

**NORTHEAST KANSAS COMMUNITY ACTION PROGRAM, INC.**  
Hiawatha, Kansas

FINANCIAL STATEMENTS  
AND  
SUPPLEMENTARY INFORMATION  
WITH  
INDEPENDENT AUDITOR'S REPORT  
Year Ended March 31, 2024

**Northeast Kansas Community Action Program Inc.**  
 Hiawatha, Kansas  
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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Northeast Kansas Community Action Program Inc.  
Hiawatha, Ks.

### Opinion

We have audited the accompanying financial statements of Northeast Kansas Community Action Program Inc. (a nonprofit organization) which comprise the statements of financial position as of March 31, 2024, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Northeast Kansas Community Action Program Inc. as of March 31, 2024, and the changes in its net assets and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 Northeast Kansas Community Action Program Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the 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 Northeast Kansas Community Action Program Inc.'s ability to continue as a going concern within one year after the date that the financial statements are 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 generally accepted 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 generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- 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 Northeast Kansas Community Action Program Inc.'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 northeast Kansas Community Action Program Inc.'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.

#### **Report on Supplementary Information**

Our audit was conducted for forming an opinion on the financial statements as a whole. The accompanying additional information pages 24 to 74 are presented for additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is also 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 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 taken as a whole.

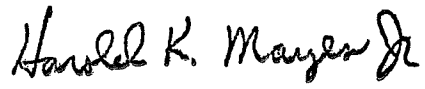
#### **Report on Summarized Comparative Information**

In our opinion, the summarized comparative information presented herein as of and for the year ended March 31, 2024 is consistent, in all material respects, with the audited financial statements from which it has been derived.

#### **Other reporting required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated September 18, 2024 on our consideration of Northeast Kansas Community Action Program Inc.'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 Northeast Kansas Community Action Program Inc.'s internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Harold K. Mayes Jr." The signature is written in a cursive style with a large, prominent initial 'H'.

Harold K. Mayes Jr. CPA  
Agler & Gaeddert, Chartered  
Ottawa, Kansas  
September 18, 2024

**Northeast Kansas Community Action Program, Inc.**  
**STATEMENT OF FINANCIAL POSITION**  
March 31, 2024  
(with summarized financial information at March 31, 2023)

<b>ASSETS</b>	<u>2024</u>	<u>2023</u>
<b>Current assets</b>		
Cash	\$ 323,911	\$ 330,599
Investments	104,424	83,862
Grant Funds Receivable	387,232	633,075
Accounts receivable	987	757
Prepaid Expenses	<u>64,048</u>	<u>115,514</u>
<i>Total current assets</i>	<u>880,602</u>	<u>1,163,807</u>
<b>Fixed Assets</b>		
Property and Equipment	3,073,676	3,200,290
Less accumulated depreciation	<u>(2,263,501)</u>	<u>(2,236,631)</u>
<i>Total property and equipment</i>	<u>810,175</u>	<u>963,659</u>
<b>Other assets</b>		
Restricted cash - FSS Participants	<u>26,282</u>	<u>25,540</u>
<i>Total assets</i>	<u>\$ 1,717,059</u>	<u>\$ 2,153,006</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current liabilities</b>		
Accounts Payable	\$ 219,611	\$ 486,950
Accrued Payroll and Related Expenses	123,801	116,407
Accrued Compensated Absences	129,553	114,595
Deferred Revenue	61,327	0
Reserve Accounts	4,357	19,332
Current portion of long-term debt	<u>0</u>	<u>15,345</u>
<i>Total current liabilities</i>	<u>538,649</u>	<u>752,629</u>
<b>Non-Current Liabilities</b>		
FSS Escrow	24,525	25,540
<b>Notes Payable - net of current portion of long-term debt</b>	<u>0</u>	<u>71,359</u>
<b>Total Liabilities</b>	<u>563,174</u>	<u>849,528</u>
<b>Net assets</b>		
Without donor restriction		
Undesignated	968,845	1,013,781
Board-designated	149,262	178,160
Total Net Assets Without Donor Restrictions	<u>1,118,107</u>	<u>1,191,941</u>
With donor restriction	<u>35,778</u>	<u>111,537</u>
<i>Total net assets</i>	<u>1,153,885</u>	<u>1,303,478</u>
<i>Total liabilities and net assets</i>	<u>\$ 1,717,059</u>	<u>\$ 2,153,006</u>

The accompanying notes are an integral part of this financial statement.



**Northeast Kansas Community Action Program, Inc.**  
**STATEMENT OF ACTIVITIES**  
Year ended March 31, 2024  
(with summarized financial information at March 31, 2023)

	Without Donor Restriction	With Donor Restriction	2024 Total	2023 Total
<b>Revenues</b>				
Federal Grants	\$ 8,357,474	\$ 11,919	\$ 8,369,393	\$ 7,610,742
Program Income	0	0	0	9,500
Donations	25,381	22,124	47,505	32,017
Other	62,791	1,910	64,701	2,859
In-kind contributions	515,960	0	515,960	555,389
	<u>8,961,606</u>	<u>35,953</u>	<u>8,997,559</u>	<u>8,210,507</u>
<b>Net assets release from restriction</b>	<u>111,712</u>	<u>(111,712)</u>	<u>0</u>	<u>0</u>
	<u>9,073,318</u>	<u>(75,759)</u>	<u>8,997,559</u>	<u>8,210,507</u>
<b>Expenses</b>				
Child Care	5,972,799	0	5,972,799	5,721,388
Community Services	759,334	0	759,334	660,158
Housing	1,228,845	0	1,228,845	1,103,809
Weatherization	96,389	0	96,389	0
Other Services	41,276	0	41,276	21,049
Total Program Services	<u>8,098,642</u>	<u>0</u>	<u>8,098,642</u>	<u>7,506,404</u>
Management and General	949,876	0	949,876	947,940
Fixed Assets	112,515	0	112,515	453,917
Total Support Expenses	<u>1,062,392</u>	<u>0</u>	<u>1,062,391</u>	<u>1,401,857</u>
Total expenses	<u>9,161,035</u>	<u>0</u>	<u>9,161,035</u>	<u>8,908,261</u>
<b>Other Revenue (Expense)</b>				
Unrealized Gain/(Loss) on Invest.	13,882	0	13,882	531
Gain/(Loss) on Disposal of Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>(8,350)</u>
Total Other Revenue/(Expense)	<u>13,882</u>	<u>0</u>	<u>13,882</u>	<u>(7,819)</u>
Change in net assets	<u>(73,834)</u>	<u>(75,759)</u>	<u>(149,593)</u>	<u>(705,573)</u>
<b>Net Assets</b>				
Beginning of the year - restated	<u>1,191,941</u>	<u>111,537</u>	<u>1,303,478</u>	<u>2,009,051</u>
End of the year	<u>\$ 1,118,107</u>	<u>\$ 35,778</u>	<u>\$ 1,153,885</u>	<u>\$ 1,303,478</u>

The accompanying notes are an integral part of this financial statement.



**Northeast Kansas Community Action Program, Inc.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
Year ended March 31, 2024  
(with summarized financial information at March 31, 2023)

	Child Care	Community Services	Housing	Weatherization
<b>Expenditures</b>				
Personnel	\$ 2,839,361	\$ 362,030	\$ 151,060	\$ 31,760
Fringe Benefits	809,623	107,898	49,598	5,883
Equipment	0	0	0	0
Computer	27,257	20,385	20,955	9
Supplies	608,311	44,708	4,158	6,891
Rent/Utilities	201,866	22,105	2,920	664
Facility Repair/Maintenance	358,380	5,654	2,152	521
Mortgage	89,514	32	0	0
Professional Fees	33,855	20,640	1,466	33
Communications	127,112	14,507	3,562	845
Vehicle	139,286	14,261	2,877	1,135
Insurance	56,999	3,487	1,854	605
Travel	57,550	4,652	5,721	24,389
Registration	69,528	11,398	4,056	23,493
Tuition and Books	6,759	0	0	0
Depreciation	0	0	0	0
Interest	0	0	0	0
Other Operating Expenses	26,329	69,080	302	161
Direct Customer Services	9,339	54,317	978,114	0
In-Kind Contributions	511,730	4,180	50	0
	\$ 5,972,802	\$ 759,334	\$ 1,228,845	\$ 96,389
Total Expenses				
Indirect Expenses	803,606	113,200	28,350	8,290
<b>Total Expenditures</b>	\$ 6,776,407	\$ 872,534	\$ 1,257,195	\$ 104,679

The accompanying notes are an integral part of this financial statement.

	Other Services	Total Programs	Management and General	Fixed Assets	Total	2023 Total
\$	16,339	\$ 3,400,550	\$ 629,253	\$ 0	\$ 4,029,803	\$ 4,014,158
	6,991	979,993	160,486	0	1,140,479	1,033,269
	0	0	0	0	0	(4,093)
	0	68,606	52,381	0	120,986	148,718
	1,419	665,487	30,470	0	695,958	635,914
	0	227,555	10,231	0	237,786	227,539
	0	366,708	13,823	0	380,531	452,197
	0	89,546	0	(89,546)	0	0
	151	56,145	28,980	0	85,125	51,399
	0	146,026	13,825	0	159,851	150,663
	0	157,559	2,848	0	160,407	145,255
	0	62,945	4,611	0	67,556	60,201
	0	92,312	7,351	0	99,663	92,926
	1,733	110,207	4,131	0	114,338	81,186
	0	6,759	0	0	6,759	1,008
	0	0	0	199,218	199,218	211,581
	0	0	0	2,843	2,843	4,688
	347	96,218	(8,514)	0	87,705	48,109
	14,296	1,056,066	0	0	1,056,066	998,154
	0	515,960	0	0	515,960	555,389
\$	<u>41,276</u>	<u>\$ 8,098,643</u>	<u>\$ 949,876</u>	<u>\$ 112,515</u>	<u>\$ 9,161,035</u>	<u>\$ 8,908,261</u>
	<u>11,269</u>	<u>964,716</u>	<u>(964,716)</u>	<u>0</u>	<u>0</u>	<u>0</u>
\$	<u><u>52,546</u></u>	<u><u>\$ 9,063,359</u></u>	<u><u>(14,839)</u></u>	<u><u>\$ 112,515</u></u>	<u><u>\$ 9,161,035</u></u>	<u><u>\$ 8,908,261</u></u>

The accompanying notes are an integral part of this financial statement.

**Northeast Kansas Community Action Program, Inc.**  
**STATEMENT OF CASH FLOWS**  
Year ended March 31, 2024  
(with summarized financial information for March 31, 2023)

	2024	2023
<b>CASH FLOWS PROVIDED BY (USED IN)</b>		
<b>OPERATING ACTIVITIES</b>		
Cash received from grants	\$ 8,676,334	\$ 7,726,058
Cash received from program income	0	9,500
Cash received from other	42,496	2,859
Cash received from donations	47,505	32,017
Cash paid to program employees and providers	(8,636,534)	(8,315,615)
Interest expense	(2,843)	(4,688)
	<u>126,958</u>	<u>(549,869)</u>
<i>Net cash provided by (used in) operating activities</i>		
<b>CASH FLOWS PROVIDED BY (USED IN)</b>		
<b>INVESTING ACTIVITIES</b>		
(Increase) Decrease in Investments	20,562	(678)
Increase (Decrease) in Reserve Account	(15,990)	(1,082)
Gain/(Loss) on Disposal of Assets	(22,205)	504,545
Unrealized (Gain)/Loss on Investments	13,882	531
Acquisition of Property and Equipment	(42,450)	(254,380)
	<u>(46,201)</u>	<u>248,936</u>
<i>Net cash provided by (used in) investing activities</i>		
<b>CASH FLOWS PROVIDED BY (USED IN)</b>		
<b>FINANCING ACTIVITIES</b>		
Payments of Long-Term Debt	(86,703)	(14,644)
	<u>(86,703)</u>	<u>(14,644)</u>
<i>Net cash provided by (used in) financing activities</i>		
<b>Net increase (decrease) in cash and cash equivalents</b>	(5,946)	(315,577)
<b>Beginning cash and cash equivalents</b>	<u>356,139</u>	<u>671,716</u>
<b>Ending cash and cash equivalents</b>	<u>\$ 350,193</u>	<u>\$ 356,139</u>
<b>Cash</b>	\$ 323,911	\$ 330,599
<b>Restricted cash</b>	<u>26,282</u>	<u>25,540</u>
	<u>\$ 350,193</u>	<u>\$ 356,139</u>

The accompanying notes are an integral part of this financial statement.

**Northeast Kansas Community Action Program, Inc.**  
**STATEMENT OF CASH FLOWS**

*Reconciliation of change in net assets to net cash provided by operating activities*

Year ended March 31, 2024

(with summarized financial information for March 31, 2023)

	2024	2023
<b>CASH FLOWS PROVIDED IN (USED IN )</b>		
<b>OPERATING ACTIVITIES</b>		
Increase (decrease) in net assets	\$ (149,593)	\$ (705,753)
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation expense	199,218	211,581
Unrealized (Gain)/Loss on Invest.	(13,882)	(531)
Gain/(loss) on Disposal of Assets	(22,205)	8,350
Changes in assets and liabilities		
(Increase) Decrease in Grants Receivable	245,843	132,345
(Increase) Decrease in Accounts Receivable	(230)	(690)
(Increase) Decrease in Prepaid Expenses	51,466	(56,943)
Increase (Decrease) in Accounts Payable	(267,338)	(171,145)
Increase (Decrease) in Accrued Payroll	7,394	10,629
Increase (Decrease) in Accrued Compensated Absences	14,958	38,637
Increase (Decrease) in Deferred Revenue	61,327	(16,349)
Increase (Decrease) in Reserve Accounts	0	0
<b>Total adjustments</b>	<b>276,552</b>	<b>155,884</b>
<b>NET CASH PROVIDED BY (USED IN)</b>		
<b>OPERATING ACTIVITIES</b>	<b>\$ 126,958</b>	<b>\$ (549,869)</b>

The accompanying notes are an integral part of this financial statement.

# Northeast Kansas Community Action Program, Inc.

## NOTES TO FINANCIAL STATEMENTS

March 31, 2024

### NOTE 1 - SUMMARY OF ACCOUNTING POLICIES

Northeast Kansas Community Action Program, Inc. (NEK-CAP Inc.) or the organization is a non-profit community service organization incorporated under the laws of the State of Kansas serving a sixteen county area. The sixteen counties include Atchison, Brown, Doniphan, Jackson, Jefferson, Jewell, Leavenworth, Marshall, Mitchell, Nemaha, Osborne, Pottawatomie, Republic, Riley, Smith and Washington. The purpose of NEK-CAP INC. is to stimulate a better focus of all available local, state, private and federal resources with the goal of enabling low-income families and low-income individuals of all ages, in rural and urban areas, to attain the skills, knowledge, attitudes and motivations to secure the opportunities needed for them to become self-sufficient.

NEK-CAP Inc. receives grant funds and donations from the federal government, State of Kansas, county and local governments and the public sector.

#### Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting.

#### Basis of Presentation

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expanded for any purpose in performing the primary objectives of the organization. The organization's board may designate assets without restrictions for specific operational purposes from time-to-time.

Net Assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the organization or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

#### Budgetary Accounting

Budgets are adopted for each grant/contract based on that grant's/contract's fiscal grant period and the specific purposes and terms of that grant/contract. Budget revisions are determined in accordance with applicable federal regulations on grant administration.

#### Cash Equivalents

For purposes of the Statement of Cash Flows, NEK-CAP Inc. considers all instruments purchased with an original maturity of three months or less to be cash equivalents.

#### Investments

Investments consist entirely of equity securities with readily determinable fair values that are reported at their fair value based on quoted market prices in the statement of financial position.

#### Property and Equipment

NEK-CAP INC. capitalizes equipment purchases greater than \$5,000 at cost or estimated fair value, if donated. In accordance with grant agreements, the organization maintains a listing of property and equipment purchased with federal funds, recording its date of purchase, description, location, cost and source of funding used to make the purchase. The grantor retains a reversionary interest in the property and equipment purchased with federal funds. The disposition of equipment and any sale proceeds are subject to grant requirements. Donated buildings are recorded at fair market value at the time of donation. Constructed buildings are recorded at cost.

# Northeast Kansas Community Action Program, Inc.

## NOTES TO FINANCIAL STATEMENTS

March 31, 2024

### NOTE 1 - SUMMARY OF ACCOUNTING POLICIES - Continued

#### Property and Equipment - Continued

NEK-CAP Inc's central office was donated in December 1986, with the stipulation that when the building is no longer needed by the organization, it will be deeded back to the donor. The building was valued at \$154,000 at the date of donation.

Property and equipment are depreciated on the straight-line basis over their estimated lives as follows:

Buildings	25-45 years
Equipment	3 years
Vehicles	5 years

#### Inventory

Inventory (if any) represents balances of supplies on-hand and are stated at cost, which approximates market, using the first-in/first-out (FIFO) method.

