

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

FINANCIAL STATEMENTS  
AND  
SUPPLEMENTARY INFORMATION  
WITH  
INDEPENDENT AUDITOR'S REPORT  
Year Ended March 31, 2025

**Northeast Kansas Community Action Program Inc.**  
Hiawatha, Kansas  
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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, 2025, 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, 2025, 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, 2025 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 8, 2025 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.

*Harold K. Mayes Jr.*

Harold K. Mayes Jr. CPA  
Agler & Gaeddert, Chartered  
Ottawa, Kansas  
September 8, 2025

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

**STATEMENT OF FINANCIAL POSITION**

March 31, 2025

(with summarized financial information at March 31, 2024)

<b>ASSETS</b>	<b>2025</b>	<b>2024</b>
<b>Current assets</b>		
Cash	\$ 3,128,265	\$ 323,911
Investments	107,635	104,424
Grant Funds Receivable	267,041	387,232
Accounts receivable	916	987
Prepaid Expenses	140,992	64,048
<i>Total current assets</i>	<u>3,644,849</u>	<u>880,602</u>
<b>Fixed Assets</b>		
Property and Equipment	3,347,179	3,073,676
Less accumulated depreciation	(2,471,053)	(2,263,501)
<i>Total property and equipment</i>	<u>876,126</u>	<u>810,175</u>
<b>Right of Use Assets - net</b>	<u>242,211</u>	<u>0</u>
<b>Other assets</b>		
Restricted cash - FSS Participants	47,124	26,282
<i>Total assets</i>	<u>\$ 4,810,310</u>	<u>\$ 1,717,059</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current liabilities</b>		
Accounts Payable	\$ 172,169	\$ 219,611
Accrued Payroll and Related Expenses	177,882	123,801
Accrued Compensated Absences	180,170	129,553
Deferred Revenue	2,756,295	61,327
Right of Use Liability - Current	66,676	0
Reserve Accounts	8,378	4,357
<i>Total current liabilities</i>	<u>3,361,570</u>	<u>538,649</u>
<b>Non-Current Liabilities</b>		
FSS Escrow	44,174	24,525
Right of Use Liability - Long term	<u>175,535</u>	<u>0</u>
<b>Total Liabilities</b>	<u>3,581,279</u>	<u>563,174</u>
<b>Net assets</b>		
Without donor restriction		
Undesignated	1,052,865	968,845
Board-designated	142,218	149,262
Total Net Assets Without Donor Restrictions	<u>1,195,083</u>	<u>1,118,107</u>
With donor restriction	<u>33,948</u>	<u>35,778</u>
<i>Total net assets</i>	<u>1,229,031</u>	<u>1,153,885</u>
<i>Total liabilities and net assets</i>	<u>\$ 4,810,310</u>	<u>\$ 1,717,059</u>

The accompanying notes are an integral part of these financial statements.



**Northeast Kansas Community Action Program, Inc.**  
**STATEMENT OF ACTIVITIES**  
Year ended March 31, 2025  
(with summarized financial information as of March 31, 2024)

	Without Donor Restriction	With Donor Restriction	2025 Total	2024 Total
<b>Revenues</b>				
Federal Grants	\$ 9,228,529	\$ 8,921	\$ 9,237,450	\$ 8,369,393
Donations	81,545	25,029	106,574	47,505
Other	22,364	0	22,364	64,701
In-kind contributions	522,022	0	522,022	515,960
	<u>9,854,460</u>	<u>33,950</u>	<u>9,888,410</u>	<u>8,997,559</u>
<b>Total Revenue</b>				
	<u>9,854,460</u>	<u>33,950</u>	<u>9,888,410</u>	<u>8,997,559</u>
<b>Net assets release from restriction</b>	<u>35,778</u>	<u>(35,778)</u>	<u>0</u>	<u>0</u>
	<u>9,890,238</u>	<u>(1,828)</u>	<u>9,888,410</u>	<u>8,997,559</u>
<b>Expenses</b>				
Child Care	6,671,609	0	6,671,609	5,972,799
Weatherization	437,711	0	437,711	96,389
Community Services	789,221	0	789,221	759,334
Housing	923,788	0	923,788	1,228,845
Other Services	3,613	0	3,613	41,276
Total Program Services	<u>8,825,941</u>	<u>0</u>	<u>8,825,941</u>	<u>8,098,643</u>
Management and General	772,704	0	772,704	949,876
Fixed Assets	213,343	0	213,343	112,515
Total Support Expenses	<u>986,047</u>	<u>0</u>	<u>986,047</u>	<u>1,062,391</u>
	<u>9,811,988</u>	<u>0</u>	<u>9,811,988</u>	<u>9,161,035</u>
<b>Total expenses</b>				
	<u>9,811,988</u>	<u>0</u>	<u>9,811,988</u>	<u>9,161,035</u>
<b>Other Revenue (Expense)</b>				
Unrealized Gain/(Loss) on Invest.	(2,142)	0	(2,142)	13,882
Gain/(Loss) on Disposal of Assets	864	0	864	0
	<u>(1,278)</u>	<u>0</u>	<u>(1,278)</u>	<u>13,882</u>
<b>Total Other Revenue/(Expense)</b>				
	<u>(1,278)</u>	<u>0</u>	<u>(1,278)</u>	<u>13,882</u>
<b>Change in net assets</b>	<u>76,972</u>	<u>(1,828)</u>	<u>75,144</u>	<u>(149,594)</u>
<b>Net Assets</b>				
Beginning of the year	<u>1,118,109</u>	<u>35,778</u>	<u>1,153,887</u>	<u>1,303,479</u>
End of the year	<u>\$ 1,195,081</u>	<u>\$ 33,950</u>	<u>\$ 1,229,031</u>	<u>\$ 1,153,885</u>

The accompanying notes are an integral part of these financial statements.



**Northeast Kansas Community Action Program, Inc.**  
**STATEMENT OF FUNCTIONAL EXPENSES**

Year ended March 31, 2025  
(with summarized financial information as of March 31, 2024)

	Child Care	Weatherization	Community Services	Housing
<b>Expenditures</b>				
Personnel	\$ 3,393,737	\$ 260,927	\$ 292,027	\$ 125,567
Fringe Benefits	990,596	61,855	90,820	38,211
Equipment	217,266	0	66,049	0
Computer	180,002	3,680	1,984	6,150
Supplies	478,320	22,456	10,970	1,470
Rent/Utilities	195,010	2,698	17,026	2,574
Facility Repair/Maintenance	196,872	5,295	7,797	4,893
Professional Fees	4,284	0	199	31
Communications	94,614	6,040	11,042	4,808
Vehicle	116,400	12,009	10,138	962
Insurance	92,213	3,310	4,463	1,490
Travel	76,439	21,660	8,641	1,988
Registration	73,570	34,771	3,183	1,342
Tuition and Books	18,252	0	0	0
Depreciation	4,021	0	0	0
Interest	0	0	0	0
Other Operating Expenses	17,623	3,010	6,563	422
Direct Customer Services	5,799	0	252,888	733,880
In-Kind Contributions	516,591	0	5,431	0
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Expenses	\$ <u>6,671,609</u>	\$ <u>437,711</u>	\$ <u>789,221</u>	\$ <u>923,788</u>
Indirect Expenses	<u>877,819</u>	<u>64,713</u>	<u>90,867</u>	<u>18,577</u>
<b>Total Expenditures</b>	<u>\$ 7,549,428</u>	<u>\$ 502,424</u>	<u>\$ 880,088</u>	<u>\$ 942,365</u>

The accompanying notes are an integral part of these financial statements.

Other Services	Total Programs	Management and General	Fixed Assets	Total	2024 Total
\$ 0	\$ 4,072,258	\$ 659,266	\$ 0	\$ 4,731,524	\$ 4,029,803
0	1,181,482	163,116	0	1,344,598	1,140,479
0	283,315	(283,315)	0	0	0
0	191,816	76,356	0	268,171	120,986
2,214	515,430	24,954	0	540,384	695,958
0	217,308	14,661	0	231,969	237,786
0	214,857	17,269	0	232,126	380,531
0	4,514	47,839	0	52,353	85,125
0	116,504	15,066	0	131,570	159,851
0	139,509	6,982	0	146,491	160,407
0	101,476	5,908	0	107,384	67,556
0	108,728	8,031	0	116,759	99,663
70	112,936	6,068	0	119,004	114,338
0	18,252	0	0	18,252	6,759
0	4,021	0	213,343	217,364	199,218
0	0	0	0	0	2,843
1,133	28,751	10,503	0	39,255	87,705
196	992,763	0	0	992,763	1,056,067
0	522,022	0	0	522,022	515,960
<u>\$ 3,613</u>	<u>\$ 8,825,943</u>	<u>\$ 772,704</u>	<u>\$ 213,343</u>	<u>\$ 9,811,990</u>	<u>\$ 9,161,035</u>
<u>0</u>	<u>1,051,976</u>	<u>(1,051,976)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u><u>\$ 3,613</u></u>	<u><u>\$ 9,877,919</u></u>	<u><u>\$ (279,271)</u></u>	<u><u>\$ 213,343</u></u>	<u><u>\$ 9,811,990</u></u>	<u><u>\$ 9,161,035</u></u>

The accompanying notes are an integral part of these financial statements.

**Northeast Kansas Community Action Program, Inc.**  
**STATEMENT OF CASH FLOWS**  
Year ended March 31, 2025  
(with summarized financial information as of March 31, 2024)

	<u>2025</u>	<u>2024</u>
<b>CASH FLOWS PROVIDED BY (USED IN)</b>		
<b>OPERATING ACTIVITIES</b>		
Cash received from grants	\$ 12,052,682	\$ 8,676,334
Cash received from other	22,364	42,496
Cash received from donations	106,574	47,505
Cash paid to program employees and providers	(9,096,314)	(8,636,534)
Interest expense	<u>0</u>	<u>(2,843)</u>
<i>Net cash provided by (used in) operating activities</i>	<u>3,085,306</u>	<u>126,958</u>
<b>CASH FLOWS PROVIDED BY (USED IN)</b>		
<b>INVESTING ACTIVITIES</b>		
(Increase) Decrease in Investments	(3,211)	20,562
Increase (Decrease) in Reserve Account	(20,842)	(15,990)
Gain/(Loss) on Disposal of Assets	864	(22,205)
Unrealized (Gain)/Loss on Investments	(2,142)	13,882
Acquisition of Property and Equipment	<u>(234,779)</u>	<u>(42,450)</u>
<i>Net cash provided by (used in) investing activities</i>	<u>(260,110)</u>	<u>(46,201)</u>
<b>CASH FLOWS PROVIDED BY (USED IN)</b>		
<b>FINANCING ACTIVITIES</b>		
Payments of Long-Term Debt	<u>0</u>	<u>(86,703)</u>
<i>Net cash provided by (used in) financing activities</i>	<u>0</u>	<u>(86,703)</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	2,825,196	(5,946)
<b>Beginning cash and cash equivalents</b>	<u>350,193</u>	<u>356,139</u>
<b>Ending cash and cash equivalents</b>	<u>\$ 3,175,389</u>	<u>\$ 350,193</u>
<b>Cash</b>	\$ 3,128,265	\$ 323,911
<b>Restricted cash</b>	<u>47,124</u>	<u>26,282</u>
	<u>\$ 3,175,389</u>	<u>\$ 350,193</u>

The accompanying notes are an integral part of these financial statements.

**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, 2025

(with summarized financial information as of March 31, 2024)

	<u>2025</u>	<u>2024</u>
<b>CASH FLOWS PROVIDED IN (USED IN )</b>		
<b>OPERATING ACTIVITIES</b>		
Increase (decrease) in net assets	\$ <u>75,144</u>	\$ <u>(149,593)</u>
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation expense	213,343	199,218
Unrealized (Gain)/Loss on Invest.	2,142	(13,882)
Gain/(loss) on Disposal of Assets	(864)	(22,205)
Changes in assets and liabilities		
(Increase) Decrease in Grants Receivable	120,191	245,843
(Increase) Decrease in Accounts Receivable	71	(230)
(Increase) Decrease in Prepaid Expenses	(76,944)	51,466
Increase (Decrease) in Accounts Payable	(47,442)	(267,338)
Increase (Decrease) in Accrued Payroll	54,081	7,394
Increase (Decrease) in Accrued Compensated Absences	50,617	14,958
Increase (Decrease) in Deferred Revenue	<u>2,694,968</u>	<u>61,327</u>
<b>Total adjustments</b>	<u>3,010,163</u>	<u>276,551</u>
<b>NET CASH PROVIDED BY (USED IN)</b>		
<b>OPERATING ACTIVITIES</b>	\$ <u><u>3,085,307</u></u>	\$ <u><u>126,958</u></u>

The accompanying notes are an integral part of these financial statements.

