
Community Action Partnership of Mid-Nebraska

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

September 30, 2024 and 2023



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

Opinions

We have audited the accompanying financial statements of Community Action Partnership of Mid-Nebraska (“the Agency”), which comprise the statements of financial position as of September 30, 2024 and 2023, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements (collectively, the financial statements).

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Agency as of September 30, 2024 and 2023, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits 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 audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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, and 2016-13, *Financial Instruments – Credit Losses* (Topic 326): *Measurement of Credit Losses on Financial Instruments*, issued by the Financial Accounting Standards Board (FASB), related to the measurement of the allowance for credit losses. 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 audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information, except for that portion marked "unaudited," has been subjected to the auditing procedures applied in the 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 audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 3, 2025, 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 3, 2025

Community Action Partnership of Mid-Nebraska

Statements of Financial Position

September 30, 2024 and 2023

ASSETS		
	2024	2023
CURRENT ASSETS		
Cash and Cash Equivalents	\$ 3,174,800	\$ 3,282,530
Accounts Receivable	1,714,350	1,673,568
Prepaid Expenses	151,510	133,088
Investments	52,036	44,305
Total Current Assets	5,092,696	5,133,491
PROPERTY AND EQUIPMENT		
Land, Building and Equipment	13,539,484	13,369,841
Less Accumulated Depreciation	(7,981,904)	(7,885,708)
Net Book Value	5,557,580	5,484,133
TOTAL ASSETS	\$ 10,650,276	\$ 10,617,624
LIABILITIES AND NET ASSETS		
	2024	2023
CURRENT LIABILITIES		
Accounts Payable and Accrued Expenses	\$ 809,756	\$ 733,657
Payroll Taxes Withheld	16,992	17,155
Deferred Revenues	214,592	178,292
Total Current Liabilities	1,041,340	929,104
LONG-TERM LIABILITIES		
Grant Advance	-	43,000
Security Deposits	9,945	10,280
Total Long-Term Liabilities	9,945	53,280
Total Liabilities	1,051,285	982,384
NET ASSETS		
Without Donor Restrictions	2,880,499	3,103,268
With Donor Restrictions	6,718,492	6,531,972
Total Net Assets	9,598,991	9,635,240
TOTAL LIABILITIES AND NET ASSETS	\$ 10,650,276	\$ 10,617,624

See Notes to Financial Statements.

Community Action Partnership of Mid-Nebraska

Statement of Activities and Changes in Net Assets

Year Ended September 30, 2024

	WITHOUT DONOR RESTRICTIONS		WITH DONOR RESTRICTIONS		Total
	Current Funds	Current Funds	Land, Building and Equipment Fund		
REVENUES					
Federal and State Fees and Grants	\$ -	\$ 11,038,484	\$ -	\$ 11,038,484	
Program and Other Income	583,481	1,240,546	-	1,824,027	
Interest and Dividends	63,382	2,872	-	66,254	
In-Kind Contributions	-	57,736	-	57,736	
Realized and Unrealized Gain on Investments	10,062	-	-	10,062	
Net Assets Released From Restrictions	12,762,006	(12,263,950)	(498,056)	-	
Total Revenues	13,418,931	75,688	(498,056)	12,996,563	
EXPENSES					
Program Service	11,815,440	-	-	11,815,440	
Management and General	1,341,998	-	-	1,341,998	
Total Expenses	13,157,438	-	-	13,157,438	
OTHER CHANGES IN NET ASSETS					
Property and Equipment Acquisitions/Dispositions	-	(571,503)	571,503	-	
Gain on Sale	-	124,626	-	124,626	
Operating Transfers In (Out)	(484,262)	484,262	-	-	
Total Other Changes in Net Assets	(484,262)	37,385	571,503	124,626	
Change in Net Assets	(222,769)	113,073	73,447	(36,249)	
Net Assets, Beginning of Year	3,103,268	1,047,839	5,484,133	9,635,240	
NET ASSETS, END OF YEAR	\$ 2,880,499	\$ 1,160,912	\$ 5,557,580	\$ 9,598,991	

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	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 Functional Expenses

Year Ended September 30, 2024

	<u>Program Services</u>	<u>Management and General</u>	<u>Total</u>
Advertising	\$ 41,482	\$ 6	\$ 41,488
Contract Services	643,983	8,239	652,222
Consultants	11,456	7,952	19,408
Copies and Printing	2,478	5,484	7,962
Depreciation	498,056	-	498,056
Equipment and Building Maintenance	300,533	26,309	326,842
Food Costs, In-Kind	379,923	-	379,923
Grants/Special Projects	5,450	-	5,450
In-Kind Goods/Services	57,736	-	57,736
Insurance	307,345	82,024	389,369
Legal and Professional Services	13,520	70,398	83,918
Meals	12,090	-	12,090
Medical Services	2,231	-	2,231
Miscellaneous	8,249	4,573	12,822
Postage and Freight	24,854	7,961	32,815
Salaries, Wages, and Fringe Benefits	7,063,147	946,633	8,009,780
Small Equipment	60,062	-	60,062
Space Costs	713,356	40,439	753,795
Subscriptions and Memberships	28,889	11,736	40,625
Supplies	1,057,373	85,249	1,142,622
Telephone	109,951	4,309	114,260
Travel	148,091	32,932	181,023
Vehicle Fuel and Maintenance	319,566	-	319,566
Volunteers, Board and Staff Recognition	5,619	7,754	13,373
TOTAL EXPENSES	\$ 11,815,440	\$ 1,341,998	\$ 13,157,438

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	32,787	65,934	98,721
Meals	15,921	-	15,921
Medical Services	6,213	-	6,213
Miscellaneous	7,429	3,461	10,890
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	146,235	25,818	172,053
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

Statements of Cash Flows

Years Ended September 30, 2024 and 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Changes in Net Assets	\$ (36,249)	\$ (365,147)
Adjustments to Reconcile Changes in Net Assets to Net Cash Provided by Operating Activities		
Depreciation	498,056	663,980
Gain on Sale of Property and Equipment	(124,626)	(197,384)
Realized and Unrealized Gain on Investments	(10,062)	(2,079)
Decrease (Increase) in Current Assets:		
Accounts Receivable	(40,782)	99,944
Prepaid Expenses	(18,423)	(53,018)
Increase (Decrease) in Current Liabilities:		
Accounts Payable and Accrued Expenses	76,099	(150,166)
Payroll Taxes Withheld	(163)	32
Deferred Revenues	36,300	7,845
Net Cash Provided by Operating Activities	380,150	4,007
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from Sale of Property and Equipment	136,801	279,299
Purchase of Property and Equipment	(583,677)	(270,428)
Proceeds from Sale of Investments	8,518	-
Purchase of Investments	(6,187)	(735)
Net Cash Provided by (Used in) Investing Activities	(444,545)	8,136
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of Grant Advance	(43,000)	-
Net Decrease (Increase) in Security Deposits	(335)	650
Net Cash Provided by (Used in) Financing Activities	(43,335)	650
Net Increase (Decrease) in Cash and Cash Equivalents	(107,730)	12,793
Cash and Cash Equivalents, Beginning of Year	3,282,530	3,269,737
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 3,174,800	\$ 3,282,530

See Notes to Financial Statements.

