

NORTHEAST KANSAS COMMUNITY ACTION PROGRAM, INC.
Hiawatha, Kansas

FINANCIAL STATEMENTS
AND
SUPPLEMENTARY INFORMATION
WITH
INDEPENDENT AUDITOR'S REPORT
Year Ended March 31, 2021

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

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

Report on the Financial Statements

We have audited the combined financial statements of Northeast Kansas Community Action Program Inc. (a nonprofit corporation), which comprise the statement of financial position as of March 31, 2021, and the related statement of activities, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above presents fairly, in all material respects, the financial position of Northeast Kansas Community Action Program, Inc. as of March 31, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

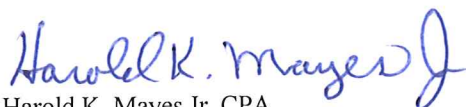
Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying additional information pages 20 to 70 are presented for additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of 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, 2020 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 October 1, 2021, 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. CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
October 1, 2021

Northeast Kansas Community Action Program, Inc.
STATEMENT OF FINANCIAL POSITION
As of March 31, 2021
(with summarized financial information at March 31, 2020)

ASSETS	2021	2020
Current assets		
Cash	\$ 409,078	\$ 413,383
Investments	68,603	35,650
Grant Funds Receivable	510,466	662,666
Accounts receivable	16,320	7,549
Inventory	186	539
Prepaid Expenses	267,710	40,227
<i>Total current assets</i>	<u>1,272,363</u>	<u>1,160,014</u>
Fixed Assets		
Property and Equipment	2,857,929	2,899,345
Less accumulated depreciation	<u>(2,037,497)</u>	<u>(1,939,328)</u>
<i>Total property and equipment</i>	<u>820,432</u>	<u>960,017</u>
Other assets		
Restricted cash - FSS Participants	31,212	31,933
<i>Total assets</i>	<u>\$ 2,124,007</u>	<u>\$ 2,151,964</u>
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts Payable	\$ 287,608	\$ 316,995
Accrued Payroll and Related Expenses	288,553	323,604
Accrued Liabilities	0	674
Accrued Compensated Absences	68,517	65,610
Deferred Revenue	29,255	0
Current portion of long-term debt	13,881	13,205
Reserve Accounts	47,604	47,603
<i>Total current liabilities</i>	<u>735,418</u>	<u>767,691</u>
Non-Current Liabilities		
FSS Escrow	31,212	31,933
Notes Payable - net of current portion of long-term debt	<u>101,399</u>	<u>115,329</u>
Total Liabilities	<u>868,029</u>	<u>914,953</u>
Net assets		
Without donor restriction		
Undesignated	862,075	897,369
Board-designated	<u>186,160</u>	<u>186,160</u>
Total Net Assets Without Donor Restrictions	1,048,235	1,083,529
With donor restriction	<u>207,743</u>	<u>153,482</u>
<i>Total net assets</i>	<u>1,255,978</u>	<u>1,237,011</u>
<i>Total liabilities and net assets</i>	<u>\$ 2,124,007</u>	<u>\$ 2,151,964</u>

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

Northeast Kansas Community Action Program, Inc.

STATEMENT OF ACTIVITIES

Year ended March 31, 2021

(with summarized financial information at March 31, 2020)

	Without Donor Restriction	With Donor Restriction	2021 Total	2020 Total
Revenues				
Federal Grants	\$ 8,074,243	\$ 54,261	\$ 8,128,504	\$ 7,690,405
Program Income	19,187	0	19,187	0
Donations	38,160	0	38,160	29,180
Other	96,295	0	96,295	21,080
In-kind contributions	584,315	0	584,315	774,514
Total Revenue	8,812,200	54,261	8,866,461	8,515,179
Net assets release from restriction	0	0	0	0
Total Revenue	8,812,200	54,261	8,866,461	8,515,179
Expenses				
Child Care	5,660,340	0	5,660,340	6,006,430
Community Services	1,099,562	0	1,099,562	434,846
Housing	1,102,054	0	1,102,054	1,222,387
Other Services	46,620	0	46,620	8,809
Total Program Services	7,908,576	0	7,908,576	7,672,472
Management and General	844,900	0	844,900	822,763
Fixed Assets	139,331	0	139,331	108,393
Total Support Expenses	984,231	0	984,231	931,156
Total expenses	8,892,807	0	8,892,807	8,603,628
Other Revenue (Expense)				
Unrealized Gain/(Loss) on Invest.	31,923	0	31,923	(20,982)
Gain/(Loss) on Disposal of Assets	13,000	0	13,000	6,100
Total Other Revenue/(Expense)	44,923	0	44,923	(14,882)
Change in net assets	(35,684)	54,261	18,577	(103,331)
Net Assets				
Beginning of the year - restated	1,083,919	153,482	1,237,401	1,340,342
End of the year	\$ 1,048,235	\$ 207,743	\$ 1,255,978	\$ 1,237,011

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

Northeast Kansas Community Action Program, Inc.

STATEMENT OF FUNCTIONAL EXPENSES

Year ended March 31, 2021

(with summarized financial information at March 31, 2020)

	<u>Child Care</u>	<u>Community Services</u>	<u>Housing</u>
Expenditures			
Personnel	\$ 2,848,447	\$ 274,132	\$ 107,280
Fringe Benefits	853,702	83,340	31,758
Equipment	92,576	0	0
Computer	0	16,531	1,059
Supplies	597,552	47,205	3,539
Rent/Utilities	189,763	19,619	1,709
Facility Repair/Maintenance	54,298	4,821	2,331
Mortgage	19,217	115	0
Professional Fees	23,135	748	2,523
Communications	107,829	29,897	4,399
Vehicle	93,692	4,067	1,241
Insurance	40,591	2,814	1,288
Travel	4,597	1,190	0
Registration	49,191	49	198
Tuition and Books	10,705	0	0
Depreciation	0	0	0
Interest	0	0	0
Other Operating Expenses	75,008	17,451	3,667
Support to Other Programs	0	0	0
Direct Customer Services	25,117	588,188	941,062
In-Kind Contributions	<u>574,920</u>	<u>9,395</u>	<u>0</u>
 Total Expenses	 \$ <u>5,660,340</u>	 \$ <u>1,099,562</u>	 \$ <u>1,102,054</u>
 Indirect Expenses	 <u>740,799</u>	 <u>82,123</u>	 <u>17,275</u>
 Total Expenditures	 <u><u>\$ 6,401,139</u></u>	 <u><u>\$ 1,181,685</u></u>	 <u><u>\$ 1,119,329</u></u>

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

Other Services	Total Programs	Management and General	Fixed Assets	Total	2020 Total
\$ 0	\$ 3,229,859	\$ 524,083	\$ 0	\$ 3,753,942	\$ 3,699,469
0	968,800	117,629	0	1,086,429	1,179,525
0	92,576	0	(92,576)	0	0
0	17,590	69,046	0	86,636	90,653
3,809	652,105	29,550	0	681,655	645,057
0	211,091	12,216	0	223,307	203,927
41,690	103,140	5,667	0	108,807	67,800
0	19,332	0	(19,332)	0	0
0	26,406	55,150	0	81,556	35,271
0	142,125	17,310	0	159,435	145,791
0	99,000	1,664	0	100,664	162,985
0	44,693	3,569	0	48,262	39,871
0	5,787	244	0	6,031	56,900
0	49,438	3,560	0	52,998	43,610
0	10,705	0	0	10,705	8,811
0	0	0	245,161	245,161	247,512
0	0	0	6,078	6,078	6,723
574	96,700	3,988	0	100,688	77,846
0	0	0	0	0	0
547	1,554,914	1,224	0	1,556,138	1,117,363
0	584,315	0	0	584,315	774,514
<u>\$ 46,620</u>	<u>\$ 7,908,576</u>	<u>\$ 844,900</u>	<u>\$ 139,331</u>	<u>\$ 8,892,807</u>	<u>\$ 8,603,628</u>
<u>0</u>	<u>840,197</u>	<u>(840,197)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u><u>\$ 46,620</u></u>	<u><u>\$ 8,748,773</u></u>	<u><u>\$ 4,703</u></u>	<u><u>\$ 139,331</u></u>	<u><u>\$ 8,892,807</u></u>	<u><u>\$ 8,603,628</u></u>

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

Northeast Kansas Community Action Program, Inc.
STATEMENT OF CASH FLOWS
Year ended March 31, 2021
(with summarized financial information for March 31, 2020)

	<u>2021</u>	<u>2020</u>
CASH FLOWS PROVIDED BY (USED IN)		
OPERATING ACTIVITIES		
Cash received from grants	\$ 8,309,959	\$ 7,420,436
Cash received from program income	19,187	0
Cash received from other	87,524	9,839
Cash received from donations	38,160	33,070
Cash paid to program employees and providers	(8,346,197)	(7,381,748)
Interest expense	(6,078)	(6,723)
Interest received	<u>0</u>	<u>2,334</u>
<i>Net cash provided by (used in) operating activities</i>	<u>102,555</u>	<u>77,208</u>
CASH FLOWS PROVIDED BY (USED IN)		
INVESTING ACTIVITIES		
Gain/(Loss) on Disposal of Assets	13,000	6,100
Unrealized (Gain)/Loss on Investments	(14,751)	32,308
Acquisition of Property and Equipment	<u>(92,576)</u>	<u>(126,510)</u>
<i>Net cash provided by (used in) investing activities</i>	<u>(94,327)</u>	<u>(88,102)</u>
CASH FLOWS PROVIDED BY (USED IN)		
FINANCING ACTIVITIES		
Payments of Long-Term Debt	<u>(13,254)</u>	<u>(12,609)</u>
<i>Net cash provided by (used in) financing activities</i>	<u>(13,254)</u>	<u>(12,609)</u>
Net increase (decrease) in cash and cash equivalents	(5,026)	(23,503)
Beginning cash and cash equivalents	<u>445,316</u>	<u>474,919</u>
Ending cash and cash equivalents	<u>\$ 440,290</u>	<u>\$ 451,416</u>
Cash	\$ 409,078	\$ 413,383
Restricted cash	<u>31,212</u>	<u>31,933</u>
	<u>\$ 440,290</u>	<u>\$ 445,316</u>

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

Northeast Kansas Community Action Program, Inc.

STATEMENT OF CASH FLOWS

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

Year ended March 31, 2021

(with summarized financial information for March 31, 2020)

	<u>2021</u>	<u>2020</u>
CASH FLOWS PROVIDED IN (USED IN)		
OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ <u>18,577</u>	\$ <u>(103,331)</u>
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation expense	245,161	247,512
Unrealized (Gain)/Losses on Invest.	(31,923)	20,983
Gain/(loss) on Disposal of Assets	(13,000)	(6,100)
Changes in assets and liabilities		
(Increase) Decrease in Grants Receivable	152,200	(271,320)
(Increase) Decrease in Accounts Receivable	(8,771)	(5,017)
(Increase) Decrease in Inventory	353	(292)
(Increase) Decrease in Prepaid Expenses	(227,483)	(15,606)
Increase (Decrease) in Accounts Payable	(29,387)	80,274
Increase (Decrease) in Accrued Payroll	(35,051)	90,968
Increase (Decrease) in Accrued Liabilities	(284)	674
Increase (Decrease) in Accrued Compensated Absences	2,907	8,841
Increase (Decrease) in Deferred Revenue	29,255	1,351
Increase (Decrease) in Reserve Accounts	<u>1</u>	<u>28,271</u>
Total adjustments	<u>83,978</u>	<u>180,539</u>
NET CASH PROVIDED BY (USED IN)		
OPERATING ACTIVITIES	\$ <u><u>102,555</u></u>	\$ <u><u>77,208</u></u>

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

Northeast Kansas Community Action Program, Inc.