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

## ***NOTES TO FINANCIAL STATEMENTS***

March 31, 2025

### **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, 2025

### 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. See the following for the year ended March 31, 2025.

Total value of donated space, material, and services for grant purposes:	\$2,188,210
Less: Value of these services that did not meet the requirements of recognition under GAAP	(1,666,188)
Total value of donated space, material, and services recognized under GAAP	<u>\$ 522,022</u>

# Northeast Kansas Community Action Program, Inc.

## *NOTES TO FINANCIAL STATEMENTS*

March 31, 2025

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

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

Type of Donation	Donation Value by Funds	Allowed by GAAP	Not allowed by GAAP	GAAP Valuation
Program Volunteers	\$1,589,627	No	\$(1,589,627)	
Governance Volunteers	8,213	No	(8,213)	
Professional Services	12,052	Yes		\$12,052
FMV Space Donated	481,135	Yes		481,135
Supplies Donated	16,970	Yes		16,970
Other – Misc.	48,453	No	(48,453)	
Other – Travel	11,865	Yes		11,865
Other - Indirect	19,895	No	(19,895)	
<b>Total</b>	<b>\$2,188,210</b>		<b>\$(1,666,188)</b>	<b>\$522,022</b>

#### Advertising Costs

Advertising costs are expensed to operations when incurred. Total advertising cost for the year ended March 31, 2025 was \$10,312 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:** For copy costs a record is maintained of copies made, postage is actual based on usage and phone is actual cost based on actual costs.

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.



## Northeast Kansas Community Action Program, Inc.

### NOTES TO FINANCIAL STATEMENTS

March 31, 2025

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

Elements of Cost	Methodology of Allocation
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.
Insurance	Allocated based on number of employees per fund.
Professional Fees	Direct Cost
Communication Expenses	Actual usage and allocated based on number of copies per fund.
Vehicle Expenses	Actual usage and allocated based on mileage usage 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 2021. During the fiscal year ending March 31, 2025, 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

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

### ***NOTES TO FINANCIAL STATEMENTS***

March 31, 2025

#### **NOTE 1 - SUMMARY OF ACCOUNTING POLICIES - continued**

##### Concentration of Risk - continued

negatively affect the organization's ability to provide the same level of high quality service that NEK-CAP Inc. currently provides 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.

##### Revenue Recognition

The majority of revenues consist of grants and contributions which are recognized as received for contributions (no pledges) and when earned by corresponding expenses for grants.

##### 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 \$107,635 as of March 31, 2025 (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.

# Northeast Kansas Community Action Program, Inc.

## *NOTES TO FINANCIAL STATEMENTS*

March 31, 2025

### NOTE 2 - LIQUIDITY AND AVAILABILITY - continued

Total Current Assets	\$ 3,644,849
Less:	
Prepaid Expenses	(140,992)
Inventory	<u>0</u>
Current Financial Assets	3,503,857
Less:	
Board-designated funds	<u>(142,218)</u>
Financial Assets available to meet cash needs for general expenditure within 1 year	\$ <u><u>3,361,639</u></u>

### NOTE 3 - DEPOSITS

As of March 31, 2025, the carrying amount of NEK-CAP Inc's deposits including restricted cash balances was \$3,175,389. The bank balance was \$3,267,705 as of March 31, 2025. The difference between carrying amount and bank balance is outstanding deposits and checks. Of the bank balance for March 31, 2025, \$265,119 was covered by FDIC insurance and \$3,002,586 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 \$43,105 as of March 31, 2025. 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 \$4,019 as of March 31, 2025.

### NOTE 4 - INVESTMENTS

At March 31, 2025, the value of the organization's investments consisted of the following:

Equity Securities	\$ 93,144
Money Markets (Fidelity Govt MMKT)	829
Community Foundations	<u>13,662</u>
Total Investments	\$ <u><u>107,635</u></u>

Investments are valued using Level 1 inputs, which means the investments are valued at quoted market values per the stock exchange.

# Northeast Kansas Community Action Program, Inc.

## NOTES TO FINANCIAL STATEMENTS

March 31, 2025

### NOTE 5 - PROPERTY AND EQUIPMENT

Property and equipment consisted of the following as of March 31, 2025:

Central Office Building and Equipment	\$	260,063
ALJ Center		805,330
Equipment - Federal		<u>2,281,786</u>
Total Property and Equipment		3,347,179
Less: Accumulted Depreciation		<u>(2,471,053)</u>
Net Property and Equipment	\$	<u><u>876,126</u></u>

Depreciation expense during the year ended March 31, 2025 was \$213,343.

### NOTE 6 - PREPAID EXPENSES

Prepaid expenses consisted of the following at March 31, 2025:

Amtrust	\$	32,734
Health Insurance		86,628
Other Insurance		20,793
Other Prepaid Expenses		<u>837</u>
Total Prepaid Expenses	\$	<u><u>140,992</u></u>

### NOTE 7 – NOTES PAYABLE

The organization had no outstanding notes payable for the year that ended March 31, 2025, nor the previous year ended March 31, 2024.

### 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 \$8,378 as of March 31, 2025.

### 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,

# Northeast Kansas Community Action Program, Inc.

## NOTES TO FINANCIAL STATEMENTS

March 31, 2025

### NOTE 9 - COMPENSATED ABSENCES – continued

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, 2025, 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/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.

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, 2025, was \$180,170.

**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-

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

### ***NOTES TO FINANCIAL STATEMENTS***

March 31, 2025

#### **NOTE 9 - COMPENSATED ABSENCES - continued**

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, 2025, 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, 2025, 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, 2025, was \$0.

**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, 2025, 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

## Northeast Kansas Community Action Program, Inc.

### NOTES TO FINANCIAL STATEMENTS

March 31, 2025

#### NOTE 9 - COMPENSATED ABSENCES - continued

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, 2025, 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, 2025, was \$0. The liability in total for all Compensated Absences as of March 31, 2025, was \$180,170.

#### NOTE 10 – LEASES

Effective April 1, 2024, NEK-CAP, Inc. adopted ASC 842, *Leases*, which requires lessees to recognize a right-of-use (R.O.U.) asset and a lease liability for all leases with terms greater than 12 months. The Organization elected the modified retrospective approach and applied the standard as of the date of adoption.

##### **Nature of Leases**

The Organization leases office space, Head Start classroom space, facilities, and equipment under operating lease agreements. Because funds for these leases come primarily from federal grants, the Organization is required to have escape clauses for contracts over \$10,000 for loss of federal funding. The Organization generally puts in an escape clause for convenience whereby the Organization can cancel the lease by paying an additional one-month cancellation fee and giving 30-60 days' written notice. These leases have terms ranging from 1 to 6 years, some with renewal options that the Organization is reasonably certain to exercise. Others become month-to-month at the end of the lease term.



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

**NOTES TO FINANCIAL STATEMENTS**

March 31, 2025

**NOTE 10 – LEASES - continued**

**Lease Accounting Policy Elections**

The Organization has elected the following practical expedients:

- Not to reassess lease classification for existing leases.
- Not to separate lease and non-lease components.
- To exclude short-term leases (12 months or less) from recognition on the balance sheet.

**Right-of-Use Assets and Lease Liabilities**

As of March 31, 2025, the balances related to operating leases are as follows:

Description	Amount
Operating lease ROU assets	\$242,211 net
Operating lease liabilities	\$242,211
- Current portion	\$66,676
- Non-current portion	\$175,535

ROU assets are presented within property and equipment. Lease liabilities are presented separately on the statement of financial position.

**Lease Expense**

Total lease expense for the year ended March 31, 2025, was \$163,411, which includes:

- Fixed lease payments: \$68,121
- Variable lease payments (short-term leases [12 months or less]): \$95,290

**Cash Flow Impact**

Cash paid for operating leases was \$163,411 and is included in operating activities in the statement of cash flows.

**Weighted Averages**

- Weighted average remaining lease term: 2.83 years
- Weighted average discount rate: 5.0%

**Maturity Analysis of Lease Liabilities**

Future minimum lease payments under R.O.U. leases as of March 31, 2025, are as follows:

Year Ending March 31	Amount
2026	\$77,233
2027	74,210
2028	56,298
2029	46,991
2030 and thereafter	<u>11,331</u>
Total	266,063
Less: Imputed interest	<u>(\$23,852)</u>
Present value of lease liabilities	<u>\$242,211</u>

**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.

## Northeast Kansas Community Action Program, Inc.

### NOTES TO FINANCIAL STATEMENTS

March 31, 2025

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

Net assets were restricted for the following purposes at March 31, 2025:

Child Care	\$	3,883
Community Services		25,028
Housing		5,037
Weatherization		0
Other		0
		<hr/>
Total Net Assets With Donor Restrictions	\$	<u>33,948</u>

#### 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 3 months of service are eligible to participate and make employee payroll contributions; however, the service requirement to be able to receive matches is still 1 year. 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 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.

The voluntary salary reduction amount may not exceed the maximum percentage of a participant's compensation allowable by Internal Revenue Service 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 year ended March 31, 2025, was \$63,987.

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 with a choice between cash and benefits under the dependent care assistance plan and medical care plans maintained by the organization.

#### 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, 2025, 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

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

### ***NOTES TO FINANCIAL STATEMENTS***

March 31, 2025

#### **NOTE 15 - FAIR VALUE OF FINANCIAL INSTRUMENTS - continued:**

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.

#### **NOTE 16 - RESTATEMENT**

NEK-CAP Inc. has no restatement to report for the fiscal year ending March 31, 2025.

#### **NOTE 17 – 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.

Changes have been made to departmental information contained in Supplemental Financial Information and financial statements. Per the request of departmental directors, funds were moved to better demonstrate to the reader of the financial statement's activities conducted by each department. This does not affect the overall dollar amount reported in the financial statements as a whole

#### **NOTE 18 - SUBSEQUENT EVENTS**

NEK-CAP, Inc. evaluated subsequent events through September 8, 2025, the date the financial statements were available to be issued.

- Effective 4/1/2025, NEK-CAP, Inc. was awarded Early Head Start/Head Start partial funding in the amount of \$3,309,606 for the period of performance is April 1, 2025, through March 31, 2026.
  - Effective 5/6/2025, NEK-CAP, Inc. was awarded Early Head Start/Head Start the remaining partial funding in the amount of \$3,309,603 for the period of performance is April 1, 2025, through March 31, 2026, for a cumulative total of \$6,619,209.
  - Effective 6/16/2025, NEK-CAP, Inc. was awarded Early Head Start/Head Start additional funding in the amount of \$150,000 for the period of performance is April 1, 2025, through March 31, 2026, for a cumulative total of \$6,769,209. This additional amount was for incidental remodeling and licensing costs of opening a new center in Oskaloosa, KS.
  - Effective August 18, 2025, NEK-CAP, Inc. received approval to dispose of eleven (11) buses and minivans with a fair market value (FMV) of less than \$10,000 per HHS, OMB and agency policy from the Administration for Children & Families. Disposition is in accordance with agency policy, and the equipment may be retained, sold or otherwise disposed of with no further obligation to HHS awarding agency.

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

***NOTES TO FINANCIAL STATEMENTS***

March 31, 2025

**NOTE 18 - SUBSEQUENT EVENTS - continued**

- Effective 4/1/2025, NEK-CAP, Inc. was awarded LIEAP Weatherization funds from Kansas Housing Resources Corp. in the amount of \$264,874 for the period of performance is April 1, 2025, through March 31, 2026.
- Effective 7/1/2025, NEK-CAP, Inc. was awarded Kansas Readiness funds from Kansas Housing Resources Corp. in the amount of \$80,000 for the period of performance is July 1, 2025, through June 30, 2026.
- Effective 6/2/2025, NEK-CAP, Inc. was awarded CSBG (Community Services Block Grant) funds from Kansas Housing Resources Corp. in the amount of \$610,139 for the period of performance is April 1, 2025, through September 30, 2026.
- Effective April 15, 2025, NEK-CAP, Inc. was awarded Atchison United Way funding of \$7,500 for the performance period January 1, 2025, through December 31, 2026.
- Effective 6/3/2025, NEK-CAP, Inc. was awarded Continuum of Care (CoC) funds in the amount of \$249,086 for the performance period of September 1, 2025, through August 31, 2026.
- Effective 4/1/2025, NEK-CAP, Inc. as the Housing Authority Administrator for multiple counties in Northeast Kansas continues to receive its Department of Housing and Urban Development (HUD) funding as released by HUD.

SUPPLEMENTAL INFORMATION FOLLOWS

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

Schedule 1

**SCHEDULE OF FINANCIAL POSITION BY FUND**

Year Ended March 31, 2025

ASSETS	Child Care	Weatherization	Community Services	Housing
<b>Current assets</b>				
Cash	\$ 178,585	\$ 24,058	\$ 2,482,350	\$ 12,363
Investments	0	0	13,662	0
Grant Funds Receivable	17,177	236,150	7,967	5,747
Accounts Receivable	172	0	600	0
Prepaid Expenses	80,241	307	25,673	10,059
<i>Total current assets</i>	<u>276,175</u>	<u>260,515</u>	<u>2,530,252</u>	<u>28,169</u>
<b>Fixed Assets</b>				
Property and Equipment	0	0	0	0
Less accumulated depreciation	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Fixed Assets</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Right of Use Assets - net</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other assets</b>				
Restricted cash - FSS Participation	0	0	0	47,124
<i>Total assets</i>	<u><u>\$ 276,175</u></u>	<u><u>\$ 260,515</u></u>	<u><u>\$ 2,530,252</u></u>	<u><u>\$ 75,293</u></u>
<b>LIABILITIES AND NET ASSETS</b>				
<b>Current liabilities</b>				
Accounts Payable	\$ 120,102	\$ 1,002	\$ 7,515	\$ 4,412
Accrued Payroll and Related Expenses	132,511	8,491	10,080	4,586
Accrued Compensated Absences	0	0	0	0
Reserve Account	0	0	0	0
Deferred Revenue	13,045	250,100	2,476,066	17,084
Right of Use Liability - Current	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total current liabilities</i>	<u>265,658</u>	<u>259,593</u>	<u>2,493,661</u>	<u>26,082</u>
<b>Non-Current Liabilities</b>				
FSS Escrow	0	0	0	44,174
Right of Use Liability - Long term	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Liabilities</i>	<u>265,658</u>	<u>259,593</u>	<u>2,493,661</u>	<u>70,256</u>
<b>Net assets</b>				
Net Assets Without Donor Restrictions				
Undesignated	6,634	922	11,563	0
Board-designated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Assets Without donor restriction	6,634	922	11,563	0
Net Assets With Donor Restrictions	<u>3,883</u>	<u>0</u>	<u>25,028</u>	<u>5,037</u>
<i>Total net assets</i>	<u>10,517</u>	<u>922</u>	<u>36,591</u>	<u>5,037</u>
<i>Total liabilities and net assets</i>	<u><u>\$ 276,175</u></u>	<u><u>\$ 260,515</u></u>	<u><u>\$ 2,530,252</u></u>	<u><u>\$ 75,293</u></u>

See Independent Auditor's Report.