Community Action Partnership of Mid-Nebraska

Notes to Financial Statements

September 30, 2024 and 2023

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, 2024 and 2023

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

Effective October 1, 2023, the Agency adopted Accounting Standards Update (ASU) No. 2016-13, *Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, using the modified retrospective transition method, which allows entities to apply the standard prospectively and record a cumulative-effect adjustment to retained earnings in the period the standard is first applied. The standard utilizes the expected loss methodology when calculating the allowance for credit losses. This replaces the incurred loss methodology and results in timelier recognition of losses. The Agency's adoption of ASU 2016-13 did not have a material impact on the financial statements and no cumulative-effect adjustment was recorded.

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 credit losses 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

Community Action Partnership of Mid-Nebraska

Notes to Financial Statements

September 30, 2024 and 2023

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 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, 2024 and 2023.

Leases

The Agency follows 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, 2024 and 2023

been reflected. For the years ended September 30, 2024 and 2023, lease expense under the Agency's operating leases was approximately \$184,000 and \$203,000, 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.

Grant Advance

When the Women, Infants, and Children (WIC) program was implemented, the Agency received advanced funding from the United States Department of Agriculture (USDA) to help offset the start-up costs of the program. During the year ended September 30, 2024, the Nebraska Department of Health and Human Services, acting as the pass-through entity for the USDA, requested that the Agency return these advanced funds.

Indirect Costs

The Agency allocates indirect and administrative expenses 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, 2024 and 2023, was 19%.

Advertising

The Agency expenses advertising costs as incurred. Advertising expense for the years ended September 30, 2024 and 2023, amounted to \$41,488 and \$78,784, 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 2021.

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.

Community Action Partnership of Mid-Nebraska

Notes to Financial Statements

September 30, 2024 and 2023

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 3, 2025. Subsequent to year end, the Agency was awarded a multi-million dollar grant to construct a building for the Head Start program.

2. Conditional Grants Receivable

For many years, the Agency has been awarded grants from various federal, state, and local sources. The grants have varying terms and cycles, but generally last one year and are conditional upon the Agency incurring qualifying expenses. The following table reflects the amounts of grant revenues recognized from these conditional grants based on qualifying expenses incurred.

<u>Grant Agreement</u>	<u>Total Funding</u>	<u>Revenues Recognized</u>	
		<u>Year Ended</u>	<u>Remaining</u>
		<u>September 30, 2024</u>	
Head Start/Early Head Start	\$ 4,732,322	\$ 806,533	\$ 3,925,789
Head Start/Early Head Start	2,610,484	-	2,610,484
Public Transportation	2,728,910	1,183,965	1,544,945
Weatherization Assistance Program	1,533,390	272,565	1,260,825
Weatherization Assistance Program	572,595	91,545	481,050
Low Income Energy Assistance Program	525,575	223,346	302,229
Community Services Block Grant	636,336	509,069	127,267
Other Grants	787,356	208,157	579,199
	<u>\$ 14,126,968</u>	<u>\$ 3,295,180</u>	<u>\$ 10,831,788</u>

Community Action Partnership of Mid-Nebraska

Notes to Financial Statements

September 30, 2024 and 2023

3. Investments

Investments as of September 30, 2024, consist of the following:

	September 30, 2024			
	<u>Cost</u>	<u>Gross Unrealized Gains</u>	<u>Gross Unrealized Losses</u>	<u>Fair Value</u>
Exchange Traded Funds	\$ 21,071	\$ 1,995	\$ (438)	\$ 22,628
Mutual Funds	26,545	3,041	(210)	29,376
Money Market	32	-	-	32
Total Investments	<u>\$ 47,648</u>	<u>\$ 5,036</u>	<u>\$ (648)</u>	<u>\$ 52,036</u>

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

	September 30, 2023			
	<u>Cost</u>	<u>Gross Unrealized Gains</u>	<u>Gross Unrealized Losses</u>	<u>Fair Value Over (Under) Cost</u>
Exchange Traded Funds	\$ 23,296	\$ -	\$ (2,846)	\$ 20,450
Mutual Funds	26,622	218	(3,046)	23,794
Money Market	61	-	-	61
Total Investments	<u>\$ 49,979</u>	<u>\$ 218</u>	<u>\$ (5,892)</u>	<u>\$ 44,305</u>

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

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

Level 2 Inputs to the valuation methodology include:

- (a) Quoted prices for similar assets or liabilities in active markets;
- (b) Quoted prices for identical or similar assets or liabilities in inactive markets;
- (c) Inputs other than quoted prices that are observable for the asset or liability;

Community Action Partnership of Mid-Nebraska

Notes to Financial Statements

September 30, 2024 and 2023

(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, 2024 and 2023.

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, 2024:

	<u>September 30, 2024</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Exchange Traded Funds	\$ 22,628	\$ -	\$ -	\$ 22,628
Mutual Funds	29,376	-	-	29,376
Money Market	32	-	-	32
Total Investments	<u>\$ 52,036</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,036</u>

Community Action Partnership of Mid-Nebraska

Notes to Financial Statements

September 30, 2024 and 2023

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			
	Level 1	Level 2	Level 3	Total
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>

4. Land, Building and Equipment

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

	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>
	10/1/2023	Additions	Disposals	9/30/2024
Building and Equipment	\$ 13,212,492	\$ 583,677	\$ (411,977)	\$ 13,384,192
Land	157,349	-	(2,057)	155,292
Total Cost	<u>13,369,841</u>	<u>583,677</u>	<u>(414,034)</u>	<u>13,539,484</u>
Accumulated Depreciation	(7,885,708)	(498,056)	401,860	(7,981,904)
Net Book Value	<u>\$ 5,484,133</u>	<u>\$ 85,621</u>	<u>\$ (12,174)</u>	<u>\$ 5,557,580</u>

Total depreciation expense for the years ended September 30, 2024 and 2023, was \$498,056 and \$662,617, respectively.