NOTES TO FINANCIAL STATEMENTS

March 31, 2021

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES

Northeast Kansas Community Action Program, Inc. (NEKCAP 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 NEKCAP 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.

NEKCAP 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 granters. 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, NEKCAP 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

NEKCAP 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 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, 2021

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES - Continued

Property and Equipment - Continued

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

Contributions

NEKCAP 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 and state grantor 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 NEKCAP in accordance with FASB ASC 958-605-25. Donated supplies are recognized at their estimated fair value. In accordance with generally accepted accounting principles, donated services are recognized at their estimated fair value when they create or enhance nonfinancial assets or they require specialized skills that would need to be purchased if they were not donated. The organization receives donated services from a variety of unpaid volunteers assisting the organization in its charitable programs, primarily the Head Start and Early Head Start programs. The value of these services that did not meet the requirements for recognition under GAAP is \$643,779 for the year ended March 31, 2021.

Advertising Costs

Advertising costs are expensed to operations when incurred. Total advertising cost for the year ended March 31, 2021 was \$2,648 and was primarily for job listings.

Northeast Kansas Community Action Program, Inc.

NOTES TO FINANCIAL STATEMENTS

March 31, 2021

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES - Continued

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 NEKCAP programs, but which cannot be readily identified. Cost allocation methods are as follows:

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

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

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

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

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

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.
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.
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.
Insurance	Allocated based on number of employees per fund.

Northeast Kansas Community Action Program, Inc.

NOTES TO FINANCIAL STATEMENTS

March 31, 2021

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES - Continued

Cost Allocation - continued

Elements of Cost	Methodology of Allocation
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

NEKCAP is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and is also 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 2017. During the fiscal year ending March 31, 2021, 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 significant portion of grants were provided by a few major granters, including the U.S. Department of Health and Human Services and the U.S. Department of Housing and Urban Development. It is always considered reasonably possible that grantors or donors might be lost in the near term. In addition, NEKCAP's ability to generate resources via grants is primarily dependent upon the economic health and prosperity of the Federal government and to a much smaller extent upon the prosperity and health of the State of Kansas. As a result, there is the potential that an economic downturn or changes in federal and state policy or priorities could result in a decrease in contributions and grants. This in turn could potentially negatively impact the organization's ability to provide the same level of high quality service that NEKCAP 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.

Change in Net Assets From Operations

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

Northeast Kansas Community Action Program, Inc.

NOTES TO FINANCIAL STATEMENTS

March 31, 2021

NOTE 2 - LIQUIDITY AND AVAILABILITY

NEKCAP 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, NEKCAP must maintain sufficient resources to meet those requirements. Thus, financial assets may not be available for general expenditure within one year. As part of NEKCAP'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. NEKCAP 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 NEKCAP's name (See Note 3 - Deposits). NEKCAP 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 NEKCAP's Multi-County Board of Directors has established a reserve of \$186,160 (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 NEKCAP 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, NEKCAP maintains a short-term investment with a value of \$68,603 as of March 31, 2021 (See Note 4- Investments) that could be liquidated by the NEKCAP Multi-County Board of Directors to fund operations, if the need arises.

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

Total Current Assets	\$ 1,272,363
Less:	
Prepaid Expenses	(267,710)
Inventory	<u>(186)</u>
Current Financial Assets	1,004,467
Less:	
Board-designated funds	<u>(186,160)</u>
Financial Assets available to meet cash needs for general expenditure within 1 year	\$ <u><u>818,307</u></u>

NOTE 3 - DEPOSITS

As of March 31, 2021, the carrying amount of NEKCAP 's deposits including restricted cash balances was \$440,290. The bank balance was \$529,246 as of March 31, 2021. The difference between carrying amount and bank balance is outstanding deposits and checks. Of the bank balance for March 31, 2021, \$287,964 was covered by FDIC insurance and \$241,242 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 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 NEKCAP until these persons have met the time requirement. The funds are then remitted to the qualified individual. The funds are in a separate bank account and amounted to \$31,212 as of March 31, 2021.

Northeast Kansas Community Action Program, Inc.

NOTES TO FINANCIAL STATEMENTS

March 31, 2021

NOTE 3 – DEPOSITS - continued

As a condition of the ALJ Center notes payable as listed in Note 6, management was required to establish a separate cash account into which monthly payments are deposited. The bank then withdraws these deposits to make the note payments. The bank requires a balance be maintained in the account of \$7,328 as of March 31, 2021 which will be applied to the final payment.

NOTE 4 - INVESTMENTS

At March 31, 2021, the value of the organization's investments consisted of the following:

	2021
Equity Securities	\$ <u>68,603</u>

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

NOTE 5 - PROPERTY AND EQUIPMENT

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

	2021
Central Office Building and Equipment	\$ 303,119
ALJ Center	790,355
Equipment - Federal	<u>1,764,455</u>
Total Property and Equipment	2,857,929
Less: Accumulated Depreciation	<u>(2,037,497)</u>
Net Property and Equipment	\$ <u><u>820,432</u></u>

Depreciation expense during the year ended March 31, 2021 was \$245,161.

NOTE 6 - PREPAID EXPENSES

Prepaid expenses consist of the following as of March 31:

	2021
Prepaid Insurance	\$ 93,170
Prepaid Postage	2,720
Other Prepaid Expenses	<u>171,820</u>
Total Prepaid Expenses	\$ <u><u>267,710</u></u>

Northeast Kansas Community Action Program, Inc.

NOTES TO FINANCIAL STATEMENTS

March 31, 2021

NOTE 7 – NOTES PAYABLE

Notes payable consisted of the following at March 31, 2021:

Note Payable to Farmers Home Administration	
ALJ Center loan: 5% interest, monthly	
installments of \$1,611, due 7/20/2030	\$ <u>115,280</u>
Total Notes Payables	\$ 115,280
Less Current Portion	<u>13,881</u>
Long-Term Notes Payable	\$ <u><u>101,399</u></u>

Interest expense paid for years ended March 31, 2021 was \$6,078.

During fiscal year 2017, the organization decided to accelerate the repayment of the above loan by making payments of \$2,691 per month, although the terms of the loan did not change. As of April 2019, the organization decided to make only the required minimum payment of \$1,611 each month. The loan now has an anticipated maturity date of April 2028. The future payments schedule below reflects the required minimum monthly payments. As of March 31, 2021, notes payable mature as follows:

Year Ended March 31:

2022	\$ 13,881
2023	14,591
2024	15,337
2025	16,122
2026	16,947
Thereafter	<u>38,402</u>
Total	\$ <u><u>115,280</u></u>

NOTE 8 - RESERVE ACCOUNTS

The organization has 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. The value of the reserve funds was required to be \$47,603 as of March 31, 2021.

Northeast Kansas Community Action Program, Inc.

NOTES TO FINANCIAL STATEMENTS

March 31, 2021

NOTE 9 - COMPENSATED ABSENCES

Employees of NEKCAP are entitled to paid vacation depending on length of service as described below.

Years of Service	Days Per Month
0-4	1
5-9	1.25
10-14	1.5
15+	2

Employees may not carryover more than 180 hours to the next fiscal year and upon termination an employee will only be paid for 90 hours maximum. The liability for vacation leave as of March 31, 2021 was \$68,517.

NOTE 10 - OPERATING LEASES

NEK-CAP, Inc. has operating leases for classroom and office space for Head Start Programs. The rental agreements vary in length of time and are renewable. It is NEK-CAP's intention to continue renewing these leases indefinitely. The rental agreements contain provisions for rent and/or utility reimbursement. They also generally contain the federally required escape clause for contracts over \$10,000 and an escape clause for convenience by paying a month's rent as penalty and appropriate notice. Rent/Utility expense for the years ended March 31, 2021 was \$223,307. Operating leases for the next five years are as follows and taking into account subsequent event lease changes:

Year Ended March 31:

2022	\$ 153,260
2023	153,260
2024	153,260
2025	157,100
2026	157,100

NOTE 11 - BOARD-DESIGNATED NET ASSETS WITHOUT DONOR RESTRICTIONS

The organization has \$186,160 in the General Fund remaining from CHDO housing programs which were discontinued several years ago. The Board established a reserve using these remaining funds which will be used for future purposes at the discretion of the Board.

NOTE 12 - NET ASSETS WITH DONOR RESTRICTIONS

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

Subject to expenditure for specified purpose

Child Care	\$ 45,676
Community Services	93,608
Housing	51,045
Other	<u>17,414</u>
Total Net Assets With Donor Restrictions	<u>\$ 207,743</u>

Northeast Kansas Community Action Program, Inc.

NOTES TO FINANCIAL STATEMENTS

March 31, 2021

NOTE 13 - EMPLOYEE BENEFIT PLANS

NEKCAP has a deferred compensation arrangement in which all employees who are at least 21 years of age with a minimum of one year of service are eligible to participate. The voluntary salary reduction amount may not exceed the maximum percentage of a participant's compensation allowable by Internal Revenue Code Section 401(k). Employer matching contributions are made equal to 50% of a participant's salary reduction up to 8% of a participant's compensation. The related program cost is recorded as an expense when incurred. A participant's salary deferrals and employer matching contributions are 100% vested upon the participant's entrance into the plan. NEKCAP's matching contribution for the years ended March 31, 2021 was \$46,842.

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

NOTE 14 - CONTINGENCIES

NEKCAP 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, 2021, significant amounts of program expenditures have not been audited by grantor agencies, but the NEKCAP 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).

NEKCAP uses the following methods and assumptions to estimate the fair value of each class of financial instruments for which it is practicable to estimate such value:

1. *Cash and cash equivalents* - The carrying amount approximates fair value because of the short maturity of those instruments.
2. *Investments* - The carrying value reflects the fair value of the equity shares as traded on financial markets.
3. *Accounts receivable* - The carrying value of accounts receivable approximates fair value due to their short-term nature and the fact they have been collectible historically.
4. *Accounts payable* - The carrying value of accounts payable approximates fair value due to the short-term nature of the obligations.
5. *Accrued expenses* - The carrying value of accrued expenses approximates fair value due to the short-term nature of the obligations.
6. *Long-term debt* - The fair value of the NEKCAP'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 OF BEGINNING NET ASSETS

Net Asset balances have been restated from previous audit and increased by \$14,272 to a total of \$1,340,342 for deferred revenues which are now reported as grants received. This restated Net Asset balance became the beginning net balance for the fiscal year beginning on April 1, 2019 and ending on March 31, 2020.

Northeast Kansas Community Action Program, Inc.