#### Contributions

NEK-CAP INC. recognizes the full amount of the contributions and grants received in the period that they were made as either net assets with donor restrictions or net assets without donor restrictions depending on the existence of any donor restrictions. The organization reports gifts of cash and other assets as net assets with restrictions if they are received with donor stipulations that limit the use of donated assets. When a donor restriction expires, or a stipulated time restriction ends, net assets are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. The organization records donor-restricted contributions whose restrictions are met in the same reporting period as net assets without donor restrictions. The organization records non-cash contributions at their estimated fair market value at the date of the contribution.

#### Grants Receivable

Grants receivable represent expenditures of grant funds that are to be reimbursed to the organization by federal or state granting agencies. The organization considers grants receivable to be fully collectible, and therefore, no allowance for doubtful accounts is required.

#### Donated Use of Space, Materials and Services

Donated use of facilities is recorded as the difference in the fair market value rent and the actual rental payments made by NEK-CAP Inc. in accordance with FASB ASC 958-605-25. Donated supplies are recognized at their estimated fair value. In accordance with generally accepted accounting principles, donated services are recognized at their estimated fair value when they create or enhance nonfinancial assets or they require specialized skills that would need to be purchased if they were not donated. The organization receives donated services from a variety of unpaid volunteers assisting the organization in its charitable programs, primarily the Head Start and Early Head Start programs. The value of these services that did not meet the requirements for recognition under GAAP is \$515,960 for the year ended March 31, 2024.

Total value of donated space, material and services for grant purposes:	\$	1,461,223
Less: value of these services that did not meet the requirements of recognition under GAAP:		<u>(945,263)</u>
Total value of donated space, material and services recognized under GAAP:	\$	<u>515,960</u>

**Northeast Kansas Community Action Program, Inc.**

***NOTES TO FINANCIAL STATEMENTS***

March 31, 2024

**NOTE 1 - SUMMARY OF ACCOUNTING POLICIES - Continued**

Advertising Costs

Advertising costs are expensed to operations when incurred. Total advertising cost for the year ended March 31, 2024 was \$72,787 and was primarily for job listings and program outreach.

Cost Allocation

Joint costs are allocated to benefiting programs using various allocation methods depending on the type of joint cost being allocated. Joint costs are those costs incurred for the common benefit of all NEK-CAP Inc. programs, but which cannot be readily identified. Cost allocation methods are as follows:

**Personnel:** Organization administrative and financial personnel (executive director, fiscal director, bookkeepers, personnel director, purchasing agent, planner and executive secretary) salaries and wages leave and fringe benefits, and related administrative expenses (audit, travel, supplies, etc.) are accumulated in the indirect cost pool. The actual indirect costs included are allocated to each program based upon direct salaries and wages including all fringe benefits of each grant or activity in accordance with the Indirect Cost Negotiation Agreement with the Department of Health and Human Services.

**Central Office Facility:** Space costs (maintenance costs, supplies, utilities, depreciation, etc.) are allocated based on the number of square feet of space each program occupies. Space occupied by administrative staff is allocated through the indirect cost pool described above.

**Supplies:** Certain supplies are inventoried and signed out to specific programs when needed. The supplies are expensed to specific programs monthly on a first-in, first-out basis. General supplies are allocated based on direct salaries and wages of each grant activity.

**Copy Costs, Telephone System and Postage Meter:** A record is maintained of usage (copies made, number of phones, etc.) for each program. These costs are charged to programs based on the usage during the month. Other general copy, telephone and postage costs are allocated based on direct salaries and wages of each grant activity.

**Insurance:** Insurance is allocated to benefiting programs depending on the type of insurance. Workers' compensation and general liability are allocated based on salaries and wages of personnel covered. Vehicle insurance is allocated based on the amount of vehicle usage by each program.

<b>Elements of Cost</b>	<b>Methodology of Allocation</b>
Equipment	Direct Cost
Computer Expense	Direct Cost
Supplies	Direct Cost
Rent and Utilities	Central Office allocation based upon square footage per fund. Other sites based upon actual usage if one program or if multiple based upon square footage and Early Head Start/Head Start portion by number of children served per fund at the site.
Facility Repairs and Maintenance	Central Office allocation based upon square footage per fund. Other sites based upon actual usage if one program or if multiple based upon square footage and Early Head Start/Head Start portion by number of children served per fund at the site.



# Northeast Kansas Community Action Program, Inc.

## NOTES TO FINANCIAL STATEMENTS

March 31, 2024

### NOTE 1 - SUMMARY OF ACCOUNTING POLICIES - Continued

#### Cost Allocation - continued

<b>Elements of Cost</b>	<b>Methodology of Allocation</b>
Professional Fees	Direct Cost
Communication Expenses	Actual usage and allocated based on number of phone lines or copies per fund.
Vehicle Expenses	Actual usage and allocated based on mileage usage per fund.
Insurance	Allocated based on number of employees per fund.
Travel	Direct Cost
Registration	Direct Cost
Tuition and Books	Direct Cost
Depreciation	Direct Cost
Interest Expense	Direct Cost
Other Operating Expense	Direct Cost
Support to Other Programs	Direct Cost
Direct Customer Services	Direct Cost

#### Income Tax Status

NEK-CAP inc. is exempt from Federal income taxes under Section 501(c) (3) of the Internal Revenue Code and is exempt from state income taxes under the laws of the State of Kansas. The organization has not been classified as a private foundation.

As required by FASB ASC No. 740, Income Taxes, the organization evaluated its tax positions and the certainty as to whether those positions will be sustained in the event of an audit by taxing authorities at the federal and state levels. The primary tax positions evaluated are related to the organization's continued qualification as a tax-exempt organization and whether there is unrelated business income activities conducted that would be taxable. Management has determined that all income tax positions are more likely than not of being sustained upon potential audit or examination; therefore, no disclosures of uncertain income tax positions are required. The organization is no longer subject to United States federal or state examinations by tax authorities for the years before 2020. During the fiscal year ending March 31, 2024, the organization did not recognize any interest or penalties associated with any positions.

#### Concentration of Risk

The organization is supported primarily through grants from federal, state, and local governments. Historically, a few major grantors, including the U.S. Department of Health and Human Services and the U.S. Department of Housing and Urban Development, provide significant portions of grants. It is always considered reasonably possible that grantors or donors might be lost in the near term. In addition, NEK-CAP Inc's ability to generate resources via grants is primarily dependent upon the economic health and prosperity of the Federal government and to a much smaller extent upon the prosperity and health of the State of Kansas. As a result, there is the potential that an economic downturn or changes in federal and state policy or priorities could result in a decrease in contributions and grants. This in turn could potentially negatively affect the organization's ability to provide the same level of high quality service that NEK-CAP Inc. currently provide to its program participants.

#### 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 the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Northeast Kansas Community Action Program, Inc.**

**NOTES TO FINANCIAL STATEMENTS**

March 31, 2024

**NOTE 1 - SUMMARY OF ACCOUNTING POLICIES - Continued**

Change in Net Assets from Operations

NEK-CAP Inc's change in net assets from operations includes revenues and expenses directly related to carrying out the organization's mission. Unrealized gains, losses, and dividend revenue on investments are considered non-operating.

**NOTE 2 - LIQUIDITY AND AVAILABILITY**

NEK-CAP Inc. is substantially supported by donor-restricted grants and to a lesser extent, some unrestricted grants. Because a donor's restriction requires resources to be used in a particular manner or in a future period, NEK-CAP Inc. must maintain sufficient resources to meet those requirements. Thus, financial assets may not be available for general expenditure within one year. As part of NEK-CAP Inc's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. NEK-CAP Inc. maintains its funds in FDIC insured accounts and amounts in excess of FDIC insurance are collateralized by pledged securities held under joint custody receipts issued by the Federal Reserve Bank in NEK-CAP Inc's name (See Note 3 - Deposits). NEK-CAP Inc. operates primarily on three types of grants: 1) reimbursement-type grants where the expenditures are reimbursed within a short time of disbursement by drawing down funds to meet current disbursement needs; 2) reimbursement-type grants where the expenditures are reimbursed within a short time of filing a disbursement/reimbursement request; and 3) front-loaded grants that advance all or a portion of grant funding. Additionally, the NEK-CAP Inc's Multi-County Board of Directors has established a reserve of \$142,218 (See Note 11 - Board-Designated Net Assets). This is a board-designated reserve with the objective of setting funds aside to be drawn upon by the NEK-CAP Inc. Multi-County Board of Directors in the event of organizational financial distress. The reserves balance is available to draw upon to temporarily fund current operational needs until reimbursement is received by funding sources. This ensures that the agency is not using funds from one federal funding source to pay for operations of another federal funding source. In addition, NEK-CAP Inc. maintains a short-term investment with a value of \$104,424 as of March 31, 2024 (See Note 4- Investments) that could be liquidated by the NEK-CAP Inc. Multi-County Board of Directors to fund operations, if the need arises.

The following reflects NEK-CAP Inc's financial assets as of the Statement of Financial Position date reduced by amounts not available for general use because of contractual or donor-imposed restrictions' within one year of the Statement of Financial Position date. Amounts not available include amounts set aside for board-designated reserves as needed for providing future programs and services.

Total Current Assets	\$	880,602
Less:		
Prepaid Expenses		(64,048)
Inventory		<u>0</u>
Current Financial Assets		816,554
Less:		
Board-designated funds		<u>(149,262)</u>
Financial Assets available to meet cash needs for general expenditure within 1 year	\$	<u><u>667,292</u></u>

# Northeast Kansas Community Action Program, Inc.

## NOTES TO FINANCIAL STATEMENTS

March 31, 2024

### NOTE 3 - DEPOSITS

As of March 31, 2024, the carrying amount of NEK-CAP Inc's deposits including restricted cash balances was \$350,193. The bank balance was \$403,934 as of March 31, 2024. The difference between carrying amount and bank balance is outstanding deposits and checks. Of the bank balance for March 31, 2024, \$364,608 was covered by FDIC insurance and \$39,326 was collateralized by pledged securities held under joint custody receipts issued by the Federal Reserve Bank in the organization's name.

The U.S. Department of Housing and Urban Development has a program called the Family Self Sufficiency (FSS) Program in which persons receiving rent subsidies can save the difference between the original rent subsidy and the change in that subsidy as their personal income increases. These savings are maintained by NEK-CAP INC., Inc. in an escrow account until these persons have met the time requirement and additional program requirements. The funds are then remitted to the qualified individual including interest earned. The funds are in a separate bank account and amounted to \$24,547 as of March 31, 2024. Currently the US Department of Housing and Urban Development also requires forfeitures from the Family Self Sufficiency (FSS) Program be deposited into a separate escrow account for the benefit of the participants of the FSS program. The funds are in a separate bank account and amounted to \$1,735 as of March 31, 2024.

### NOTE 4 - INVESTMENTS

At March 31, 2024, the value of the organization's investments consisted of the following:

Equity Securities	\$	<u>104,424</u>
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Investments are valued using Level 1 inputs, which means the investments are valued at quoted market values per the stock exchange.

### NOTE 5 - PROPERTY AND EQUIPMENT

Property and equipment consisted of the following as of March 31, 2024:

Central Office Building and Equipment	\$	260,063
ALJ Center		805,330
Equipment - Federal		<u>2,008,283</u>
Total Property and Equipment		3,073,676
Less: Accumulted Depreciation		<u>(2,263,501)</u>
Net Property and Equipment	\$	<u>810,175</u>

Depreciation expense during the year ended March 31, 2024 was \$199,218.

**Northeast Kansas Community Action Program, Inc.**

**NOTES TO FINANCIAL STATEMENTS**

March 31, 2024

**NOTE 6 - PREPAID EXPENSES**

Prepaid expenses consisted of the following at March 31, 2024:

Prepaid Insurance	\$	13,998
Prepaid Postage		3,565
Other Prepaid Expenses		<u>46,485</u>
Total Prepaid Expenses	\$	<u><u>64,048</u></u>

**NOTE 7 – NOTES PAYABLE**

Notes payable consisted of the following at March 31, 2024:

During fiscal year 2017, the organization decided to accelerate the repayment on the loan by making payments of \$2,691 per month, although the terms of the loan did not change. As of April 2019, the organization decided to make only the required minimum payment of \$1,611 each month. The loan now has an anticipated maturity date of April 2028. The future payments schedule below reflects the required minimum monthly payments. As of March 31, 2024, notes payable mature as follows:

Note Payable to Farmers Home Administration		
ALJ Center loan: 5% interest, monthly		
installments of \$1,611, due 7/20/2030	\$	<u>0</u>
Total Notes Payables	\$	0
Less Current Portion		<u>0</u>
Long-Term Notes Payable	\$	<u><u>0</u></u>

Interest expense paid for the year ended March 31, 2024 was \$2,843.

During fiscal year 2023, the organization sought permission from the Office of Head Start to fully pay off the ALJ Center loan as of December 12, 2023, and was granted permission. The loan is now fully paid off. The ALJ Center has a 100% federal interest in the facility.

**NOTE 8 - RESERVE ACCOUNTS**

The organization had originally established a reserve of funds as required by the terms of a Loan Resolution Security Agreement with the U.S. Department of Agriculture for a loan to construct the ALJ Center Head Start facility. These reserve funds may be used for paying the costs of repairs to the facility or making extensions or improvements to the facility. However, as of December 12, 2023, the loan with the U.S. Department of Agriculture has been paid off and is no longer required. Most of these reserve funds were used by the NEK-CAP, Inc. Board of Directors to pay for an updated fire alarm system at the ALJ Center Head Start facility. The value of the reserve funds remaining is \$4,357 as of March 31, 2024.

**Northeast Kansas Community Action Program, Inc.**

**NOTES TO FINANCIAL STATEMENTS**

March 31, 2024

**NOTE 9 - COMPENSATED ABSENCES**

**Holidays** – Holidays are recognized as non-workdays for employees. NEK-CAP Inc. provides regular non-exempt employees the benefit of paid holidays as described below in Table 1.0 and approved annually by the NEK-CAP Inc. Multi-County Board of Directors. Exempt employees typically receive their full salary for any week in which a holiday is observed if they perform any work during that week. A recognized holiday that falls on Saturday will be observed on the preceding Friday. A recognized holiday that falls on Sunday will be observed on the following Monday. Holiday pay is calculated based on the employee's regular hourly rate multiplied by the number of hours the employee was regularly scheduled to work that day. If an employee was not scheduled to work, no holiday pay will be awarded. If a holiday falls during an employee's scheduled annual leave, discretionary leave, or sick leave, holiday pay will be provided for the holiday. Paid holidays will not be counted as hours worked in the calculation of determining overtime. Holidays are not paid out upon termination or resignation. The liability for holidays as of March 31, 2024, was \$0.

**Table 1.0** NEK-CAP Inc. Recognized Holidays:

<b>NEK-CAP INC. Recognized Holidays</b>
New Year's Day
Martin Luther King, Jr. Day
Presidents' Day
Good Friday
Memorial Day
Juneteenth Day
Independence Day
Labor Day
Veteran's Day
Indigenous People's Day (Formerly Columbus Day)
Thanksgiving Day
Day after Thanksgiving Day
Christmas Day

**Annual Leave** - Regular 12-month schedule employees of NEK-CAP Inc. are entitled to paid Annual Leave based on years of service as described below in Table 1.1. The leave is posted to the leave balance at the end of each pay period.

**Table 1.1** 8 hour a day employee accrues annual leave based on the following schedule:

<b>Completed Years of Service</b>	<b>Paid Annual Leave</b>
Date of hire thru 4 years	.046270 per eligible hour
5 – 9 Years	.057730 per eligible hour
10 – 14 Years	.069330 per eligible hour
15 Years or More	.092400 per eligible hour

Annual Leave may accumulate up to a total of 192 hours. If the employee's benefit reaches this maximum, further Annual Leave will not accrue until the employee has reduced the balance below the limit. Employees begin to accrue Annual Leave upon hire but cannot use it until successful completion of half (90 days) of their Introductory Period. All Annual Leave must be used before an employee can use unpaid leave. Annual Leave will not continue to accrue during any significant unpaid leave of absence, except a military leave of absence. Employees must utilize accrued Annual Leave during any FMLA leave to provide income during what would otherwise be unpaid leave. Non-exempt employees may take accrued Annual Leave in half-hour increments. Exempt employees may only use Annual Leave in full-day increments. Annual Leave taken is not considered hours worked in the calculation of overtime.

## Northeast Kansas Community Action Program, Inc.

### NOTES TO FINANCIAL STATEMENTS

March 31, 2024

#### NOTE 9 - COMPENSATED ABSENCES- continued

Unused Annual Leave is forfeited when an employee is terminated or gives less than two weeks' notice of resignation. However, employees who are laid off for economic reasons, or who resign with at least two weeks advance written notice, will receive the balance of any accrued and unused Annual Leave up to 90 hours at the time of the work separation. Any accrued, but unused, Annual Leave balance of up to 90 hours will be paid out at the time of transfer from a twelve-month position receiving Annual Leave to a position receiving discretionary leave. In no case, even if the above eligibility requirements are satisfied, however, will payment be made for Annual Leave not yet accrued. The liability for Annual Leave as of March 31, 2024, was \$129,553.