5. 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. These benefit dollars, included in salaries, wages, and fringe benefits, during the years ended September 30, 2024 and 2023, amounted to \$771,935, and \$756,385, respectively.

Community Action Partnership of Mid-Nebraska

Notes to Financial Statements

September 30, 2024 and 2023

6. 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:

	2024	2023
Head Start		
Rent	\$ 28,243	\$ 15,032
Supplies	26,566	41,369
Transportation	2,927	3,771
Total Head Start	<u>57,736</u>	<u>60,172</u>
CSFP		
Food	<u>379,923</u>	<u>410,920</u>
Total In-Kind Contributions	<u>\$ 437,659</u>	<u>\$ 471,092</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.

7. 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, 2024 and 2023, bank balances in excess of FDIC coverage were adequately covered by pledged assets.

The majority of the Agency's program funding is 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, 2024 and 2023

8. 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 \$4,051,000 and \$4,204,000 at September 30, 2024 and 2023, respectively.

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

	2024	2023
Cash and Cash Equivalents	\$ 3,174,800	\$ 3,282,530
Accounts Receivable	1,714,350	1,673,568
Less Current Funds With Donor Restrictions	<u>(1,160,912)</u>	<u>(1,047,839)</u>
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	<u>\$ 3,728,238</u>	<u>\$ 3,908,259</u>

9. Net Assets and Restrictions

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

	2024	2023
<i>Subject to Expenditure for a Specified Purpose:</i>		
Grant Funds and Grant-Funded Property and Equipment	<u>\$ 6,718,492</u>	<u>\$ 6,531,972</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:

	2024	2023
Grant Funds and Grant-Funded Property and Equipment	<u>\$ 12,762,006</u>	<u>\$ 13,890,243</u>

SUPPLEMENTARY INFORMATION

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

Schedules of Operations and Unexpended Funds by Program Account

Year Ended September 30, 2024

	Federal Share	State DOR	State Other	Local	Total
COMMUNITY SERVICES BLOCK GRANT					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 34,873	\$ 34,873
Current Year Funds - Grant	658,865	-	-	-	658,865
Current Year Funds - Other	-	-	-	25,346	25,346
Total	658,865	-	-	60,219	719,084
Less Amounts Allocated					
(to) from Other Programs	(92,787)	-	-	-	(92,787)
Net Revenues	566,078	-	-	60,219	626,297
PROGRAM EXPENDITURES					
Disbursements and Accruals	566,078	-	-	22,663	588,741
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ 37,556	\$ 37,556
PUBLIC TRANSPORTATION ASSISTANCE PROGRAMS					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Funds - Grant	1,183,965	390,605	-	-	1,574,570
Current Year Funds - Other	-	-	10,744	563,820	574,564
Total	1,183,965	390,605	10,744	563,820	2,149,134
PROGRAM EXPENDITURES					
Disbursements and Accruals	1,183,965	390,605	10,744	563,820	2,149,134
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ -	\$ -

See Independent Auditor's Report.

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

Schedules of Operations and Unexpended Funds by Program Account

Year Ended September 30, 2024

	Federal Share	State DOR	State Other	Local	Total
TRANSPORTATION					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Funds - Grant	75,855	4,311	-	-	80,166
Current Year Funds - Other	-	-	-	44,290	44,290
Totals	75,855	4,311	-	44,290	124,456
PROGRAM EXPENDITURES					
Disbursements and Accruals	75,855	4,311	-	27,109	107,275
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ 17,181	\$ 17,181
EMERGENCY HOMELESS ASSISTANCE					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 27,502	\$ 27,502
Current Year Funds - Grant	146,398	-	221,038	25,829	393,265
Current Year Funds - Other	-	-	-	-	-
Transfers from Other Programs	-	-	-	-	-
Current Year Funds					
Allocated from CSBG	2,424	-	-	-	2,424
Totals	148,822	-	221,038	53,331	423,191
PROGRAM EXPENDITURES					
Disbursements and Accruals	148,822	-	221,038	24,546	394,406
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ 28,785	\$ 28,785

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

Schedules of Operations and Unexpended Funds by Program Account

Year Ended September 30, 2024

	Federal Share	State DOR	State Other	Local	Total
HITCHCOCK PANTRY					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 10,994	\$ 10,994
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	4,557	4,557
Totals	-	-	-	15,551	15,551
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	668	668
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ 14,883	\$ 14,883
FOOD BANK					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 39,936	\$ 39,936
Current Year Funds - Grant	-	-	-	18,380	18,380
Current Year Funds - Other	-	-	-	5,373	5,373
Transfers from Other Programs	-	-	-	16,078	16,078
Current Year Funds Allocated from CSBG	-	-	-	-	-
Totals	-	-	-	79,767	79,767
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	59,417	59,417
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ 20,350	\$ 20,350
FRANKLIN COUNTY PANTRY					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 26,323	\$ 26,323
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	1,955	1,955
Totals	-	-	-	28,278	28,278
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	95	95
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ 28,183	\$ 28,183

See Independent Auditor's Report.

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

Schedules of Operations and Unexpended Funds by Program Account

Year Ended September 30, 2024

	Federal Share	State DOR	State Other	Local	Total
LEXINGTON PANTRY					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 42,824	\$ 42,824
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	1,036	1,036
Transfers from Other Programs	-	-	-	-	-
Totals	-	-	-	43,860	43,860
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	10,300	10,300
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ 33,560	\$ 33,560
WESTERN FRONTIER PANTRY					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 11,257	\$ 11,257
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	-	-
Totals	-	-	-	11,257	11,257
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	404	404
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ 10,853	\$ 10,853
SENIOR COMPANION VOLUNTEERS					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	2,770	-	19,386	-	22,156
In-Kind Contributions (Unaudited)	2,672	-	-	-	2,672
Current Year Funds Allocated from CSBG	-	-	-	-	-
Totals	5,442	-	19,386	-	24,828
PROGRAM EXPENDITURES					
Disbursements and Accruals	5,442	-	19,386	-	24,828
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ -	\$ -

See Independent Auditor's Report.