NOTES TO FINANCIAL STATEMENTS

March 31, 2021

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.

NOTE 18 - SUBSEQUENT EVENTS

NEK-CAP, Inc. evaluated subsequent events through October 1, 2021, the date the financial statements were available to be issued.

NEK-CAP, Inc. evaluated subsequent events through October 01, 2021, the date the financial statements were available to be issued. The following represent new additional grants received by NEK-CAP, Inc. between April 1, 2021, and October 1, 2021, that are outside normal funding streams:

- Early Head Start/Head Start CRRSA Grant (07HE001031) of \$119,786 to provide for activities pertaining to the prevention, preparation, and/or response to the coronavirus disease (COVID-19). Non-Federal match waived. This is one-time funding and is available from 4/1/2021-3/31/2023.
- Early Head Start/Head Start ARP Grant (07HE001031) of \$476,207 to provide for activities pertaining to the prevention, preparation, and/or response to the coronavirus disease (COVID-19). Non-Federal match waived. This is one-time funding and is available from 4/1/2021-3/31/2023.
- Early Head Start/Head Start Grant Carryover (07CH011099) of \$71,195 to reprogram operations funds unused from the prior year to complete supplies purchases and incidental repairs. Non-Federal match waived. This is one-time funding and is available from 4/1/2021-3/31/2022.
- Early Head Start/Head Start Grant Carryover (07CH011099) of \$300,000 to reprogram operations funds unused from the prior year to complete supplies purchases and incidental repairs. Non-Federal match waived. This is one-time funding and is available from 4/1/2021-3/31/2022.
- CSBG Discretionary Grant (20 CSBG Admin Disc 05) of \$12,500 to provide direct assistance to clients. This is one-time funding and is available from 8/1/2021-9/30/2021.
- CSBG Discretionary Grant (21 Disc 05A) of \$20,000 to develop professional videos to be utilized by the agency throughout the 16-county services area for program media communications, training, and community relations. This is one-time funding and is available from 8/1/2021-9/30/2022.
- CSBG Discretionary Grant (20 CARES Admin Disc 05) of \$7,500 to provide new/modern poverty simulation kits. This is one-time funding and is available from 8/1/2021-9/30/2022.
- Thrive Allen County Navigator Grant Subaward (NEK-CAP, Inc. Navigators) of \$45,000 to provide staff certified as navigators to educate consumers on products, services, and eligibility in the federally facilitated marketplace. This is new funding that may potentially be renewed for two (2) additional years and is available from 8/27/2021-8/26/2021 plus renewal years.
- Kansas Emergency Rental Assistance (KERA) Reimbursement Subaward of \$151,862 to aid potential and current KHRC KERA participants and landlords navigating the online application and recertification process. This is one-time funding and is available from 3/15/2021-6/30/2022. This funding may potentially be extended into 2025.
- Kansas Emergency Rental Assistance Bridge to Housing Stability (KERA II - BHS) Subaward of \$867,851 to aid KHRC KERA approved participant households unable to pay rent and utilities due to the COVID-19 pandemic remain housed, assist with temporary housing of evicted participants, assist evicted participants find stable housing, and other case management services associated with KERA II - BHS. This is one-time funding and is available from 10/1/2021-9/30/2022. This funding may potentially be extended into 2025.

SUPPLEMENTAL INFORMATION

Northeast Kansas Community Action Program, Inc.

Schedule 1

SCHEDULE OF FINANCIAL POSITION BY FUND

Year Ended March 31, 2021

ASSETS	Child Care	Community Services
Current assets		
Cash	\$ (143,973)	\$ 109,502
Investments	0	0
Grant Funds Receivable	453,850	3,270
Accounts Receivable	0	0
Inventory	0	0
Prepaid Expenses	171,870	13,043
<i>Total current assets</i>	<u>481,747</u>	<u>125,815</u>
Fixed Assets		
Property and Equipment	0	0
Less accumulated depreciation	<u>0</u>	<u>0</u>
<i>Total Fixed Assets</i>	<u>0</u>	<u>0</u>
Other assets		
Restricted cash - FSS Participation	0	0
<i>Total assets</i>	<u><u>\$ 481,747</u></u>	<u><u>\$ 125,815</u></u>
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts Payable	\$ 205,678	\$ 4,550
Accrued Payroll and Related Expenses	230,393	14,764
Accrued Compensated Absences	0	0
Deferred Revenue		
Current Portion of Long-Term Debt	0	0
Reserve Accounts	<u>0</u>	<u>0</u>
<i>Total current liabilities</i>	<u>436,071</u>	<u>19,314</u>
Non-Current Liabilities		
FSS Escrow	<u>0</u>	<u>0</u>
Notes Payable - net of current portion	<u>0</u>	<u>0</u>
<i>Total Liabilities</i>	<u>436,071</u>	<u>19,314</u>
Net assets		
Net Assets Without Donor Restrictions		
Undesignated	0	12,893
Board-designated	<u>0</u>	<u>0</u>
Total Net Assets Without donor restriction	0	12,893
Net Assets With Donor Restrictions	<u>45,676</u>	<u>93,608</u>
<i>Total net assets</i>	<u>45,676</u>	<u>106,501</u>
<i>Total liabilities and net assets</i>	<u><u>\$ 481,747</u></u>	<u><u>\$ 125,815</u></u>

See Independent Auditor's Report.

	<u>Housing</u>	<u>Other Services</u>	<u>Management and General</u>	<u>Total</u>
\$	31,254	\$ 135,924	\$ 276,371	\$ 409,078
	0	68,603	0	68,603
	53,346	0	0	510,466
	0	7,067	9,253	16,320
	0	0	186	186
	7,903	0	74,894	267,710
	<u>92,503</u>	<u>211,594</u>	<u>360,704</u>	<u>1,272,363</u>
	0	0	2,857,929	2,857,929
	<u>0</u>	<u>0</u>	<u>(2,037,497)</u>	<u>(2,037,497)</u>
	<u>0</u>	<u>0</u>	<u>820,432</u>	<u>820,432</u>
	31,212	0	0	31,212
\$	<u><u>123,715</u></u>	\$ <u><u>211,594</u></u>	\$ <u><u>1,181,136</u></u>	\$ <u><u>2,124,007</u></u>
\$	2,456	\$ 41,690	\$ 33,234	\$ 287,608
	9,747	0	33,649	288,553
	0	0	68,517	68,517
	29,255	0	0	29,255
	0	0	13,881	13,881
	0	28,272	19,332	47,604
	<u>41,458</u>	<u>69,962</u>	<u>168,613</u>	<u>735,418</u>
	31,212	0	0	31,212
	0	0	101,399	101,399
	<u>72,670</u>	<u>69,962</u>	<u>270,012</u>	<u>868,029</u>
	0	124,218	724,964	862,075
	<u>0</u>	<u>0</u>	<u>186,160</u>	<u>186,160</u>
	0	124,218	911,124	1,048,235
	51,045	17,414	0	207,743
	<u>51,045</u>	<u>141,632</u>	<u>911,124</u>	<u>1,255,978</u>
\$	<u><u>123,715</u></u>	\$ <u><u>211,594</u></u>	\$ <u><u>1,181,136</u></u>	\$ <u><u>2,124,007</u></u>

See Independent Auditor's Report.

Northeast Kansas Community Action Program, Inc.

Schedule 2

SCHEDULE OF ACTIVITIES BY FUND

Year Ended March 31, 2021

	Child Care	Community Services	Housing
Revenues			
Federal Grants	\$ 5,808,410	\$ 1,173,341	\$ 1,146,753
Program Income	4,807	0	14,380
Other	0	0	0
Donations	1,300	22,294	0
Total revenues	<u>5,814,517</u>	<u>1,195,635</u>	<u>1,161,133</u>
In-Kind Contributions	1,203,551	12,771	0
Less In-Kind not in accordance with GAAP	<u>(628,631)</u>	<u>(3,376)</u>	<u>0</u>
GAAP Recognized In-Kind	<u>574,920</u>	<u>9,395</u>	<u>0</u>
Total revenues and recognized In-Kind	<u>6,389,437</u>	<u>1,205,030</u>	<u>1,161,133</u>
Expenditures			
Personnel	2,848,447	274,132	107,280
Fringe Benefits	853,702	83,340	31,758
Equipment	92,576	0	0
Computer	0	16,531	1,059
Supplies	597,552	47,205	3,539
Rent/Utilities	189,763	19,619	1,709
Facility Repair/Maintenance	54,298	4,821	2,331
Mortgage	19,217	115	0
Professional Fees	23,135	748	2,523
Communications	107,829	29,897	4,399
Vehicle	93,692	4,067	1,241
Insurance	40,591	2,814	1,288
Travel	4,597	1,190	0
Registration	49,191	49	198
Tuition and Books	10,705	0	0
Depreciation	0	0	0
Interest	0	0	0
Other Operating Expenses	75,008	17,451	3,667
Direct Customer Services	25,117	588,188	941,062
Total expenses	<u>5,085,420</u>	<u>1,090,167</u>	<u>1,102,054</u>
In-Kind Expenses	1,203,551	12,771	0
Less In-Kind not in accordance with GAAP	<u>(628,631)</u>	<u>(3,376)</u>	<u>0</u>
GAAP Recognized In-Kind	<u>574,920</u>	<u>9,395</u>	<u>0</u>
Total expenses and recognized In-Kind	<u>5,660,340</u>	<u>1,099,562</u>	<u>1,102,054</u>
Indirect Expenses	740,799	82,123	17,275
Total expenditures	<u>6,401,139</u>	<u>1,181,685</u>	<u>1,119,329</u>
Other Revenue (Expenses)			
Unrealized Gain/Loss) on Investments	0	0	0
Gain (Loss) on Disposal of Assets	0	0	0
Total other Revenue (Expenses)	<u>0</u>	<u>0</u>	<u>0</u>
CHANGE IN NET ASSETS	<u>\$ (11,702)</u>	<u>\$ 23,345</u>	<u>\$ 41,804</u>

See Independent Auditor's Report

Other Services	Management & General	Fixed Assets	Total
\$ 0	\$ 0	0	\$ 8,128,504
0	0	0	19,187
84,213	12,082	0	96,295
14,566	0	0	38,160
98,779	12,082	0	8,282,146
0	0	0	1,216,322
0	0	0	(632,007)
0	0	0	584,315
98,779	12,082	0	8,866,461
0	524,083	0	3,753,942
0	117,629	0	1,086,429
0	0	(92,576)	0
0	69,046	0	86,636
3,809	29,550	0	681,655
0	12,216	0	223,307
41,690	5,667	0	108,807
0	0	(19,332)	0
0	55,150	0	81,556
0	17,310	0	159,435
0	1,664	0	100,664
0	3,569	0	48,262
0	244	0	6,031
0	3,560	0	52,998
0	0	0	10,705
0	0	245,161	245,161
0	0	6,078	6,078
574	3,988	0	100,688
547	1,224	0	1,556,138
46,620	844,900	139,331	8,308,492
0	11,772	0	1,228,094
0	(11,772)	0	(643,779)
0	0	0	584,315
46,620	844,900	139,331	8,892,807
0	(840,197)	0	0
46,620	4,703	139,331	8,892,807
31,923	0	0	31,923
0	13,000	0	13,000
31,923	13,000	0	44,923
\$ 84,082	\$ 8,297	\$ (139,331)	\$ 18,577

See Independent Auditor's Report

Northeast Kansas Community Action Program, Inc.