**Sick Leave/Personal Leave** – It is important to NEK-CAP Inc, for employees to be healthy both mentally and physically. Working with at-risk and vulnerable populations can create opportunities for burnout and compassion fatigue as well as physical illness from long hours and/or dedication to jobs. It is employee's responsibility to determine whether they can perform their assigned duties with physical wellness and mental clarity. All regular full-time and regular part-time employees are also entitled to paid Sick Leave and will accrue sick leave at the rate of one day per month based on their scheduled work hours, which is equivalent to a rate of .046270 per eligible hour. The leave is posted to the leave balance at the end of each pay period. All accrued Sick Leave must be used before any unpaid leave.

Full-time, regular employees may use up to three (3) days of accrued Sick Leave each fiscal year as personal leave. Personal Leave may be granted for any reason deemed important to the employee. If an employee decides to use a day of Sick Leave as a day of Personal Leave, the day will be deducted from his/her Sick Leave balance. Personal Leave does not accumulate from one fiscal year to the next fiscal year. Only three (3) days of Sick Leave can be used as Personal Leave in any fiscal year. If an employee does not use Personal Leave, the Sick Leave will remain as accrued Sick Leave.

Accrued Sick Leave may be used when a person is unable to perform his/her assigned duties because of illness or injury. This could include appointments with physicians, dentists, or other recognized practitioners, or exposure of other staff to a communicable disease, or for a serious illness, disability, or injury of a family member. Non-exempt employees may take accrued sick leave in half-hour increments. Exempt employees may only use accrued Sick Leave in full-day increments. Sick Leave will not continue to accrue during any significant unpaid leave of absence, except a military leave of absence. Employees receiving workers' compensation benefits are not entitled to use accrued sick leave. Sick Leave may accumulate up to a total of 150 hours. If the employee's benefit reaches this maximum, further Sick Leave will not accrue until the employee has reduced the balance below the limit. Employees can utilize accrued Sick Leave for the employee's own serious health condition or that of a covered family member or military service member. If an employee has disability insurance, the employee would be required to use Sick Leave only for the first week. This will provide income during what would otherwise be unpaid leave under FMLA. Accrued and unused Sick Leave will not be paid out upon termination. Sick Leave is not considered hours worked in the calculation of overtime. The liability for Sick Leave as of March 31, 2024, was \$0.

**Administrative Leave** – NEK-CAP Inc. values the safety of staff. The Executive Director may choose to close offices and pay affected staff through Administrative Leave due to weather conditions or other unforeseen circumstances. Administrative Leave is not granted for those staff who have been approved and are currently teleworking. Only staff associated with an affected location will be allowed to use Administrative Leave. Staff at affected sites who are already on another form of leave (Discretionary, Annual, Sick, Unpaid, Military, or FMLA) will not be eligible for Administrative Leave. Staff choosing to work at a closed site will not receive Administrative Leave. The liability for Administrative Leave as of March 31, 2024, was \$0.

**Extended Unpaid Leaves of Absence** – The policy of NEK-CAP Inc. is to grant Extended Unpaid Leaves of Absence under certain circumstances as defined in the employee handbook. Requests must be in writing to the Executive Director and the Director of Human Resources. Unpaid leave is only approved for a thirty-day period, and then it must be reviewed and renewed. NEK-CAP INC. has complete discretion to approve or deny any requests for, or extensions of unpaid leave. The maximum unpaid leave for an employee will be six months. The liability for Extended Unpaid Leaves of Absence as of March 31, 2024, was \$0.

**Northeast Kansas Community Action Program, Inc.**

**NOTES TO FINANCIAL STATEMENTS**

March 31, 2024

**NOTE 9 - COMPENSATED ABSENCES – continued**

**Military Leaves of Absence** – The policy of NEK-CAP Inc. is to grant unpaid Military Leave of Absence and reemployment rights to employees with military obligations in accordance with all applicable laws. Employees required to be absent from employment for the purposes of military service, training, and/or examination, will be eligible for a Military Leave of Absence. NEK-CAP Inc. will comply with all federal and state laws regarding the re-employment of employees who serve in the Uniformed Services. The liability for Military Leaves of Absence as of March 31, 2024, was \$0.

**Jury Duty/Subpoenas** – The policy of NEK-CAP Inc. is to accommodate all employees who are called to serve on jury duty or required to testify as a subpoenaed witness in a judicial proceeding related to NEK-CAP Inc. business. All regular full-time and regular part-time employees are eligible for Jury Duty Leave pay for up to fifteen (15) days. Additional days off will be granted without pay. Due to the minimal amount received for performing Jury Duty and the cost/burden of tracking such a small amount, employees may keep the Jury Duty check pay received from the Courts as an incentive to complete their civic duty. Jury Duty Leave is not considered hours worked for the calculation of overtime. Employees will receive pay when subpoenaed as a witness in NEK-CAP INC. related matters. Employees will not receive pay when subpoenaed as a witness in non-NEK-CAP Inc. related matters; but may use other types of leave. The liability for Jury Duty/Subpoenas Leave as of March 31, 2024, was \$0.

**Bereavement Leave** – NEK-CAP Inc. provides regular full-time and regular part-time employees who must be off work during a period of bereavement, as defined by policy. When an employee loses an immediate family member, the organization provides up to three (3) days of paid time off. NEK-CAP Inc. provides one (1) day of paid time off in the case of an extended family member’s death. There is no use of Annual or Discretionary Leave required. Annual or Discretionary Leave may be used, if desired, if more than the allotted time is required. Immediate family member is defined as:

**Table 1.3** NEK-CAP Inc. immediate family member defined:

<b>NEK-CAP INC. Immediate Family Member Defined</b>
Spouse or partner in a civil union recognized by state law
Domestic partner or partner in a committed, personal relationship
Biological, adoptive, foster or stepparent
Biological, adoptive, foster or stepchild
Biological, adoptive, foster or stepsibling
Father-in-law, Mother-in-law
Brother-in-law, Sister-in-law
Son-in-law, Daughter-in-law
Grandparent
Grandchild

Extended family member is defined as:

**Table 1.4** NEK-CAP Inc. extended family member defined:

<b>NEK-CAP INC. Extended Family Member Defined</b>
Biological, adoptive, foster or step Aunt or Uncle
Biological, adoptive, foster or step Nieces or Nephews
Biological, adoptive, foster or step First Cousins
Grandparents-in-law

The liability for Bereavement Leave as of March 31, 2024, was \$0.

The liability in total for all Compensated Absences as of March 31, 2024, was \$129,553.



**Northeast Kansas Community Action Program, Inc.**

**NOTES TO FINANCIAL STATEMENTS**

March 31, 2024

**NOTE 10 - OPERATING LEASES**

NEK-CAP, Inc. has operating leases for classroom and office space for Head Start Programs. The rental agreements vary in length of time and are renewable. It is NEK-CAP Inc's intention to continue renewing these leases subject to the needs of the programs the agency offers. The rental agreements contain provisions for rent and/or utility reimbursement. They also generally contain the federally required escape clause for contracts over \$10,000 and an escape clause for convenience by paying a month's rent as penalty and appropriate notice. Rent/Utility expense for the years ended March 31, 2024 was \$237,122. Operating leases for the next five years are as follows and taking into account subsequent event lease changes:

Year Ended March 31:

2024	\$	169,676
2025		169,943
2026		170,222
2027		170,513
2028		170,816

These lease are only tentative leases and subject to continued funding by the federal government which is only available based upon grant awards which are required to be renewed annually. Therefore NEK-CAP, Inc. has determined these lease are legally only available for 12 months and thus under ASC 842 qualify for reporting as operating leases.

**NOTE 11 - BOARD-DESIGNATED NET ASSETS WITHOUT DONOR RESTRICTIONS**

The organization has \$142,218 in the General Fund remaining from CHDO housing programs which were discontinued several years ago. The Board established a reserve using these funds which will be used for future purposes at the discretion of the Board. Of the prior year amount of \$178,160, the Board approved using \$35,942 from the Board-designated net assets without donor restrictions for a 5.6% COLA retroactive and effective 4/1/2023 for CSBG, Housing, Admin, and including the Executive Director that didn't receive the HS/EHS COLA approved by the Board in March. The Board approved this action on May 18, 2023, without designating a specific amount, at their regularly scheduled meeting. The intent was that the reserve account would pay for any funds not paid for by the grants during the year. The CFO reported the need for using the reserve to the Board at the March 21, 2024, regularly scheduled meeting and estimated an amount of funds needed at that time.

**NOTE 12 - NET ASSETS WITH DONOR RESTRICTIONS**

Net assets were restricted for the following purposes at March 31:

Subject to expenditure for specified purpose		
Child Care	\$	3,883
Community Services		931
Housing		8,840
Weatherization		0
Other		22,124
		22,124
Total Net Assets With Donor Restrictions	\$	35,778

# Northeast Kansas Community Action Program, Inc.

## NOTES TO FINANCIAL STATEMENTS

March 31, 2024

### NOTE 13 - EMPLOYEE BENEFIT PLANS

NEK-CAP, Inc. has a deferred compensation arrangement in which all employees who are at least 21 years of age with a minimum of one year of service are eligible to participate. The voluntary salary reduction amount may not exceed the maximum percentage of a participant's compensation allowable by Internal Revenue Code Section 401(k). Employer matching contributions are made equal to 50% of a participant's salary reduction up to 8% of a participant's compensation. The related program cost is recorded as an expense when incurred. A participant's salary deferrals and employer matching contributions are 100% vested upon the participant's entrance into the plan. NEK-CAP INC.'s matching contribution for the years ended March 31, 2024 was \$55,265.

NEK-CAP, Inc. has a plan, which qualifies as a cafeteria plan under Section 125 of the Internal Revenue Code of 1954, as amended. The plan is open to employees whose employment is at least 1,000 hours per year and who have completed at least 30 days of service. The purpose of the plan is to provide employees a choice between cash and benefits under the dependent care assistance plan and medical care plans maintained by NEK-CAP Inc.

### NOTE 14 - CONTINGENCIES

NEK-CAP Inc. participates in Federal and state programs that are fully or partially funded by grants received from governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor agency. If expenditures are disallowed due to noncompliance with grant program regulations, the organization may be required to reimburse the grantor agency. As of March 31, 2024, significant amounts of program expenditures have not been audited by grantor agencies, but NEK-CAP Inc. believes that disallowed expenditures, if any, based upon subsequent audits by the grantor agencies will not have a material effect on any of the individual funds or the overall financial position of the organization.

### NOTE 15 - FAIR VALUE OF FINANCIAL INSTRUMENTS

Generally accepted accounting standards establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques that measure fair market value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level I measurements).

NEK-CAP Inc. uses the following methods and assumptions to estimate the fair value of each class of financial instruments for which it is practicable to estimate such value:

1. *Cash and cash equivalents* - The carrying amount approximates fair value because of the short maturity of those instruments.
2. *Investments* - The carrying value reflects the fair value of the equity shares as traded on financial markets.
3. *Accounts receivable* - The carrying value of accounts receivable approximates fair value due to their short-term nature and the fact they have been collectible historically.
4. *Accounts payable* - The carrying value of accounts payable approximates fair value due to the short-term nature of the obligations.
5. *Accrued expenses* - The carrying value of accrued expenses approximates fair value due to the short-term nature of the obligations.
6. *Long-term debt* - The fair value of NEK-CAP Inc.'s long-term debt approximates fair value due to the fact the entity is current and the remaining life of the debt does not justify a re-negotiation of the terms of the debt.

**Northeast Kansas Community Action Program, Inc.**

**NOTES TO FINANCIAL STATEMENTS**

March 31, 2024

**NOTE 16 – IN-KIND**

Type of Donation	Donation Value By Funds	Allowed by GAAP	Not Allowed by GAAP	GAAP Valuation
Program Volunteers	\$ 845,697	No	\$ (845,697)	\$ 0
Governance Volunteers	12,916	No	(12,916)	0
Professional Services	1,576	Yes	0	1,576
FMV Space Donated	490,037	Yes	0	490,037
Supplies - Donated	13,901	Yes	0	13,901
Other - Misc.	86,650	No	(86,650)	0
Other - Travel	10,446	Yes	0	10,446
<b>Total</b>	<b>\$ 1,461,223</b>		<b>\$ (945,263)</b>	<b>\$ 515,960</b>

**NOTE 17 - RESTATEMENT**

NEK-CAP Inc. has no restatement to report for the fiscal year ending March 31, 2024.

**NOTE 18 – PRIOR-YEAR SUMMARIZED INFORMATION**

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the organization’s financial statements for the year ended March 31 of the prior year, from which the summarized information was derived.

**NOTE 19 - SUBSEQUENT EVENTS**

NEK-CAP, Inc. evaluated subsequent events through September 01, 2024, the date the financial statements were available to be issued. The following represent new additional grants received by NEK-CAP, Inc. between April 1, 2024, and September 1, 2024, that are outside normal funding streams:

- Effective July 1, 2024, NEK-CAP, Inc. was awarded a new 5-year grant for Early Head Start/Head Start. The period of performance is July 1, 2024, through June 30, 2029. The current expiring grant budget was extended to June 30, 2024.
- Recently, the NEK-CAP, Inc. 401K Trustees made an amendment to the NEK-CAP, Inc. 401K Plan. A summary of the plan changes are as follows:
  - The service requirement for employees to qualify to be able to make employee payroll contributions was lowered to 3 months of service. The service requirement to be able to receive match is still 1 year. Plan participants also must be 21 years old to participate.
  - For employees hired after 9/30/2024 the plan now has automatic enrollment with a default contribution rate of 2%, unless the employee opts out. If the employee participates via the auto enrollment, then the employee will also be in the automatic contribution escalation feature until they opt out, which increases their contribution percentage by 1% annually at 4/1 until they reach an 8% contribution percentage. This does not apply to staff hired before 10/1/2024. New hires will receive detailed information about the auto enrollment and auto contribution escalation features when they are hired during the onboarding/orientation process.
- NEK-CAP, Inc. is currently in negotiations with landlords on lease agreements and expects the amount to increase due to increases in utility costs and other costs for landlords.
- NEK-CAP, Inc. cancelled the lease for the Beloit Office July 31, 2024.

SUPPLEMENTAL INFORMATION

Northeast Kansas Community Action Program, Inc.

Schedule 1

SCHEDULE OF FINANCIAL POSITION BY FUND

Year Ended March 31, 2024

ASSETS	Child Care	Community Services	Housing
<b>Current assets</b>			
Cash	\$ (68,649)	\$ 10,737	\$ 1,652
Investments	0	0	0
Grant Funds Receivable	298,415	1,275	72,794
Accounts Receivable	0	0	0
Prepaid Expenses	23,479	2,079	9,305
<i>Total current assets</i>	<u>253,245</u>	<u>14,091</u>	<u>83,751</u>
<b>Fixed Assets</b>			
Property and Equipment	0	0	0
Less accumulated depreciation	0	0	0
<i>Total Fixed Assets</i>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other assets</b>			
Restricted cash - FSS Participation	0	0	26,282
<i>Total assets</i>	<u>\$ 253,245</u>	<u>\$ 14,091</u>	<u>\$ 110,033</u>
<b>LIABILITIES AND NET ASSETS</b>			
<b>Current liabilities</b>			
Accounts Payable	\$ 155,648	\$ 1,985	\$ 11,147
Accrued Payroll and Related Expenses	86,670	9,258	4,194
Accrued Compensated Absences	0	0	0
Reserve Account	0	0	0
Deferred Revenue	0	0	61,327
<i>Total current liabilities</i>	<u>242,318</u>	<u>11,243</u>	<u>76,668</u>
<b>Non-Current Liabilities</b>			
FSS Escrow	0	0	24,525
<b>Notes Payable - net of current portion</b>	0	0	0
<i>Total Liabilities</i>	<u>242,318</u>	<u>11,243</u>	<u>101,193</u>
<b>Net assets</b>			
Net Assets Without Donor Restrictions			
Undesignated	0	1,917	0
Board-designated	7,044	0	0
Total Net Assets Without donor restriction	<u>7,044</u>	<u>1,917</u>	<u>0</u>
Net Assets With Donor Restrictions	3,883	931	8,840
<i>Total net assets</i>	<u>10,927</u>	<u>2,848</u>	<u>8,840</u>
<i>Total liabilities and net assets</i>	<u>\$ 253,245</u>	<u>\$ 14,091</u>	<u>\$ 110,033</u>

See Independent Auditor's Report.

<u>Weatherization</u>	<u>Other Services</u>	<u>Management and General</u>	<u>Total</u>
\$ 3,494	\$ 33,979	\$ 342,698	\$ 323,911
0	104,424	0	104,424
14,748	0	0	387,232
0	868	119	987
1,379	0	27,806	64,048
<u>19,621</u>	<u>139,271</u>	<u>370,623</u>	<u>880,602</u>
0	0	3,073,676	3,073,676
0	0	(2,263,501)	(2,263,501)
0	0	810,175	810,175
0	0	0	26,282
<u>\$ 19,621</u>	<u>\$ 139,271</u>	<u>\$ 1,180,798</u>	<u>\$ 1,717,059</u>
\$ 14,347	\$ 746	\$ 35,738	\$ 219,611
5,099	0	18,579	123,801
0	0	129,553	129,553
0	0	4,357	4,357
0	0	0	61,327
<u>19,446</u>	<u>746</u>	<u>188,227</u>	<u>538,649</u>
0	0	0	24,525
0	0	0	0
<u>19,446</u>	<u>746</u>	<u>188,227</u>	<u>563,174</u>
175	116,401	850,352	968,845
0	0	142,218	149,262
175	116,401	992,570	1,118,107
0	22,124	0	35,778
<u>175</u>	<u>138,525</u>	<u>992,570</u>	<u>1,153,885</u>
<u>\$ 19,621</u>	<u>\$ 139,271</u>	<u>\$ 1,180,797</u>	<u>\$ 1,717,059</u>

See Independent Auditor's Report.