Other Services	Management and General	Total
\$ 21,530	\$ 409,379	\$ 3,128,265
93,973	0	107,635
0	0	267,041
0	144	916
0	24,712	140,992
<u>115,503</u>	<u>434,235</u>	<u>3,644,849</u>
0	3,347,179	3,347,179
0	(2,471,053)	(2,471,053)
<u>0</u>	<u>876,126</u>	<u>876,126</u>
0	242,211	242,211
0	0	47,124
<u>\$ 115,503</u>	<u>\$ 1,310,361</u>	<u>\$ 4,810,310</u>
\$ 131	\$ 39,007	\$ 172,169
0	22,214	177,882
0	180,170	180,170
0	8,378	8,378
0	0	2,756,295
0	66,676	66,676
<u>131</u>	<u>249,769</u>	<u>3,361,570</u>
0	0	44,174
0	175,535	175,535
<u>131</u>	<u>425,304</u>	<u>3,581,279</u>
115,372	918,374	1,052,865
0	142,218	142,218
<u>115,372</u>	<u>1,060,592</u>	<u>1,195,083</u>
0	0	33,948
<u>115,372</u>	<u>1,060,592</u>	<u>1,229,031</u>
<u>\$ 115,503</u>	<u>\$ 1,485,896</u>	<u>\$ 4,810,310</u>

See Independent Auditor's Report.

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

**Schedule 2**

**SCHEDULE OF ACTIVITIES BY FUND**

Year Ended March 31, 2025

	<b>Child Care</b>	<b>Weatherization</b>	<b>Community Services</b>	<b>Housing</b>
<b>Revenues</b>				
Federal Grants	\$ 7,031,561	\$ 501,372	\$ 769,377	\$ 935,139
Other	0	1,799	11,478	2,553
Donations	0	0	106,291	0
Total revenues	7,031,561	503,171	887,146	937,692
In-Kind Contributions	2,179,218	0	8,992	0
Less In-Kind not in accordance with GAAP	(1,662,627)	0	(3,561)	0
GAAP Recognized In-Kind	516,591	0	5,431	0
Total revenues and recognized In-Kind	7,548,152	503,171	892,577	937,692
<b>Expenditures</b>				
Personnel	3,393,737	260,927	292,027	125,567
Fringe Benefits	990,596	61,855	90,820	38,211
Equipment	217,266	0	66,049	0
Computer/Equipment	180,002	3,680	1,984	6,150
Supplies	478,320	22,456	10,970	1,470
Rent/Utilities	195,010	2,698	17,026	2,574
Facility Repair/Maintenance	196,872	5,295	7,797	4,893
Professional Fees	4,284	0	199	31
Communications	94,614	6,040	11,042	4,808
Vehicle	116,400	12,009	10,138	962
Insurance	92,213	3,310	4,463	1,490
Travel	76,439	21,660	8,641	1,988
Registration	73,570	34,771	3,183	1,342
Tuition and Books	18,252	0	0	0
Depreciation	4,021	0	0	0
Other Operating Expenses	17,623	3,010	6,563	422
Direct Customer Services	5,799	0	252,888	733,880
Total expenses	6,155,018	437,711	783,790	923,788
In-Kind Expenses	2,179,218	0	8,992	0
Less In-Kind not in accordance with GAAP	(1,662,627)	0	(3,561)	0
GAAP Recognized In-Kind	516,591	0	5,431	0
Total expenses and recognized In-Kind	6,671,609	437,711	789,221	923,788
Indirect Expenses	877,819	64,713	90,867	18,577
Total expenditures	7,549,428	502,424	880,088	942,365
Other Revenue (Expenses)				
Unrealized Gain/Loss) on Investments	0	0	0	0
Realized Gain/Loss)	864	0	0	0
Total other Revenue (Expenses)	864	0	0	0
CHANGE IN NET ASSETS	(410)	747	12,490	(4,673)
BEGINNING NET ASSETS	10,927	175	24,101	9,710
ENDING NET ASSETS	\$ 10,517	\$ 922	\$ 36,591	\$ 5,037



Other Services	Management & General	Fixed Assets	Total
\$ 0	\$ 0	0	\$ 9,237,450
4,442	2,091	0	22,364
283	0	0	106,574
4,725	2,091	0	9,366,388
0	0	0	2,188,210
0	0	0	(1,666,188)
0	0	0	522,022
4,725	2,091	0	9,888,410
0	659,266	0	4,731,524
0	163,116	0	1,344,598
0	(283,315)	0	0
0	76,356	0	268,173
2,214	24,954	0	540,383
0	14,661	0	231,969
0	17,269	0	232,126
0	47,839	0	52,353
0	15,066	0	131,570
0	6,982	0	146,491
0	5,908	0	107,384
0	8,031	0	116,759
70	6,068	0	119,004
0	0	0	18,252
0	0	213,343	217,364
1,133	10,503	0	39,254
196	0	0	992,763
3,613	772,704	213,343	9,289,968
0	0	0	2,188,210
0	0	0	(1,666,188)
0	0	0	522,022
3,613	772,704	213,343	9,811,989
0	(1,051,976)	0	0
3,612	(279,272)	213,343	9,811,989
(2,142)	0	0	(2,142)
0	0	0	864
(2,142)	0	0	(1,278)
(1,029)	281,363	(213,343)	75,143
116,401	241,133	751,440	1,153,888
\$ 115,372	\$ 522,496	\$ 538,097	\$ 1,229,031

See Independent Auditor's Report

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

**Schedule 3**

**SCHEDULE OF FINANCIAL POSITION CHILD CARE**

March 31, 2025

	Fund 3200 Federal Head Start Pre- School	Fund 3201 Federal Early Head Start	Fund 3205 Federal Head Start Training
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	\$ 114,664	\$ 48,305	\$ 197
Grant Funds Receivable	0	0	0
Accounts Receivable	0	0	107
Prepaid Expenses	65,117	15,124	0
	<u>179,781</u>	<u>63,429</u>	<u>304</u>
<i>Total current assets</i>			
	<u>179,781</u>	<u>63,429</u>	<u>304</u>
<i>Total assets</i>	\$ <u>179,781</u>	\$ <u>63,429</u>	\$ <u>304</u>
<b>LIABILITIES AND NET ASSETS</b>			
<b>Current liabilities</b>			
Accounts payable	\$ 72,423	\$ 38,276	\$ 304
Accrued Payroll and Related Expenses	107,358	25,153	0
Deferred Revenue	0	0	0
	<u>179,781</u>	<u>63,429</u>	<u>304</u>
<i>Total current liabilities</i>			
	<u>179,781</u>	<u>63,429</u>	<u>304</u>
<b>Net assets</b>			
Net Assets Without Donor Restrictions			
Undesignated	0	0	0
Board-designated	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Assets Without donor restriction	0	0	0
Net Assets With Donor Restrictions	0	0	0
	<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>179,781</u>	\$ <u>63,429</u>	\$ <u>304</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	Fund 3262 Head Start Care Conference	Total
\$ 121	\$ 8,664	\$ 6,714	\$ (80)	\$ 178,585
0	17,177	0	0	17,177
65	0	0	0	172
0	0	0	0	80,241
186	25,841	6,714	(80)	276,175
<u>\$ 186</u>	<u>\$ 25,841</u>	<u>\$ 6,714</u>	<u>\$ (80)</u>	<u>\$ 276,175</u>
\$ 186	\$ 8,913	\$ 0	\$ 0	\$ 120,102
0	0	0	0	132,511
0	13,045	0	0	13,045
186	21,958	0	0	265,658
0	0	6,714	(80)	6,634
0	0	0	0	0
0	0	6,714	(80)	6,634
0	3,883	0	0	3,883
0	3,883	6,714	(80)	10,517
<u>\$ 186</u>	<u>\$ 25,841</u>	<u>\$ 6,714</u>	<u>\$ (80)</u>	<u>\$ 276,175</u>

See Independent Auditor's Report.

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

**Schedule 4**

**SCHEDULE OF ACTIVITIES FOR CHILD CARE**

Year Ended March 31, 2025

	<b>Fund 3200 Federal Head Start Pre School 23</b>	<b>Fund 3200 Federal Head Start Pre School 24</b>	<b>Fund 3201 Federal Early Head Start 23</b>	<b>Fund 3201 Federal Early Head Start 24</b>
<b>REVENUE</b>				
Federal Revenue	\$ 1,198,690	\$ 3,897,622	\$ 661,587	\$ 1,065,442
Program Income	0	0	0	0
Donations	0	0	0	0
Other Income	864	0	0	0
In-kind Contributions	324,789	1,227,385	115,081	511,963
<b>TOTAL REVENUE</b>	<b>1,524,343</b>	<b>5,125,007</b>	<b>776,668</b>	<b>1,577,405</b>
<b>EXPENSES</b>				
Personnel	493,057	2,127,927	190,066	582,687
Fringe Benefits	168,167	621,038	53,792	147,599
Travel	12,727	15,145	6,891	8,683
Equipment	0	0	217,266	0
Supplies	228,706	162,113	85,529	41,921
Other	164,549	420,969	59,304	138,250
Indirect Costs	132,348	550,430	48,739	146,302
In-Kind Expenses*	324,789	1,227,385	115,081	511,963
<b>TOTAL EXPENSES</b>	<b>1,524,343</b>	<b>5,125,007</b>	<b>776,668</b>	<b>1,577,405</b>
<b>CHANGES IN NET ASSETS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BEGINNING NET ASSETS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING NET ASSETS</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

<b>Fund 3205 Federal Head Start Training 23</b>	<b>Fund 3205 Federal Head Start Training 24</b>	<b>Fund 3206 Federal Early Head Start Training 23</b>	<b>Fund 3206 Federal Early Head Start Training 24</b>	<b>Fund 3220 Child/Adult Care Food Program 23</b>	<b>Fund 3220 Child/Adult Care Food Program 24</b>
\$ 8,646	\$ 32,283	\$ 6,167	\$ 22,251	\$ 56,555	\$ 82,318
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>8,646</u>	<u>32,283</u>	<u>6,167</u>	<u>22,251</u>	<u>56,555</u>	<u>82,318</u>
0	0	0	0	0	0
0	0	0	0	0	0
5,252	14,653	3,531	9,556	0	0
0	0	0	0	0	0
0	181	0	111	56,406	82,318
3,394	17,449	2,636	12,584	149	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>8,646</u>	<u>32,283</u>	<u>6,167</u>	<u>22,251</u>	<u>56,555</u>	<u>82,318</u>
0	0	0	0	0	0
0	0	0	0	3,883	0
\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>3,883</u>	\$ <u>0</u>

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

**Schedule 4**

**SCHEDULE OF ACTIVITIES FOR CHILD CARE**

Year Ended March 31, 2025

	<b>Fund 3261 Early Care Non-Federal</b>	<b>Fund 3262 Head Start Care Conference</b>	<b>Total</b>
<b>REVENUE</b>			
Federal Revenue	\$ 0	\$ 0	\$ 7,031,561
Program Income	0	0	0
Donations	0	0	0
Other Income	0	0	864
In-kind Contributions	0	0	2,179,218
<b>TOTAL REVENUE</b>	<u>0</u>	<u>0</u>	<u>9,211,643</u>
<b>EXPENSES</b>			
Personnel	0	0	3,393,737
Fringe Benefits	0	0	990,596
Travel	0	0	76,438
Equipment	0	0	217,266
Supplies	20	80	657,385
Other	310	0	819,594
Indirect Costs	0	0	877,819
In-Kind Expenses*	0	0	2,179,218
<b>TOTAL EXPENSES</b>	<u>330</u>	<u>80</u>	<u>9,212,053</u>
<b>CHANGES IN NET ASSETS</b>	(330)	(80)	(410)
<b>BEGINNING NET ASSETS</b>	<u>7,044</u>	<u>0</u>	<u>10,927</u>
<b>ENDING NET ASSETS</b>	<u>\$ 6,714</u>	<u>\$ (80)</u>	<u>\$ 10,517</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  
FIFTEEN MONTHS OF FIFTEEN MONTH GRANT ENDED JUNE 30, 2024**

	<b>Previous 12- month period 4/1/2023- 3/31/2024</b>	<b>Federal Head Start Pre School 4/1/2024- 6/30/2024</b>	<b>Federal Early Head Start 4/1/2024- 6/30/2024</b>	<b>Federal Head Start Training 4/1/2024- 6/30/2024</b>
<b>REVENUE</b>				
Federal Revenue	\$ 6,108,475	\$ 1,198,690	\$ 661,587	\$ 8,646
Gain/Loss on Equipment Disposal	16,456	864	0	0
In-Kind Contributions	1,432,783	324,789	115,081	0
<b>TOTAL REVENUE</b>	<b>\$ 7,557,714</b>	<b>\$ 1,524,343</b>	<b>\$ 776,668</b>	<b>\$ 8,646</b>
<b>EXPENSES</b>				
Personnel	\$ 2,839,361	\$ 493,057	\$ 190,066	\$ 0
Fringe Benefits	809,622	168,167	53,792	0
Travel	57,550	12,727	6,891	5,252
Equipment	0	0	217,266	0
Supplies	469,437	228,706	85,529	0
Other	1,145,355	164,549	59,304	3,394
Indirect Costs	803,606	132,348	48,739	0
In-Kind Expenses*	1,432,783	324,789	115,081	0
<b>TOTAL EXPENSES</b>	<b>\$ 7,557,714</b>	<b>\$ 1,524,343</b>	<b>\$ 776,668</b>	<b>\$ 8,646</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

Gain on dispsal of equipment applied and reducing federal funds needed

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 and the affects of 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 4/1/2023-6/30/2024.