Schedule 3

SCHEDULE OF FINANCIAL POSITION CHILD CARE

March 31, 2021

	Fund 3200 Federal Head Start Pre School	Fund 3201 Federal Early Head Start	Fund 3202 Federal Head Start Covid-19
ASSETS			
Current assets			
Cash	\$ (120,199)	\$ (39,298)	\$ 96
Grant Funds Receivable	302,367	71,891	0
Prepaid Expenses	138,695	33,175	0
<i>Total current assets</i>	<u>320,863</u>	<u>65,768</u>	<u>96</u>
<i>Total assets</i>	<u>\$ 320,863</u>	<u>\$ 65,768</u>	<u>\$ 96</u>
LIABILITIES AND NET ASSETS			
Current liabilities			
Accounts payable	\$ 132,425	\$ 23,813	\$ 96
Accrued Payroll and Related Expenses	188,438	41,955	0
<i>Total current liabilities</i>	<u>320,863</u>	<u>65,768</u>	<u>96</u>
Net assets			
Net Assets Without Donor Restrictions			
Undesignated	0	0	0
Board-designated	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Assets Without donor restriction	0	0	0
Net Assets With Donor Restrictions	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total net assets</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total liabilities and net assets</i>	<u>\$ 320,863</u>	<u>\$ 65,768</u>	<u>\$ 96</u>

See Independent Auditor's Report.

Fund 3203 Federal Early Head Start Covid-19	Fund 3205 Federal Head Start Training	Fund 3206 Federal Early Head Start Training	Fund 3220 Child/Adult Care Food Program	Fund 3261 Early Care Non-federal
\$ (28,370)	\$ (525)	\$ (292)	\$ 20,816	\$ 22,372
59,166	3,752	690	15,984	0
0	0	0	0	0
30,796	3,227	398	36,800	22,372
<u>\$ 30,796</u>	<u>\$ 3,227</u>	<u>\$ 398</u>	<u>\$ 36,800</u>	<u>\$ 22,372</u>
\$ 30,796	\$ 3,227	\$ 398	\$ 14,923	\$ 0
0	0	0	0	0
30,796	3,227	398	14,923	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	21,877	22,372
0	0	0	21,877	22,372
<u>\$ 30,796</u>	<u>\$ 3,227</u>	<u>\$ 398</u>	<u>\$ 36,800</u>	<u>\$ 22,372</u>

See Independent Auditor's Report.

Northeast Kansas Community Action Program, Inc.

Schedule 3

SCHEDULE OF FINANCIAL POSITION CHILD CARE

March 31, 2021

ASSETS	Fund 3262	
	Head Start Care Conference	Total
Current assets		
Cash	\$ 1,427	\$ (143,973)
Grant Funds Receivable	0	453,850
Prepaid Expenses	0	171,870
<i>Total current assets</i>	<u>1,427</u>	<u>481,747</u>
<i>Total assets</i>	<u>\$ 1,427</u>	<u>\$ 481,747</u>
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable	\$ 0	\$ 205,678
Accrued Payroll and Related Expenses	0	230,393
<i>Total current liabilities</i>	<u>0</u>	<u>436,071</u>
Net assets		
Net Assets Without Donor Restrictions		
Undesignated	0	0
Board-designated	0	0
Total Net Assets Without donor restriction	0	0
Net Assets With Donor Restrictions	<u>1,427</u>	<u>45,676</u>
<i>Total net assets</i>	<u>1,427</u>	<u>45,676</u>
<i>Total liabilities and net assets</i>	<u>\$ 1,427</u>	<u>\$ 481,747</u>

See Independent Auditor's Report.

Northeast Kansas Community Action Program, Inc.

Schedule 4

SCHEDULE OF ACTIVITIES FOR CHILD CARE

Year Ended March 31, 2021

	Fund 3200 Federal Head Start Pre School	Fund 3201 Federal Early Head Start	Fund 3202 Federal Head Start CARES
REVENUE			
Federal Revenue	\$ 4,183,110	\$ 1,160,329	\$ 209,156
Program Income	1,803	3,003	0
Donations	0	0	0
In-kind Contributions	<u>687,857</u>	<u>515,694</u>	<u>0</u>
TOTAL REVENUE	<u>4,872,770</u>	<u>1,679,026</u>	<u>209,156</u>
EXPENSES			
Personnel	2,216,908	631,539	0
Fringe Benefits	684,977	168,725	0
Travel	3,623	188	0
Equipment	0	13,192	47,823
Supplies	236,715	49,874	137,081
Other	462,024	139,681	24,252
Indirect Costs	580,666	160,133	0
In-Kind Expenses*	<u>687,857</u>	<u>515,694</u>	<u>0</u>
TOTAL EXPENSES	<u>4,872,770</u>	<u>1,679,026</u>	<u>209,156</u>
CHANGES IN NET ASSETS	0	0	0
BEGINNING NET ASSETS	<u>0</u>	<u>0</u>	<u>0</u>
ENDING NET ASSETS	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

See Independent Auditor's Report.

Fund 3203 Federal Early Head Start CARES	Fund 3205 Federal Head Start Training	Fund 3206 Federal Early Head Start Training	Fund 3220 Federal Child/Adult Care Food Prog 19
\$ 140,609	\$ 43,044	\$ 17,834	\$ 0
0	0	0	0
0	0	0	0
0	0	0	0
140,609	43,044	17,834	0
0	0	0	0
0	0	0	0
0	364	421	0
31,561	0	0	0
106,051	0	649	8,446
2,997	42,680	16,764	0
0	0	0	0
0	0	0	0
140,609	43,044	17,834	8,446
0	0	0	(8,446)
0	0	0	8,446
\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

Northeast Kansas Community Action Program, Inc.

Schedule 4

SCHEDULE OF ACTIVITIES FOR CHILD CARE
Year Ended March 31, 2021

	Fund 3220 Federal Child/Adult Care Food Prog 20	Fund 3261 Early Care Non-federal	Fund 3262 Head Start Conference	Total
REVENUE				
Federal Revenue	\$ 54,329	\$ 0	\$ 0	\$ 5,808,411
Program Income	0	0	0	4,806
Donations	0	500	800	1,300
In-kind Contributions	0	0	0	1,203,551
TOTAL REVENUE	<u>54,329</u>	<u>500</u>	<u>800</u>	<u>7,018,068</u>
EXPENSES				
Personnel	0	0	0	2,848,447
Fringe Benefits	0	0	0	853,702
Travel	0	0	0	4,596
Equipment	0	0	0	92,576
Supplies	58,737	0	0	597,553
Other	0	148	0	688,546
Indirect Costs	0	0	0	740,799
In-Kind Expenses*	0	0	0	1,203,551
TOTAL EXPENSES	<u>58,737</u>	<u>148</u>	<u>0</u>	<u>7,029,770</u>
CHANGES IN NET ASSETS	(4,408)	352	800	(11,702)
BEGINNING NET ASSETS	<u>26,285</u>	<u>22,020</u>	<u>627</u>	<u>57,378</u>
ENDING NET ASSETS	\$ <u><u>21,877</u></u>	\$ <u><u>22,372</u></u>	\$ <u><u>1,427</u></u>	\$ <u><u>45,676</u></u>

See Independent Auditor's Report.

FEDERAL HEAD START/EARLY HEAD START GRANT 07CH011099/02
SCHEDULE OF REVENUES AND EXPENSES COMAPRED TO BUDGET
TWELVE MONTHS ENDED MARCH 31, 2021

	Fund 3200 Federal Head Start Pre School	Fund 3201 Federal Early Head Start	Fund 3205 Federal Head Start Training	Fund 3206 Federal Early Head Start Training
REVENUE				
Federal Revenue	\$ 4,183,110	\$ 1,160,329	\$ 43,044	\$ 17,834
Program Income (Additive Method**)	1,803	3,003	0	0
In-Kind Contributions	687,857	515,694	0	0
TOTAL REVENUE	\$ 4,872,770	\$ 1,679,026	\$ 43,044	\$ 17,834
EXPENSES				
Personnel	\$ 2,216,908	\$ 631,539	\$ 0	\$ 0
Fringe Benefits	684,977	168,725	0	0
Travel	3,623	188	364	421
Equipment	0	13,192	0	0
Supplies	236,715	49,874	0	649
Other	462,024	139,681	42,680	16,764
Indirect Costs	580,666	160,133	0	0
In-Kind Expenses*	687,857	515,694	0	0
TOTAL EXPENSES	\$ 4,872,770	\$ 1,679,026	\$ 43,044	\$ 17,834

Detail of Expenditures by CAN Number:

CAN NO.

0-G074120

0-G074121

0-G074122

9-G074122

Expenses paid by Program Income (Additive Method**)

In-Kind Expenses (Required*)

In-Kind Expenses (Excess Over Required)

TOTAL EXPENSES

*Head Start requires a 20% In-Kind match of actual federal expenses unless a waiver is approved. A waiver for In-kind was approved as well as some automatic waivers due to Covid, so the required amount was \$0.

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

	<u>Total Actual</u>	<u>Budget</u>	<u>Variance (Over)/Under</u>
\$	5,404,317	\$ 5,856,960	\$ 452,643
	4,806	0	(4,806)
	<u>1,203,551</u>	<u>836,431</u>	<u>(367,120)</u>
\$	<u><u>6,612,674</u></u>	<u><u>6,693,391</u></u>	<u><u>80,717</u></u>
\$	2,848,447	\$ 3,142,972	\$ 294,525
	853,702	911,748	58,046
	4,596	43,235	38,639
	13,192	26,000	12,808
	287,238	224,340	(62,898)
	661,149	675,034	13,885
	740,799	833,631	92,832
	<u>1,203,551</u>	<u>836,431</u>	<u>(367,120)</u>
\$	<u><u>6,612,674</u></u>	<u><u>6,693,391</u></u>	<u><u>80,717</u></u>
\$	43,044	\$ 43,044	\$ 0
	17,834	29,667	11,833
	5,343,439	5,713,054	369,615
	0	71,195	71,195
	4,806	0	(4,806)
	836,431	836,431	0
	<u>367,120</u>	<u>0</u>	<u>(367,120)</u>
\$	<u><u>6,612,674</u></u>	<u><u>6,693,391</u></u>	<u><u>80,717</u></u>

See Independent Auditor's Report

Northeast Kansas Community Action Program, Inc.

Schedule 6

**FEDERAL HEAD START/EARLY HEAD START CARES GRANT 07CH011099/02/C3
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET
TWELVE MONTHS ENDED MARCH 31, 2021**

	Fund 3202 Federal Head Start CARES	Fund 3203 Federal Early Head Start CARES	Total Actual
REVENUE			
Federal Revenue	\$ 209,156	\$ 140,609	\$ 349,765
TOTAL REVENUE	\$ 209,156	\$ 140,609	\$ 349,765
EXPENSES			
Equipment	\$ 47,823	\$ 31,561	\$ 79,384
Supplies	137,081	# 106,051	243,132
Other	24,252	# 2,997	27,249
TOTAL EXPENSES	\$ 209,156	\$ 140,609	\$ 349,765

Detail of Expenditures by CAN Number:

CAN NO.