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

Schedules of Operations and Unexpended Funds by Program Account

Year Ended September 30, 2024

	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	-	-	-	-	-
Totals	-	-	-	5,450	5,450
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	5,450	5,450
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ -	\$ -
EMERGENCY ASSISTANCE					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 46,405	\$ 46,405
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	8,500	8,500
Transfers from Other Programs	-	-	-	10,002	10,002
Totals	-	-	-	64,907	64,907
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	20,559	20,559
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ 44,348	\$ 44,348
WILCOX PANTRY					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ 5,172	\$ 5,172
Current Year Funds - Grant	-	-	-	-	-
Current Year Funds - Other	-	-	-	2,395	2,395
Totals	-	-	-	7,567	7,567
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	1,708	1,708
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ 5,859	\$ 5,859

See Independent Auditor's Report.

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

Schedules of Operations and Unexpended Funds by Program Account

Year Ended September 30, 2024

	Federal Share	State DOR	State Other	Local	Total
INTERCITY BUS ROUTE					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Funds - Grant	4,113	-	-	362	4,475
Current Year Funds - Other	-	-	-	-	-
Totals	4,113	-	-	362	4,475
PROGRAM EXPENDITURES					
Disbursements and Accruals	4,113	-	-	362	4,475
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ -	\$ -
AMERICAN RESCUE PLAN					
PROGRAM FUNDS PROVIDED					
Prior Year Balance Brought Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Funds - Grant	-	-	-	50,000	50,000
Current Year Funds - Other	-	-	-	-	-
Totals	-	-	-	50,000	50,000
PROGRAM EXPENDITURES					
Disbursements and Accruals	-	-	-	50,000	50,000
Balance of Unexpended Funds	\$ -	\$ -	\$ -	\$ -	\$ -

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

Schedules of Expenditures by Program Account

Year Ended September 30, 2024

	Federal Share	State DOR	State Other	Local	Total
COMMUNITY SERVICES BLOCK GRANT					
Salaries, Wages, and Fringe Benefits	\$ 370,125	\$ -	\$ -	\$ 14,818	\$ 384,943
Direct Operating Expenses	85,807	-	-	3,435	89,242
Supplies	24,574	-	-	984	25,558
Travel	15,249	-	-	610	15,859
Capital Outlay	-	-	-	-	-
Indirect Costs	70,324	-	-	2,815	73,139
TOTALS	\$ 566,078	\$ -	\$ -	\$ 22,663	\$ 588,741
PUBLIC TRANSPORTATION ASSISTANCE PROGRAMS					
Salaries, Wages, and Fringe Benefits	\$ 754,443	\$ 248,900	\$ 6,846	\$ 359,276	\$ 1,369,466
Direct Operating Expenses	279,770	92,300	2,539	133,230	507,839
Supplies	6,087	2,008	55	2,899	11,050
Travel	320	105	3	152	580
Capital Outlay	-	-	-	-	-
Indirect Costs	143,344	47,291	1,301	68,263	260,199
TOTALS	\$ 1,183,965	\$ 390,605	\$ 10,744	\$ 563,820	\$ 2,149,134
TRANSPORTATION					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	13,072	743	-	4,672	18,487
Supplies	1,818	103	-	650	2,571
Travel	-	-	-	-	-
Capital Outlay	60,965	3,465	-	21,788	86,217
Indirect Costs	-	-	-	-	-
TOTALS	\$ 75,855	\$ 4,311	\$ -	\$ 27,109	\$ 107,275
EMERGENCY HOMELESS ASSISTANCE					
Salaries, Wages, and Fringe Benefits	\$ 54,450	\$ -	\$ 80,872	\$ 8,981	\$ 144,303
Direct Operating Expenses	84,027	-	124,801	13,859	222,687
Supplies	-	-	-	-	-
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	10,345	-	15,365	1,706	27,415
TOTALS	\$ 148,822	\$ -	\$ 221,038	\$ 24,546	\$ 394,406

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

Schedules of Expenditures by Program Account

Year Ended September 30, 2024

	Federal Share	State DOR	State Other	Local	Total
HITCHCOCK PANTRY					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	-	-
Supplies	-	-	-	668	668
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
TOTALS	\$ -	\$ -	\$ -	\$ 668	\$ 668
FOOD BANK					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ 26,756	\$ 26,756
Direct Operating Expenses	-	-	-	26,423	26,423
Supplies	-	-	-	1,154	1,154
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	5,084	5,084
TOTALS	\$ -	\$ -	\$ -	\$ 59,417	\$ 59,417
FRANKLIN COUNTY PANTRY					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	-	-
Supplies	-	-	-	95	95
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
TOTALS	\$ -	\$ -	\$ -	\$ 95	\$ 95

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

Schedules of Expenditures by Program Account

Year Ended September 30, 2024

	Federal Share	State DOR	State Other	Local	Total
LEXINGTON PANTRY					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	-	-
Supplies	-	-	-	10,300	10,300
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
TOTALS	\$ -	\$ -	\$ -	\$ 10,300	\$ 10,300
WESTERN FRONTIER PANTRY					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	-	-
Supplies	-	-	-	404	404
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
TOTALS	\$ -	\$ -	\$ -	\$ 404	\$ 404
SENIOR COMPANION VOLUNTEERS					
Salaries, Wages, and Fringe Benefits	\$ 3,195	\$ -	\$ 11,383	\$ -	\$ 14,578
Direct Operating Expenses	1,084	-	3,860	-	4,944
Supplies	34	-	119	-	153
Travel	522	-	1,861	-	2,383
Capital Outlay	-	-	-	-	-
Indirect Costs	607	-	2,163	-	2,770
TOTALS	\$ 5,442	\$ -	\$ 19,386	\$ -	\$ 24,828
PRESCHOOL SCHOLARSHIPS					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	5,450	5,450
Supplies	-	-	-	-	-
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
TOTALS	\$ -	\$ -	\$ -	\$ 5,450	\$ 5,450