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



<b>Federal Early Head Start 4/1/2024- 6/30/2024</b>	<b>Total Actual 4/1/2023- 6/30/2024</b>	<b>Budget</b>	<b>Variance (Over)/Under</b>
\$ 6,167	\$ 7,983,565	\$ 8,405,899	\$ 422,334
0	17,320	0	(17,320)
0	1,872,653	1,188,797	(683,856)
<u>\$ 6,167</u>	<u>\$ 9,873,538</u>	<u>\$ 9,594,696</u>	<u>\$ (278,842)</u>
\$ 0	\$ 3,522,484	\$ 3,925,565	\$ 403,081
0	1,031,581	1,114,598	83,017
3,531	85,951	103,388	17,437
0	217,266	217,266	0
0	783,672	692,015	(91,657)
2,636	1,375,238	1,345,034	(30,204)
0	984,693	1,008,033	23,340
0	1,872,653	1,188,797	(683,856)
<u>\$ 6,167</u>	<u>\$ 9,873,538</u>	<u>\$ 9,594,696</u>	<u>\$ (278,842)</u>
\$ 43,044	\$ 43,044	\$ 0	
10,761	10,761	0	
29,667	29,667	0	
7,416	7,416	0	
217,266	258,544	41,278	
249,112	249,112	0	
6,396,188	6,396,188	0	
1,030,111	1,411,167	381,056	
17,320	0	(17,320)	
1,188,797	1,188,797	0	
683,856	0	(683,856)	
<u>\$ 9,873,538</u>	<u>\$ 9,594,696</u>	<u>\$ (278,842)</u>	

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

Schedule 6

**FEDERAL HEAD START/EARLY HEAD START GRANT 07CH012706/01  
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET  
NINE MONTHS ENDED MARCH 31, 2025**

	<b>Fund 3200 Federal Head Start Pre School</b>	<b>Fund 3201 Federal Early Head Start</b>	<b>Fund 3205 Federal Head Start Training</b>	<b>Fund 3206 Federal Early Head Start Training</b>
<b>REVENUE</b>				
Federal Revenue	\$ 3,897,622	\$ 1,065,442	\$ 32,283	\$ 22,251
Gain/Loss on Equipment Disposal	0	0	0	0
In-Kind Contributions	<u>1,227,385</u>	<u>511,963</u>	<u>0</u>	<u>0</u>
<b>TOTAL REVENUE</b>	<u><u>\$ 5,125,007</u></u>	<u><u>\$ 1,577,405</u></u>	<u><u>\$ 32,283</u></u>	<u><u>\$ 22,251</u></u>
<b>EXPENSES</b>				
Personnel	\$ 2,127,927	\$ 582,687	\$ 0	\$ 0
Fringe Benefits	621,038	147,599	0	0
Travel	15,145	8,683	14,653	9,556
Equipment	0	0	0	0
Supplies	162,113	41,921	181	111
Other	420,969	138,250	17,449	12,584
Indirect Costs	550,430	146,302	0	0
In-Kind Expenses*	<u>1,227,385</u>	<u>511,963</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENSES</b>	<u><u>\$ 5,125,007</u></u>	<u><u>\$ 1,577,405</u></u>	<u><u>\$ 32,283</u></u>	<u><u>\$ 22,251</u></u>

Detail of Expenditures by CAN Number:

**CAN NO.**

4-G074120

4-G074121

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.

\*\* The period of this budget award is 7/1/2024-3/31/2025.

\*\*\*Program Income increases the program budget and is used to pay expenses prior to federal dollars being used.

<b>Total Actual 4/1/2023- 6/30/2024</b>	<b>Budget</b>	<b>Variance (Over)/Under</b>
\$ 5,017,598	\$ 5,189,865	\$ 172,267
0	0	0
<u>1,739,348</u>	<u>1,297,466</u>	<u>(441,882)</u>
<u><u>\$ 6,756,946</u></u>	<u><u>\$ 6,487,331</u></u>	<u><u>\$ (269,615)</u></u>
\$ 2,710,614	\$ 2,848,578	\$ 137,964
768,637	706,417	(62,220)
48,037	37,683	(10,354)
0	0	0
204,326	208,400	4,074
589,252	677,788	88,536
696,732	710,999	14,267
<u>1,739,348</u>	<u>1,297,466</u>	<u>(441,882)</u>
<u><u>\$ 6,756,946</u></u>	<u><u>\$ 6,487,331</u></u>	<u><u>\$ (269,615)</u></u>
\$ 32,283	\$ 32,283	\$ 0
22,251	22,251	0
4,963,064	5,135,331	172,267
1,297,466	1,297,466	0
<u>441,882</u>	<u>0</u>	<u>(441,882)</u>
<u><u>\$ 6,756,946</u></u>	<u><u>\$ 6,487,331</u></u>	<u><u>\$ (269,615)</u></u>

See Independent Auditor's Report

**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**

TWELVE MONTHS ENDED SEPTEMBER 30, 2024

	<b>Fund 3220 Previous Six Month Period 10/1/2023- 3/31/2024</b>	<b>Fund 3220 Current Six Month Period 4/1/2024- 9/30/2024</b>	<b>Fund 3220 Total Twelve Month Period 10/1/2023- 9/30/2024</b>	<b>Budget</b>	<b>Variance (Over)/Under</b>
<b>REVENUE</b>					
Federal Revenue	\$ 80,858	\$ 56,555	\$ 137,413	\$ 334,342	\$ 196,929
Unearned Fed Rev.	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL REVENUE</b>	<u><u>\$ 80,858</u></u>	<u><u>\$ 56,555</u></u>	<u><u>\$ 137,413</u></u>	<u><u>\$ 334,342</u></u>	<u><u>\$ 196,929</u></u>
<b>EXPENSES</b>					
Supplies/Food Service or Equipment Repair	\$ 81,986	\$ 56,555	\$ 138,541	\$ 334,342	\$ 195,801
<b>TOTAL EXPENSES</b>	<u><u>\$ 81,986</u></u>	<u><u>\$ 56,555</u></u>	<u><u>\$ 138,541</u></u>	<u><u>\$ 334,342</u></u>	<u><u>\$ 195,801</u></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 the grant.

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

**Schedule 8**

**CHILD AND ADULT CARE FOOD PROGRAM (CACFP) - P0006-CTR-2024/2025**

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

**SIX MONTHS ENDED MARCH 31, 2025**

	<b>Fund 3220 Current Six Month Period 10/1/2024- 3/31/2025</b>	<b>Budget</b>	<b>Variance (Over)/Under</b>
<b>REVENUE</b>			
Federal Revenue	\$ 82,318	\$ 312,415	\$ 230,097
Unearned Federal Revenue	0	0	0
<b>TOTAL REVENUE</b>	<u>\$ 82,318</u>	<u>\$ 312,415</u>	<u>\$ 230,097</u>
<b>EXPENSES</b>			
Supplies/Food Service Equipment			
Equipment Repair or Additions	\$ 82,318	\$ 312,415	\$ 230,097
<b>TOTAL EXPENSES</b>	<u>\$ 82,318</u>	<u>\$ 312,415</u>	<u>\$ 230,097</u>

**NOTES:**

Grant period runs from October 1, 2024 to September 30, 2025.

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 9

**SCHEDULE OF FINANCIAL POSITION WEATHERIZATION**

March 31, 2025

	<b>Fund 3440-3444</b>		
	<b>Federal</b>	<b>Fund 3460</b>	
	<b>Weatherization</b>	<b>FTHB</b>	
<b>ASSETS</b>	<b>ILJA</b>	<b>Non-Federal</b>	<b>Total</b>
<b>Current assets</b>			
Cash	\$ 23,117	\$ 941	\$ 24,058
Grant Funds Receivable	236,150	0	236,150
Prepaid Expenses	<u>307</u>	<u>0</u>	<u>307</u>
<i>Total current assets</i>	<u>259,573</u>	<u>941</u>	<u>260,515</u>
<i>Total assets</i>	<u><u>\$ 259,573</u></u>	<u><u>\$ 941</u></u>	<u><u>\$ 260,515</u></u>
<b>LIABILITIES AND NET ASSETS</b>			
<b>Current liabilities</b>			
Accounts payable	\$ 1,002	\$ 0	\$ 1,002
Accrued Payroll and Related Expenses	8,472	19	8,491
Deferred Revenue	<u>250,100</u>	<u>0</u>	<u>250,100</u>
<i>Total current liabilities</i>	<u>259,574</u>	<u>19</u>	<u>259,593</u>
<b>Net assets</b>			
Net Assets Without Donor Restrictions			
Undesignated	0	922	922
Board-designated	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Assets Without donor restriction	0	922	922
Net Assets With Donor Restrictions	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total net assets</i>	<u>0</u>	<u>922</u>	<u>922</u>
<i>Total liabilities and net assets</i>	<u><u>\$ 259,574</u></u>	<u><u>\$ 941</u></u>	<u><u>\$ 260,515</u></u>

See Independent Auditor's Report.

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

**Schedule 10**

**SCHEDULE OF ACTIVITIES FOR WEATHERIZATION**  
Year Ended March 31, 2025

	<b>Fund 3440-3444 Federal Weatherization ILJA PY 25</b>	<b>Fund 3460 FTHB Non-Federal PY25</b>	<b>Total</b>
<b>REVENUE</b>			
Federal Revenue	\$ 501,372	\$ 0	\$ 501,372
Other Income	<u>0</u>	<u>1,799</u>	<u>1,799</u>
<b>TOTAL REVENUE</b>	<u>501,372</u>	<u>1,799</u>	<u>503,171</u>
<b>EXPENSES</b>			
<b>Program Support Expenses:</b>			
Personnel	1,333	877	2,210
Office	9,041	0	9,041
Supplies	7,755	0	7,755
Vehicle	11,212	0	11,212
Insurance	3,310	0	3,310
Other	<u>20,686</u>	<u>0</u>	<u>20,686</u>
<b>Total Program Support Expenses</b>	<u>53,337</u>	<u>877</u>	<u>54,214</u>
<b>Training and Technical Assistance Expenses:</b>			
Contracted Labor	319,676	0	319,676
Other Training Cost T/TA	<u>62,922</u>	<u>0</u>	<u>62,922</u>
<b>Total Training and Technical Assistance Ex</b>	<u>382,598</u>	<u>0</u>	<u>382,598</u>
<b>Administration Expenses:</b>			
Indirect Cost	64,538	175	64,713
Personnel	896	0	896
Other Administration	<u>3</u>	<u>0</u>	<u>3</u>
<b>Total Administration Expenses</b>	<u>65,437</u>	<u>175</u>	<u>65,612</u>
<b>TOTAL EXPENSES</b>	<u>501,372</u>	<u>1,052</u>	<u>502,424</u>
<b>CHANGES IN NET ASSETS</b>	0	747	747
<b>BEGINNING NET ASSETS</b>	<u>0</u>	<u>175</u>	<u>175</u>
<b>ENDING NET ASSETS</b>	\$ <u><u>0</u></u>	\$ <u><u>922</u></u>	\$ <u><u>922</u></u>

See Independent Auditor's Report.