0-G070900	\$ 349,795
Expenses paid by Program Income (Additive Method**)	0
In-Kind Expenses (Required*)	0
In-Kind Expenses (Excess Over Required)	0
TOTAL EXPENSES	\$ 349,795

* Head Start requires a 20% In-Kind match of actual federal expenses unless a waiver is approved. A waiver for In-kind was applied for all CARES Act funding automatically. In-Kind was applied for all CARES Act funding automatically to all agencies, so the required amount is \$0.

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

<u>Budget</u>	<u>(Over)/Under (Over)/Under</u>
\$ 349,765	\$ 0

\$ 349,765	\$ 0
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\$ 70,352	\$ (9,032)
218,345	(24,787)
61,068	33,819

\$ 349,765	\$ 0
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\$ 349,795	\$ 0
0	0
0	0
0	0

\$ 349,795	\$ 0
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Northeast Kansas Community Action Program, Inc.

Schedule 7

CHILD AND ADULT CARE FOOD PROGRAM (CACFP) - P0006-CTR-2019/2020
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET
 TWELVE MONTHS ENDED SEPTEMBER 30, 2020

	Fund 3220		Fund 3220	
	Previous Six Month Period 10/1/2019- 3/31/2020		Current Six Month Period 4/1/2020- 9/30/2020	
	Total Twelve Month Period 10/1/2019- 9/30/2020			
REVENUE				
Federal Revenue	\$ 117,302		\$ (20,256)	\$ 97,046
Unearned Federal Revenue	(28,702)		28,702	0
TOTAL REVENUE	\$ 88,600		\$ 8,446	\$ 97,046
EXPENSES				
Supplies/Food Service				
Equipment Repair or Additions	\$ 88,600		\$ 8,446	\$ 97,046
TOTAL EXPENSES	\$ 88,600		\$ 8,446	\$ 97,046

NOTES:

Grant period runs from October 1, 2019 to September 30, 2020.

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

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

Budget		Variance (Over)/Under	
\$	198,000	\$	100,954
	0		0
<u> </u>		<u> </u>	
\$	198,000	\$	100,954
<u> </u>		<u> </u>	
<u> </u>		<u> </u>	
\$	198,000	\$	100,954
<u> </u>		<u> </u>	
\$	198,000	\$	100,954
<u> </u>		<u> </u>	
<u> </u>		<u> </u>	

Northeast Kansas Community Action Program, Inc.

Schedule 8

CHILD AND ADULT CARE FOOD PROGRAM (CACFP) - P0006-CTR-2020/2021

SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET

SIX MONTHS ENDED MARCH 31, 2021

	Fund 3220		
	Current Six		
	Month Period		
	10/1/2019-		Variance
	3/31/2020	Budget	(Over)/Under
REVENUE			
Federal Revenue	\$ 74,585	\$ 147,431	\$ 72,846
Unearned Federal Revenue	(15,848)	0	(15,848)
TOTAL REVENUE	<u>\$ 58,737</u>	<u>\$ 147,431</u>	<u>\$ 56,998</u>
EXPENSES			
Repair or Additions			
Equipment Repair or Additions	\$ 58,737	\$ 147,431	\$ 88,694
TOTAL EXPENSES	<u>\$ 58,737</u>	<u>\$ 147,431</u>	<u>\$ 88,694</u>

NOTES:

Grant period runs from October 1, 2020 to September 30, 2021.

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

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

Northeast Kansas Community Action Program, Inc.

Schedule 9

SCHEDULE OF FINANCIAL POSITION COMMUNITY SERVICES

March 31, 2021

	Fund 3100 Community Services Block Grant	Fund 3101 KERA Grant	Fund 3106 CSBG CARES Act Covid-19
ASSETS			
Current assets			
Cash	\$ 54,570	\$ (210)	\$ 43,219
Accounts Receivable	14	306	0
Prepaid Expenses	<u>12,469</u>	<u>182</u>	<u>392</u>
<i>Total current assets</i>	<u>67,053</u>	<u>278</u>	<u>43,611</u>
<i>Total assets</i>	<u>\$ 67,053</u>	<u>\$ 278</u>	<u>\$ 43,611</u>
LIABILITIES AND NET ASSETS			
Current liabilities			
Accounts payable	\$ 3,950	\$ 0	\$ 600
Accrued Payroll and Related Expenses	<u>14,446</u>	<u>278</u>	<u>40</u>
<i>Total current liabilities</i>	<u>18,396</u>	<u>278</u>	<u>640</u>
Net assets			
Net Assets Without Donor Restrictions			
Undesignated	0	0	0
Board-designated	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Assets Without donor restrictions	0	0	0
Net Assets With Donor Restrictions	<u>48,657</u>	<u>0</u>	<u>42,971</u>
<i>Total net assets</i>	<u>48,657</u>	<u>0</u>	<u>42,971</u>
<i>Total liabilities and net assets</i>	<u>\$ 67,053</u>	<u>\$ 278</u>	<u>\$ 43,611</u>

See Independent Auditor's Report.

Fund 3120 Employment Related Services	Fund 3124 United Way MS & PT & WA	Fund 3125 United Way Jackson County	Fund 3126 Ruth & Roger Wolf Charitable Trust	Fund 3151 United Way Atchison
\$ 774	\$ 5,180	\$ 3,179	\$ 1,206	\$ 1,348
0	1,450	0	0	1,500
0	0	0	0	0
774	6,630	3,179	1,206	2,848
<u>\$ 774</u>	<u>\$ 6,630</u>	<u>\$ 3,179</u>	<u>\$ 1,206</u>	<u>\$ 2,848</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0
0	0	0	0	0
0	6,630	3,179	0	2,848
0	0	0	0	0
0	6,630	3,179	0	2,848
774	0	0	1,206	
774	6,630	3,179	1,206	2,848
<u>\$ 774</u>	<u>\$ 6,630</u>	<u>\$ 3,179</u>	<u>\$ 1,206</u>	<u>\$ 2,848</u>

See Independent Auditor's Report.

Northeast Kansas Community Action Program, Inc.

Schedule 9

SCHEDULE OF FINANCIAL POSITION COMMUNITY SERVICES

March 31, 2021

	Fund 3161 Community Services Non Federal		Fund 3162 PAYCOR Non-federal		Total
ASSETS	<u>Federal</u>		<u>Non-federal</u>		<u>Total</u>
Current assets					
Cash	\$ 191		\$ 45		\$ 109,502
Accounts Receivable	0		0		3,270
Prepaid Expenses	<u>0</u>		<u>0</u>		<u>13,043</u>
<i>Total current assets</i>	<u>191</u>		<u>45</u>		<u>125,815</u>
<i>Total assets</i>	\$ <u>191</u>		\$ <u>45</u>		\$ <u>125,815</u>
LIABILITIES AND NET ASSETS					
Current liabilities					
Accounts payable	\$ 0		\$ 0		\$ 4,550
Accrued Payroll and Related Expenses	<u>0</u>		<u>0</u>		<u>14,764</u>
<i>Total current liabilities</i>	<u>0</u>		<u>0</u>		<u>19,314</u>
Net assets					
Net Assets Without Donor Restrictions					
Undesignated	191		45		12,893
Board-designated	<u>0</u>		<u>0</u>		<u>0</u>
Total Net Assets Without donor restrictions	<u>191</u>		<u>45</u>		<u>12,893</u>
Net Assets With Donor Restrictions	<u>0</u>		<u>0</u>		<u>93,608</u>
<i>Total net assets</i>	<u>191</u>		<u>45</u>		<u>106,501</u>
<i>Total liabilities and net assets</i>	\$ <u>191</u>		\$ <u>45</u>		\$ <u>125,815</u>

See Independent Auditor's Report.

Northeast Kansas Community Action Program, Inc.

Schedule 10

SCHEDULE OF ACTIVITIES FOR COMMUNITY SERVICES
Year Ended March 31, 2021

	Fund 3100 Community Services Block Grant - 19	Fund 3100 Community Services Block Grant - 20	Fund 3101 CSBG Discretionary A Grant -20	Fund 3101 KERA Grant
REVENUE				
Federal Revenue	\$ 66,459	\$ 493,125	\$ 14,787	\$ 306
Donations	0	1,730	0	0
In-kind Contributions	0	12,771	0	0
TOTAL REVENUE	<u>66,459</u>	<u>507,626</u>	<u>14,787</u>	<u>306</u>
EXPENSES				
Personnel	54,732	279,916	0	278
Non-Personnel	65,211	101,186	14,787	0
Administration:				
Fair Share	10,514	56,449	0	28
Shortfall	1,973	8,647	0	0
In-Kind Contributions	0	12,771	0	0
TOTAL EXPENSES	<u>132,430</u>	<u>458,969</u>	<u>14,787</u>	<u>306</u>
CHANGES IN NET ASSETS	(65,971)	48,657	0	0
BEGINNING NET ASSETS	<u>65,971</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING NET ASSETS	<u>\$ 0</u>	<u>\$ 48,657</u>	<u>\$ 0</u>	<u>\$ 0</u>

See Independent Auditor's Report.

Fund 3106 CSBG CARES Act Covid-19	Fund 3120 Employment Related Services	Fund 3124 United Way MS & PT & WA	Fund 3125 United Way Jackson County	Fund 3126 Ruth & Roger Wolf Charitable Trust
\$ 598,664	\$ 0	\$ 0	\$ 0	\$ 0
2,750	0	6,700	3,471	0
0	0	0	0	0
601,414	0	6,700	3,471	0
22,547	0	0	0	0
531,384	0	2,356	1,543	2,859
4,512	0	0	0	0
0	0	0	0	0
0	0	0	0	0
558,443	0	2,356	1,543	2,859
42,971	0	4,344	1,928	(2,859)
0	774	2,286	1,251	4,065
\$ 42,971	\$ 774	\$ 6,630	\$ 3,179	\$ 1,206

See Independent Auditor's Report.

Northeast Kansas Community Action Program, Inc.

Schedule 10

SCHEDULE OF ACTIVITIES FOR COMMUNITY SERVICES

Year Ended March 31, 2021

	Fund 3151 United Way Atchison County	Fund 3161 Community Services Non Federal	Fund 3162 PAYCOR Non-federal	Total
REVENUE				
Federal Revenue	\$ 0	\$ 0	\$ 0	\$ 1,173,341
Donations	7,500	98	45	22,294
In-kind Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,771</u>
TOTAL REVENUE	<u>7,500</u>	<u>98</u>	<u>45</u>	<u>1,208,406</u>
EXPENSES				
Personnel	0	0	0	357,473
Non-Personnel	4,658	63	0	724,047
Administration:				
Fair Share	0	0	0	71,503
Shortfall	0	0	0	10,620
In-Kind Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,771</u>
TOTAL EXPENSES	<u>4,658</u>	<u>63</u>	<u>0</u>	<u>1,176,414</u>
CHANGES IN NET ASSETS	2,842	35	45	31,992
BEGINNING NET ASSETS	<u>6</u>	<u>156</u>	<u>0</u>	<u>74,509</u>
ENDING NET ASSETS	\$ <u><u>2,848</u></u>	\$ <u><u>191</u></u>	\$ <u><u>45</u></u>	\$ <u><u>106,501</u></u>

See Independent Auditor's Report.