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

Schedules of Expenditures by Program Account

Year Ended September 30, 2024

	Federal Share	State DOR	State Other	Local	Total
EMERGENCY ASSISTANCE					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ 2,523	\$ 2,523
Direct Operating Expenses	-	-	-	16,875	16,875
Supplies	-	-	-	682	682
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	479	479
TOTALS	\$ -	\$ -	\$ -	\$ 20,559	\$ 20,559
WILCOX PANTRY					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	-	-
Supplies	-	-	-	1,708	1,708
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
TOTALS	\$ -	\$ -	\$ -	\$ 1,708	\$ 1,708
INTERCITY BUS ROUTE					
Salaries, Wages, and Fringe Benefits	\$ 3,456	\$ -	\$ -	\$ 304	\$ 3,760
Direct Operating Expenses	-	-	-	-	-
Supplies	-	-	-	-	-
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	657	-	-	58	715
TOTALS	\$ 4,113	\$ -	\$ -	\$ 362	\$ 4,475
AMERICAN RESCUE PLAN					
Salaries, Wages, and Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Operating Expenses	-	-	-	50,000	50,000
Supplies	-	-	-	-	-
Travel	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
TOTALS	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000

**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, 2024

	AOA and Local Funding	In-Kind Contributions (Unaudited)	Total
REVENUES			
AOA Contributions Received	\$ 115,056	\$ -	\$ 115,056
USDA and Title XX Funds	55,552	-	55,552
Federal ARPA Funds	61,615	-	61,615
CSBG Allocation	49,920	-	49,920
Cash Match Contributions	283,046	-	283,046
Total Revenues	565,189	-	565,189
EXPENDITURES			
Personnel	183,594	-	183,594
Travel	5,822	-	5,822
Supplies	21,366	-	21,366
Communication and Utilities	11,429	-	11,429
Other	51,955	-	51,955
Raw Food	184,493	-	184,493
Indirect Costs	34,883	-	34,883
Total Expenditures	493,542	-	493,542
Excess Revenues (Expenditures)	71,647	-	71,647
Net Assets, Beginning of Year	64,079	-	64,079
NET ASSETS, END OF YEAR	\$ 135,726	\$ -	\$ 135,726

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, 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.

**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, 2024

	Federal Share	Non-Federal Share	Total
REVENUES			
Current Year Funds - Grant	\$ 4,691,175	\$ -	\$ 4,691,175
Current Year Funds - Other	227,167	50,835	278,002
Current Year In-Kind Contributions (Unaudited)	-	1,748,265	1,748,265
Total Revenues	4,918,342	1,799,100	6,717,442
EXPENDITURES			
Disbursements and Accruals	4,918,342	50,835	4,969,177
In-Kind Contributions (Unaudited)	-	1,748,265	1,748,265
Capital Outlay	-	-	-
Total Expenditures	4,918,342	1,799,100	6,717,442
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, 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**

Schedule of Grant Operations and Net Assets by Program Accounts

For the Period October 1, 2023 to July 31, 2024

	Federal Share	Non-Federal Share	Total
FULL YEAR HEAD START P.A. NO. 22, 23 & 25			
REVENUES			
Current Year Funds - Grants	\$ 3,838,296	\$ -	\$ 3,838,296
Current Year Funds - Other	197,171	16,603	213,774
Grantee's In-Kind Contributions (Unaudited)	-	1,625,834	1,625,834
Total Revenues	4,035,467	1,642,437	5,677,904
EXPENDITURES			
Disbursements and Accruals	4,035,467	16,603	4,052,070
In-Kind Contributions (Unaudited)	-	1,625,834	1,625,834
Capital Outlay	-	-	-
Total Expenditures	4,035,467	1,642,437	5,677,904
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	\$ 46,346	\$ -	\$ 46,346
Current Year Funds - Other	-	-	-
Grantee's In-Kind Contributions (Unaudited)	-	-	-
Total Revenues	46,346	-	46,346
EXPENDITURES			
Disbursements and Accruals	46,346	-	46,346
In-Kind Contributions (Unaudited)	-	-	-
Total Expenditures	46,346	-	46,346
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 July 31, 2024

	Federal Share	Non-Federal Share	Total
FULL YEAR HEAD START P.A. NO. 22, 23 & 25			
REVENUES			
Current Year Funds - Grants	\$ 4,570,531	\$ -	\$ 4,570,531
Current Year Funds - Other	227,778	18,315	246,093
Grantee's In-Kind Contributions (Unaudited)	-	1,701,012	1,701,012
Total Revenues	4,798,309	1,719,327	6,517,636
EXPENDITURES			
Disbursements and Accruals	4,798,309	18,315	4,816,624
In-Kind Contributions (Unaudited)	-	1,701,012	1,701,012
Capital Outlay	-	-	-
Total Expenditures	4,798,309	1,719,327	6,517,636
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, 2024 to September 30, 2024

	Federal Share	Non-Federal Share	Total
FULL YEAR HEAD START P.A. NO. 22 & 25			
REVENUES			
Current Year Funds - Grants	\$ 792,563	\$ -	\$ 792,563
Current Year Funds - Other	29,996	34,231	64,227
Grantee's In-Kind Contributions (Unaudited)	-	122,430	122,430
Total Revenues	822,559	156,661	979,220
EXPENDITURES			
Disbursements and Accruals	822,559	34,231	856,790
In-Kind Contributions (Unaudited)	-	122,430	122,430
Capital Outlay	-	-	-
Total Expenditures	822,559	156,661	979,220
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	\$ 13,971	\$ -	\$ 13,971
Current Year Funds - Other	-	-	-
Grantee's In-Kind Contributions (Unaudited)	-	-	-
Total Revenues	13,971	-	13,971
EXPENDITURES			
Disbursements and Accruals	13,971	-	13,971
In-Kind Contributions (Unaudited)	-	-	-
Total Expenditures	13,971	-	13,971
Excess Revenues (Expenditures)	-	-	-
Net Assets, Beginning of Period	-	-	-
NET ASSETS, END OF PERIOD	\$ -	\$ -	\$ -

See Independent Auditor's Report.

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

Combined Statements of Revenues, Expenditures and Changes in Net Assets

Years Ended September 30, 2024 and 2023

	2024	2023
REVENUES		
Grant Income	\$ 1,384,677	\$ 924,359
Miscellaneous	132,563	98,922
Transfer (to) from Other Programs	124	1,335
Total Revenues	1,517,364	1,024,616
EXPENDITURES		
Material, Labor and Program Support	1,120,439	763,778
Health and Safety	140,230	114,010
Liability Insurance	6,355	5,962
Administration Costs	97,328	80,198
Training and Technical Assistance	119,862	68,317
WX Readiness Funds	48,683	-
Total Operating Expenses	1,532,897	1,032,265
Excess Revenues (Expenditures)	(15,533)	(7,649)
Net Deficit, Beginning of Year	(64,734)	(57,085)
NET DEFICIT, END OF YEAR	\$ (80,267)	\$ (64,734)

See Independent Auditor's Report.

