	Grant Number	Federal Expenditures	
Department of Health and Human Services				
Direct Programs:				
Head Start Cluster:				
- Part Day & Handicapped	93.600	07CH010614-05	\$ 3,582,726	
- Part Day & Handicapped	93.600	07CH012308-01	740,272	
- COVID 19	93.600	07HE000261-01	<u>209,300</u>	\$ 4,532,298
Aging Cluster:				
Passed through Nebraska Department on Aging Older Americans Act:				
Special programs for the aging - Supportive Services (NP)	93.044	17AANET3SS	22,544	
Special programs for the aging - COVID- 19 (NP)	93.044		<u>11,455</u>	33,999
Special programs for the aging - Nutrition Services (NP)	93.045	17AANET3CM/HD	67,358	
Special programs for the aging - COVID- 19 (NP)	93.045		30,770	
Special programs for the aging - Nutrition Services (Kearney)	93.045	18AANET3CM/HD	34,000	
Special programs for the aging - COVID- 19 (Kearney)	93.045		9,223	
Special programs for the aging - COVID- 19 (Minden)	93.045		2,536	
Special programs for the aging - Nutrition Services (Minden)	93.045	18AANET3CM/HD	<u>13,952</u>	157,839
Nutrition Services Incentive Program (Minden)	93.053	18AANENSIP	5,286	
Nutrition Services Incentive Program (North Platte)	93.053	17AANENSIP	22,014	
Nutrition Services Incentive Program (Kearney)	93.053	18AANENSIP	<u>19,100</u>	<u>46,400</u>
				238,238
Passed through Nebraska Energy Office:				
Low-Income Home Energy Assistance Program	93.568	G2201NELIEA	<u>546,917</u>	546,917

See Independent Auditor's 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, 2023

Federal Grantor/Pass-Through Program Grantor/Program Title	Assistance Listing Number	Grant Number	Federal Expenditures
Passed through Nebraska Department of Health and Human Services System:			
Community Services			
Block Grant - Discretionary Funds	93.569	2101NECOSR	\$ 22,000
Community Services			
Block Grant	93.569	2201NECOSR	122,869
Community Services			
Block Grant	93.569	2301NECOSR	<u>506,817</u> \$ 651,686
Immunization Cooperative			
Agreements	93.268	NH23IP922589	366,756
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			\$ 6,335,895
Department of Energy			
Passed through Nebraska Energy Office:			
Weatherization Assistance for			
Low-Income Persons	81.042	DE-EE0009999	\$ 123,416
Weatherization Assistance for			
Low-Income Persons	81.042	DE-EE0009914	<u>238,781</u> \$ 362,197
TOTAL DEPARTMENT OF ENERGY			\$ 362,197
Department of Transportation - Federal Transit Administration			
Passed through Nebraska Department of Roads:			
Formula Grants for Rural Areas	20.509	NE 2019-013-00	\$ 801,513
Formula Grants for Rural Areas	20.509	NE 2022-019	317,452
Intercity Bus Route - COVID 19	20.509	C9910222	161,641
Intercity Bus Route	20.509	NE 2019-013-04	1,223
Intercity Bus Route	20.509	CN41836J	1,263
TOTAL DEPARTMENT OF TRANSPORTATION			\$ 1,283,092

See Independent Auditor's 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, 2023

Federal Grantor/Pass-Through Program Grantor/Program Title	Assistance Listing Number	Grant Number	Federal Expenditures
Department of Agriculture			
Food Distribution Cluster:			
Direct Programs:			
Commodity Supplemental Food Program (Note 4)	10.565	233NE813Y8005	\$ 410,920
Passed through Nebraska Department of Health & Human Services System:			
Commodity Supplemental Food Program	10.565	233NE813Y8005	<u>95,100</u> \$ 506,020
Passed through Nebraska Department of Education:			
Child and Adult Care Food Program	10.558	202323N202043	8,483
Child and Adult Care Food Program	10.558	202323N109943	<u>200,794</u> 209,277
Passed through Nebraska Department of Health & Human Services System:			
Nutrition Program for Women, Infants, and Children	10.557	203NE806W5003	87,209
Nutrition Program for Women, Infants, and Children	10.557	223NE706W1003	<u>863,406</u> 950,615
TOTAL DEPARTMENT OF AGRICULTURE			\$ 1,665,912
Department of Housing and Urban Development			
Direct Program:			
Continuum of Care - RAFT	14.267	NE0022L7D002113	\$ 41,226
Passed through from Nebraska Department of Health & Human Services:			
Emergency Solutions Grant Program			
Assistance Program ESG-SW	14.231	E-22-DC-31-0001	126,784
Assistance Program ESG-SE	14.231	E-22-DC-31-0001	72,949
Assistance Program ESG-SW COVID 19	14.231	E-20-DW-31-0001	238,931
Assistance Program ESG-SE COVID 19	14.231	E-20-DW-31-0001	<u>50,241</u> 488,905
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			\$ 530,131
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 10,177,227

See Independent Auditor's 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, 2023

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Community Action Partnership of Mid-Nebraska under programs of the federal government for the year ended September 30, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations, it is not intended to and does not present the financial positions, changes in net assets, or cash flows of Community Action Partnership of Mid-Nebraska.

2. Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. Indirect Cost Rate

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

4. Food Commodities

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

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Community Action Partnership of Mid-Nebraska, which comprise the statement of financial position as of September 30, 2023, 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 8, 2024.

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.

Core CPAs PC

January 8, 2024

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Directors
Community Action Partnership of Mid-Nebraska

Report on Compliance for Each Major Federal Program

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, 2023. Community Action Partnership of Mid-Nebraska’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

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, 2023.

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 Auditor’s 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.

Auditor's 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.

Core CPAs PC

January 8, 2024

Community Action Partnership of Mid-Nebraska

Schedule of Findings and Questioned Costs

Year Ended September 30, 2023

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes 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:

Assistance Listing Number(s)

93.356 / 93.600

Name of Federal Program or Cluster

Head Start Cluster

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

\$750,000

Auditee qualified as low-risk auditee? Yes No

II. FINANCIAL STATEMENT FINDINGS

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, 2023

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