Northeast Kansas Community Action Program, Inc.

Schedule 11

**SUPPLEMENTAL CSBG PROGRAM SCHEDULE 19 CSBG 05
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET
EIGHTEEN MONTHS ENDED SEPTEMBER 30, 2020**

		Fund 3100	
	Prior	Current	
REVENUE	Year	Year	Actual
Federal Revenue	\$ 474,152	\$ 66,459	\$ 540,611
Unearned Federal Revenue	(65,971)	65,971	0
Program Income (Additive Method**)	3,390	0	3,390
TOTAL REVENUE	\$ 411,571	\$ 132,430	\$ 544,001
EXPENSES			
Personnel	\$ 251,690	\$ 54,732	\$ 306,422
Non-Personnel	99,904	65,211	165,115
Administration:			
Fair Share	48,161	10,514	58,675
Shortfall	11,816	1,973	13,789
		0	
TOTAL EXPENSES	\$ 411,571	\$ 132,430	\$ 544,001

NOTES:

Expenses include \$3,389.09 from insurance proceeds due to hail damage to program vehicles and \$1 in Love and Logic book fees, which is considered program income and will be expended in accordance with the addition principle to the federal budget of \$540,611 of grant budget.

Grant period runs from April 1, 2019 to September 30, 2020.

A budget revision was submitted and approved to reallocate \$60,000 in funds to directly assist clients in the agencies service are directly affected by COVID-19, as part of the agency response to the national pandemic.

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

Budget		Variance (Over)/Under	
\$	540,611	\$	0
	0		0
	0		(3,390)
\$	540,611	\$	(3,390)
\$	313,943	\$	7,521
	147,319		(17,796)
	65,112		6,437
	14,237		448
\$	540,611	\$	(3,390)

Northeast Kansas Community Action Program, Inc.

Schedule 12

**SUPPLEMENTAL CSBG PROGRAM SCHEDULE 20 CSBG 05
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET
TWELVE MONTHS ENDED MARCH 31, 2021**

	Fund 3100		Variance (Over)/Under	
REVENUE	Actual	Budget	(Over)/Under	
Federal Revenue	\$ 493,125	\$ 569,226	\$ 76,101	
Unearned Federal Revenue	(48,657)	0	48,657	
Program Income (Additive Method**)	<u>1,730</u>	<u>0</u>	<u>(1,730)</u>	
TOTAL REVENUE	\$ <u>446,198</u>	\$ <u>569,226</u>	\$ <u>123,028</u>	
EXPENSES				
Personnel	\$ 279,916	\$ 302,584	\$ 22,668	
Non-Personnel	101,186	195,064	93,878	
Administration:	0			
Fair Share	56,449	62,514	6,065	
Shortfall	<u>8,647</u>	<u>9,064</u>	<u>417</u>	
TOTAL EXPENSES	\$ <u>446,198</u>	\$ <u>569,226</u>	\$ <u>123,028</u>	

NOTES:

Expenses include \$1,730 in program income due to sale of vehicles and will be expensed in accordance with the additional principle to the federal budget of \$569,226 of the grant budget.

Grant period runs from April 1, 2020 to September 30, 2021.

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 13

**SUPPLEMENTAL CSBG PROGRAM SCHEDULE 19 DISC 05C
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET
TWELVE MONTHS ENDED MARCH 31, 2021**

	Fund 3101		
	Current		Variance
REVENUE	Actual	Budget	(Over)/Under
Federal Revenue	\$ 14,787	\$ 14,787	\$ 0
Unearned Federal Revenue	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUE	\$ <u>14,787</u>	\$ <u>14,787</u>	\$ <u>0</u>
EXPENSES			
Personnel	\$ 0	\$ 0	\$ 0
Non-Personnel	14,787	14,787	0
Administration:			
Fair Share	0	0	0
Shortfall	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENSES	\$ <u>14,787</u>	\$ <u>14,787</u>	\$ <u>0</u>

NOTES:

Grant period runs from April 15, 2020 to September 30, 2020.

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 14

SCHEDULE OF FINANCIAL POSITION HUD

March 31, 2021

	Fund 3300		Fund 3310
	Section 8	Fund 3331	Tenant
	Housing	FSS	Based Rental
	Choice	Escrow	Assistance
ASSETS	Vouchers	Account	Coupons
Current Assets:			
Cash	\$ 71,728	\$ 0	\$ 1,610
Accounts Receivable	0	0	10,970
Prepaid Expenses & Other	1,800	0	1,583
<i>Total current assets</i>	<u>73,528</u>	<u>0</u>	<u>14,163</u>
Other assets			
Restricted cash - FSS Participation	0	31,212	0
<i>Total assets</i>	<u>\$ 73,528</u>	<u>\$ 31,212</u>	<u>\$ 14,163</u>
LIABILITIES AND NET ASSETS			
Current Liabilities:			
Accounts Payable	\$ 2,435	\$ 0	\$ 4
Accrued Payroll and Related Expenses	898	0	3,201
Deferred Revenue	19,299	0	9,939
<i>Total current liabilities</i>	<u>22,632</u>	<u>0</u>	<u>13,144</u>
Non-Current Liabilities:			
FSS Escrow	0	31,212	0
<i>Total non-current liabilities</i>	<u>0</u>	<u>31,212</u>	<u>0</u>
<i>Total liabilities</i>	<u>22,632</u>	<u>31,212</u>	<u>13,144</u>
Net assets			
Net Assets Without Donor Restrictions			
Undesignated	0	0	0
Board-designated	0	0	0
Total Net Assets Without donor restriction	0	0	0
Net Assets With Donor Restrictions	50,896	0	1,019
<i>Total net assets</i>	<u>50,896</u>	<u>0</u>	<u>1,019</u>
<i>Total liabilities and net assets</i>	<u>\$ 73,528</u>	<u>\$ 31,212</u>	<u>\$ 14,163</u>

See Independent Auditor's Report

Fund 3330 Family Self Sufficient Funding	Fund 3340 HUD Continuum of Care Program HAP	Fund 3341 HUD Continuum of Care Program Admin	Fund 3127 Emergency Solutions Grant Homeless Prevent	Fund 3128 Emergency Solutions Grant Rapid Rehouse
\$ (5,355)	\$ (16,194)	\$ (1,489)	\$ (10,778)	\$ (7,599)
5,484	15,324	1,684	11,051	8,147
2,531	0	356	556	996
<u>2,660</u>	<u>(870)</u>	<u>551</u>	<u>829</u>	<u>1,544</u>
0	0	0	0	0
<u>\$ 2,660</u>	<u>\$ (870)</u>	<u>\$ 551</u>	<u>\$ 829</u>	<u>\$ 1,544</u>
\$ 17	\$ 0	\$ 0	\$ 0	\$ 0
2,643	0	551	829	1,527
0	0	0	0	17
<u>2,660</u>	<u>0</u>	<u>551</u>	<u>829</u>	<u>1,544</u>
0	0	0	0	0
0	0	0	0	0
2,660	0	551	829	1,544
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	(870)	0	0	0
0	(870)	0	0	0
<u>\$ 2,660</u>	<u>\$ (870)</u>	<u>\$ 551</u>	<u>\$ 829</u>	<u>\$ 1,544</u>

See Independent Auditor's Report

Northeast Kansas Community Action Program, Inc.

Schedule 14

SCHEDULE OF FINANCIAL POSITION HUD

March 31, 2021

	Fund 3129	
	Emergency	
	Shelter	
	Grant	
ASSETS	HMS	Total
Current Assets:		
Cash	\$ (669)	\$ 31,254
Accounts Receivable	686	53,346
Prepaid Expenses & Other	81	7,903
<i>Total current assets</i>	98	92,503
Other assets		
Restricted cash - FSS Participation	0	31,212
<i>Total assets</i>	\$ 98	\$ 123,715
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Accounts Payable	\$ 0	\$ 2,456
Accrued Payroll	98	9,747
Deferred Revenue	0	29,255
<i>Total current liabilities</i>	98	41,458
Non-Current Liabilities:		
FSS Escrow	0	31,212
<i>Total non-current liabilities</i>	0	31,212
<i>Total liabilities</i>	98	72,670
Net assets		
Net Assets Without Donor Restrictions		
Undesignated	0	0
Board-designated	0	0
Total Net Assets Without donor restriction	0	0
Net Assets With Donor Restrictions	0	51,045
<i>Total net assets</i>	0	51,045
<i>Total liabilities and net assets</i>	\$ 98	\$ 123,715

See Independent Auditor's Report

Northeast Kansas Community Action Program, Inc.

Schedule 15

SCHEDULE OF ACTIVITIES FOR HUD

Year Ended March 31, 2021

	Fund 3300 Section 8 Housing Choice Vouchers	Fund 3302 Section 8 HCV Supplemental Admin	Fund 3331 FSS Escrow Account
REVENUE			
Federal Revenue	\$ 659,774	\$ 43,745	\$ 0
Less deferred amount	(6,378)	0	0
Other Income	14,379	1	0
TOTAL REVENUE	<u>667,775</u>	<u>43,746</u>	<u>0</u>
EXPENSES			
Operating:			
Administrative	15,703	0	0
Tenant Services	33,387	36,696	0
Utilities	1,709	0	0
Insurance	1,007	0	0
Maintenance	2,331	0	0
General	187	0	0
Indirect Costs	6,694	7,050	0
Total Operating	61,018	43,746	0
Direct Client Assistance	564,953	0	0
TOTAL EXPENSES	<u>625,971</u>	<u>43,746</u>	<u>0</u>
CHANGE IN NET ASSETS	41,804	0	0
BEGINNING NET ASSETS	<u>9,092</u>	<u>0</u>	<u>0</u>
ENDING NET ASSETS	\$ <u>50,896</u>	\$ <u>0</u>	\$ <u>0</u>

See Independent Auditor's Report

Fund 3310 Tenant Based Rental Assistance Coupons	Fund 3310 Tenant Based Rental Assistance Coupons	Fund 3330 Family Self Sufficient Funding	Fund 3340 HUD Continuum of Care Prog. HAP	Fund 3341 HUD Continuum of Care Prog. Admin	Fund 3127 Emergency Solutions Homeless Prevent
\$ 516	\$ 182,226	\$ 51,471	\$ 178,300	\$ 4,779	\$ 20,213
0	(9,939)	0	0	0	0
0	0	0	0	0	0
516	172,287	51,471	178,300	4,779	20,213
0	269	0	0	0	0
428	8,434	51,346	0	4,051	1,712
0	0	0	0	0	0
0	106	125	0	10	6
0	0	0	0	0	0
0	0	0	0	0	0
88	1,685	0	0	718	344
516	10,494	51,471	0	4,779	2,062
0	161,793	0	178,300	0	18,151
516	172,287	51,471	178,300	4,779	20,213
0	0	0	0	0	0
1,019	0	0	(870)	0	0
\$ 1,019	\$ 0	\$ 0	\$ (870)	\$ 0	\$ 0

Northeast Kansas Community Action Program, Inc.