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

Schedule 11

**SCHEDULE OF ACTIVITIES FOR NEK-CAP, INC IHA-DOE-04 PY22  
SCHEDULE OF REVENUE AND EXPENSES COMPARED TO BUDGET**

For the Thirty-Three Months Ended March 31, 2025

	<b>Fund 3440-3445 Current 12- month period 4/1/2024- 3/31/2025</b>	<b>Fund 3440-3445 Prior 21- month period 7/1/2022- 3/31/2024</b>	<b>Fund 3440-3445 Total 33- month period 7/1/2022 3/31/2025</b>	<b>Budget</b>	<b>Total</b>
<b>REVENUE</b>					
Federal Revenue	\$ 501,372	\$ 104,679	\$ 606,051	\$ 3,084,624	\$ 2,478,573
<b>TOTAL REVENUE</b>	<u>501,372</u>	<u>104,679</u>	<u>606,051</u>	<u>3,084,624</u>	<u>2,478,573</u>
<b>EXPENSES</b>					
<b>Program Support Expenses:</b>					
Personnel	1,333	553	1,886	382,477	380,591
Office	9,041	2,033	11,074	55,000	43,926
Equipment	0	0	0	46,000	46,000
Supplies	7,755	6,503	14,258	21,500	7,242
Vehicle	11,212	1,077	12,289	35,000	22,711
Insurance	3,310	605	3,915	13,000	9,085
Other	20,686	33	20,719	200	(20,519)
<b>Total Program Support Expenses</b>	<u>53,337</u>	<u>10,804</u>	<u>64,141</u>	<u>553,177</u>	<u>489,036</u>
<b>Production Expenses:</b>					
Personnel	0	0	0	633,300	633,300
Materials	0	0	0	627,144	627,144
<b>Total Production Expenses</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,260,444</u>	<u>1,260,444</u>
<b>Health and Safety Expenses:</b>					
Contracted Labor	0	0	0	171,000	171,000
Materials	0	0	0	171,000	171,000
<b>Total Health and Safety Expenses</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>342,000</u>	<u>342,000</u>
<b>Insurance Expenses:</b>					
Polution Occurrence Insurance	0	0	0	18,000	18,000
<b>Total Health and Safety Expenses</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>18,000</u>	<u>18,000</u>
<b>Training and Technical Assistance Expenses:</b>					
Personnel	319,676	37,090	356,766	499,288	142,522
Other Training Cost T/TA	62,922	48,495	111,417	170,000	58,583
<b>Total Training and Technical Assis</b>	<u>382,598</u>	<u>85,585</u>	<u>468,183</u>	<u>669,288</u>	<u>201,105</u>
<b>Administration Expenses:</b>					
Indirect Cost	64,538	8,290	72,828	200,000	127,172
Personnel	896	0	896	41,715	40,819
Other Administration	3	0	3	0	(3)
<b>Total Administration Expenses</b>	<u>65,437</u>	<u>8,290</u>	<u>73,727</u>	<u>241,715</u>	<u>167,988</u>
<b>TOTAL EXPENSES</b>	<u>\$ 501,372</u>	<u>\$ 104,679</u>	<u>\$ 606,051</u>	<u>\$ 3,084,624</u>	<u>\$ 2,478,573</u>

\*Note: Grant period runs from July 1, 2022 to June 30, 2027. This grant performance period was extended by two years to June 30, 2029. Grant was awarded to NEK-CAP, Inc. in Nov. 2023. The agency has also requested and received additional funding. Staff are out of initial training receiving all necessary credentialing and will be going into production mode as of 4/1/2025.

\*\*Note: The WAPBIL (Weatherization Program Bipartisan Infrastructure Bill) was changed by DOE to IHA (Infrastructure Investment and Jobs Act)



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

Schedule 12

**SCHEDULE OF FINANCIAL POSITION COMMUNITY SERVICES**

March 31, 2025

	<b>Fund 3100 Community Services Block Grant</b>	<b>Fund 3102 CSBG Discretionary Training Supplies</b>	<b>Fund 3108 CS-NFED funds for clients including other inc and KU Cope PY24</b>	<b>Fund 3124 United Way MS &amp; PT &amp; RL &amp; WA Counties</b>
<b>ASSETS</b>				
<b>Current assets</b>				
Cash	\$ 35,528	\$ 0	\$ 6,755	\$ 1,146
Investments	0	0	0	0
Grants Receivable	0	0	0	0
Accounts Receivable	0	0	600	0
Prepaid Expenses	6,812	0	0	0
<i>Total current assets</i>	<u>42,340</u>	<u>0</u>	<u>7,355</u>	<u>1,146</u>
<i>Total assets</i>	<u><u>\$ 42,340</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 7,355</u></u>	<u><u>\$ 1,146</u></u>
<b>LIABILITIES AND NET ASSETS</b>				
<b>Current liabilities</b>				
Accounts payable	\$ 2,629	\$ 0	\$ 0	\$ 0
Accrued Payroll and Related Expenses	8,016	0	0	0
Deferred Revenue	31,695	0	0	0
<i>Total current liabilities</i>	<u>42,340</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net assets</b>				
Net Assets Without Donor Restrictions				
Undesignated	0	0	7,355	1,146
Board-designated	0	0	0	0
Total Net Assets Without donor restrictions	0	0	7,355	1,146
Net Assets With Donor Restrictions	0	0	0	0
<i>Total net assets</i>	<u>0</u>	<u>0</u>	<u>7,355</u>	<u>1,146</u>
<i>Total liabilities and net assets</i>	<u><u>\$ 42,340</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 7,355</u></u>	<u><u>\$ 1,146</u></u>

See Independent Auditor's Report.

<b>Fund 3125 United Way Jackson County</b>	<b>Fund 3127 Emergency Solutions Grant Homeless Prevention</b>	<b>Fund 3128 Emergency Solutions Grant Rapid Rehousing</b>	<b>Fund 3134 Bezos Grant HAP and Supportive Services</b>	<b>Fund 3135 Bezos Grant Advocacy and Planning</b>
\$ 2,005	\$ (4,593)	\$ (3,517)	\$ 1,436,738	\$ 800,000
0	0	0	0	0
0	3,843	2,937	0	0
0	0	0	0	0
0	750	580	0	0
<u>2,005</u>	<u>0</u>	<u>0</u>	<u>1,436,738</u>	<u>800,000</u>
<u>\$ 2,005</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,436,738</u>	<u>\$ 800,000</u>
\$ 0	\$ 0	\$ 0	\$ 4,723	\$ 0
0	0	0	0	1,421
0	0	0	1,432,015	798,579
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,436,738</u>	<u>800,000</u>
2,005	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2,005	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2,005	0	0	0	0
<u>\$ 2,005</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,436,738</u>	<u>\$ 800,000</u>

See Independent Auditor's Report.

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

Schedule 12

**SCHEDULE OF FINANCIAL POSITION COMMUNITY SERVICES**

March 31, 2025

	<b>Fund 3136</b>		<b>Fund 3151</b>		<b>Fund 3161</b>		<b>Fund 3340</b>
	<b>Bezos</b>		<b>United Way</b>		<b>Community</b>		<b>HUD</b>
	<b>Grant</b>		<b>Atchinson</b>		<b>Services</b>		<b>Continuum</b>
	<b>Admin</b>		<b>County</b>		<b>Non-federal</b>		<b>of Care</b>
<b>ASSETS</b>							<b>Program</b>
							<b>HAP</b>
<b>Current assets</b>							
Cash	\$ 199,614	\$	135	\$	922	\$	(387)
Investments	0		0		0		0
Grants Receivable	0		0		0		0
Accounts Receivable	0		0		0		0
Prepaid Expenses	559		0		0		14,264
	<u>200,173</u>		<u>135</u>		<u>922</u>		<u>13,877</u>
<i>Total current assets</i>							
	<u>200,173</u>	\$	<u>135</u>	\$	<u>922</u>	\$	<u>13,877</u>
<b>LIABILITIES AND NET ASSETS</b>							
<b>Current liabilities</b>							
Accounts payable	\$ 163	\$	0	\$	0	\$	0
Accrued Payroll and Related Expenses	42		0		0		68
Deferred Revenue	199,968		0		0		13,809
	<u>200,173</u>		<u>0</u>		<u>0</u>		<u>13,877</u>
<i>Total current liabilities</i>							
<b>Net assets</b>							
Net Assets Without Donor Restrictions							
Undesignated	0		135		922		0
Board-designated	0		0		0		0
	<u>0</u>		<u>135</u>		<u>922</u>		<u>0</u>
Total Net Assets Without donor restrictions							
Net Assets With Donor Restrictions	0		0		0		0
	<u>0</u>		<u>135</u>		<u>922</u>		<u>0</u>
<i>Total net assets</i>							
	<u>0</u>		<u>135</u>		<u>922</u>		<u>0</u>
<i>Total liabilities and net assets</i>							
	<u>\$ 200,173</u>	\$	<u>135</u>	\$	<u>922</u>	\$	<u>13,877</u>

See Independent Auditor's Report.

Fund 3341 HUD Continuum of Care Program Admin	Fund 3342 HUD Continuum of Care Program Supportive Services	Fund 3343 HUD Continuum of Care VAWA	Fund 3611 Atchinson County Non-federal	Fund 3622 Brown county Non-federal	Fund 3623 Brown County - Hiawatha Student Champions Fund Non-federal
\$ (735)	\$ (103)	\$ (2,524)	\$ 138	\$ (41)	\$ 3,201
0	0	0	0	0	6,836
1,084	103	0	0	0	0
0	0	0	0	0	0
184	0	2,524	0	0	0
533	0	0	138	(41)	10,037
<u>\$ 533</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 138</u>	<u>\$ (41)</u>	<u>\$ 10,037</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
533	0	0	0	0	0
0	0	0	0	0	0
533	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	138	(41)	10,037
0	0	0	138	(41)	10,037
<u>\$ 533</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 138</u>	<u>\$ (41)</u>	<u>\$ 10,037</u>

See Independent Auditor's Report.

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

Schedule 12

**SCHEDULE OF FINANCIAL POSITION COMMUNITY SERVICES**

March 31, 2025

	<b>Fund 3624 KU Cope LHEAT Non-federal</b>	<b>Fund 3631 Doniphan County Non-federal</b>	<b>Fund 3641 Jackson County Non-federal</b>	<b>Fund 3653 Jefferson County Non-federal</b>
<b>ASSETS</b>				
<b>Current assets</b>				
Cash	\$ 1,915	\$ 2,500	\$ 3,526	\$ 0
Investments	0	6,826	0	0
Grants Receivable	0	0	0	0
Accounts Receivable	0	0	0	0
Prepaid Expenses	0	0	0	0
<i>Total current assets</i>	<u>1,915</u>	<u>9,326</u>	<u>3,526</u>	<u>0</u>
<i>Total assets</i>	\$ <u><u>1,915</u></u>	\$ <u><u>9,326</u></u>	\$ <u><u>3,526</u></u>	\$ <u><u>0</u></u>
<b>LIABILITIES AND NET ASSETS</b>				
<b>Current liabilities</b>				
Accounts payable	\$ 0	\$ 0	\$ 0	\$ 0
Accrued Payroll and Related Expenses	0	0	0	0
Deferred Revenue	0	0	0	0
<i>Total current liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net assets</b>				
Net Assets Without Donor Restrictions				
Undesignated	0	0	0	0
Board-designated	0	0	0	0
Total Net Assets Without donor restrictions	0	0	0	0
Net Assets With Donor Restrictions	<u>1,915</u>	<u>9,326</u>	<u>3,526</u>	<u>0</u>
<i>Total net assets</i>	<u>1,915</u>	<u>9,326</u>	<u>3,526</u>	<u>0</u>
<i>Total liabilities and net assets</i>	\$ <u><u>1,915</u></u>	\$ <u><u>9,326</u></u>	\$ <u><u>3,526</u></u>	\$ <u><u>0</u></u>

See Independent Auditor's Report.

<b>Fund 3671 Marshall County Non-federal</b>	<b>Fund 3682 Nemaha County Non-federal</b>	<b>Fund 3692 Potawatomie County Non-federal</b>	<b>Total</b>
\$ (250)	\$ 542	\$ (165)	\$ 2,482,350
0	0	0	13,662
0	0	0	7,967
0	0	0	600
0	0	0	25,673
(250)	542	(165)	2,530,252
<u>\$ (250)</u>	<u>\$ 542</u>	<u>\$ (165)</u>	<u>\$ 2,530,252</u>
\$ 0	\$ 0	\$ 0	\$ 7,515
0	0	0	10,080
0	0	0	2,476,066
0	0	0	2,493,661
0	0	0	11,563
0	0	0	0
0	0	0	11,563
(250)	542	(165)	25,028
(250)	542	(165)	36,591
<u>\$ (250)</u>	<u>\$ 542</u>	<u>\$ (165)</u>	<u>\$ 2,530,252</u>

See Independent Auditor's Report.

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

Schedule 13

**SCHEDULE OF ACTIVITIES FOR COMMUNITY SERVICES**

Year Ended March 31, 2025

	<b>Fund 3100 Community Services Block Grant -PY 24</b>	<b>Fund 3102 CSBG Discretionary Training Supplies Grant -PY24</b>	<b>Fund 3108 CS-NFED funds for clients including other inc and KU Cope PY24</b>	<b>Fund 3124 United Way MS &amp; PT &amp; RL &amp; WA Counties PY24</b>
<b>REVENUE</b>				
Federal Revenue	\$ 530,413	\$ 0	\$ 0	\$ 0
Donations	0	0	0	3,825
Other	0	0	7,900	0
In-kind Contributions	<u>5,607</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL REVENUE</b>	<u>536,020</u>	<u>0</u>	<u>7,900</u>	<u>3,825</u>
<b>EXPENSES</b>				
Personnel	363,366	0	0	0
Non-Personnel	79,926	931	1,487	3,613
Equipment	0	0	0	0
Supplies	0	0	0	0
Rent/Utilities	0	0	0	0
Vehicle	0	0	0	0
Insurance	0	0	0	0
Travel	0	0	0	0
Registration	0	0	0	0
Indirect Costs	0	0	0	0
Administration:	0	0	0	0
Fair Share	72,752	0	0	0
Shortfall	14,369	0	0	0
In-Kind Contributions	<u>5,607</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENSES</b>	<u>536,020</u>	<u>931</u>	<u>1,487</u>	<u>3,613</u>
<b>CHANGES IN NET ASSETS</b>	0	(931)	6,413	212
<b>BEGINNING NET ASSETS</b>	<u>0</u>	<u>931</u>	<u>942</u>	<u>934</u>
<b>ENDING NET ASSETS</b>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>7,355</u></u>	\$ <u><u>1,146</u></u>

See Independent Auditor's Report.