**Northeast Kansas Community Action Program, Inc.**

Schedule 2

**SCHEDULE OF ACTIVITIES BY FUND**

Year Ended March 31, 2024

<b>Revenues</b>	<b>Child Care</b>	<b>Community Services</b>	<b>Housing</b>
Federal Grants	\$ 6,238,814	\$ 817,818	\$ 1,208,082
Other	16,456	8,205	1,764
Donations	2,475	19,025	0
Total revenues	<u>6,257,745</u>	<u>845,048</u>	<u>1,209,846</u>
In-Kind Contributions	1,432,783	8,612	50
Less In-Kind not in accordance with GAAP	(921,053)	(4,432)	0
GAAP Recognized In-Kind	<u>511,730</u>	<u>4,180</u>	<u>50</u>
Total revenues and recognized In-Kind	<u>6,769,475</u>	<u>849,228</u>	<u>1,209,896</u>
<b>Expenditures</b>			
Personnel	2,839,361	362,030	151,060
Fringe Benefits	809,623	107,898	49,598
Computer	27,257	20,385	20,955
Supplies	608,311	44,708	4,158
Rent/Utilities	201,866	22,105	2,920
Facility Repair/Maintenance	358,380	5,654	2,152
Mortgage	89,514	32	0
Professional Fees	33,855	20,640	1,466
Communications	127,112	14,507	3,562
Vehicle	139,286	14,261	2,877
Insurance	56,999	3,487	1,854
Travel	57,550	4,652	5,721
Registration	69,528	11,398	4,056
Tuition and Books	6,759	0	0
Depreciation	0	0	0
Interest	0	0	0
Other Operating Expenses	26,329	69,080	302
Direct Customer Services	9,339	54,317	978,114
Total expenses	<u>5,461,069</u>	<u>755,154</u>	<u>1,228,795</u>
In-Kind Expenses	1,432,783	8,612	50
Less In-Kind not in accordance with GAAP	(921,053)	(4,432)	0
GAAP Recognized In-Kind	<u>511,730</u>	<u>4,180</u>	<u>50</u>
Total expenses and recognized In-Kind	<u>5,972,799</u>	<u>759,334</u>	<u>1,228,845</u>
Indirect Expenses	803,606	113,200	28,350
Total expenditures	<u>6,776,405</u>	<u>872,534</u>	<u>1,257,195</u>
Other Revenue (Expenses)			
Unrealized Gain/Loss) on Investments	0	0	0
Total other Revenue (Expenses)	<u>0</u>	<u>0</u>	<u>0</u>
<b>CHANGE IN NET ASSETS</b>	<u>(6,931)</u>	<u>(23,306)</u>	<u>(47,299)</u>
<b>BEGINNING NET ASSETS</b>	<u>17,858</u>	<u>26,154</u>	<u>56,139</u>
<b>ENDING NET ASSETS</b>	<u>\$ 10,927</u>	<u>\$ 2,848</u>	<u>\$ 8,840</u>

See Independent Auditor's Report



<u>Weatherization</u>	<u>Other Services</u>	<u>Management &amp; General</u>	<u>Fixed Assets</u>	<u>Total</u>
\$ 104,679	\$ 0	\$ 0	0	\$ 8,369,393
175	6,629	31,472	0	64,701
0	26,005	0	0	47,505
<u>104,854</u>	<u>32,634</u>	<u>31,472</u>	<u>0</u>	<u>8,481,599</u>
0	0	19,778	0	1,461,223
0	0	(19,778)	0	(945,263)
0	0	0	0	515,960
<u>104,854</u>	<u>32,634</u>	<u>31,472</u>	<u>0</u>	<u>8,997,559</u>
31,760	16,339	629,253	0	4,029,803
5,883	6,991	160,486	0	1,140,479
9	0	52,381	0	120,988
6,891	1,419	30,470	0	695,957
664	0	10,231	0	237,786
521	0	13,823	0	380,530
0	0	0	(89,546)	0
33	151	28,980	0	85,125
845	0	13,825	0	159,851
1,135	0	2,848	0	160,407
605	0	4,611	0	67,556
24,389	0	7,351	0	99,663
23,493	1,733	4,131	0	114,339
0	0	0	0	6,759
0	0	0	199,218	199,218
0	0	0	2,843	2,843
161	347	(8,514)	0	87,705
0	14,296	0	0	1,056,066
<u>96,389</u>	<u>41,276</u>	<u>949,876</u>	<u>112,515</u>	<u>8,645,076</u>
0	0	19,778	0	1,461,223
0	0	(19,778)	0	(945,263)
0	0	0	0	515,960
<u>96,389</u>	<u>41,276</u>	<u>949,876</u>	<u>112,515</u>	<u>9,161,035</u>
8,290	11,269	(964,716)	0	0
<u>104,679</u>	<u>52,545</u>	<u>(14,840)</u>	<u>112,515</u>	<u>9,161,035</u>
0	13,882	0	0	13,882
0	13,882	0	0	13,882
175	(6,029)	46,312	(112,515)	(149,593)
0	144,554	194,883	863,890	1,303,478
<u>\$ 175</u>	<u>\$ 138,525</u>	<u>\$ 241,195</u>	<u>\$ 751,375</u>	<u>\$ 1,153,885</u>

See Independent Auditor's Report

**Northeast Kansas Community Action Program, Inc.**

Schedule 3

**SCHEDULE OF FINANCIAL POSITION CHILD CARE**

March 31, 2024

	Fund 3200	Fund 3201	Fund 3205
	<b>Federal</b>	<b>Federal</b>	<b>Federal</b>
	<b>Head Start</b>	<b>Early</b>	<b>Head</b>
	<b>Pre-</b>	<b>Head</b>	<b>Start</b>
	<b>School</b>	<b>Start</b>	<b>Training</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	\$ (48,224)	\$ (1,821)	\$ (9,353)
Grant Funds Receivable	213,559	51,210	2,303
Prepaid Expenses	<u>7,236</u>	<u>4,306</u>	<u>7,138</u>
<i>Total current assets</i>	<u>172,571</u>	<u>53,695</u>	<u>88</u>
<i>Total assets</i>	<u>\$ 172,571</u>	<u>\$ 53,695</u>	<u>\$ 88</u>
<b>LIABILITIES AND NET ASSETS</b>			
<b>Current liabilities</b>			
Accounts payable	\$ 105,441	\$ 34,155	\$ 88
Accrued Payroll and Related Expenses	<u>67,130</u>	<u>19,540</u>	<u>0</u>
<i>Total current liabilities</i>	<u>172,571</u>	<u>53,695</u>	<u>88</u>
<b>Net assets</b>			
Net Assets Without Donor Restrictions			
Undesignated	0	0	0
Board-designated	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Assets Without donor restriction	0	0	0
Net Assets With Donor Restrictions	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total net assets</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total liabilities and net assets</i>	<u>\$ 172,571</u>	<u>\$ 53,695</u>	<u>\$ 88</u>

See Independent Auditor's Report.

Fund 3206 Federal Early Head Start Training	Fund 3220 Child/Adult Care Food Program	Fund 3261 Early Care Non-Federal
\$ (6,025)	\$ (10,269)	\$ 7,044
1,375	29,968	0
<u>4,799</u>	<u>0</u>	<u>0</u>
149	19,699	7,044
<u>\$ 149</u>	<u>\$ 19,699</u>	<u>\$ 7,044</u>
\$ 149	\$ 15,816	\$ 0
<u>0</u>	<u>0</u>	<u>0</u>
149	15,816	0
0	0	0
<u>0</u>	<u>0</u>	<u>7,044</u>
0	0	7,044
<u>0</u>	<u>3,883</u>	<u>0</u>
0	3,883	7,044
<u>\$ 149</u>	<u>\$ 19,699</u>	<u>\$ 7,044</u>

See Independent Auditor's Report.

**Northeast Kansas Community Action Program, Inc.**

Schedule 3

**SCHEDULE OF FINANCIAL POSITION CHILD CARE**

March 31, 2024

	Fund 3262 Head Start Care Conference	Total
<b>ASSETS</b>		
<b>Current assets</b>		
Cash	\$ 0	\$ (68,649)
Grant Funds Receivable	0	298,415
Prepaid Expenses	0	23,479
	<u>0</u>	<u>253,245</u>
<i>Total current assets</i>		
	<u>0</u>	<u>253,245</u>
<i>Total assets</i>	<u>\$ 0</u>	<u>\$ 253,245</u>
 <b>LIABILITIES AND NET ASSETS</b>		
<b>Current liabilities</b>		
Accounts payable	\$ 0	\$ 155,648
Accrued Payroll and Related Expenses	0	86,670
	<u>0</u>	<u>242,318</u>
<i>Total current liabilities</i>		
	<u>0</u>	<u>242,318</u>
 <b>Net assets</b>		
Net Assets Without Donor Restrictions		
Undesignated	0	0
Board-designated	0	7,044
	<u>0</u>	<u>7,044</u>
Total Net Assets Without donor restriction	0	7,044
Net Assets With Donor Restrictions	0	3,883
	<u>0</u>	<u>3,883</u>
<i>Total net assets</i>	<u>0</u>	<u>10,927</u>
	<u>0</u>	<u>10,927</u>
<i>Total liabilities and net assets</i>	<u>\$ 0</u>	<u>\$ 253,245</u>

See Independent Auditor's Report.

**Northeast Kansas Community Action Program, Inc.**

Schedule 4

**SCHEDULE OF ACTIVITIES FOR CHILD CARE**

Year Ended March 31, 2024

	Fund 3200 Federal Head Start Pre School 23	Fund 3201 Federal Early Head Start 23	Fund 3205 Federal Head Start Training
<b>REVENUE</b>			
Federal Revenue	\$ 4,630,402	\$ 1,401,999	\$ 45,159
Program Income	0	0	0
Donations	0	0	0
Other Income	16,456	0	0
In-kind Contributions	919,593	513,189	0
<b>TOTAL REVENUE</b>	<u>5,566,451</u>	<u>1,915,188</u>	<u>45,159</u>
<b>EXPENSES</b>			
Personnel	2,129,238	710,123	0
Fringe Benefits	621,179	188,444	0
Travel	17,189	9,301	20,436
Equipment	0	0	0
Supplies	383,252	85,473	461
Other	890,283	210,769	24,262
Indirect Costs	605,717	197,889	0
In-Kind Expenses*	919,593	513,189	0
<b>TOTAL EXPENSES</b>	<u>5,566,451</u>	<u>1,915,188</u>	<u>45,159</u>
<b>CHANGES IN NET ASSETS</b>	0	0	0
<b>BEGINNING NET ASSETS</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>ENDING NET ASSETS</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

See Independent Auditor's Report.

Fund 3206 Federal Early Head Start Training	Fund 3220 Child/Adult Care Food Program 22	Fund 3220 Child/Adult Care Food Program 23	Fund 3261 Early Care Non-Federal
\$ 30,916	\$ 49,480	\$ 80,858	\$ 0
0	0	0	0
0	0	0	475
0	0	0	0
0	0	0	0
<u>30,916</u>	<u>49,480</u>	<u>80,858</u>	<u>475</u>
0	0	0	0
0	0	0	0
10,625	0	0	0
0		0	0
250	53,715	81,911	105
20,041	500	75	295
0	0	0	0
0	0	0	0
<u>30,916</u>	<u>54,215</u>	<u>81,986</u>	<u>400</u>
0	(4,735)	(1,128)	75
0	4,735	5,011	6,969
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,883</u>	<u>\$ 7,044</u>

See Independent Auditor's Report.

**Northeast Kansas Community Action Program, Inc.**

Schedule 4

**SCHEDULE OF ACTIVITIES FOR CHILD CARE**

Year Ended March 31, 2024

	Fund 3262 Head Start Care Conference	Total
<b>REVENUE</b>		
Federal Revenue	\$ 0	\$ 6,238,814
Program Income	0	0
Donations	2,000	2,475
	0	16,456
In-kind Contributions	0	1,432,783
<b>TOTAL REVENUE</b>	<u>2,000</u>	<u>7,690,528</u>
<b>EXPENSES</b>		
Personnel	0	2,839,361
Fringe Benefits	0	809,623
Travel	0	57,550
Equipment	0	0
Supplies	3,143	608,311
Other	0	1,146,225
Indirect Costs	0	803,606
In-Kind Expenses*	0	1,432,783
<b>TOTAL EXPENSES</b>	<u>3,143</u>	<u>7,697,459</u>
<b>CHANGES IN NET ASSETS</b>	(1,143)	(6,931)
<b>BEGINNING NET ASSETS</b>	<u>1,143</u>	<u>17,858</u>
<b>ENDING NET ASSETS</b>	\$ <u><u>0</u></u>	\$ <u><u>10,927</u></u>

See Independent Auditor's Report.



**Northeast Kansas Community Action Program, Inc.**

Schedule 5

**FEDERAL HEAD START/EARLY HEAD START GRANT 07CH011099/05  
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET  
TWELVE MONTHS ENDED MARCH 31, 2024**

	Fund 3200 <b>Federal Head Start Pre School</b>	Fund 3201 <b>Federal Early Head Start</b>	Fund 3205 <b>Federal Head Start Training</b>
<b>REVENUE</b>			
Federal Revenue	\$ 4,630,402	\$ 1,401,999	\$ 45,159
Gain/Loss on Equipment Disposal	16,456	0	0
In-Kind Contributions	919,593	513,189	0
<b>TOTAL REVENUE</b>	<b>\$ 5,566,451</b>	<b>\$ 1,915,188</b>	<b>\$ 45,159</b>
<b>EXPENSES</b>			
Personnel	\$ 2,129,238	\$ 710,123	\$ 0
Fringe Benefits	621,179	188,444	0
Travel	17,189	9,301	20,436
Equipment	0	0	0
Supplies	383,252	85,473	461
Other	890,283	210,769	24,262
Indirect Costs	605,717	197,889	0
In-Kind Expenses*	919,593	513,189	0
<b>TOTAL EXPENSES</b>	<b>\$ 5,566,451</b>	<b>\$ 1,915,188</b>	<b>\$ 45,159</b>

Detail of Expenditures by CAN Number:

CAN NO.

3-G074120

4-G074120

3-G074121

4-G074121

1-G074122

2-G074122

3-G074122

4-G074122

In-Kind Expenses (Required\*)

In-Kind Expenses (Excess Over Required)

**TOTAL EXPENSES**

\*Head Start requires a 20% In-Kind match of actual federal expenses unless a waiver is approved. A waiver for In-kind was approved as well as some automatic waivers due to Covid, so the required amount was \$1,188,797.

\*\* The grant fiscal year was extended to 6/30/2024. The period of this budget award is 4/1/2023. It should be noted that there is a budget amendment under consideration.

\*\*\*\*Gain/Loss on Equipment Disposal is used as an offset to expenses for replacement equipment.

See Independent Auditor's Report

Fund 3206 Federal Early Head Start Training				Total Actual	Budget	Variance (Over)/Under	
\$	30,916	\$	6,108,475	\$	8,405,899	\$	2,297,424
	0		16,456		0		(16,456)
	0		1,432,783		1,188,797		(243,986)
<u>\$</u>	<u>30,916</u>	<u>\$</u>	<u>7,557,714</u>	<u>\$</u>	<u>9,594,696</u>	<u>\$</u>	<u>2,036,982</u>
\$	0	\$	2,839,361	\$	3,925,565	\$	1,086,204
	0		809,623		1,114,598		304,975
	10,625		57,550		103,388		45,838
	0		0		217,266		217,266
	250		469,437		692,015		222,578
	20,041		1,145,355		1,345,034		199,679
	0		803,606		1,008,033		204,427
	0		1,432,783		1,188,797		(243,986)
<u>\$</u>	<u>30,916</u>	<u>\$</u>	<u>7,557,714</u>	<u>\$</u>	<u>9,594,696</u>	<u>\$</u>	<u>2,036,982</u>
		\$	43,044	\$	43,044	\$	0
			2,115		10,761		8,646
			29,667		29,667		0
			1,249		7,416		6,167
			0		258,544		258,544
			249,112		249,112		0
			5,799,745		6,396,188		596,443
			0		1,411,167		1,411,167
			1,188,797		1,188,797		0
			243,986		0		(243,986)
<u>\$</u>	<u>7,557,714</u>	<u>\$</u>	<u>9,594,696</u>	<u>\$</u>	<u>2,036,982</u>	<u>\$</u>	<u>2,036,982</u>

See Independent Auditor's Report

**Northeast Kansas Community Action Program, Inc.**

Schedule 6

**CHILD AND ADULT CARE FOOD PROGRAM (CACFP) - P0006-CTR-2022/2023**

**SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET**

TWELVE MONTHS ENDED SEPTEMBER 30, 2023

	Fund 3220	Fund 3220	Fund 3220		
	Previous Six	Current Six	Total Twelve		
	Month	Month	Month		
	Period	Period	Period		
	10/1/2022-	4/1/2023-	10/1/2022-		
	3/31/2023	9/30/2023	9/30/2023	Budget	Variance
					(Over)/Under
<b>REVENUE</b>					
Federal Revenue	\$ 126,800	\$ 49,480	\$ 176,280	\$ 209,634	\$ 33,354
Unearned Fed Rev.	(4,661)	4,735	74	0	(74)
<b>TOTAL REVENUE</b>	<u>\$ 122,139</u>	<u>\$ 54,215</u>	<u>\$ 176,354</u>	<u>\$ 209,634</u>	<u>\$ 33,354</u>
<b>EXPENSES</b>					
Supplies/Food Service or					
Equipment Repair	\$ 122,139	\$ 54,215	\$ 176,354	\$ 209,634	\$ 33,280
<b>TOTAL EXPENSES</b>	<u>\$ 122,139</u>	<u>\$ 54,215</u>	<u>\$ 176,354</u>	<u>\$ 209,634</u>	<u>\$ 33,280</u>

**NOTES:**

Grant period runs from October 1, 2022 to September 30, 2023.