Schedule 15

SCHEDULE OF ACTIVITIES FOR HUD

Year Ended March 31, 2021

	Fund 3128 Emergency Solutions Rapid Rehouse	Fund 3129 Emergency Shelter Grant HMS	Total
REVENUE			
Federal Revenue	\$ 21,371	\$ 692	\$ 1,163,087
Less deferred amount	(17)	0	(16,334)
Other Income	0	0	14,380
TOTAL REVENUE	<u>21,354</u>	<u>692</u>	<u>1,161,133</u>
EXPENSES			
Operating:			
Administrative	0	0	15,972
Tenant Services	2,873	578	139,505
Utilities	0	0	1,709
Insurance	34	0	1,288
Maintenance	0	0	2,331
General	0	0	187
Indirect Costs	582	114	17,275
Total Operating	3,489	692	178,267
Direct Client Assistance	17,865	0	941,062
TOTAL EXPENSES	<u>21,354</u>	<u>692</u>	<u>1,119,329</u>
CHANGE IN NET ASSETS	0	0	41,804
BEGINNING NET ASSETS	0	0	9,241
ENDING NET ASSETS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 51,045</u>

See Independent Auditor's Report

Northeast Kansas Community Action Program, Inc.

Schedule 16

**NEK-CAP, INC. HOME INVESMENT PARTNERSHIP PROGRAM
TENANT BASED RENTAL ASSISTANCE - M-17-SG-20-0150
GRANT PERIOD NOVEMBER 15, 2017 TO NOVEMBER 1, 2020
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET
THIRTY-SIX MONTHS ENDED NOVEMBER 1, 2020**

	Fund 3310 Previous 29 Months Period 11/15/2017- 3/31/2020	Fund 3310 Current 7 Month Period 4/1/2020- 11/1/2020
REVENUE		
Federal Revenue	\$ 309,784	\$ 516
Unearned Federal Revenue	<u>0</u>	<u>0</u>
TOTAL REVENUE	<u><u>309,784</u></u>	<u><u>516</u></u>
EXPENSES		
Administrative:		
Personnel and Fringe Benefits	17,321	428
Other Administrative Expenses	483	0
Indirect Costs	<u>1,980</u>	<u>88</u>
Total Administrative Expenses	19,784	516
Direct Customer Services	<u>290,000</u>	<u>0</u>
TOTAL EXPENSES	<u><u>\$ 309,784</u></u>	<u><u>\$ 516</u></u>

NOTES:

Grant period runs from November 15, 2017 to November 1, 2020.

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

Total Thirty-Six Month Period 11/15/2017- 11/1/2020	Budget	Variance (Over)/Under
<u>\$ 310,300</u>	<u>\$ 310,300</u>	<u>\$ 0</u>
<u>0</u>	<u>0</u>	<u>0</u>
<u>310,300</u>	<u>310,300</u>	<u>0</u>
17,749	16,757	(992)
483	0	(483)
<u>2,068</u>	<u>3,543</u>	<u>1,475</u>
20,300	20,300	0
<u>290,000</u>	<u>290,000</u>	<u>0</u>
<u>\$ 310,300</u>	<u>\$ 310,300</u>	<u>\$ 0</u>

See Independent Auditor's Report

Northeast Kansas Community Action Program, Inc.

Schedule 17

**NEK-CAP, INC. HOME INVESTMENT PARTNERSHIP PROGRAM
TENANT BASED RENTAL ASSISTANCE - M-18-SG-20-0170
GRANT PERIOD NOVEMBER 15, 2018 TO NOVEMBER 1, 2021
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET
TWENTY-NINE MONTHS ENDED MARCH 31, 2021**

	Fund 3310 Previous 17 Months Period 11/15/2018- 3/31/2020	Fund 3310 Current 12 Months Period 4/1/2020- 3/31/2021
REVENUE		
Federal Revenue	\$ 48,974	\$ 182,226
Unearned Federal Revenue	<u>0</u>	<u>(9,939)</u>
TOTAL REVENUE	<u><u>\$ 48,974</u></u>	<u><u>\$ 172,287</u></u>
EXPENSES		
Administrative:		
Personnel and Fringe Benefits	\$ 0	\$ 8,434
Other Administrative Expenses	42	375
Indirect Costs	<u>0</u>	<u>1,685</u>
Total Administrative Expenses	\$ 42	\$ 10,494
Direct Customer Services	<u>48,932</u>	<u>161,793</u>
TOTAL EXPENSES	<u><u>\$ 48,974</u></u>	<u><u>\$ 172,287</u></u>

NOTES:

Grant period runs from November 15, 2018 to November 1, 2021.

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

Total Twenty-Nine Months Period 11/15/2018- 3/31/2021		Budget	Variance (Over)/Under
\$	231,200	\$ 321,000	\$ 89,800
	(9,939)	0	9,939
\$	<u>221,261</u>	<u>\$ 321,000</u>	<u>\$ 99,739</u>
\$	8,434	\$ 17,335	\$ 8,901
	417	0	(417)
	<u>1,685</u>	<u>3,665</u>	<u>1,980</u>
\$	10,536	21,000	10,464
	<u>210,725</u>	<u>300,000</u>	<u>89,275</u>
\$	<u>221,261</u>	<u>\$ 321,000</u>	<u>\$ 99,739</u>

Northeast Kansas Community Action Program, Inc.

Schedule 18

SCHEDULE OF FINANCIAL POSITION OTHER SERVICES

March 31, 2021

	Fund 3611	Fund 3622	Fund 3631
	Atchison	Brown	Doniphan
	County	County	County
ASSETS	Non-federal	Non-federal	Non-federal
Current Assets:			
Cash	\$ 11,370	\$ 0	\$ 0
Investments	0	1,020	1,387
Accounts Receivable	0	0	0
Prepaid Expenses & Other	0	0	0
<i>Total current assets</i>	<u>11,370</u>	<u>1,020</u>	<u>1,387</u>
<i>Total assets</i>	<u>\$ 11,370</u>	<u>\$ 1,020</u>	<u>\$ 1,387</u>
LIABILITIES AND NET ASSETS			
Current Liabilities:			
Accounts Payable	\$ 0	\$ 0	\$ 0
/ Reserve Accounts	0	0	0
<i>Total current liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>
Net assets			
Net Assets Without Donor Restrictions			
Undesignated	0	0	0
Board-designated	0	0	0
Total Net Assets Without donor restriction	0	0	0
Net Assets With Donor Restrictions	11,370	1,020	1,387
<i>Total net assets</i>	<u>11,370</u>	<u>1,020</u>	<u>1,387</u>
<i>Total liabilities and net assets</i>	<u>\$ 11,370</u>	<u>\$ 1,020</u>	<u>\$ 1,387</u>

See Independent Auditor's Report

Fund 3641 Jackson County Non-federal	Fund 3671 Marshall County Non-federal	Fund 3682 Nemaha County Non-federal	Fund 3901 Agency Non-Federal	Total
\$ 1,626	\$ 0	\$ 2,011	120,917	\$ 135,924
0	0	0	66,196	68,603
0	0	0	7,067	7,067
0	0	0	0	0
1,626	0	2,011	194,180	211,594
\$ 1,626	\$ 0	\$ 2,011	194,180	\$ 211,594
\$ 0	\$ 0	\$ 0	41,690	\$ 41,690
0	0	0	28,272	28,272
0	0	0	69,962	69,962
0	0	0	124,218	124,218
0	0	0	0	0
0	0	0	124,218	124,218
1,626	0	2,011	0	17,414
1,626	0	2,011	124,218	141,632
\$ 1,626	\$ 0	\$ 2,011	194,180	\$ 211,594

Northeast Kansas Community Action Program, Inc.

Schedule 19

SCHEDULE OF ACTIVITIES FOR OTHER SERVICES

Year Ended March 31, 2021

	Fund 3611 Atchison County Non-federal	Fund 3622 Brown County Non-federal	Fund 3631 Doniphan County Non-federal
REVENUE			
Grant Revenue	\$ 0	\$ 0	\$ 0
Donations	11,000	1,000	0
Other	0	2	43
Gain (loss) on investments	0	19	308
TOTAL REVENUE	<u>11,000</u>	<u>1,021</u>	<u>351</u>
EXPENSES			
Supplies	0	0	0
Facility Repair/Maintenance	0	0	0
Communications	0	0	0
Other	0	1	15
Direct Customer Services	0	0	0
TOTAL EXPENSES	<u>0</u>	<u>1</u>	<u>15</u>
CHANGE IN NET ASSETS	11,000	1,020	336
BEGINNING NET ASSETS	<u>370</u>	<u>0</u>	<u>1,051</u>
ENDING NET ASSETS	\$ <u><u>11,370</u></u>	\$ <u><u>1,020</u></u>	\$ <u><u>1,387</u></u>

See Independent Auditor's Report

Fund 3641 Jackson County Non-federal	Fund 3671 Marshall County Non-federal	Fund 3682 Nemaha County Non-federal	Fund 3901 Agency Non-Federal	Total
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1,495	0	300	771	14,566
0	0	0	84,168	84,213
0	0	0	31,596	31,923
1,495	0	300	116,535	130,702
0	0	0	3,809	3,809
0	0	0	41,690	41,690
0	0	0	0	0
0	0	0	558	574
382	0	0	165	547
382	0	0	46,222	46,620
1,113	0	300	70,313	84,082
513	0	1,711	53,905	57,550
\$ 1,626	\$ 0	\$ 2,011	\$ 124,218	\$ 141,632

Northeast Kansas Community Action Program, Inc.