<b>Fund 3125 United Way Jackson County PY24</b>	<b>Fund 3127 Emergency Solutions Grant Homeless Prevention PY23</b>	<b>Fund 3127 Emergency Solutions Grant Homeless Prevention PY24</b>	<b>Fund 3128 Emergency Solutions Grant Rapid Rehousing PY23</b>	<b>Fund 3128 Emergency Solutions Grant Rapid Rehousing PY24</b>
\$ 0	\$ 8,112	\$ 10,611	20	\$ 10,136
4,000	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>4,000</u>	<u>8,112</u>	<u>10,611</u>	<u>20</u>	<u>10,136</u>
0	0	0	0	0
2,030	8,112	10,611	20	10,136
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	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>2,030</u>	<u>8,112</u>	<u>10,611</u>	<u>20</u>	<u>10,136</u>
1,970	0	0	0	0
35	0	0	0	0
<u>2,005</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

See Independent Auditor's Report.



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

Schedule 13

**SCHEDULE OF ACTIVITIES FOR COMMUNITY SERVICES**  
Year Ended March 31, 2025

	<b>Fund 3130 Emergency Solutions Grant Admin PY 23</b>	<b>Fund 3134 Bezos Grant HAP and Supportive Services PY25</b>	<b>Fund 3135 Bezos Grant Advocacy and Planning PY25</b>	<b>Fund 3136 Bezos Grant Admin</b>	<b>Fund 3137 Alliance for a Healthy Kansas, Inc PY25</b>
<b>REVENUE</b>					
Federal Revenue	\$ 768	\$ 0	\$ 0	\$ 0	\$ 0
Donations	0	67,985	1,421	32	4,590
Other	0	0	0	1,391	0
In-kind Contributions	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>768</b>	<b>67,985</b>	<b>1,421</b>	<b>1,423</b>	<b>4,590</b>
<b>EXPENSES</b>					
Personnel	768	0	1,421	592	0
Non-Personnel	0	67,985	0	428	4,590
Equipment	0	0	0	0	0
Supplies	0	0	0	0	0
Rent/Utilities	0	0	0	0	0
Vehicle	0	0	0	0	0
Insurance	0	0	0	0	0
Travel	0	0	0	0	0
Registration	0	0	0	0	0
Indirect Costs	0	0	0	0	0
Administration:	0	0	0	0	0
Fair Share	0	0	0	403	0
Shortfall	0	0	0	0	0
In-Kind Contributions	0	0	0	0	0
<b>TOTAL EXPENSES</b>	<b>768</b>	<b>67,985</b>	<b>1,421</b>	<b>1,423</b>	<b>4,590</b>
<b>CHANGES IN NET ASSETS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BEGINNING NET ASSETS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING NET ASSETS</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

Fund 3151 United Way Atchinson County PY24	Fund 3151 United Way Atchinson County PY25	Fund 3161 Community Services Non-federal PY25	Fund 3340 HUD Continuum of Care Program HAP PY18	Fund 3340 HUD Continuum of Care Program HAP PY23	Fund 3340 HUD Continuum of Care Program HAP PY24
\$ 0	\$ 0	\$ 0	\$ 0	\$ 60,072	\$ 130,495
7,000	0	800	0	0	0
0	0	117	870	0	0
0	0	0	0	3,146	239
7,000	0	917	870	63,218	130,734
0	0	0	0	2,742	2,271
6,716	150	0	0	56,945	127,606
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
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	385	618
0	0	0	0	0	0
0	0	0	0	3,146	239
6,716	150	0	0	63,218	130,734
284	(150)	917	870	0	0
(284)	285	5	(870)	0	0
\$ 0	\$ 135	\$ 922	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

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

Schedule 13

**SCHEDULE OF ACTIVITIES FOR COMMUNITY SERVICES**

Year Ended March 31, 2025

	<b>Fund 3341 HUD Continuum of Care Program Admin PY23</b>	<b>Fund 3341 HUD Continuum of Care Program Admin PY24</b>	<b>Fund 3342 HUD Continuum of Care Program Supportive Services PY23</b>	<b>Fund 3342 HUD Continuum of Care Program Supportive Services PY24</b>	<b>Fund 3611 Atchinson County Non-federal PY24</b>
<b>REVENUE</b>					
Federal Revenue	5,448	\$ 10,047	\$ 1,344	\$ 1,911	\$ 0
Donations	0	0	0	0	500
Other	0	0	0	0	0
In-kind Contributions	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>5,448</b>	<b>10,047</b>	<b>1,344</b>	<b>1,911</b>	<b>500</b>
<b>EXPENSES</b>					
Personnel	3,263	7,330	1,094	0	0
Non-Personnel	1,151	1,631	250	1,692	2,739
Equipment	0	0	0	0	0
Supplies	0	0	0	0	0
Rent/Utilities	0	0	0	0	0
Vehicle	0	0	0	0	0
Insurance	0	0	0	0	0
Travel	0	0	0	0	0
Registration	0	0	0	0	0
Indirect Costs	0	0	0	0	0
Administration:	0	0	0	0	0
Fair Share	1,034	1,086	0	219	0
Shortfall	0	0	0	0	0
In-Kind Contributions	0	0	0	0	0
<b>TOTAL EXPENSES</b>	<b>5,448</b>	<b>10,047</b>	<b>1,344</b>	<b>1,911</b>	<b>2,739</b>
<b>CHANGES IN NET ASSETS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,239)</b>
<b>BEGINNING NET ASSETS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,377</b>
<b>ENDING NET ASSETS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>138</b>

See Independent Auditor's Report.

Fund 3623 Brown County - Hiawatha					
Fund 3622 Brown county Non-federal PY24	Fund 3623 Student Champions Fund Non-federal PY24	Fund 3624 KU Cope LHEAT Non-federal PY24	Fund 3631 Doniphan County Non-federal PY24	Fund 3641 Jackson County Non-federal PY24	Fund 3653 Jefferson County Non-federal PY24
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
600	6,651	0	7,372	1,015	0
0	560	0	140	0	0
0	0	0	0	0	0
600	7,211	0	7,512	1,015	0
0	0	0	0	0	0
351	5,308	764	2,277	3,639	(250)
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
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
351	5,308	764	2,277	3,639	(250)
249	1,903	(764)	5,235	(2,624)	250
(290)	8,134	2,679	4,091	6,150	(250)
\$ (41)	\$ 10,037	\$ 1,915	\$ 9,326	\$ 3,526	\$ 0

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

**Schedule 13**

**SCHEDULE OF ACTIVITIES FOR COMMUNITY SERVICES**  
Year Ended March 31, 2025

	<b>Fund 3671 Marshall County Non-federal PY24</b>	<b>Fund 3682 Nemaha County Non-federal PY24</b>	<b>Fund 3692 Potawatomie County Non-federal PY24</b>	<b>Total</b>
<b>REVENUE</b>				
Federal Revenue	\$ 0	\$ 0	\$ 0	\$ 769,377
Donations	0	500	0	106,291
Other	0	500	0	11,478
In-kind Contributions	0	0	0	8,992
<b>TOTAL REVENUE</b>	<u>0</u>	<u>1,000</u>	<u>0</u>	<u>896,138</u>
<b>EXPENSES</b>				
Personnel	0	0	0	382,847
Non-Personnel	0	105	0	400,943
Equipment	0	0	0	0
Supplies	0	0	0	0
Rent/Utilities	0	0	0	0
Vehicle	0	0	0	0
Insurance	0	0	0	0
Travel	0	0	0	0
Registration	0	0	0	0
Indirect Costs	0	0	0	0
Administration:	0	0	0	0
Fair Share	0	0	0	76,497
Shortfall	0	0	0	14,369
In-Kind Contributions	0	0	0	8,992
<b>TOTAL EXPENSES</b>	<u>0</u>	<u>105</u>	<u>0</u>	<u>883,648</u>
<b>CHANGES IN NET ASSETS</b>	0	895	0	12,490
<b>BEGINNING NET ASSETS</b>	<u>(250)</u>	<u>(353)</u>	<u>(165)</u>	<u>24,101</u>
<b>ENDING NET ASSETS</b>	<u>\$ (250)</u>	<u>\$ 542</u>	<u>\$ (165)</u>	<u>\$ 36,591</u>

See Independent Auditor's Report.

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

**Schedule 14**

**SUPPLEMENTAL CSBG PROGRAM SCHEDULE 24 CSBG 05  
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET  
Twelve Months Ended March 31, 2025**

	<b>Fund 3100</b>		
	<b>Current</b>		<b>Variance</b>
	<b>Year</b>	<b>Budget</b>	<b>(Over)/Under</b>
<b>REVENUE</b>			
Federal Revenue	\$ 530,413	\$ 562,108	\$ 31,695
In-Kind Contributions	<u>5,607</u>	<u>0</u>	<u>(5,607)</u>
<b>TOTAL REVENUE</b>	<u><u>\$ 536,020</u></u>	<u><u>\$ 562,108</u></u>	<u><u>\$ 26,088</u></u>
<b>EXPENSES</b>			
Personnel	\$ 363,366	\$ 370,145	\$ 6,779
Non-Personnel	79,926	96,758	16,832
Administration:			
Fair Share	72,752	74,029	1,277
Shortfall	14,369	21,176	6,807
In-Kind Expenses	<u>5,607</u>	<u>0</u>	<u>(5,607)</u>
<b>TOTAL EXPENSES</b>	<u><u>\$ 536,020</u></u>	<u><u>\$ 562,108</u></u>	<u><u>\$ 26,088</u></u>

**NOTES:**

Grant period runs from April 1, 2024 to September 30, 2025.

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

**Schedule 15**

**SUPPLEMENTAL CSBG PROGRAM SCHEDULE 23 CSBG DISC 05B  
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET  
Eight Months Ended August 31, 2024**

	<u>Fund 3102</u> <u>Prior Year</u>	<u>Fund 3102</u> <u>Current Year</u>	<u>Fund 3102</u> <u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>(Over)/Under</u>
<b>REVENUE</b>					
Federal Revenue	\$ 6,069	\$ 931	\$ 7,000	\$ 7,000	\$ 0
<b>TOTAL REVENUE</b>	<u>\$ 6,069</u>	<u>\$ 931</u>	<u>\$ 7,000</u>	<u>\$ 7,000</u>	<u>\$ 0</u>
<b>EXPENSES</b>					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Non-Personnel	6,069	931	7,000	7,000	0
Administration:			0		
Fair Share	0	0	0	0	0
Shortfall	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENSES</b>	<u>\$ 6,069</u>	<u>\$ 931</u>	<u>\$ 7,000</u>	<u>\$ 7,000</u>	<u>\$ 0</u>

**NOTES:**

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

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

Schedule 16

**SCHEDULE OF FINANCIAL POSITION HUD**

March 31, 2025

	<b>Fund 3300</b>		<b>Fund 3310</b>		<b>Fund 3330</b>
	<b>Section 8</b>		<b>Tenant</b>		<b>Family</b>
	<b>Housing</b>		<b>Based Rental</b>		<b>Self</b>
	<b>Choice</b>		<b>Assistance</b>		<b>Sufficient</b>
<b>ASSETS</b>	<b>Vouchers</b>		<b>Assistance</b>		<b>Program</b>
<b>Current Assets:</b>					
Cash	\$ 7,706	\$	7,416	\$	(2,762)
Grant Funds/Accounts Receivable	1,162		0		3,519
Prepaid Expenses	<u>8,814</u>		<u>334</u>		<u>912</u>
<i>Total current assets</i>	<u>17,682</u>		<u>7,750</u>		<u>1,669</u>
<b>Other assets</b>					
Restricted Cash - FSS Participation	<u>0</u>		<u>0</u>		<u>0</u>
<i>Total assets</i>	\$ <u><u>17,682</u></u>	\$	\$ <u><u>7,750</u></u>	\$	\$ <u><u>1,669</u></u>
<b>LIABILITIES AND NET ASSETS</b>					
<b>Current Liabilities:</b>					
Accounts Payable	\$ 4,412	\$	0	\$	0
Accrued Payroll and Related Expenses	2,791		126		1,669
Deferred Revenue	<u>10,479</u>		<u>6,605</u>		<u>0</u>
<i>Total current liabilities</i>	<u>17,682</u>		<u>6,731</u>		<u>1,669</u>
<b>Non-Current Liabilities:</b>					
FSS Escrow	<u>0</u>		<u>0</u>		<u>0</u>
<i>Total non-current liabilities</i>	<u>0</u>		<u>0</u>		<u>0</u>
<i>Total liabilities</i>	<u>17,682</u>		<u>6,731</u>		<u>1,669</u>
<b>Net assets</b>					
<b>Net Assets Without Donor Restrictions</b>					
Undesignated	0		0		0
Board Designated	<u>0</u>		<u>0</u>		<u>0</u>
Total Net Assets Without donor restriction	<u>0</u>		<u>0</u>		<u>0</u>
Net Assets With Donor Restrictions	<u>0</u>		<u>1,019</u>		<u>0</u>
<i>Total net assets</i>	<u>0</u>		<u>1,019</u>		<u>0</u>
<i>Total liabilities and net assets</i>	\$ <u><u>17,682</u></u>	\$	\$ <u><u>7,750</u></u>	\$	\$ <u><u>1,669</u></u>