In-Kind revenue and expenses are not included in this schedule as it is not required as part of the grant.

The COVID-19 Pandemic affected the number of meals served during the fiscal year.

**Northeast Kansas Community Action Program, Inc.**

Schedule 7

**CHILD AND ADULT CARE FOOD PROGRAM (CACFP) - P0006-CTR-2023/2024**

**SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET**

SIX MONTHS ENDED MARCH 31, 2024

	Fund 3220		
	Current Six Month Period		
	10/1/2023- 3/31/2024	Budget	Variance (Over)/Under
	<u>          </u>	<u>          </u>	<u>          </u>
<b>REVENUE</b>			
Federal Revenue	\$ 80,858	\$ 334,342	\$ 253,484
Unearned Federal Revenue	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL REVENUE</b>	<u>\$ 80,858</u>	<u>\$ 334,342</u>	<u>\$ 253,484</u>
<b>EXPENSES</b>			
Repair or Additions			
Equipment Repair or Additions	\$ <u>81,986</u>	\$ <u>334,342</u>	\$ <u>252,356</u>
<b>TOTAL EXPENSES</b>	<u>\$ 81,986</u>	<u>\$ 334,342</u>	<u>\$ 252,356</u>

**NOTES:**

Grant period runs from October 1, 2023 to September 30, 2024.

In-Kind revenue and expenses are not included in this schedule as it is not required as part of this grant.

Northeast Kansas Community Action Program, Inc.

Schedule 8

SCHEDULE OF FINANCIAL POSITION WEATHERIZATION

March 31, 2024

ASSETS	Fund 3440-3444 Federal Weatherization WAPBIL-PY22	Fund 3460 FTHB Non-Federal PY24	Total
<b>Current assets</b>			
Cash	\$ 3,319	\$ 175	\$ 3,494
Grant Funds Receivable	14,748	0	14,748
Accounts Receivable	0	0	0
Prepaid Expenses	<u>1,379</u>	<u>0</u>	<u>1,379</u>
<i>Total current assets</i>	<u>19,446</u>	<u>175</u>	<u>19,621</u>
<i>Total assets</i>	<u>\$ 19,446</u>	<u>\$ 175</u>	<u>\$ 19,621</u>
<b>LIABILITIES AND NET ASSETS</b>			
<b>Current liabilities</b>			
Accounts payable	\$ 14,347	\$ 0	\$ 14,347
Accrued Payroll and Related Expenses	<u>5,099</u>	<u>0</u>	<u>5,099</u>
<i>Total current liabilities</i>	<u>19,446</u>	<u>0</u>	<u>19,446</u>
<b>Net assets</b>			
Net Assets Without Donor Restrictions			
Undesignated	0	175	175
Board-designated	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Assets Without donor restriction	0	175	175
Net Assets With Donor Restrictions	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total net assets</i>	<u>0</u>	<u>175</u>	<u>175</u>
<i>Total liabilities and net assets</i>	<u>\$ 19,446</u>	<u>\$ 175</u>	<u>\$ 19,621</u>

See Independent Auditor's Report.

**Northeast Kansas Community Action Program, Inc.**

Schedule 8A

**SCHEDULE OF ACTIVITIES FOR WEATHERIZATION**

Year Ended March 31, 2024

	Fund 3440-3444		Fund 3460	
	Federal		FTHB	
	Weatherization		Non-Federal	
	WAPBIL		PY24	Total
	<u>PY 22</u>			<u>Total</u>
<b>REVENUE</b>				
Federal Revenue	\$ 104,679	\$ 0		\$ 104,679
Other Income	<u>0</u>	<u>175</u>		<u>175</u>
<b>TOTAL REVENUE</b>	<u>104,679</u>	<u>175</u>		<u>104,854</u>
<b>EXPENSES</b>				
<b>Program Support Expenses:</b>				
Personnel	553	0		553
Office	2,033	0		2,033
Equipment	0	0		0
Supplies	6,503	0		6,503
Vehicle	1,077	0		1,077
Insurance	605	0		605
Other	<u>33</u>	<u>0</u>		<u>33</u>
<b>Total Program Support Expenses</b>	<u>10,804</u>	<u>0</u>		<u>10,804</u>
<b>Training and Technical Assistance Expenses:</b>				
Contracted Labor	37,090	0		37,090
Other Training Cost T/TA	48,495	0		48,495
<b>Total Training and Technical Assistance Expenses</b>	<u>85,585</u>	<u>0</u>		<u>85,585</u>
<b>Administration Expenses:</b>				
Indirect Cost	8,290	0		8,290
Other Administration	<u>0</u>	<u>0</u>		<u>0</u>
<b>Total Administration Expenses</b>	<u>8,290</u>	<u>0</u>		<u>8,290</u>
<b>TOTAL EXPENSES</b>	<u>104,679</u>	<u>0</u>		<u>104,679</u>
<b>CHANGES IN NET ASSETS</b>	0	175		175
<b>BEGINNING NET ASSETS</b>	<u>0</u>	<u>0</u>		<u>0</u>
<b>ENDING NET ASSETS</b>	<u>\$ 0</u>	<u>\$ 175</u>		<u>\$ 175</u>

See Independent Auditor's Report.

**Northeast Kansas Community Action Program, Inc.**

Schedule 8B

**SCHEDULE OF ACTIVITIES FOR NEK-CAP, INC WAPBIL-DOE-04 PY22**

**SCHEDULE OF REVENUE AND EXPENSES COMPARED TO BUDGET**

For the Twenty-One Months Ended March 31, 2024

	Fund 3440-3444		
	Actual	Budget	Total
<b>REVENUE</b>			
Federal Revenue	\$ 104,679	\$ 2,634,624	\$ 2,529,945
<b>TOTAL REVENUE</b>	104,679	2,634,624	2,529,945
<b>EXPENSES</b>			
<b>Program Support Expenses:</b>			
Personnel	553	382,477	381,924
Office	2,033	50,000	47,967
Supplies	6,503	10,000	3,497
Vehicle	1,077	32,000	30,923
Insurance	605	12,000	11,395
Other	33	3,000	2,967
<b>Total Program Support Expenses</b>	10,804	489,477	478,673
<b>Production Expenses:</b>			
Personnel	0	63,700	63,700
Contracted Labor	0	573,300	573,300
Materials	0	687,144	687,144
<b>Total Production Expenses</b>	0	1,324,144	1,324,144
<b>Health and Safety Expenses:</b>			
Personnel	0	18,000	18,000
Contracted Labor	0	171,000	171,000
Materials	0	171,000	171,000
<b>Total Health and Safety Expenses</b>	0	360,000	360,000
<b>Training and Technical Assistance Expenses:</b>			
Contracted Labor	37,090	189,288	152,198
Other Training Cost T/TA	48,495	30,000	(18,495)
<b>Total Training and Technical Assistance Expenses</b>	85,585	219,288	133,703
<b>Administration Expenses:</b>			
Indirect Cost	8,290	241,715	233,425
Other Administration	0	0	0
<b>Total Administration Expenses</b>	8,290	241,715	233,425
<b>TOTAL EXPENSES</b>	\$ 104,679	\$ 2,634,624	\$ 2,529,945

Grant period runs from July 1, 2022 to June 30, 2027. Grant was awarded to NEK-CAP, Inc. in Nov. 2023.

See Independent Auditor's Report.

**Northeast Kansas Community Action Program, Inc.**

Schedule 9

**SCHEDULE OF FINANCIAL POSITION COMMUNITY SERVICES**

March 31, 2024

	<b>Fund 3100 Community Services Block Grant</b>	<b>Fund 3102 CSBG Discretionary Training Supplies</b>	<b>Fund 3104 CSBG Discretionary Training Lab Grant - 23</b>
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	\$ 9,085	\$ 1,010	\$ 0
Accounts Receivable	0	0	0
Prepaid Expenses	<u>2,079</u>	<u>0</u>	<u>0</u>
<i>Total current assets</i>	<u>11,164</u>	<u>1,010</u>	<u>0</u>
<i>Total assets</i>	<u>\$ 11,164</u>	<u>\$ 1,010</u>	<u>\$ 0</u>
<b>LIABILITIES AND NET ASSETS</b>			
<b>Current liabilities</b>			
Accounts payable	\$ 1,906	\$ 79	\$ 0
Accrued Payroll and Related Expenses	<u>9,258</u>	<u>0</u>	<u>0</u>
<i>Total current liabilities</i>	<u>11,164</u>	<u>79</u>	<u>0</u>
<b>Net assets</b>			
Net Assets Without Donor Restrictions			
Undesignated	0	0	0
Board-designated	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Assets Without donor restrictions	0	0	0
Net Assets With Donor Restrictions	<u>0</u>	<u>931</u>	<u>0</u>
<i>Total net assets</i>	<u>0</u>	<u>931</u>	<u>0</u>
<i>Total liabilities and net assets</i>	<u>\$ 11,164</u>	<u>\$ 1,010</u>	<u>\$ 0</u>

See Independent Auditor's Report.



Fund 3107 RPIC Funding	Fund 3108 CS-NFED Funds for Clients	Fund 3120 Employment Related Services	Fund 3124 United Way MS & PT & RL & WA Counties	Fund 3125 United Way Jackson County
\$ 0	\$ 942	\$ 0	\$ (341)	\$ 35
0	0	0	1,275	0
0	0	0	0	0
0	942	0	934	35
<u>\$ 0</u>	<u>\$ 942</u>	<u>\$ 0</u>	<u>\$ 934</u>	<u>\$ 35</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0
0	0	0	0	0
0	942	0	934	35
0	0	0	0	0
0	942	0	934	35
<u>\$ 0</u>	<u>\$ 942</u>	<u>\$ 0</u>	<u>\$ 934</u>	<u>\$ 35</u>

See Independent Auditor's Report.

**Northeast Kansas Community Action Program, Inc.**

Schedule 9

**SCHEDULE OF FINANCIAL POSITION COMMUNITY SERVICES**

March 31, 2024

<b>ASSETS</b>	<b>Fund 3151 United Way Atchison</b>	<b>Fund 3161 Community Services Non- Federal</b>	<b>Total</b>
<b>Current assets</b>			
Cash	\$ 1	\$ 5	\$ 10,737
Accounts Receivable	0	0	1,275
Prepaid Expenses	\$ 0	0	2,079
<i>Total current assets</i>	<u>1</u>	<u>5</u>	<u>14,091</u>
<i>Total assets</i>	<u>1</u> \$	<u>5</u> \$	<u>14,091</u>
 <b>LIABILITIES AND NET ASSETS</b>			
<b>Current liabilities</b>			
Accounts payable	\$ 0	\$ 0	\$ 1,985
Accrued Payroll and Related Expenses	0	0	9,258
<i>Total current liabilities</i>	<u>0</u>	<u>0</u>	<u>11,243</u>
<b>Net assets</b>			
Net Assets Without Donor Restrictions			
Undesignated	1	5	1,917
Board-designated	0	0	0
Total Net Assets Without donor restrictions	1	5	1,917
Net Assets With Donor Restrictions	0	0	931
<i>Total net assets</i>	<u>1</u>	<u>5</u>	<u>2,848</u>
<i>Total liabilities and net assets</i>	<u>\$ 1</u>	<u>\$ 5</u>	<u>\$ 14,091</u>

See Independent Auditor's Report.

**Northeast Kansas Community Action Program, Inc.**

Schedule 10

**SCHEDULE OF ACTIVITIES FOR COMMUNITY SERVICES**

Year Ended March 31, 2024

	Fund 3100 Community Services Block Grant - 22	Fund 3100 Community Services Block Grant - 23	Fund 3102 CSBG Discretionary Training Supplies Grant - 24
<b>REVENUE</b>			
Federal Revenue	\$ 0	\$ 558,743	\$ 7,000
Program Income	0	0	0
Donations	0	0	0
Other	0	0	0
In-kind Contributions	0	8,612	0
<b>TOTAL REVENUE</b>	<u>0</u>	<u>567,355</u>	<u>7,000</u>
<b>EXPENSES</b>			
Personnel	16,650	355,842	0
Non-Personnel	1,196	112,518	6,069
Administration:			
Fair Share	3,330	78,366	0
Shortfall	0	12,017	0
In-Kind Contributions	0	8,612	0
<b>TOTAL EXPENSES</b>	<u>21,176</u>	<u>567,355</u>	<u>6,069</u>
<b>CHANGES IN NET ASSETS</b>	(21,176)	0	931
<b>BEGINNING NET ASSETS</b>	<u>21,176</u>	<u>0</u>	<u>0</u>
<b>ENDING NET ASSETS</b>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>931</u></u>

See Independent Auditor's Report.

Fund 3104 CSBG Discretionary Computer Training Lab Grant - 23	Fund 3107 RPIC Funding 23	Fund 3108 CS-NFED and KU Cope 23	Fund 3109 CSBG/DISC Roadmap to Data Driven Success - PY 23
\$ 7,000	\$ 8,000	\$ 0	\$ 25,850
0	0	0	0
0	0	0	0
0	0	8,205	0
0	0	0	0
<u>7,000</u>	<u>8,000</u>	<u>8,205</u>	<u>25,850</u>
0	0	0	0
12,000	8,000	7,263	25,850
0	0	0	0
0	0	0	0
0	0	0	0
<u>12,000</u>	<u>8,000</u>	<u>7,263</u>	<u>25,850</u>
(5,000)	0	942	0
<u>5,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 942</u>	<u>\$ 0</u>

See Independent Auditor's Report.

**Northeast Kansas Community Action Program, Inc.**

Schedule 10

**SCHEDULE OF ACTIVITIES FOR COMMUNITY SERVICES**

Year Ended March 31, 2024

	Fund 3120 Employment Related Services	Fund 3124 United Way MS & PT & RL & WA Counties	Fund 3125 United Way Jackson County
<b>REVENUE</b>			
Federal Revenue	\$ 0	\$ 0	\$ 0
Program Income	0	0	0
Donations	0	8,775	3,250
Other	0	0	0
In-kind Contributions	0	0	0
<b>TOTAL REVENUE</b>	<b>0</b>	<b>8,775</b>	<b>3,250</b>
<b>EXPENSES</b>			
Personnel	0	0	0
Non-Personnel	774	7,038	5,755
Administration:			
Fair Share	0	0	0
Shortfall	0	0	0
In-Kind Contributions	0	0	0
<b>TOTAL EXPENSES</b>	<b>774</b>	<b>7,038</b>	<b>5,755</b>
<b>CHANGES IN NET ASSETS</b>	<b>(774)</b>	<b>1,737</b>	<b>(2,505)</b>
<b>BEGINNING NET ASSETS</b>	<b>774</b>	<b>(803)</b>	<b>2,540</b>
<b>ENDING NET ASSETS</b>	<b>\$ 0</b>	<b>\$ 934</b>	<b>\$ 35</b>

See Independent Auditor's Report.

Fund 3150 Increase the Reach	Fund 3151 United Way Atchison County	Fund 3161 Community Services Non-Federal	Total
211,225 \$	0 \$	0 \$	817,818
0	0	0	0
0	7,000	0	19,025
0	0	0	8,205
0	0	0	8,612
<u>211,225</u>	<u>7,000</u>	<u>0</u>	<u>853,659</u>
97,436	0	0	469,928
94,303	4,460	0	285,226
19,487	0	0	101,183
0	0	0	12,017
0	0	0	8,612
<u>211,225</u>	<u>4,460</u>	<u>0</u>	<u>876,966</u>
0	2,540	0	(23,306)
0	(2,539)	5	26,154
<u>0 \$</u>	<u>1 \$</u>	<u>5 \$</u>	<u>2,848</u>

See Independent Auditor's Report.