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

Statements of Revenues and Expenditures

Year Ended September 30, 2024

	Federal Funds	Other	Total Funds
Low Income Home Energy Assistance Program - 2023			
REVENUES			
Grant	\$ 531,407	\$ -	\$ 531,407
Total Revenues	531,407	-	531,407
EXPENDITURES			
Material, Labor and Program Support	413,575	-	413,575
Health and Safety	77,267	-	77,267
Liability Insurance	3,141	-	3,141
Administration Costs	37,153	-	37,153
Training and Technical Assistance	-	-	-
Total Expenditures	531,136	-	531,136
EXCESS REVENUES (EXPENDITURES)	\$ 271	\$ -	\$ 271

	Federal Funds	Other	Total Funds
Low Income Home Energy Assistance Program - 2024			
REVENUES			
Grant	\$ 223,346	\$ -	\$ 223,346
Total Revenues	223,346	-	223,346
EXPENDITURES			
Material, Labor and Program Support	183,916	-	183,916
Health and Safety	25,121	-	25,121
Liability Insurance	907	-	907
Administration Costs	13,402	-	13,402
Training and Technical Assistance	-	-	-
Total Expenditures	223,346	-	223,346
EXCESS REVENUES (EXPENDITURES)	\$ -	\$ -	\$ -

See Independent Auditor's Report.

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

Statements of Revenues and Expenditures

Year Ended September 30, 2024

	Federal Funds	Other	Total Funds
Department of Energy Program - 2024			
REVENUES			
Grant	\$ 259,034	\$ -	\$ 259,034
Total Revenues	259,034	-	259,034
EXPENDITURES			
Material, Labor and Program Support	128,182	-	128,182
Health and Safety	20,077	-	20,077
Liability Insurance	1,609	-	1,609
Administration Costs	23,310	-	23,310
Training and Technical Assistance	45,970	-	45,970
WX Readiness Funds	34,599	-	34,599
Total Expenditures	253,747	-	253,747
EXCESS REVENUES (EXPENDITURES)	\$ 5,287	\$ -	\$ 5,287

	Federal Funds	Other	Total Funds
Department of Energy Program - 2025			
REVENUES			
Grant	\$ 91,545	\$ -	\$ 91,545
Total Revenues	91,545	-	91,545
EXPENDITURES			
Material, Labor and Program Support	64,389	-	64,389
Health and Safety	4,957	-	4,957
Liability Insurance	491	-	491
Administration Costs	7,624	-	7,624
Training and Technical Assistance	-	-	-
WX Readiness Funds	14,084	-	14,084
Total Expenditures	91,545	-	91,545
EXCESS REVENUES (EXPENDITURES)	\$ -	\$ -	\$ -

See Independent Auditor's Report.

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

Statements of Revenues and Expenditures

Year Ended September 30, 2024

	Federal Funds	Other	Total Funds
Petroleum Violation Escrow Funds - 2024			
REVENUES			
Grant	\$ 6,780	\$ -	\$ 6,780
Total Revenues	6,780	-	6,780
EXPENDITURES			
Material, Labor and Program Support	6,711	-	6,711
Health and Safety	-	-	-
Liability Insurance	-	-	-
Administration Costs	-	-	-
Training and Technical Assistance	-	-	-
Total Expenditures	6,711	-	6,711
EXCESS REVENUES (EXPENDITURES)	\$ 69	\$ -	\$ 69

	Federal Funds	Other	Total Funds
Bipartisan Infrastructure Law Grants - 2027			
REVENUES			
Grant	\$ 272,565	\$ -	\$ 272,565
Total Revenues	272,565	-	272,565
EXPENDITURES			
Material, Labor and Program Support	167,207	-	167,207
Health and Safety	12,808	-	12,808
Liability Insurance	207	-	207
Administration Costs	14,215	-	14,215
Training and Technical Assistance	73,892	-	73,892
Total Expenditures	268,329	-	268,329
EXCESS REVENUES (EXPENDITURES)	\$ 4,236	\$ -	\$ 4,236

See Independent Auditor's Report.

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

Statements of Revenues and Expenditures

Year Ended September 30, 2024

	Federal Funds	Other	Total Funds
Weatherization Inventory			
REVENUES			
Miscellaneous	\$ -	\$ 132,563	\$ 132,563
Transfer (to) from Other Programs	-	124	124
Total Revenues	-	132,687	132,687
EXPENDITURES			
Material, Labor and Program Support	-	156,459	156,459
Liability Insurance	-	-	-
Administration Costs	-	1,624	1,624
Training and Technical Assistance	-	-	-
Total Expenditures	-	158,083	158,083
EXCESS REVENUES (EXPENDITURES)	\$ -	\$ (25,396)	\$ (25,396)

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, 2024

	Low Income Home Energy Assistance Program 2023	Low Income Home Energy Assistance Program 2024	Department of Energy Program 2024	Department of Energy Program 2025	Petroleum Violation Escrow Funds 2025	Bipartisan Infra- structure Law Grants 2027	Weather- ization Inventory	Total
Net Assets (Deficit), Beginning of Year	\$ (271)	\$ -	\$ (5,287)	\$ -	\$ (69)	\$ (4,236)	\$ (54,871)	\$ (64,734)
Excess Revenues (Expenditures)	271	-	5,287	-	69	4,236	(25,396)	(15,533)
NET ASSETS (DEFICIT), END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (80,267)	\$ (80,267)

See Independent Auditor's Report.