See Independent Auditor's Report



Fund 3331		Fund 3332		
FSS		FSS		
Escrow		Escrow		
Account		Forfeitures		Total
\$	0	\$	0	\$ 12,363
	1,068		0	5,747
	0		0	10,059
	1,068		0	28,169
	43,106		4,018	47,124
\$	44,174	\$	4,018	\$ 75,293
\$	0	\$	0	\$ 4,412
	0		0	4,586
	0		0	17,084
	0		0	26,082
	44,174		0	44,174
	44,174		0	44,174
	44,174		0	70,256
	0		0	0
	0		0	0
	0		0	0
	0		4,018	5,037
	0		4,018	5,037
\$	44,174	\$	4,018	\$ 75,293

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

Schedule 17

**SCHEDULE OF ACTIVITIES FOR HUD**  
Year Ended March 31, 2025

	<b>Fund 3300</b>	<b>Fund 3310</b>	<b>Fund 3330</b>	<b>Fund 3332</b>	
	<b>Section 8</b>	<b>Tenant</b>	<b>Family</b>	<b>Family</b>	
	<b>Housing</b>	<b>Based</b>	<b>Self</b>	<b>Self</b>	
	<b>Choice</b>	<b>Rental</b>	<b>Sufficient</b>	<b>Sufficiency</b>	
	<b>Vouchers</b>	<b>Assistance</b>	<b>Program</b>	<b>Program FSS</b>	
				<b>Forfeitures</b>	<b>Total</b>
<b>REVENUE</b>					
Federal Revenue	\$ 814,049	\$ 60,168	\$ 71,401	\$ 0	\$ 945,618
Less deferred amount	(10,479)	0	0	0	(10,479)
Other Income	23	0	0	2,530	2,553
<b>TOTAL REVENUE</b>	<b>803,593</b>	<b>60,168</b>	<b>71,401</b>	<b>2,530</b>	<b>937,692</b>
<b>EXPENSES</b>					
Operating:					
Administrative	16,472	119	403	247	17,241
Tenant Services	88,924	3,679	70,852	0	163,455
Utilities	2,877	0	0	0	2,877
Insurance	1,616	52	146	0	1,814
Maintenance	4,990	0	0	0	4,990
General	31	0	0	0	31
Indirect Costs	17,838	739	0	0	18,577
Total Operating	132,748	4,589	71,401	247	208,985
Direct Client Assistance	670,845	62,535	0	0	733,380
<b>TOTAL EXPENSES</b>	<b>803,593</b>	<b>67,124</b>	<b>71,401</b>	<b>247</b>	<b>942,365</b>
<b>CHANGE IN NET ASSETS</b>	<b>0</b>	<b>(6,956)</b>	<b>0</b>	<b>2,283</b>	<b>(4,673)</b>
<b>BEGINNING NET ASSETS</b>	<b>0</b>	<b>7,975</b>	<b>0</b>	<b>1,735</b>	<b>9,710</b>
<b>ENDING NET ASSETS</b>	<b>\$ 0</b>	<b>\$ 1,019</b>	<b>\$ 0</b>	<b>\$ 4,018</b>	<b>\$ 5,037</b>

See Independent Auditor's Report

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

Schedule 18

**NEK-CAP, INC. HOUSING CHOICE VOUCHERS PROGRAM  
KS168**

**GRANT PERIOD APRIL 1, 2024 TO MARCH 31, 2025  
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET  
TWELVE MONTHS ENDED MARCH 31, 2025**

	<u>Fund 3300</u> <u>Current</u>	<u>Budget</u>	<u>Variance</u> <u>(Over)/Under</u>
<b>REVENUE</b>			
Federal Revenue	\$ 814,049	\$ 808,428	\$ (5,621)
Unearned Federal Rev.	(10,479)	0	10,479
Other Income	<u>23</u>	<u>0</u>	<u>(23)</u>
<b>TOTAL REVENUE</b>	<u><u>\$ 803,593</u></u>	<u><u>\$ 808,428</u></u>	<u><u>\$ 4,835</u></u>
<b>EXPENSES</b>			
Operating:			
Administrative:	\$ 16,472	\$ 18,469	\$ 1,997
Tenant Services	88,924	84,010	(4,914)
Utilities	2,877	2,975	98
Insurance	1,616	1,515	(101)
Maintenance	4,990	1,660	(3,330)
General	31	0	(31)
Indirect Costs	<u>17,838</u>	<u>13,277</u>	<u>(4,561)</u>
<b>Total Operating Expenses</b>	132,748	121,906	(10,842)
Direct Customer Services	<u>670,845</u>	<u>686,522</u>	<u>15,677</u>
<b>TOTAL EXPENSES</b>	<u><u>\$ 803,593</u></u>	<u><u>\$ 808,428</u></u>	<u><u>\$ 4,835</u></u>

**NOTES:**

Grant period runs from April 1, 2024 to March 31, 2025.

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

Schedule 19

**NEK-CAP, INC. HOME INVESTMENT PARTNERSHIP PROGRAM  
TENANT BASED RENTAL ASSISTANCE - M-23-SG-20-02000  
GRANT PERIOD DECEMBER 1, 2023 TO NOVEMBER 1, 2026  
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET  
Seventeen Months Ended March 31, 2025**

	<b>Fund 3310</b>	<b>Fund 3310</b>	<b>Fund 3310</b>		
	<b>Total 5</b>	<b>Current 12</b>	<b>Total 16</b>		<b>Variance</b>
	<b>Month Period</b>	<b>Month</b>	<b>Month Period</b>		<b>(Over) /</b>
	<b>12/1/2023-</b>	<b>4/1/2024-</b>	<b>12/1/2023-</b>	<b>Budget</b>	<b>Under</b>
	<b>3/31/2024</b>	<b>3/31/2025</b>	<b>3/31/2025</b>		
<b>REVENUE</b>					
Federal Revenue	\$ 36,677	\$ 60,168	\$ 96,845	\$ 107,000	\$ 10,155
Unearned Federal Rev.	(6,955)	6,955	0	0	0
<b>TOTAL REVENUE</b>	<u>\$ 29,722</u>	<u>\$ 67,123</u>	<u>\$ 0</u>	<u>\$ 107,000</u>	<u>\$ 10,155</u>
<b>EXPENSES</b>					
Operating:					
Administrative:	\$ 20	\$ 119	\$ 139	\$ 0	\$ (139)
Tenant Services	458	3,679	4,137	5,738	1,601
Insurance	22	52	74	0	(74)
Indirect Costs	222	739	961	1,262	301
<b>Total Operating Expenses</b>	722	4,589	5,311	7,000	1,689
Direct Customer Services	28,999	62,535	91,534	100,000	8,466
<b>TOTAL EXPENSES</b>	<u>\$ 29,721</u>	<u>\$ 67,124</u>	<u>\$ 96,845</u>	<u>\$ 107,000</u>	<u>\$ 10,155</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 20**

**SCHEDULE OF FINANCIAL POSITION OTHER SERVICES**

March 31, 2025

	<b>Fund 3901</b>	<b>Fund 3902</b>	
	<b>Agency</b>	<b>Employee</b>	
<b>ASSETS</b>	<b>Non-federal</b>	<b>Appreciation</b>	<b>Total</b>
		<b>Fund NFED</b>	
Current Assets:			
Cash	\$ 21,632	\$ (102)	\$ 21,530
Investments	<u>93,973</u>	<u>0</u>	<u>93,973</u>
<i>Total current assets</i>	<u>115,605</u>	<u>(102)</u>	<u>115,503</u>
<i>Total assets</i>	<u>\$ 115,605</u>	<u>\$ (102)</u>	<u>\$ 115,503</u>
<b>LIABILITIES AND NET ASSETS</b>			
Current Liabilities:			
Accounts Payable	\$ <u>0</u>	\$ <u>131</u>	\$ <u>131</u>
<i>Total current liabilities</i>	<u>0</u>	<u>131</u>	<u>131</u>
<b>Net assets</b>			
Net Assets Without Donor Restrictions			
Undesignated	115,605	(233)	115,372
Board Designated	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Assets Without donor restriction	<u>115,605</u>	<u>(233)</u>	<u>115,372</u>
Net Assets With Donor Restrictions	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total net assets</i>	<u>115,605</u>	<u>(233)</u>	<u>115,372</u>
<i>Total liabilities and net assets</i>	<u>\$ 115,605</u>	<u>\$ (102)</u>	<u>\$ 115,503</u>

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

**Schedule 21**

**SCHEDULE OF ACTIVITIES FOR OTHER SERVICES**

Year Ended March 31, 2025

	Fund 3901 Agency Non-Federal	Fund 3902 Employee Appreciation Fund NFED	Total
<b>REVENUE</b>			
Donations	\$ 283	\$ 0	\$ 283
Other	200	1,029	1,229
Investment Income	3,213	0	3,213
Gain (loss) on investments	(2,142)	0	(2,142)
<b>TOTAL REVENUE</b>	<u>1,554</u>	<u>1,029</u>	<u>2,583</u>
<b>EXPENSES</b>			
Supplies	961	1,253	2,214
Other	1,203	0	1,203
Direct Customer Services	195	0	196
<b>TOTAL EXPENSES</b>	<u>2,359</u>	<u>1,253</u>	<u>3,613</u>
<b>CHANGE IN NET ASSETS</b>	(805)	(224)	(1,030)
<b>BEGINNING NET ASSETS</b>	<u>116,410</u>	<u>(9)</u>	<u>116,401</u>
<b>ENDING NET ASSETS</b>	<u><u>\$ 115,605</u></u>	<u><u>\$ (233)</u></u>	<u><u>\$ 115,372</u></u>

See Independent Auditor's Report

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

Schedule 22

**SCHEDULE OF FINANCIAL POSITION MANAGEMENT & GENERAL**

March 31, 2025

<b>ASSETS</b>	<b>Fund 3900</b>	<b>Fund 9000</b>	<b>Fund 9001</b>
	<b>General</b>	<b>Indirect Cost</b>	<b>Indirect Cost</b>
		<b>Pool</b>	<b>Pool Entry</b>
Current Assets:			
Cash	\$ 367,408	\$ (6,247,929)	\$ 6,286,430
Accounts Receivable	144	0	0
Prepaid Expenses	5,499	15,291	0
<i>Total current assets</i>	<u>373,051</u>	<u>(6,232,638)</u>	<u>6,286,430</u>
Fixed Assets:			
Property and Equipment	3,347,179	0	0
Less accumulated depreciation	(2,471,053)	0	0
<i>Total Fixed Assets</i>	<u>876,126</u>	<u>0</u>	<u>0</u>
Right of Use Assets - net	<u>242,211</u>	<u>0</u>	<u>0</u>
<i>Total assets</i>	<u>\$ 1,491,388</u>	<u>\$ (6,232,638)</u>	<u>\$ 6,286,430</u>
 <b>LIABILITIES AND NET ASSETS</b>			
Current Liabilities:			
Accounts Payable	\$ 37	\$ 33,149	\$ 0
Accrued Payroll and Related Expenses	0	20,643	0
Accrued Compensated Absences	180,170	0	0
Reserve Accounts	8,378	0	0
Right of Use Liability - Current	66,676	0	0
<i>Total current liabilities</i>	<u>188,585</u>	<u>53,792</u>	<u>0</u>
Right of Use Liability - Long term	<u>175,535</u>	<u>0</u>	<u>0</u>
<i>Total Liabilities</i>	<u>364,120</u>	<u>53,792</u>	<u>0</u>
 <b>Net assets</b>			
Net Assets Without Donor Restrictions			
Undesignated	918,374	(6,286,430)	6,286,430
Board Designated	142,218	0	0
Total Net Assets Without donor restriction	<u>1,060,592</u>	<u>(6,286,430)</u>	<u>6,286,430</u>
Net Assets With Donor Restrictions	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total net assets</i>	<u>1,060,592</u>	<u>(6,286,430)</u>	<u>6,286,430</u>
<i>Total liabilities and net assets</i>	<u>\$ 1,424,712</u>	<u>\$ (6,232,638)</u>	<u>\$ 6,286,430</u>

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Fund 9300	Fund 9400	Fund 9401	Fund 9600	Fund 9601
Postage	Copy Cost	Copy Cost	Shared Vehicle	Shared Vehicle
Cost Pool	Pool	Pool Entry	Cost	Cost Entry
\$ (3,037)	\$ (2,859)	\$ 2,859	\$ (671,027)	\$ 676,716
0	0	0	0	0
3,037	0	0	0	0
<u>0</u>	<u>(2,859)</u>	<u>2,859</u>	<u>(671,027)</u>	<u>676,716</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>
0	0	0	0	0
<u>0</u>	<u>(2,859)</u>	<u>2,859</u>	<u>(671,027)</u>	<u>676,716</u>
<u>\$ 0</u>	<u>\$ (2,859)</u>	<u>\$ 2,859</u>	<u>\$ (671,027)</u>	<u>\$ 676,716</u>
\$ 0	\$ 0	\$ 0	\$ 5,689	\$ 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>0</u>	<u>0</u>
0	0	0	5,689	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>5,689</u>	<u>0</u>
0	(2,859)	2,859	(676,716)	676,716
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	(2,859)	2,859	(676,716)	676,716
<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>(676,716)</u>	<u>676,716</u>
<u>\$ 0</u>	<u>\$ (2,859)</u>	<u>\$ 2,859</u>	<u>\$ (671,027)</u>	<u>\$ 676,716</u>