**Northeast Kansas Community Action Program, Inc.**

Schedule 11

**SUPPLEMENTAL CSBG PROGRAM SCHEDULE 22 CSBG 05  
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET  
EIGHTEEN MONTHS ENDED SEPTEMBER 30, 2023**

	Fund 3100				
<b>REVENUE</b>	<b>Prior</b>	<b>Current</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>
	<b>Year</b>	<b>Year</b>			<b>(Over)/Under</b>
Federal Revenue	\$ 621,004	\$ 0	\$ 621,004	\$ 621,004	\$ 0
Unearned Federal Rev.	(21,176)	21,176	0	0	0
Program Income					
(Additive Method**)	6,000		6,000	0	(6,000)
In-Kind Contributions	27,735	0	27,735	0	(27,735)
<b>TOTAL REVENUE</b>	<b>\$ 633,563</b>	<b>\$ 21,176</b>	<b>\$ 654,739</b>	<b>\$ 621,004</b>	<b>\$ (33,735)</b>
<b>EXPENSES</b>					
Personnel	\$ 385,770	\$ 16,650	\$ 402,420	\$ 403,907	\$ 1,487
Non-Personnel	117,358	1,196	118,554	111,156	(7,398)
Administration:					
Fair Share	85,827	3,330	89,157	80,781	(8,376)
Shortfall	16,873	0	16,873	25,160	8,287
In-Kind Expenses	27,735	0	27,735	0	(27,735)
<b>TOTAL EXPENSES</b>	<b>\$ 633,563</b>	<b>\$ 21,176</b>	<b>\$ 654,739</b>	<b>\$ 621,004</b>	<b>\$ (33,735)</b>

**NOTES:**

Expenses include \$6,000 in program income from the KU COPE Grant and will be expensed in accordance with the addition principle to the federal budget of \$621,004 of the grant budget and used for direct client services.

Grant period runs from April 1, 2022 to September 30, 2023.

**Northeast Kansas Community Action Program, Inc.**

Schedule 12

**SUPPLEMENTAL CSBG PROGRAM SCHEDULE 23 CSBG 05  
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET  
TWELVE MONTHS ENDED MARCH 31, 2024**

	Fund 3100		Variance
<b>REVENUE</b>	<u>Actual</u>	<u>Budget</u>	<u>(Over)/Under</u>
Federal Revenue	\$ 558,743	\$ 558,743	\$ 0
Unearned Federal Revenue	0	0	0
Program Income (Additive Method**)	0	0	0
In-Kind Contributions	<u>8,612</u>	<u>0</u>	<u>(8,612)</u>
<b>TOTAL REVENUE</b>	<u>\$ 567,355</u>	<u>\$ 558,743</u>	<u>\$ (8,612)</u>
<b>EXPENSES</b>			
Personnel	\$ 355,842	\$ 370,706	\$ 14,864
Non-Personnel	112,518	101,310	(11,208)
Administration:			
Fair Share	78,366	73,024	(5,342)
Shortfall	12,017	13,703	1,686
In-Kind Expenses	<u>8,612</u>	<u>0</u>	<u>(8,612)</u>
<b>TOTAL EXPENSES</b>	<u>\$ 567,355</u>	<u>\$ 558,743</u>	<u>\$ (8,612)</u>

**NOTES:**

Grant period runs from April 1, 2023 to September 30, 2024.



**Northeast Kansas Community Action Program, Inc.**

Schedule 13A

**SUPPLEMENTAL CSBG PROGRAM SCHEDULE 23 DISC 05B  
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET  
THREE MONTHS ENDED MARCH 31, 2024**

	Fund 3102		Variance
REVENUE	Actual	Budget	(Over)/Under
Federal Revenue	\$ 7,000	\$ 7,000	\$ 0
Unearned Federal Revenue	(931)	0	931
Program Income (Additive Method**)	0	0	0
<b>TOTAL REVENUE</b>	<b>\$ 6,069</b>	<b>\$ 7,000</b>	<b>\$ 931</b>
EXPENSES			
Personnel	\$ 0	\$ 0	\$ 0
Non-Personnel	6,069	7,000	931
Administration:			
Fair Share	0	0	0
Shortfall	0	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 6,069</b>	<b>\$ 7,000</b>	<b>\$ 931</b>

**NOTES:**

Grant period runs from January 1, 2024 to August 31, 2024.

In-Kind revenue and expenses are not included in this schedule as it is not a required part of the grant.

**Northeast Kansas Community Action Program, Inc.**

Schedule 13B

**SUPPLEMENTAL CSBG PROGRAM SCHEDULE CSBG 22 DISC 05B  
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET  
SIX MONTHS ENDED AUGUST 31, 2023**

	Fund 3104	Fund 3104			Variance
	Prior	Current	Actual	Budget	(Over)/Under
	Year	Year			
	<u>Year</u>	<u>Year</u>	<u>Actual</u>	<u>Budget</u>	<u>(Over)/Under</u>
<b>Revenues</b>					
Federal Revenue	\$ 5,000	\$ 7,000	\$ 12,000	\$ 12,000	\$ 0
Unearned Fed Rev. (Additive Method**)	(5,000)	5,000	0	0	0
(Additive Method**)	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL REVENUE</b>	<u>\$ 0</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 0</u>
<b>Expenditures</b>					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Non-Personnel	0	12,000	12,000	12,000	0
Administration:					
Fair Share	0	0	0	0	0
Shortfall	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENSES</b>	<u>\$ 0</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 0</u>

**NOTES**

Grant period runs from March 1, 2023 to August 31, 2023.

**Northeast Kansas Community Action Program, Inc.**

Schedule 13C

**SUPPLEMENTAL CSBG PROGRAM CSBG DISC 05A  
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET  
EIGHT MONTHS ENDED MARCH 31, 2024**

	Fund 3109		Variance
<b>Revenues</b>	<b>Actual</b>	<b>Budget</b>	<b>(Over)/Under</b>
Federal Revenue	\$ 25,850	\$ 25,850	\$ 0
Unearned Federal Revenue (Additive Method**)	0	0	0
(Additive Method**)	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL REVENUE</b>	<u>\$ 25,850</u>	<u>\$ 25,850</u>	<u>\$ 0</u>
<b>Expenditures</b>			
Personnel	\$ 0	\$ 0	\$ 0
Non-Personnel	25,850	25,850	0
Administration:			
Fair Share	0	0	0
Shortfall	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENSES</b>	<u>\$ 25,850</u>	<u>\$ 25,850</u>	<u>\$ 0</u>

**NOTES**

Grant period runs from August 1, 2023 to August 31, 2024.

**Northeast Kansas Community Action Program, Inc.**

Schedule 13D

**INCREASE THE REACH  
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET  
TEN MONTHS ENDED DECEMBER 31, 2023**

	Fund 3150	Fund 3150			Variance
	Prior	Current	Actual	Budget	(Over) /
<b>Revenues</b>	<u>Prior</u>	<u>Year</u>			<u>Under</u>
Federal Revenue	\$ 77	\$ 211,225	\$ 211,302	\$ 211,302	\$ 0
Unearned Fed Rev. (Additive Method**)	0	0	0	0	0
(Additive Method**)	0	0	0	0	0
<b>TOTAL REVENUE</b>	<u>\$ 77</u>	<u>\$ 211,225</u>	<u>\$ 211,302</u>	<u>\$ 211,302</u>	<u>\$ 0</u>
<b>Expenditures</b>					
Personnel	63	97,436	\$ 97,499	\$ 92,910	\$ (4,589)
Non-Personnel	0	94,303	94,303	99,810	5,507
Administration:					
Fair Share	14	19,487	19,500	18,582	(918)
Shortfall	0	0	0	0	0
<b>TOTAL EXPENSES</b>	<u>\$ 77</u>	<u>\$ 211,225</u>	<u>\$ 211,302</u>	<u>\$ 211,302</u>	<u>\$ 0</u>

**NOTES**

Grant period runs from March 1, 2023 to December 31, 2023.

This grant is a one-time grant subaward from Wichita State University through KDHE (Kansas Department of Health & Environment), the Centers for Disease Control, and the U.S. Department of Health & Human Services.

Northeast Kansas Community Action Program, Inc.

Schedule 14

SCHEDULE OF FINANCIAL POSITION HUD

March 31, 2024

	Fund 3300	Fund 3310	Fund 3330
	Section 8	Tenant	Family
	Housing	Based Rental	Self
	Choice	Assistance	Sufficient
ASSETS	Vouchers	Assistance	Program
<b>Current Assets:</b>			
Cash	\$ 70,607	\$ (26,805)	\$ (16,726)
Grant Funds Receivable	0	36,677	18,497
Prepaid Expenses	42	0	0
<i>Total current assets</i>	<u>70,649</u>	<u>9,872</u>	<u>1,771</u>
<b>Other assets</b>			
Restricted Cash - FSS Participation	0	0	0
<i>Total assets</i>	<u>\$ 70,649</u>	<u>\$ 9,872</u>	<u>\$ 1,771</u>
<b>LIABILITIES AND NET ASSETS</b>			
<b>Current Liabilities:</b>			
Accounts Payable	\$ 7,128	\$ 1,897	\$ 0
Accrued Payroll and Related Expenses	2,194	0	1,771
Deferred Revenue	61,327	0	0
<i>Total current liabilities</i>	<u>70,649</u>	<u>1,897</u>	<u>1,771</u>
<b>Non-Current Liabilities:</b>			
FSS Escrow	0	0	0
<i>Total non-current liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total liabilities</i>	<u>70,649</u>	<u>1,897</u>	<u>1,771</u>
<b>Net assets</b>			
<b>Net Assets Without Donor Restrictions</b>			
Undesignated	0	0	0
Board Designated	0	0	0
Total Net Assets Without donor restriction	<u>0</u>	<u>0</u>	<u>0</u>
Net Assets With Donor Restrictions	<u>0</u>	<u>7,975</u>	<u>0</u>
<i>Total net assets</i>	<u>0</u>	<u>7,975</u>	<u>0</u>
<i>Total liabilities and net assets</i>	<u>\$ 70,649</u>	<u>\$ 9,872</u>	<u>\$ 1,771</u>

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Fund 3331 FSS Escrow Account	Fund 3332 FSS Escrow Forfeitures	Fund 3340 HUD Continuum of Care Program HAP	Fund 3341 HUD Continuum of Care Program Admin.	Fund 3342 HUD Continuum of Care Program Supportive Svcs.
\$ 0	\$ 0	\$ (9,814)	\$ (1,999)	\$ (1,288)
1,022	0	156	2,103	1,288
0	0	8,836	427	0
<u>1,022</u>	<u>0</u>	<u>(822)</u>	<u>531</u>	<u>0</u>
24,547	1,735	0	0	0
<u>\$ 25,569</u>	<u>\$ 1,735</u>	<u>\$ (822)</u>	<u>\$ 531</u>	<u>\$ 0</u>
\$ 1,044	\$ 0	\$ 0	\$ 350	\$ 0
0	0	48	181	0
0	0	0	0	0
<u>1,044</u>	<u>0</u>	<u>48</u>	<u>531</u>	<u>0</u>
24,525	0	0	0	0
<u>24,525</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>25,569</u>	<u>0</u>	<u>48</u>	<u>531</u>	<u>0</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	1,735	(870)	0	0
0	1,735	(870)	0	0
<u>\$ 25,569</u>	<u>\$ 1,735</u>	<u>\$ (822)</u>	<u>\$ 531</u>	<u>\$ 0</u>

See Independent Auditor's Report

Northeast Kansas Community Action Program, Inc.

Schedule 14

SCHEDULE OF FINANCIAL POSITION HUD

March 31, 2024

ASSETS	Fund 3127	Fund 3128	Fund 3129	Total
	Emergency Solutions Grant Homeless Prevention	Emergency Solutions Grant Rapid Rehouse Rehousing	Emergency Shelter Grant HMIS	
<b>Current Assets:</b>				
Cash	\$ (8,196)	\$ (4,127)	\$ 0	\$ 1,652
Accounts Receivable	8,196	4,855	0	72,794
Prepaid Expenses & Other	0	0	0	9,305
<i>Total current assets</i>	<u>0</u>	<u>728</u>	<u>0</u>	<u>83,751</u>
<b>Other assets</b>				
Restricted cash - FSS Participation	0	0	0	26,282
<i>Total assets</i>	<u>\$ 0</u>	<u>\$ 728</u>	<u>\$ 0</u>	<u>\$ 110,033</u>
<b>LIABILITIES AND NET ASSETS</b>				
<b>Current Liabilities:</b>				
Accounts Payable	\$ 0	\$ 728	\$ 0	\$ 11,147
Accrued Payroll	0	0	0	4,194
Deferred Revenue	0	0	0	61,327
<i>Total current liabilities</i>	<u>0</u>	<u>728</u>	<u>0</u>	<u>76,668</u>
<b>Non-Current Liabilities:</b>				
FSS Escrow	0	0	0	24,525
<i>Total non-current liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>24,525</u>
<i>Total liabilities</i>	<u>0</u>	<u>728</u>	<u>0</u>	<u>101,193</u>
<b>Net assets</b>				
<b>Net Assets Without Donor Restrictions</b>				
Undesignated	0	0	0	0
Board-designated	0	0	0	0
Total Net Assets Without donor restriction	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Assets With Donor Restrictions	0	0	0	8,840
<i>Total net assets</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,840</u>
<i>Total liabilities and net assets</i>	<u>\$ 0</u>	<u>\$ 728</u>	<u>\$ 0</u>	<u>\$ 110,033</u>

See Independent Auditor's Report

**Northeast Kansas Community Action Program, Inc.**

Schedule 15

**SCHEDULE OF ACTIVITIES FOR HUD**

Year Ended March 31, 2024

	Fund 3300	Fund 3310	Fund 3330	Fund 3332
	<b>Section 8 Housing Choice Vouchers</b>	<b>Tenant Based Rental Assistance</b>	<b>Family Self Sufficient Program</b>	<b>Family Self Sufficiency Program FSS Forfeitures</b>
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>REVENUE</b>				
Federal Revenue	\$ 847,221	\$ 156,231	\$ 78,712	\$ 0
Less deferred amount	(66,688)	0	0	0
Other Income	17	0	0	1,747
In-Kind*	0	0	0	0
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>TOTAL REVENUE</b>	<u>780,550</u>	<u>156,231</u>	<u>78,712</u>	<u>1,747</u>
<b>EXPENSES</b>				
Operating:				
Administrative	33,917	83	5,750	12
Tenant Services	103,555	5,142	71,601	0
Utilities	2,920	0	0	0
Insurance	1,491	153	136	0
Maintenance	2,670	0	0	0
General	241	0	1,225	0
Indirect Costs	22,883	1,135	0	0
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Operating	167,677	6,513	78,712	12
Direct Client Assistance	662,408	149,217	0	0
In-Kind*	0	0	0	0
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>TOTAL EXPENSES</b>	<u>830,085</u>	<u>155,730</u>	<u>78,712</u>	<u>12</u>
<b>CHANGE IN NET ASSETS</b>	(49,535)	501	0	1,735
<b>BEGINNING NET ASSETS</b>	<u>49,535</u>	<u>7,474</u>	<u>0</u>	<u>0</u>
<b>ENDING NET ASSETS</b>	\$ <u>0</u>	\$ <u>7,975</u>	\$ <u>0</u>	\$ <u>1,735</u>

See Independent Auditor's Report



Fund 3340 HUD Continuum of Care Program HAP	Fund 3341 HUD Continuum of Care Program Admin	Fund 3342 HUD Continuum of Care Program Support Services	Fund 3127 Emergency Solutions Grant Homeless Prevention
\$ 153,535	\$ 11,391	\$ 4,616	\$ 11,934
0	0	0	0
0	0	0	0
0	0	0	50
<u>153,535</u>	<u>11,391</u>	<u>4,616</u>	<u>11,984</u>
0	2,110	512	0
9,112	7,124	3,306	0
0	0	0	0
117	586	0	0
0	0	0	0
0	0	0	0
2,033	1,571	728	0
<u>11,262</u>	<u>11,391</u>	<u>4,546</u>	<u>0</u>
142,273	0	70	11,934
0	0	0	50
<u>153,535</u>	<u>11,391</u>	<u>4,616</u>	<u>11,984</u>
0	0	0	0
<u>(870)</u>	<u>0</u>	<u>0</u>	<u>0</u>
\$ <u><u>(870)</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