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

Funds Due from Nebraska Energy Office

September 30, 2024

	Funds Due September 30, 2024
Nebraska Energy Office	
Low-Income Home Energy Assistance Program	\$ 145,799
Bipartisan Infrastructure Law Grants	91,121
Low-Income Weatherization Assistance Program	91,545
TOTAL FUNDS DUE	\$ 328,465

LIST OF ACCOUNTS PAYABLE FOR MATERIALS AND LABOR BY VENDOR
September 30, 2024

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, 2024

	CSFP	WIC	Total
REVENUES			
Food Funding	\$ 469,851	\$ -	\$ 469,851
Nutrition Services and Administration	-	1,000,034	1,000,034
Local	8,028	-	8,028
Transfers from other Programs	74,421	16,170	90,591
Total Revenues	552,300	1,016,204	1,568,504
EXPENDITURES			
Personnel	108,478	667,559	776,037
Supplies	259	29,960	30,219
Travel	46	1,669	1,715
Building Space and Utilities	7,633	19,575	27,208
Communication - Postage and Freight	317	6,953	7,270
Communication - Telephone	855	17,578	18,433
Equipment Rental/Purchases/Maintenance	-	98,633	98,633
Vehicle Cost Pool	24,432	12,192	36,624
Other	9,746	35,220	44,966
Food Costs	379,923	29	379,952
Indirect Costs	20,611	126,836	147,447
Total Expenditures	552,300	1,016,204	1,568,504
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, 2024 and 2023

	2024	2023
REVENUES		
AOA Contributions Received	\$ 13,952	\$ 13,952
Adult Care Food Program	5,285	5,286
Federal ARPA	-	2,536
Title XX	-	456
CSBG Allocation	37,672	26,008
Cash Match Contributions	71,894	63,824
Transfer From Other Fund	-	15,010
Interest Income	45	22
Total Revenues	128,848	127,094
EXPENDITURES		
Personnel	60,692	56,038
Travel	411	510
Printing and Supplies	5,141	4,911
Building Space	2,063	3,289
Communication and Utilities	10,582	12,850
Food	30,469	31,541
Indirect Costs	11,531	10,647
Other	8,150	7,298
Total Expenditures	129,039	127,084
EXCESS REVENUES (EXPENDITURES)	(191)	10
Net Assets (Deficit), Beginning of Year	-	(10)
NET ASSETS (DEFICIT), END OF YEAR	\$ (191)	\$ -

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, 2024 and 2023

	2024	2023
REVENUES		
AOA Contributions Received	\$ 34,000	\$ 34,000
Adult Care Food Program	19,660	19,100
Federal ARPA	-	9,223
Title XX	1,179	1,238
Cash Match Contributions	193,318	181,224
Total Revenues	248,157	244,785
EXPENDITURES		
Personnel	96,691	99,907
Travel	-	2
Printing and Supplies	9,381	8,626
Food	123,160	116,901
Indirect Costs	18,371	18,982
Other	554	367
Total Expenditures	248,157	244,785
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, 2024 and 2023

	2024	2023
REVENUES		
Interest Income	\$ 63,382	\$ 46,960
Interprogram Charges, Allocations and Other	486,336	558,576
Depreciation Recovery	-	-
Total Revenues	549,718	605,536
EXPENDITURES		
Salaries, Wages, and Fringe Benefits	24,817	20,171
Direct Operating Expenses	195,721	225,839
Supplies	4,070	4,733
Travel	3,175	4,853
Depreciation	14,476	13,345
Indirect Costs	4,715	3,832
Total Expenditures	246,974	272,773
EXCESS REVENUES (EXPENDITURES)	302,744	332,763
Transfers from (to) CAH	-	458,381
Transfers from (to) Other Programs	(484,262)	(413,622)
Gain on Sale of Assets	-	91,143
Totals	(181,518)	468,665
Net Assets, Beginning of Year	2,729,972	2,261,307
NET ASSETS, END OF YEAR	\$ 2,548,454	\$ 2,729,972

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, 2024 and 2023

	2024	2023
REVENUES		
Rental Income and Other	\$ 97,145	\$ 154,082
Total Revenues	97,145	154,082
EXPENDITURES		
Salaries, Wages, and Fringe Benefits	-	-
Direct Operating Expenses	50,354	128,212
Supplies	-	-
Travel	-	-
Depreciation	1,674	40,449
Indirect Costs	-	-
Total Expenditures	52,028	168,661
EXCESS REVENUES	45,117	(14,579)
Net Deficit, Beginning of Year	(107,503)	(92,924)
NET DEFICIT, END OF YEAR	\$ (62,386)	\$ (107,503)

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, 2024 and 2023

	2024	2023
REVENUES		
Donations and Other	\$ 72,874	\$ 105,134
Investment Income (Loss)	12,889	5,954
Charitable Gaming Income *	2,834	1,969
Bingo Income	15,233	12,658
Pickle Income	-	-
Total Revenues	103,830	125,715
EXPENDITURES		
Operating Expenses	89,553	103,237
Total Expenditures	89,553	103,237
EXCESS REVENUES (EXPENDITURES)	14,277	22,478
Transfers from (to) Other Programs**	3,500	(21,389)
Net Assets, Beginning of Year	651,737	650,648
NET ASSETS, END OF YEAR	\$ 669,514	\$ 651,737

* 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, 2024 and 2023

	2024	2023
REVENUES		
Federal Grants	\$ -	\$ -
State Funds	-	-
Local	-	-
Other Income	25,650	17,850
Total Revenues	25,650	17,850
EXPENDITURES		
Salaries, Wages, and Fringe Benefits	-	4,026
Direct Operating Expenses	2,815	10,371
Supplies	26	401
Travel	75	146
Indirect Costs	-	765
Total Expenditures	2,916	15,709
EXCESS REVENUES (EXPENDITURES)	22,734	2,141
Transfers from (to) Other Programs	-	5,364
Net Assets, Beginning of Year	127,380	119,875
NET ASSETS, END OF YEAR	\$ 150,114	\$ 127,380

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, 2024 and 2023

	2024	2023
REVENUES		
Federal Grants	\$ 206,503	\$ 366,756
State - Other	-	-
Local	14,523	19,513
Transfers from Other Programs	-	-
Total Revenues	221,026	386,269
EXPENDITURES		
Personnel	153,585	214,507
Travel	562	2,163
Building Space and Utilities	8,905	7,811
Communication - Telephone	2,392	2,870
Communication - Postage	8	11
Supplies	4,391	41,668
Direct Operating	24,960	76,483
Grants and Special Projects	-	-
Capital Outlay	-	-
Indirect Costs	29,181	40,756
Total Expenditures	223,984	386,269
EXCESS REVENUES (EXPENDITURES)	(2,958)	-
Net Assets, Beginning of Year	65,793	65,793
NET ASSETS, END OF YEAR	\$ 62,835	\$ 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, 2024 and 2023

	2024	2023
REVENUES		
Rents	\$ -	\$ 2,835
Interest and Late Fees	-	3,615
Other	-	1,767
Total Revenues	-	8,217
EXPENDITURES		
Direct Operating Expenses	-	3,658
Supplies	-	-
Depreciation	-	1,363
Contract Services	-	210
Total Expenditures	-	5,231
OTHER CHANGES IN NET ASSETS		
Property and Equipment		
Transfer from (to) Corporate	-	(458,381)
Gain on Sale of Assets	-	-
Total Other Changes in Net Assets	-	(458,381)
CHANGE IN NET ASSETS	-	(455,395)
Net Assets, Beginning of Year	-	455,395
NET ASSETS, END OF YEAR	\$ -	\$ -