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

Schedule 22

**SCHEDULE OF FINANCIAL POSITION MANAGEMENT & GENERAL**

March 31, 2025

	<b>Fund 9700</b>	<b>Fund 9701</b>	
	<b>Data</b>	<b>Data Cost</b>	
<b>ASSETS</b>	<b>Cost Pool</b>	<b>Pool Entry</b>	<b>Total</b>
Cash	\$ (102,661)	\$ 103,479	\$ 409,379
Accounts Receivable	0	0	144
Prepaid Expenses	884	0	24,712
<i>Total current assets</i>	<u>(101,777)</u>	<u>103,479</u>	<u>434,235</u>
 Fixed Assets:			
Property and Equipment	0	0	3,347,179
Less accumulated depreciation	0	0	(2,471,053)
<i>Total Fixed Assets</i>	<u>0</u>	<u>0</u>	<u>876,126</u>
 Right of Use Assets - net	<u>0</u>	<u>0</u>	<u>242,211</u>
 <i>Total assets</i>	<u>\$ (101,777)</u>	<u>\$ 103,479</u>	<u>\$ 1,552,572</u>
 <b>LIABILITIES AND NET ASSETS</b>			
Current Liabilities:			
Accounts Payable	\$ 131	\$ 0	\$ 39,007
Accrued Payroll and Related Expenses	1,571	0	22,214
Accrued Compensated Absences	0	0	180,170
Reserve Accounts	0	0	8,378
Right of Use Liability - Current	0	0	66,676
<i>Total current liabilities</i>	<u>1,702</u>	<u>0</u>	<u>316,445</u>
Right of Use Liability - Long term	0	0	175,535
<i>Total Liabilities</i>	<u>1,702</u>	<u>0</u>	<u>491,980</u>
 <b>Net assets</b>			
Net Assets Without Donor Restrictions			
Undesignated	(103,479)	103,479	918,374
Board Designated	0	0	142,218
Total Net Assets Without donor restriction	<u>(103,479)</u>	<u>103,479</u>	<u>1,060,592</u>
Net Assets With Donor Restrictions	0	0	0
<i>Total net assets</i>	<u>(103,479)</u>	<u>103,479</u>	<u>1,060,592</u>
<i>Total liabilities and net assets</i>	<u>\$ (101,777)</u>	<u>\$ 103,479</u>	<u>\$ 1,552,572</u>

See Independent Auditor's Report

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

**Schedule 23**

**SCHEDULE OF ACTIVITIES FOR MANAGEMENT & GENERAL**

Year Ended March 31, 2025

	<b>Fund 3900</b>	<b>Fund 9000</b>	<b>Total</b>
	<b>General</b>	<b>Indirect Cost Pool</b>	<b>Management &amp; General</b>
<b>REVENUE</b>			
Federal Grants	\$ 0	\$ 0	\$ 0
Other	2,027	64	2,091
In-kind Contributions*	0	19,895	19,895
Gain (loss) on equip disposals	0	0	0
<b>TOTAL REVENUE</b>	<u>2,027</u>	<u>19,959</u>	<u>21,986</u>
<b>EXPENSES</b>			
Personnel	0	659,266	659,266
Fringe Benefits	0	163,116	163,116
Equipment	(283,315)	0	(283,315)
Computer	0	76,356	76,356
Supplies	0	24,954	24,954
Rent/Utilities	0	14,661	14,661
Facility Repair/Maintenance	0	17,269	17,269
Mortgage	0	0	0
Professional Fees	20	47,819	47,839
Communications	0	15,066	15,066
Vehicle	0	6,982	6,982
Insurance	0	5,908	5,908
Travel	0	8,031	8,031
Registration	0	6,068	6,068
Tuition and Books	0	0	0
Depreciation	0	0	0
Interest	0	0	0
Other	4,022	6,481	10,503
Direct Customer Services	0	0	0
In-kind Expenses	0	19,895	19,895
<b>TOTAL EXPENSES</b>	<u>(279,273)</u>	<u>1,071,872</u>	<u>792,599</u>
<b>CHANGE IN NET ASSETS</b>	281,300	(1,051,913)	(770,613)
<b>BEGINNING NET ASSETS</b>	<u>241,195</u>	<u>(5,234,517)</u>	<u>(4,993,322)</u>
<b>ENDING NET ASSETS</b>	\$ <u>522,496</u>	\$ <u>(6,286,430)</u>	\$ <u>(5,763,935)</u>

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<b>Fund 9001</b>	<b>Fund 9400</b>	<b>Fund 9401</b>	<b>Fund 9600</b>	<b>Fund 9601</b>
<b>Indirect Cost</b>	<b>Copy Cost</b>	<b>Copy Cost</b>	<b>Shared Vehicle</b>	<b>Shared Vehicle</b>
<b>Pool Entry</b>	<b>Pool</b>	<b>Pool Entry</b>	<b>Cost</b>	<b>Cost Entry</b>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0
(19,895)	0	0	0	0
0	0	0	0	0
<u>(19,895)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(659,266)	0	0	0	0
(163,116)	0	0	0	0
0	0	0	0	0
(76,356)	0	0	0	0
(24,954)	0	0	0	-
(14,661)	0	0	0	0
(17,269)	0	0	0	0
0	0	0	0	0
(47,819)	0	0	0	0
(15,066)	0	0	0	0
(6,982)	0	0	98,238	(98,238)
(5,908)	0	0	0	0
(8,031)	0	0	39	(39)
(6,068)	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
(6,481)	0	0	0	0
0	0	0	0	0
(19,895)	0	0	0	0
<u>(1,071,872)</u>	<u>0</u>	<u>0</u>	<u>98,277</u>	<u>(98,277)</u>
1,051,978	0	0	(98,277)	98,277
<u>5,234,453</u>	<u>(2,859)</u>	<u>2,859</u>	<u>(578,439)</u>	<u>578,439</u>
<u>\$ 6,286,430</u>	<u>\$ (2,859)</u>	<u>\$ 2,859</u>	<u>\$ (676,716)</u>	<u>\$ 676,716</u>

See Independent Auditor's Report

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

**Schedule 23**

**SCHEDULE OF ACTIVITIES FOR MANAGEMENT & GENERAL**

Year Ended March 31, 2025

	<b>Fund 9700</b>	<b>Fund 9701</b>		<b>Net</b>
	<b>Data Cost</b>	<b>Data Cost</b>	<b>Fixed</b>	<b>Management</b>
	<b>Pool</b>	<b>Pool Entry</b>	<b>Assets</b>	<b>&amp; General</b>
<b>REVENUE</b>				
Federal Grants	\$ 0	\$ 0	\$ 0	\$ 0
Other	0	0	0	2,091
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>2,091</u>
<b>EXPENSES</b>				
Personnel	51,218	(51,218)	0	0
Fringe Benefits	16,061	(16,061)	0	0
Equipment	0	0	0	(283,315)
Computer	0	0	0	0
Supplies	407	(407)	0	0
Rent/Utilities	1,064	(1,064)	0	0
Facility Repair/Maintenance	1,355	(1,355)	0	0
Mortgage	0	0	0	0
Professional Fees	0	0	0	20
Communications	1,337	(1,337)	0	0
Vehicle	0	0	0	0
Insurance	738	(738)	0	0
Travel	1,262	(1,262)	0	0
Registration	0	0	0	0
Tuition and Books	0	0	0	0
Depreciation	0	0	213,343	213,343
Interest	0	0	0	0
Other	13,736	(13,736)	0	4,022
Direct Customer Services	0	0	0	0
In-kind Expenses	0	0	0	0
<b>TOTAL EXPENSES</b>	<u>87,178</u>	<u>(87,178)</u>	<u>213,343</u>	<u>(65,930)</u>
<b>CHANGE IN NET ASSETS</b>	(87,178)	87,178	(213,343)	68,021
<b>BEGINNING NET ASSETS</b>	<u>(16,301)</u>	<u>16,301</u>	<u>751,440</u>	<u>992,571</u>
<b>ENDING NET ASSETS</b>	\$ <u>(103,479)</u>	\$ <u>103,479</u>	\$ <u>538,097</u>	\$ <u>1,060,592</u>

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# NORTHEAST KANSAS COMMUNITY ACTION PROGRAM, INC.

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year ended March 31, 2025

CFDA Federal Number		Identifying Number	Federal Grants	Federal Expenditures
	<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
	<b>Passed through Kansas Department of Education:</b>			
10.558	Child and Adult Care Food Program*	P0006-CTR-2023/2024	\$ 56,555	\$ 56,555
	Child and Adult Care Food Program*	P0006-CTR-2024/2025	82,318	82,318
	<b>Total U.S. Department of Agriculture</b>		<u>138,873</u>	<u>138,873</u>
	<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
	<b>Passed through Kansas Housing Resources Corporation:</b>			
14.231	Emergency Shelter Grant Program - Homeless Prevention	E23-NEKCAP	8,112	8,112
	Emergency Shelter Grant Program - Rapid Rehousing	E23-NEKCAP	20	20
	Emergency Shelter Grant Program - Admin	E24-NEKCAP	768	768
	Emergency Shelter Grant Program - Homeless Prevention	E24-NEKCAP	10,611	10,611
	Emergency Shelter Grant Program - Rapid Rehousing	E24-NEKCAP	10,136	10,136
	<b>Total</b>		<u>29,647</u>	<u>29,647</u>
	<b>Passed through Kansas Housing Resources Corporation:</b>			
14.239	Home Investment Partnership Program - Tenant Based Rental Assist	M-23-SG-20-0200	60,168	67,123
	<b>Total</b>		<u>60,168</u>	<u>67,123</u>
	<b>Direct Program:</b>			
14.267	Continuum of Care Program	KS0057L7P072213	66,865	66,865
	Continuum of Care Program	KS0057L7P072314	142,453	142,453
	<b>Total</b>		<u>209,318</u>	<u>209,318</u>
14.871	Section 8 - Housing Choice Vouchers (Housing Voucher Cluster)	KS168	803,570	803,570
14.896	Family Self-Sufficiency Program	FSS23KS4985-01-00	16,029	16,029
	Family Self-Sufficiency Program	FSS23KS4985-01-01	55,373	55,373
	<b>Total</b>		<u>71,402</u>	<u>71,402</u>
	<b>Total U.S. Department of Housing and Urban Development</b>		<u>1,174,105</u>	<u>1,181,060</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, 2025

CFDA Federal Number		Identifying Number	Federal Grants	Federal Expenditures
	<b>U.S. DEPARTMENT OF ENERGY</b>			
	<b>Passed through Kansas Housing Resources Corporation:</b>			
<b>81.042</b>	Weatherization Assistance for Low-Income Persons	IIJA-DOE-04	\$ 501,372	\$ 501,372
	<b>Total U.S. Department of the Treasury</b>	<b>Total</b>	<b>501,372</b>	<b>501,372</b>
	<b>Passed through Kansas Housing Resources Corporation:</b>			
<b>93.569</b>	Community Services Block Grant	24 CSBG 05	530,413	530,413
		23 CSBG Disc 05B	0	931
		<b>Total</b>	<b>530,413</b>	<b>531,344</b>
	<b>Direct Program:</b>			
<b>93.600</b>	Head Start	07CH011099/05	\$ 1,198,690	\$ 1,198,690
	Early Head Start	07CH011099/05	661,587	661,587
	Head Start Training	07CH011099/05	8,646	8,646
	Early Head Start Training	07CH011099/05	6,167	6,167
	Head Start	07CH012706/01	3,897,622	3,897,622
	Early Head Start	07CH012706/01	1,065,442	1,065,442
	Head Start Training	07CH012706/01	32,283	32,283
	Early Head Start Training	07CH012706/01	22,251	22,251
		<b>Total</b>	<b>6,892,688</b>	<b>6,892,688</b>
	<b>Total U.S. Department of Health and Human Services</b>		<b>7,423,101</b>	<b>7,424,032</b>
	<b>Total Expenditures of Federal Awards</b>		<b>\$ 9,237,451</b>	<b>\$ 9,245,337</b>

\* 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, 2025

#### **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, 2025. 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 or 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, 2025.

#### **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, 2025, 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 8, 2025.

**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*

Harold K. Mayes Jr CPA  
Agler & Gaeddert, Chartered  
Ottawa, Kansas  
September 8, 2025



## **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, 2025. 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, 2025.

#### ***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.

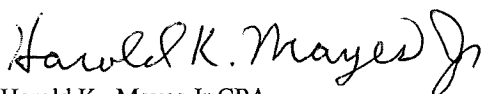
### **Report on Internal Control over Compliance**

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 8, 2025

# Northeast Kansas Community Action Program, Inc.

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended March 31, 2025

### 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? No  
Significant deficiencies identified not considered to be material weaknesses: None reported  
Noncompliance material to financial statements noted? No

#### Federal Awards

Internal control over major programs:

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

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

Identification of major programs:

<u>CFDA Number's</u>	<u>Name of Federal Program or Cluster</u>	<u>Amount</u>
93.600	Head Start	\$ 6,892,688
81.042	Weatherization Assistance for Low-Income Persons	<u>501,372</u>
	Total	<u>7,394,060</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