See Independent Auditor's Report

**Northeast Kansas Community Action Program, Inc.**

Schedule 15

**SCHEDULE OF ACTIVITIES FOR HUD**

Year Ended March 31, 2024

	Fund 3128		Fund 3129	
	<b>Emergency</b>		<b>Emergency</b>	
	<b>Solutions</b>		<b>Solutions</b>	
	<b>Grant</b>		<b>Grant</b>	
	<b>Rapid</b>		<b>HMS</b>	
	<b>Rehousing</b>			<b>Total</b>
	<u>                    </u>		<u>                    </u>	<u>                    </u>
<b>REVENUE</b>				
Federal Revenue	\$ 10,940		\$ 190	\$ 1,274,770
Less deferred amount	0		0	(66,688)
Other Income	0		0	1,764
In-Kind*	0		0	50
	<u>                    </u>		<u>                    </u>	<u>                    </u>
<b>TOTAL REVENUE</b>	<u>10,940</u>		<u>190</u>	<u>1,209,896</u>
 <b>EXPENSES</b>				
Operating:				
Administrative	0		0	42,384
Tenant Services	0		189	200,029
Utilities	0		0	2,920
Insurance	0		1	2,484
Maintenance	0		0	2,670
General	0		0	1,466
Indirect Costs	0		0	28,350
	<u>                    </u>		<u>                    </u>	<u>                    </u>
Total Operating	0		190	280,303
Direct Client Assistance	10,940		0	976,842
In-Kind*	0		0	50
	<u>                    </u>		<u>                    </u>	<u>                    </u>
<b>TOTAL EXPENSES</b>	<u>10,940</u>		<u>190</u>	<u>1,257,195</u>
 <b>CHANGE IN NET ASSETS</b>	0		0	(47,299)
 <b>BEGINNING NET ASSETS</b>	<u>0</u>		<u>0</u>	<u>56,139</u>
 <b>ENDING NET ASSETS</b>	<u>\$ 0</u>		<u>\$ 0</u>	<u>\$ 8,840</u>

See Independent Auditor's Report

**Northeast Kansas Community Action Program, Inc.**

Schedule 16

**NEK-CAP, INC. HOUSING CHOICE VOUCHERS PROGRAM**

**KS168**

**GRANT PERIOD APRIL 1, 2023 TO MARCH 31, 2024**

**SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET**

**TWELVE MONTHS ENDED MARCH 31, 2024**

	<u>Current</u>	<u>Budget</u>	<u>Variance (Over)/Under</u>
<b>REVENUE</b>			
Federal Revenue	\$ 780,533	\$ 808,343	\$ 27,811
Unearned Federal Rev.	66,688	0	(66,688)
Other Income	17	0	(17)
<b>TOTAL REVENUE</b>	<u>\$ 847,238</u>	<u>\$ 808,343</u>	<u>\$ (38,895)</u>
<b>EXPENSES</b>			
Operating:			
Administrative:	\$ 33,917	\$ 14,758	\$ (19,159)
Tenant Services	103,555	101,034	(2,521)
Utilities	2,920	3,320	400
Insurance	1,491	1,486	(5)
Maintenance	2,670	2,315	(355)
General	241	300	59
Indirect Costs	22,883	18,250	(4,633)
<b>Total Operating Expenses</b>	167,677	141,463	(26,214)
Direct Customer Services	662,408	666,880	4,472
<b>TOTAL EXPENSES</b>	<u>\$ 830,085</u>	<u>\$ 808,343</u>	<u>\$ (21,742)</u>

**NOTES:**

Grant period runs from April 1, 2023 to March 31, 2024.

In-Kind revenue and expenses are not included in this schedule as it is not required as part of of the grant

See Independent Auditor's Report.

**Northeast Kansas Community Action Program, Inc.**

Schedule 17

**NEK-CAP, INC. HOME INVESTMENT PARTNERSHIP PROGRAM  
TENANT BASED RENTAL ASSISTANCE - M-20-SG-20-0170  
GRANT PERIOD NOVEMBER 1, 2020 TO NOVEMBER 1, 2023  
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET  
THIRTY-SIX MONTHS ENDED NOVEMBER 1, 2023**

	Fund 3310 Total 29 Month Period 11/1/2020- 3/31/2023	Fund 3310 Current 7 Month Period 4/1/2023- 11/1/2023	Fund 3310 Total 36 Month Period 11/1/2020- 11/1/2023	Budget	Variance (Over) / Under
<b>REVENUE</b>					
Federal Revenue	\$ 201,446	\$ 119,554	\$ 321,000	\$ 321,000	\$ 0
Unearned Federal Rev.	0	0	0	0	0
Other Income	0	0	0	0	0
<b>TOTAL REVENUE</b>	<u>\$ 201,446</u>	<u>\$ 119,554</u>	<u>\$ 0</u>	<u>\$ 321,000</u>	<u>\$ 0</u>
<b>EXPENSES</b>					
Operating:					
Administrative:	\$ 438	\$ 63	\$ 501	\$ 960	\$ 459
Tenant Services	11,779	4,685	16,464	16,205	(259)
Utilities	0	0	0	0	0
Insurance	158	131	289	157	(132)
Maintenance	0	0	0	0	0
General	173	0	173	550	377
Indirect Costs	2,661	912	3,573	3,128	(445)
<b>Total Operating Expenses</b>	15,209	5,791	21,000	21,000	0
Direct Customer Services	179,782	120,218	300,000	300,000	0
<b>TOTAL EXPENSES</b>	<u>\$ 194,991</u>	<u>\$ 126,009</u>	<u>\$ 321,000</u>	<u>\$ 321,000</u>	<u>\$ 0</u>

**NOTES:**

Grant period runs from November 1, 2020 to November 1, 2023.

In-Kind revenue and expenses are not included in this schedule as it is not required as part of of the grant

**Northeast Kansas Community Action Program, Inc.**

Schedule 17a

**NEK-CAP, INC. HOME INVESTMENT PARTNERSHIP PROGRAM**

**TENANT BASED RENTAL ASSISTANCE - M-23-SG-20-0200**

**GRANT PERIOD DECEMBER 1, 2023 TO NOVEMBER 1, 2026**

**SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET**

FOUR MONTHS ENDED MARCH 31, 2024

	Fund 3310 Current 4 Month Period 12/1/2023- 3/31/2024	Budget	Variance (Over)/Under
<b>REVENUE</b>			
Federal Revenue	\$ 36,677	\$ 107,000	\$ 70,323
Unearned Federal Rev.	0	0	0
Other Income	0	0	0
<b>TOTAL REVENUE</b>	<u>\$ 0</u>	<u>\$ 107,000</u>	<u>\$ 70,323</u>
<b>EXPENSES</b>			
Operating:			
Administrative:	\$ 20	\$ 0	\$ (20)
Tenant Services	458	5,738	5,280
Utilities	0	0	0
Insurance	22	0	(22)
Maintenance	0	0	0
General	0	0	0
Indirect Costs	222	1,262	1,040
<b>Total Operating Expenses</b>	723	7,000	6,277
Direct Customer Services	28,999	100,000	71,001
<b>TOTAL EXPENSES</b>	<u>\$ 29,722</u>	<u>\$ 107,000</u>	<u>\$ 77,278</u>

**NOTES:**

Grant period runs from December 1, 2023 to November 1, 2026.

In-Kind revenue and expenses are not included in this schedule as it is not required as part of of the grant

**Northeast Kansas Community Action Program, Inc.**

Schedule 18

**SCHEDULE OF FINANCIAL POSITION OTHER SERVICES**

March 31, 2024

	Fund 3611 Atchison County Non-federal	Fund 3622 Brown County Non-federal	Fund 3623 Brown Co. Student Champions
<b>ASSETS</b>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Current Assets:			
Cash	\$ 2,377	\$ (290)	\$ 1,370
Investments	0	0	6,764
Accounts Receivable	0	0	0
Prepaid Expenses	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total current assets</i>	<u>2,377</u>	<u>(290)</u>	<u>8,134</u>
<i>Total assets</i>	<u>\$ 2,377</u>	<u>\$ (290)</u>	<u>\$ 8,134</u>
<b>LIABILITIES AND NET ASSETS</b>			
Current Liabilities:			
Accounts Payable	\$ 0	\$ 0	\$ 0
Reserve Accounts	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total current liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net assets</b>			
Net Assets Without Donor Restrictions			
Undesignated	0	0	0
Board Designated	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Assets Without donor restriction	0	0	0
Net Assets With Donor Restrictions	<u>2,377</u>	<u>(290)</u>	<u>8,134</u>
<i>Total net assets</i>	<u>2,377</u>	<u>(290)</u>	<u>8,134</u>
<i>Total liabilities and net assets</i>	<u>\$ 2,377</u>	<u>\$ (290)</u>	<u>\$ 8,134</u>

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Fund 3624 KU Cope LHEAT NFED	Fund 3631 Doniphan County Non-federal	Fund 3641 Jackson County Non-federal	Fund 3653 Jefferson County Non-federal	Fund 3671 Marshall County Non-federal	Fund 3682 Nemaha County Non-federal
\$ 2,679	\$ 1,718	\$ 6,150	\$ (250)	\$ (250)	\$ (353)
0	2,374	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>2,679</u>	<u>4,092</u>	<u>6,150</u>	<u>(250)</u>	<u>(250)</u>	<u>(353)</u>
<u>\$ 2,679</u>	<u>\$ 4,092</u>	<u>\$ 6,150</u>	<u>\$ (250)</u>	<u>\$ (250)</u>	<u>\$ (353)</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
2,679	4,092	6,150	(250)	(250)	(353)
<u>2,679</u>	<u>4,092</u>	<u>6,150</u>	<u>(250)</u>	<u>(250)</u>	<u>(353)</u>
<u>\$ 2,679</u>	<u>\$ 4,092</u>	<u>\$ 6,150</u>	<u>\$ (250)</u>	<u>\$ (250)</u>	<u>\$ (353)</u>

See Independent Auditor's Report

**Northeast Kansas Community Action Program, Inc.**

Schedule 18

**SCHEDULE OF FINANCIAL POSITION OTHER SERVICES**

March 31, 2024

	Fund 3692 Pottawatomie County Non-federal	Fund 3901 Agency Non-federal	Fund 3902 Employee Appreciation Fund NFED	Total
<b>ASSETS</b>				
Current Assets:				
Cash	\$ (165)	\$ 21,108	\$ (115)	\$ 33,979
Investments	0	95,286	0	104,424
Accounts Receivable	0	762	106	868
Prepaid Expenses	0	0	0	0
<i>Total current assets</i>	<u>(165)</u>	<u>117,156</u>	<u>(9)</u>	<u>139,271</u>
<i>Total assets</i>	<u>\$ (165)</u>	<u>\$ 117,156</u>	<u>\$ (9)</u>	<u>\$ 139,271</u>
 <b>LIABILITIES AND NET ASSETS</b>				
Current Liabilities:				
Accounts Payable	\$ 0	\$ 746	\$ 0	\$ 746
Reserve Accounts	0	0	0	0
<i>Total current liabilities</i>	<u>0</u>	<u>746</u>	<u>0</u>	<u>746</u>
 <b>Net assets</b>				
Net Assets Without Donor Restrictions				
Undesignated	0	116,410	(9)	116,401
Board Designated	0	0	0	0
Total Net Assets Without donor restriction	0	116,410	(9)	116,401
Net Assets With Donor Restrictions	(165)	0	0	22,124
<i>Total net assets</i>	<u>(165)</u>	<u>116,410</u>	<u>(9)</u>	<u>138,525</u>
<i>Total liabilities and net assets</i>	<u>\$ (165)</u>	<u>\$ 117,156</u>	<u>\$ (9)</u>	<u>\$ 139,271</u>

See Independent Auditor's Report



**Northeast Kansas Community Action Program, Inc.**

Schedule 19

**SCHEDULE OF ACTIVITIES FOR OTHER SERVICES**

Year Ended March 31, 2024

	Fund 3611 Atchison County Non-federal	Fund 3622 Brown County Non-federal	Fund 3623 Brown Co. Student Fund Non-Federal
<b>REVENUE</b>			
Federal Grants	\$ 0	\$ 0	\$ 0
Donations	11,345	1,250	5,307
Other	0	0	148
Gain (loss) on investments	0	0	503
<b>TOTAL REVENUE</b>	<u>11,345</u>	<u>1,250</u>	<u>5,958</u>
<b>EXPENSES</b>			
Personnel	0	0	0
Supplies	0	0	0
Facility Repair/Maintenance	0	0	0
Communications	0	0	0
Other	1	0	107
Direct Customer Services	9,200	1,766	1,425
Indirect Cost	0	0	0
<b>TOTAL EXPENSES</b>	<u>9,201</u>	<u>1,766</u>	<u>1,532</u>
<b>CHANGE IN NET ASSETS</b>	2,144	(516)	4,426
<b>BEGINNING NET ASSETS</b>	<u>233</u>	<u>226</u>	<u>3,708</u>
<b>ENDING NET ASSETS</b>	\$ <u><u>2,377</u></u>	\$ <u><u>(290)</u></u>	\$ <u><u>8,134</u></u>

See Independent Auditor's Report

Fund 3624 KU Cope LHEAT Non-federal	Fund 3631 Doniphan County Non-federal	Fund 3641 Jackson County Non-federal	Fund 3653 Jefferson County Non-federal	Fund 3671 Marshall County Non-federal	Fund 3682 Nemaha County Non-federal
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3,700	1,339	2,291	0	0	500
0	35	0	0	0	0
0	142	0	0	0	0
<u>3,700</u>	<u>1,516</u>	<u>2,291</u>	<u>0</u>	<u>0</u>	<u>500</u>
0	0	0	0	0	0
890	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
131	43	0	0	0	0
0	713	250	250	0	250
0	0	0	0	0	0
<u>1,021</u>	<u>756</u>	<u>250</u>	<u>250</u>	<u>0</u>	<u>250</u>
2,679	760	2,041	(250)	0	250
0	3,332	4,109	0	(250)	(603)
<u>\$ 2,679</u>	<u>\$ 4,092</u>	<u>\$ 6,150</u>	<u>\$ (250)</u>	<u>\$ (250)</u>	<u>\$ (353)</u>

**Northeast Kansas Community Action Program, Inc.**

Schedule 19

**SCHEDULE OF ACTIVITIES FOR OTHER SERVICES**

Year Ended March 31, 2024

	Fund 3692 Pottawatomie County Non-federal	Fund 3901 Agency Non-Federal	Fund 3902 Employee Appreciation Fund NFED	Total
<b>REVENUE</b>				
Federal Grants	\$ 0	\$ 0	\$ 0	\$ 0
Donations	0	273	0	26,005
Other	0	6,115	331	6,629
Gain (loss) on investments	0	13,237	0	13,882
<b>TOTAL REVENUE</b>	<u>0</u>	<u>19,625</u>	<u>331</u>	<u>46,516</u>
<b>EXPENSES</b>				
Personnel	0	23,332	0	23,332
Supplies	0	189	340	1,419
Facility Repair/Maintenance	0	0	0	0
Communications	0	0	0	0
Other	0	1,947	0	2,229
Direct Customer Services	0	442	0	14,296
Indirect Cost	0	11,269	0	11,269
<b>TOTAL EXPENSES</b>	<u>0</u>	<u>37,179</u>	<u>340</u>	<u>52,545</u>
<b>CHANGE IN NET ASSETS</b>	0	(17,554)	(9)	(6,029)
<b>BEGINNING NET ASSETS</b>	<u>(165)</u>	<u>133,964</u>	<u>0</u>	<u>144,554</u>
<b>ENDING NET ASSETS</b>	<u>\$ (165) \$</u>	<u>\$ 116,410 \$</u>	<u>\$ (9) \$</u>	<u>\$ 138,525</u>

See Independent Auditor's Report

**Northeast Kansas Community Action Program, Inc.**

Schedule 20

**SCHEDULE OF FINANCIAL POSITION MANAGEMENT & GENERAL**

March 31, 2024

ASSETS	Fund 3900 General	Fund 9000 Indirect Cost Pool	Fund 9001 Indirect Cost Pool Entry
<b>Current Assets:</b>			
Cash	\$ 309,744	\$ (5,203,579)	\$ 5,234,453
Accounts Receivable	115	4	0
Prepaid Expenses	13,999	10,226	0
<i>Total current assets</i>	323,858	(5,193,349)	5,234,453
<b>Fixed Assets:</b>			
Property and Equipment	3,073,676	0	0
Less accumulated depreciation	(2,263,501)	0	0
<i>Total Fixed Assets</i>	810,175	0	0
<i>Total assets</i>	\$ 1,134,033	\$ (5,193,349)	\$ 5,234,453
<b>LIABILITIES AND NET ASSETS</b>			
<b>Current Liabilities:</b>			
Accounts Payable	\$ 7,488	\$ 23,902	\$ 0
Accrued Payroll and Related Expenses	0	17,266	0
Accrued Compensated Absences	129,553	0	0
Reserve Accounts	4,357	0	0
<i>Total current liabilities</i>	141,398	41,168	0
Notes Payable	0	0	0
<i>Total Liabilities</i>	141,398	41,168	0
<b>Net assets</b>			
<b>Net Assets Without Donor Restrictions</b>			
Undesignated	850,417	(5,234,517)	5,234,453
Board Designated	142,218	0	0
Total Net Assets Without donor restriction	992,635	(5,234,517)	5,234,453
Net Assets With Donor Restrictions	0	0	0
<i>Total net assets</i>	992,635	(5,234,517)	5,234,453
<i>Total liabilities and net assets</i>	\$ 1,134,033	\$ (5,193,349)	\$ 5,234,453