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, 2024

Salaries	*	\$	782,261
Fringe Benefits	*		178,137
Contract Services			207
Professional Fees			86,382
Insurance			82,024
Bank Service Charges			4,573
Vehicle Cost Pool			3,565
Travel in Area			2,479
Travel out of Area			17,692
Training			9,196
Space Costs			32,062
Taxes, Fees, & Licensing			8,376
Communications			4,309
Postage			7,961
Supplies			85,249
Copying			4,213
Printing			1,272
Software Support			26,309
Subscriptions/Memberships			11,736
Advertising			6
Staff Recognition			7,754
TOTAL		**	1,355,763
Net of Program Revenue			(13,765)
INDIRECT COST TOTAL			\$ 1,341,998

	Salaries	Fringe	Total
Program Salaries and Fringe	\$ 5,767,545	\$ 1,295,602	\$ 7,063,147
Indirect Salaries and Fringe	* 782,261	* 178,137	* 960,398
	\$ 6,549,806	\$ 1,473,739	\$ 8,023,545

** 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, 2024

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	07CH012308-01	\$ 3,884,642	
- Part Day & Handicapped	93.600	07CH012308-02	<u>806,533</u>	\$ 4,691,175
Passed through Nebraska Department on Aging Older Americans Act:				
Aging Cluster:				
Special programs for the aging				
- Supportive Services (NP)	93.044	17AANET3SS	<u>28,389</u>	28,389
Special programs for the aging				
- Nutrition Services (NP)	93.045	17AANET3CM/HD	62,591	
Special programs for the aging				
- Nutrition Services (NP)	93.045	17AANET3CM/HD	24,076	
COVID-19 - Special programs for the aging (NP)	93.045		61,615	
Special programs for the aging				
- Nutrition Services (Kearney)	93.045	18AANET3CM/HD	34,000	
Special programs for the aging				
- Nutrition Services (Minden)	93.045	18AANET3CM/HD	<u>13,952</u>	196,234
Nutrition Services Incentive Program (Minden)	93.053	18AANENSIP	5,285	
Nutrition Services Incentive Program (North Platte)	93.053	17AANENSIP	21,962	
Nutrition Services Incentive Program (Kearney)	93.053	18AANENSIP	<u>19,660</u>	<u>46,907</u>
				271,530
Passed through Nebraska Energy Office:				
Low-Income Home Energy Assistance Program	93.568	G2201NELIEA	531,407	
Low-Income Home Energy Assistance Program	93.568	G2401NELIEA	<u>223,346</u>	754,753

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, 2024

Federal Grantor/Pass-Through Program Grantor/Program Title	Assistance Listing Number	Grant Number	Federal Expenditures
Passed through Nebraska Department of Health and Human Services:			
Community Services			
Block Grant - Discretionary Funds	93.569	2301NECOSR	\$ 24,086
Community Services			
Block Grant	93.569	2301NECOSR	125,710
Community Services			
Block Grant	93.569	2401NECOSR	<u>509,069</u> \$ 658,865
Immunization Cooperative			
Agreements	93.268	NH23IP922589	<u>206,503</u> 206,503
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			\$ 6,582,826
<u>Department of Energy</u>			
Passed through Nebraska Energy Office:			
Weatherization Assistance for			
Low-Income Persons	81.042	DE-EE0009999	\$ 272,565
Weatherization Assistance for			
Low-Income Persons	81.042	DE-EE0009914	<u>350,578</u> \$ 623,143
TOTAL DEPARTMENT OF ENERGY			\$ 623,143
<u>Department of Transportation - Federal Transit Administration</u>			
Passed through Nebraska Department of Roads:			
Formula Grants for Rural Areas	20.509	NE-2022-019	\$ 1,183,965
Formula Grants for Rural Areas	20.509	NE-2023-018-01	73,284
COVID-19 - Formula Grants for			
Rural Areas	20.509	C9910222	2,571
COVID-19 - Intercity Bus Route	20.509	NE-2020-013-01	2,688
Intercity Bus Route	20.509	NE-2023-006-00	1,425 \$ 1,263,933
TOTAL DEPARTMENT OF TRANSPORTATION			\$ 1,263,933

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, 2024

Federal Grantor/Pass-Through Program Grantor/Program Title	Assistance Listing Number	Grant Number	Federal Expenditures	
<u>Department of Agriculture</u>				
Direct Programs:				
Food Distribution Cluster:				
Commodity Supplemental Food Program	10.565	243NE813Y8005	\$ 89,928	
Food Commodities (Note 4)	10.565	233NE813Y8005	<u>379,923</u>	\$ 469,851
Passed through Nebraska Department of Education:				
Child and Adult Care Food Program	10.558	202424N202043	8,968	
Child and Adult Care Food Program	10.558	202424N109943	<u>218,199</u>	227,167
Passed through Nebraska Department of Health and Human Services:				
Nutrition Program for Women, Infants, and Children	10.557	243NE706W1003	901,998	
Nutrition Program for Women, Infants, and Children	10.557	213NE806W5003	33,000	
Nutrition Program for Women, Infants, and Children	10.557	223NE806W5003	47,600	
Nutrition Program for Women, Infants, and Children	10.557	233NE806W5003	<u>17,436</u>	1,000,034
TOTAL DEPARTMENT OF AGRICULTURE			\$ 1,227,201	
<u>Department of Housing and Urban Development</u>				
Passed through from Nebraska Department of Health and Human Services:				
Emergency Solutions Grant Program:				
Assistance Program ESG-SW	14.231	E-23-DC-31-0001	\$ 84,832	
Assistance Program ESG-SE	14.231	E-23-DC-31-0001	<u>61,566</u>	\$ 146,398
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			\$ 146,398	
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 10,313,352	

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, 2024

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, 2024. 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, 2024, 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 3, 2025.

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 3, 2025

**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, 2024. 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, 2024.

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 3, 2025

Community Action Partnership of Mid-Nebraska

Schedule of Findings and Questioned Costs

Year Ended September 30, 2024

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
93.568

Name of Federal Program or Cluster

Head Start Cluster
Low-Income Home Energy Assistance Program

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, 2024

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