See Independent Auditor's Report

Fund 9300 Postage Cost Pool	Fund 9400 Copy Cost Pool	Fund 9401 Copy Cost Pool Entry	Fund 9600 Shared Vehicle Cost	Fund 9601 Shared Vehicle Cost Entry
\$ (3,565)	\$ (2,859)	\$ 2,859	\$ (574,275)	\$ 578,439
0	0	0	0	0
3,565	0	0	0	0
<u>0</u>	<u>(2,859)</u>	<u>2,859</u>	<u>(574,275)</u>	<u>578,439</u>
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ (2,859)</u>	<u>\$ 2,859</u>	<u>\$ (574,275)</u>	<u>\$ 578,439</u>
\$ 0	\$ 0	\$ 0	\$ 4,164	\$ 0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>4,164</u>	<u>0</u>
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>4,164</u>	<u>0</u>
0	(2,859)	2,859	(578,439)	578,439
0	0	0	0	0
0	(2,859)	2,859	(578,439)	578,439
0	0	0	0	0
0	(2,859)	2,859	(578,439)	578,439
<u>\$ 0</u>	<u>\$ (2,859)</u>	<u>\$ 2,859</u>	<u>\$ (574,275)</u>	<u>\$ 578,439</u>

See Independent Auditor's Report

**Northeast Kansas Community Action Program, Inc.**

Schedule 20

**SCHEDULE OF FINANCIAL POSITION MANAGEMENT & GENERAL**

March 31, 2024

	Fund 9700	Fund 9701	
ASSETS	Data	Data Cost	Total
	Cost Pool	Pool Entry	Total
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Current Assets:</b>			
Cash	\$ (14,820)	\$ 16,301	\$ 342,698
Accounts Receivable	0	0	119
Prepaid Expenses	16	0	27,806
<i>Total current assets</i>	<u>(14,804)</u>	<u>16,301</u>	<u>370,623</u>
<b>Fixed Assets:</b>			
Property and Equipment	0	0	3,073,676
Less accumulated depreciation	0	0	(2,263,501)
<i>Total Fixed Assets</i>	<u>0</u>	<u>0</u>	<u>810,175</u>
<i>Total assets</i>	<u>\$ (14,804)</u>	<u>\$ 16,301</u>	<u>\$ 1,180,798</u>
<b>LIABILITIES AND NET ASSETS</b>			
<b>Current Liabilities:</b>			
Accounts Payable	\$ 184	\$ 0	\$ 35,738
Accrued Payroll and Related Expenses	1,313	0	18,579
Accrued Compensated Absences	0	0	129,553
Reserve Accounts	0	0	4,357
<i>Total current liabilities</i>	<u>1,497</u>	<u>0</u>	<u>188,227</u>
Notes Payable	0	0	0
<i>Total Liabilities</i>	<u>1,497</u>	<u>0</u>	<u>188,227</u>
<b>Net assets</b>			
<b>Net Assets Without Donor Restrictions</b>			
Undesignated	(16,301)	16,301	850,353
Board Designated	0	0	142,218
Total Net Assets Without donor restriction	<u>(16,301)</u>	<u>16,301</u>	<u>992,571</u>
Net Assets With Donor Restrictions	0	0	0
<i>Total net assets</i>	<u>(16,301)</u>	<u>16,301</u>	<u>992,571</u>
<i>Total liabilities and net assets</i>	<u>\$ (14,804)</u>	<u>\$ 16,301</u>	<u>\$ 1,180,798</u>

See Independent Auditor's Report

**Northeast Kansas Community Action Program, Inc.**

Schedule 21

**SCHEDULE OF ACTIVITIES FOR MANAGEMENT & GENERAL**

Year Ended March 31, 2024

	Fund 3900 General	Fund 9000 Indirect Cost Pool	Total Management & General
<b>REVENUE</b>			
Federal Grants	\$ 0	\$ 0	\$ 0
Other	31,472	0	31,472
In-kind Contributions*	0	19,778	19,778
Gain (loss) on equip disposals	0	0	0
<b>TOTAL REVENUE</b>	31,472	19,778	51,250
<b>EXPENSES</b>			
Personnel	0	629,253	629,253
Fringe Benefits	0	160,486	160,486
Computer	0	52,381	52,381
Supplies	0	30,470	30,470
Rent/Utilities	0	10,231	10,231
Facility Repair/Maintenance	0	13,823	13,823
Mortgage	0	0	0
Professional Fees	0	28,980	28,980
Communications	0	13,825	13,825
Vehicle	0	2,848	2,848
Insurance	0	4,611	4,611
Travel	0	7,351	7,351
Registration	0	4,131	4,131
Depreciation	0	0	0
Interest	0	0	0
Other	(14,840)	6,326	(8,514)
Direct Customer Services	0	0	0
In-kind Expenses	0	19,778	19,778
<b>TOTAL EXPENSES</b>	(14,840)	984,494	969,654
<b>CHANGE IN NET ASSETS</b>	46,312	(964,716)	(918,404)
<b>BEGINNING NET ASSETS</b>	194,883	(4,269,801)	(4,074,918)
<b>ENDING NET ASSETS</b>	\$ 241,195	\$ (5,234,517)	\$ (4,993,322)

See Independent Auditor's Report

Fund 9001 Indirect Cost Pool Entry	Fund 9400 Copy Cost Pool	Fund 9401 Copy Cost Pool Entry	Fund 9600 Shared Vehicle Cost	Fund 9601 Shared Vehicle Cost Entry
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0
(19,778)	0	0	0	0
0	0	0	0	0
<u>(19,778)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(629,253)	0	0	0	0
(160,486)	0	0	0	0
(52,381)	0	0	0	0
(30,470)	0	0	0	-
(10,231)	0	0	0	0
(13,823)	0	0	0	0
0	0	0	0	0
(28,980)	0	0	0	0
(13,825)	0	0	0	0
(2,848)	0	0	125,434	(125,434)
(4,611)	0	0	0	0
(7,351)	0	0	0	0
(4,131)	0	0	0	0
0	0	0	0	0
0	0	0	0	0
(6,326)	0	0	0	0
0	0	0	0	0
(19,778)	0	0	0	0
<u>(984,494)</u>	<u>0</u>	<u>0</u>	<u>125,434</u>	<u>(125,434)</u>
964,716	0	0	(125,434)	125,434
<u>4,269,737</u>	<u>(2,859)</u>	<u>2,859</u>	<u>(453,005)</u>	<u>453,005</u>
\$ <u>5,234,453</u>	\$ <u>(2,859)</u>	\$ <u>2,859</u>	\$ <u>(578,439)</u>	\$ <u>578,439</u>

See Independent Auditor's Report



**Northeast Kansas Community Action Program, Inc.**

Schedule 21

**SCHEDULE OF ACTIVITIES FOR MANAGEMENT & GENERAL**

Year Ended March 31, 2024

	Fund 9700	Fund 9701	Fixed	Net
	Data Cost	Data Cost	Assets	Management
<b>REVENUE</b>	<u>Pool</u>	<u>Pool Entry</u>	<u>Assets</u>	<u>&amp; General</u>
Federal Grants	\$ 0	\$ 0	\$ 0	\$ 0
Other	0	0	0	31,472
In-kind Contributions	0	0	0	0
Gain (loss) on equip disposals	0	0	0	0
<b>TOTAL REVENUE</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>31,472</u>
 <b>EXPENSES</b>				
Personnel	12,324	(12,324)	0	0
Fringe Benefits	3,331	(3,331)	0	0
Computer	0	0	0	0
Supplies	41	(41)	0	0
Rent/Utilities	283	(283)	0	0
Facility Repair/Maintenance	113	(113)	0	0
Mortgage	0	0	(89,546)	(89,546)
Professional Fees	16	(16)	0	0
Communications	193	(193)	0	0
Vehicle	0	0	0	0
Insurance	0	0	0	0
Travel	0	0	0	0
Registration	0	0	0	0
Depreciation	0	0	199,218	199,218
Interest	0	0	2,843	2,843
Other	0	0	0	(14,840)
Direct Customer Services	0	0	0	0
In-kind Expenses	0	0	0	0
<b>TOTAL EXPENSES</b>	<u>16,301</u>	<u>(16,301)</u>	<u>112,515</u>	<u>97,675</u>
 <b>CHANGE IN NET ASSETS</b>	 (16,301)	 16,301	 (112,515)	 (66,203)
<b>BEGINNING NET ASSETS</b>	<u>0</u>	<u>0</u>	<u>863,955</u>	<u>1,058,774</u>
 <b>ENDING NET ASSETS</b>	 <u>\$ (16,301)</u>	 <u>\$ 16,301</u>	 <u>\$ 751,440</u>	 <u>\$ 992,571</u>

See Independent Auditor's Report

**NORTHEAST KANSAS COMMUNITY ACTION PROGRAM, INC.**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Year ended March 31, 2024

Federal CFDA Number	Identifying Number	Federal Grants	Federal Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
<b>Passed through Kansas Department of Education:</b>			
10.558	P0006-CTR-2022/2023	\$ 49,480	\$ 54,215
	P0006-CTR-2023/2024	80,858	81,986
	<b>Total U.S. Department of Agriculture</b>	<u>130,338</u>	<u>136,201</u>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
<b>Passed through Kansas Housing Resources Corporation:</b>			
14.231	ESG-FFY2022	3,755	3,755
	ESG-FFY2022	6,085	6,085
	ESG-FFY2022	190	190
	E23-NEKCAP	8,179	8,179
	E23-NEKCAP	4,855	4,855
	<b>Total</b>	<u>23,064</u>	<u>23,064</u>
<b>Passed through Kansas Housing Resources Corporation:</b>			
14.239	M-20-SG-20-0170	119,554	126,009
	M-23-SG-20-0200	36,677	29,722
	<b>Total</b>	<u>156,231</u>	<u>155,731</u>
<b>Direct Program:</b>			
14.267	KS0057L7P072112	62,738	62,738
	KS0057L7P072213	106,804	106,804
	<b>Total</b>	<u>169,542</u>	<u>169,542</u>
14.871	KS168	847,221	830,085
<b>Section 8 - Housing Choice Vouchers (Housing Voucher Cluster)</b>			
14.896	FSS23KS4985-01-00	60,214	60,214
	FSS23KS4985-01-01	18,498	18,498
	<b>Total</b>	<u>78,712</u>	<u>78,712</u>
<b>Total U.S. Department of Housing and Urban Development</b>			
		<u>1,274,770</u>	<u>1,257,134</u>

The accompanying notes are an integral part of this statement.

**NORTHEAST KANSAS COMMUNITY ACTION PROGRAM, INC.**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
FOR THE YEAR ENDED MARCH 31, 2024

<u>Federal CFDA Number</u>	<u>Identifying Number</u>	<u>Federal Grants</u>	<u>Federal Expenditures</u>
<b>U.S. DEPARTMENT OF ENERGY</b>			
Passed through Kansas Housing Resources Corporation:			
81.042	WAPBIL-DOE-04	\$ 104,679	\$ 104,679
	<b>Total</b>	<u>104,679</u>	<u>104,679</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
Pass through Wichita State University/KDHE/CDC:			
93.268	NEK-CAP/R53008	211,225	211,225
	<b>Total</b>	<u>211,225</u>	<u>211,225</u>
<b>Passed through Kansas Housing Resources Corporation:</b>			
93.569	22 CSBG 05	0	21,176
	23 CSBG 05	558,743	558,743
	23 CSBG DISC 05A	25,850	25,850
	22 CSBG DISC 05B	7,000	12,000
	23 CSBG DISC 05B	7,000	6,069
	<b>Total</b>	<u>598,593</u>	<u>623,838</u>
<b>Passed through (KACAP) Kansas Association of Community Action Programs:</b>			
93.569	NEK-CAP/RPIC	8,000	8,000
	<b>Total</b>	<u>8,000</u>	<u>8,000</u>
<b>Direct Program:</b>			
93.600	07CH011099/05	\$ 4,630,402	\$ 4,630,402
	07CH011099/05	1,401,999	1,401,999
	07CH011099/05	45,159	45,159
	07CH011099/05	30,916	30,916
	<b>Total</b>	<u>6,108,476</u>	<u>6,108,476</u>
<b>Total U.S. Department of Health and Human Services</b>			
		<u>6,926,294</u>	<u>6,951,539</u>
<b>Total Expenditures of Federal Awards</b>			
		<u>\$ 8,436,081</u>	<u>\$ 8,449,553</u>

The accompanying notes are an integral part of this statement.

**NORTHEAST KANSAS COMMUNITY ACTION PROGRAM, INC.**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED MARCH 31, 2024**

\* Note: CACFP grant is a reimbursement program and revenue over expenses are carried forward to the next program year and can be expensed in that program year.

## **Northeast Kansas Community Action Program, Inc.**

### ***NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS***

For the year ended March 31, 2024

#### **NOTE A. BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of Northeast Kansas Community Action Program, Inc. under programs of the federal government for the year ended March 31, 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 select portion of the operations of Northeast Kansas Community Action Program, Inc., it is not intended to and does not present the financial position, changes in net assets of cash flows of Northeast Kansas Community Action Program, Inc.

#### **NOTE B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowed or are limited as to reimbursement. The Organization has a federally negotiated indirect cost rate through the U.S. Department of Health and Human Services.

#### **NOTE C. NON-CASH ASSISTANCE, INSURANCE AND LOANS**

Northeast Kansas Community Action Program, Inc. did not receive or expend any Federal awards in the form of noncash assistance, insurance, loans or loan guarantees for the year ended March 31, 2024.

#### **NOTE D. INDIRECT COST RATES**

The Organization has a federally negotiated indirect cost rate through the U.S. Department of Health and Human Services.

#### **NOTE E. SUB-GRANTEES**

There were no federal funds passed through to sub-recipients during the fiscal year.

SPECIAL REPORTS

**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  
Northeast Kansas Community Action Program Inc.  
Hiawatha, Ks.

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 Northeast Kansas Community Action Program Inc. as of and for the year ended March 31, 2024, and the related notes to the financial statements, which comprise the Northeast Kansas Community Action Program Inc.'s financial statements, and have issued our report thereon dated September 18, 2024.

**Report Internal Control over Financial Reporting**

In planning and performing our audit of the financial statement, we considered the Northeast Kansas Community Action Program Inc.'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 opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Northeast Kansas Community Action Program Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Northeast Kansas Community Action Program Inc.'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 a 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 the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

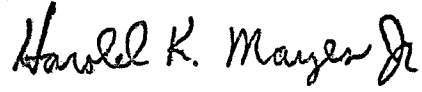
**Report Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Northeast Kansas Community Action Program Inc.'s financial statements are free of 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.



Harold K. Mayes Jr CPA  
Agler & Gaeddert, Chartered  
Ottawa, Kansas  
September 18, 2024



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

Board of Directors  
Northeast Kansas Community Action Program Inc.  
Hiawatha, Ks.

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Northeast Kansas Community Action Program Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Northeast Kansas Community Action Program Inc.'s major federal programs for the year ended March 31, 2024. Northeast Kansas Community Action Program Inc.'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, Northeast Kansas Community Action Program Inc. 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 March 31, 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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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 Northeast Kansas Community Action Program Inc. 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 Northeast Kansas Community Action Program Inc.'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 Northeast Kansas Community Action Program Inc.'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 Northeast Kansas Community Action Program Inc.'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 generally accepted auditing standards, *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 Northeast Kansas Community Action Program Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 Northeast Kansas Community Action Program Inc.'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 Northeast Kansas Community Action Program Inc.'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 Northeast Kansas Community Action Program Inc.'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.

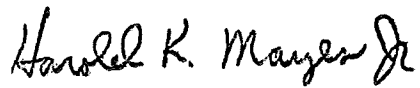
#### **Report on Internal Control over Compliance**

*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 a 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 internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not 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.



Harold K . Mayes Jr CPA  
Agler & Gaeddert, Chartered  
Ottawa, Kansas  
September 18, 2024

**Northeast Kansas Community Action Program, Inc.**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended March 31, 2024

SUMMARY OF AUDITOR'S RESULTS

**Financial Statements**

Type of report the auditor issued on whether the financial statement audited was prepared in accordance with GAAP Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	<u>No</u>
Significant deficiencies identified not considered to be material weaknesses:	<u>None reported</u>
Noncompliance material to financial statements noted?	<u>No</u>

**Federal Awards**

Internal control over major programs:

Material weakness(es) identified?	<u>No</u>
Significant deficiencies identified not considered to be material weaknesses:	<u>None noted</u>
Type of auditor's report issued on compliance for major programs:	<u>Unmodified</u>

Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal awards	<u>No</u>
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Identification of major programs:

<u>CFDA Number's</u>	<u>Name of Federal Program or Cluster</u>	<u>Amount</u>
93.600	Head Start	\$ 6,108,476
14.871	Section 8 Housing Choice Vouchers	<u>830,085</u>
	Total	<u>6,938,561</u>
Dollar threshold used to distinguish between Type A and Type B programs		\$ <u>750,000</u>
Auditee qualified as a low-risk auditee?		Yes

**Northeast Kansas Community Action Program, Inc.**

**STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**

For the Year Ended March 31, 2024

Section II - Financial Statement Findings:	No matters reported
Section III - Federal Award Findings and Questioned costs	No matters reported