Schedule 20

SCHEDULE OF FINANCIAL POSITION MANAGEMENT & GENERAL

March 31, 2021

	Fund 3900	Fund 9000	Fund 9001
ASSETS	General	Indirect Cost Pool	Indirect Cost Pool Entry
Current Assets:			
Cash	\$ 286,012	\$ (2,459,001)	\$ 2,446,107
Accounts Receivable	9,253	0	0
Inventory	186	0	0
Prepaid Expenses & Other	0	74,894	0
<i>Total current assets</i>	<u>295,451</u>	<u>(2,384,107)</u>	<u>2,446,107</u>
Fixed Assets:			
Property and Equipment	2,857,929	0	0
Less accumulated depreciation	(2,037,497)	0	0
<i>Total Fixed Assets</i>	<u>820,432</u>	<u>0</u>	<u>0</u>
<i>Total assets</i>	<u>\$ 1,115,883</u>	<u>\$ (2,384,107)</u>	<u>\$ 2,446,107</u>
LIABILITIES AND NET ASSETS			
Current Liabilities:			
Accounts Payable	\$ 0	\$ 29,981	\$ 0
Accrued Payroll and Related Expenses	1,567	32,082	0
Accrued Compensated Absences	68,517	0	0
Reserve Accounts	19,332	0	0
Current portion of long-term debt	13,881	0	0
<i>Total current liabilities</i>	<u>103,297</u>	<u>62,063</u>	<u>0</u>
Notes Payable	101,399	0	0
<i>Total Liabilities</i>	<u>204,696</u>	<u>62,063</u>	<u>0</u>
Net assets			
Net Assets Without Donor Restrictions			
Undesignated	725,027	(2,446,170)	2,446,107
Board-designated	186,160	0	0
Total Net Assets Without donor restriction	911,187	(2,446,170)	2,446,107
Net Assets With Donor Restrictions	0	0	0
<i>Total net assets</i>	<u>911,187</u>	<u>(2,446,170)</u>	<u>2,446,107</u>
<i>Total liabilities and net assets</i>	<u>\$ 1,115,883</u>	<u>\$ (2,384,107)</u>	<u>\$ 2,446,107</u>

See Independent Auditor's Report

Fund 9400 Copy Cost Pool	Fund 9401 Copy Cost Pool Entry	Fund 9600 Shared Vehicle Cost	Fund 9601 Shared Vehicle Cost Entry	Total
\$ (2,378)	\$ 2,378	\$ (256,457)	\$ 259,710	\$ 276,371
0	0	0	0	9,253
0	0	0	0	186
0	0	0	0	74,894
(2,378)	2,378	(256,457)	259,710	360,704
0	0	0	0	2,857,929
0	0	0	0	(2,037,497)
0	0	0	0	820,432
\$ (2,378)	\$ 2,378	\$ (256,457)	\$ 259,710	\$ 1,181,136
\$ 0	\$ 0	\$ 3,253	\$ 0	\$ 33,234
0	0	0	0	33,649
0	0	0	0	68,517
0	0	0	0	19,332
0	0	0	0	13,881
0	0	3,253	0	168,613
0	0	0	0	101,399
0	0	3,253	0	270,012
(2,378)	2,378	(259,710)	259,710	724,964
0	0	0	0	186,160
(2,378)	2,378	(259,710)	259,710	911,124
0	0	0	0	0
(2,378)	2,378	(259,710)	259,710	911,124
\$ (2,378)	\$ 2,378	\$ (256,457)	\$ 259,710	\$ 1,181,136

Northeast Kansas Community Action Program, Inc.

Schedule 21

SCHEDULE OF ACTIVITIES FOR MANAGEMENT & GENERAL

Year Ended March 31, 2021

	Fund 3900	Fund 9000	Total
	General	Indirect Cost Pool	Management & General
REVENUE			
Grant Revenue	\$ 0	\$ 0	\$ 0
Other	12,082	2,000	14,082
In-kind Contributions	0	11,772	11,772
Gain (loss) on equip disposals	13,000	2,643	15,643
TOTAL REVENUE	<u>25,082</u>	<u>16,415</u>	<u>41,497</u>
EXPENSES			
Personnel	0	524,083	524,083
Fringe Benefits	0	117,629	117,629
Equipment	0	0	0
Computer	0	69,046	69,046
Supplies	0	29,550	29,550
Rent/Utilities	0	12,216	12,216
Facility Repair/Maintenance	0	5,667	5,667
Mortgage	0	0	0
Professional Fees	0	55,150	55,150
Communications	0	17,310	17,310
Vehicle	0	1,664	1,664
Insurance	0	3,569	3,569
Travel	0	244	244
Registration	0	3,560	3,560
Tuition and Books	0	0	0
Depreciation	0	0	0
Interest	0	0	0
Other	60	3,928	3,988
Direct Customer Services	0	1,224	1,224
In-kind Expenses	0	11,772	11,772
TOTAL EXPENSES	<u>60</u>	<u>856,612</u>	<u>856,672</u>
CHANGE IN NET ASSETS	25,022	(840,197)	(815,175)
BEGINNING NET ASSETS	<u>194,013</u>	<u>(1,605,973)</u>	<u>(1,411,960)</u>
ENDING NET ASSETS	\$ <u>219,035</u>	\$ <u>(2,446,170)</u>	\$ <u>(2,227,135)</u>

See Independent Auditor's Report

Fund 9001 Indirect Cost Pool Entry	Fund 9400 Copy Cost Pool	Fund 9401 Copy Cost Pool Entry	Fund 9600 Shared Vehicle Cost	Fund 9601 Shared Vehicle Cost Entry
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
(2,000)	0	0	0	0
(11,772)	0	0	0	0
(2,643)	0	0	0	0
(16,415)	0	0	0	0
(524,083)	0	0	0	0
(117,629)	0	0	0	0
0	0	0	0	0
(69,046)	0	0	0	0
(29,550)	528	(528)	0	0
(12,216)	0	0	0	0
(5,667)	0	0	0	0
0	0	0	0	0
(55,150)	0	0	0	0
(17,310)	0	0	0	0
(1,664)	0	0	67,208	(67,208)
(3,569)	0	0	0	0
(244)	0	0	0	0
(3,560)	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
(3,928)	0	0	0	0
(1,224)	0	0	0	0
(11,772)	0	0	0	0
(856,612)	528	(528)	67,208	(67,208)
840,197	(528)	528	(67,208)	67,208
1,605,910	(1,850)	1,850	(192,502)	192,502
\$ 2,446,107	\$ (2,378)	\$ 2,378	\$ (259,710)	\$ 259,710

See Independent Auditor's Report

Northeast Kansas Community Action Program, Inc.

SCHEDULE OF ACTIVITIES FOR MANAGEMENT & GENERAL

Year Ended March 31, 2021

	Fixed	Net
	Assets	Management & General
REVENUE		
Grant Revenue	\$ 0	\$ 0
Other	0	12,082
In-kind Contributions	0	0
Gain (loss) on equip disposals	0	13,000
TOTAL REVENUE	<u>0</u>	<u>25,082</u>
EXPENSES		
Personnel	0	0
Fringe Benefits	0	0
Equipment	(92,576)	(92,576)
Computer	0	0
Supplies	0	0
Rent/Utilities	0	0
Facility Repair/Maintenance	0	0
Mortgage	(19,332)	(19,332)
Professional Fees	0	0
Communications	0	0
Vehicle	0	0
Insurance	0	0
Travel	0	0
Registration	0	0
Tuition and Books	0	0
Depreciation	245,161	245,161
Interest	6,078	6,078
Other	0	60
Direct Customer Services	0	0
In-kind Expenses	0	0
TOTAL EXPENSES	<u>139,331</u>	<u>139,391</u>
CHANGE IN NET ASSETS	(139,331)	(114,309)
BEGINNING NET ASSETS	<u>831,483</u>	<u>1,025,496</u>
ENDING NET ASSETS	<u>\$ 692,152</u>	<u>\$ 911,187</u>

See Independent Auditor's Report

NORTHEAST KANSAS COMMUNITY ACTION PROGRAM, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED MARCH 31, 2021

CFDA Number	Identifying Number	Federal Grants	Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Passed through Kansas Department of Education:			
10.558	P0006-CTR-2019/2020 \$	0 \$	8,446
	P0006-CTR-2020/2021	54,329	58,737
	Total U.S. Department of Agriculture	54,329	67,183
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Passed through Kansas Housing Resources Corporation:			
14.231	Emergency Shelter Grant Program - Homeless Prevention	3,486	3,486
	Emergency Shelter Grant Program - Rehousing	4,909	4,909
	Emergency Shelter Grant Program - HMIS	6	6
	Emergency Shelter Grant Program - Homeless Prevention	16,727	16,727
	Emergency Shelter Grant Program - Rehousing	16,444	16,444
	Emergency Shelter Grant Program - HMS	686	686
	Total	42,258	42,258
Passed through Kansas Housing Resources Corporation:			
14.239	Home Investment Partnership Program - Tenant Based Rental Assistance	516	516
	Home Investment Partnership Program - Tenant Based Rental Assistance	172,287	172,287
	Total	172,803	172,803
Direct Program:			
14.267	Continuum of Care Program	74,751	74,751
	Continuum of Care Program	108,328	108,340
	Total	183,079	183,091

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, 2021

Federal CFDA Number	Identifying Number	Federal Grants	Federal Expenditures
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
	Direct Program:		
14.896	Family Self-Sufficiency Program	\$ 37,506	\$ 37,506
	Family Self-Sufficiency Program	13,965	13,965
	Total	51,471	51,471
14.871	Housing Choice Voucher CARES Supplemental Admin Section 8 - Housing Choice Vouchers (Housing Voucher Cluster)	43,745 653,396	43,745 611,592
	Total	697,141	655,337
	Total U.S. Department of Housing and Urban Development	1,146,752	1,104,960
U.S. DEPARTMENT OF THE TREASURY			
21.023	Passed through Kansas Housing Resources Corporation: Emergency Rental Assistance Program	306	306
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
93.569	Passed through Kansas Housing Resources Corporation: Community Services Block Grant Community Services Block Grant Community Services Block Grant Community Services Block Grant	66,459 493,125 14,787 598,664	132,430 444,448 14,787 555,693
	Total	1,173,035	1,147,358

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, 2021

Federal CFDA Number	Identifying Number	Federal Grants	Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Direct Program:			
93.600	07CH011099/02	\$ 4,183,110	\$ 4,183,110
	Head Start		
	07CH011099/02	1,160,329	1,160,329
	Early Head Start		
	07CH011099/02/C3	43,044	43,044
	Head Start CARES		
	07CH011099/02/C3	17,834	17,834
	Early Head Start CARES		
	07CH011099/02	209,156	209,156
	Head Start Training		
	07CH011099/02	140,609	140,609
	Early Head Start Training		
	Total	5,754,082	5,754,082
Total U.S. Department of Health and Human Services			
		6,927,117	6,901,440
Total Expenditures of Federal Awards			
		\$ 8,128,504	\$ 8,073,889

* 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.

The accompanying notes are an integral part of this statement.

Northeast Kansas Community Action Program, Inc.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended March 31, 2021

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, 2021. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a select portion of the operations of Northeast Kansas Community Action Program, Inc., it is not intended to and does not present the financial position, changes in net assets of cash flows of Northeast Kansas Community Action Program, Inc.

NOTE B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-122, Cost Principles for Non Profit Organizations, or 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 elected not to use the 10% de minimus indirect cost rate as allowed under the Uniform Guidance.

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, 2021.

NOTE C. 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. (a nonprofit organization), which comprise the statement of financial position as of March 31, 2021, and the related statement of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 1, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered 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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Northeast Kansas Community Action Program, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of 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 deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

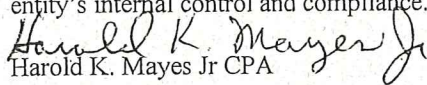
Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did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

Compliance and Other Matters

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

Purpose of this Report

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


Harold K. Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, KS
October 1, 2021



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

We have audited Northeast Kansas Community Action Program, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each Northeast Kansas Community Action Program Inc.'s major federal programs for the year ended March 31, 2021. 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.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Northeast Kansas Community Action Program, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Northeast Kansas Community Action Program, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on Northeast Kansas Community Action Program, Inc.'s compliance.

Opinion on Compliance for Each Major Federal Program

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 other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended March 31, 2021.

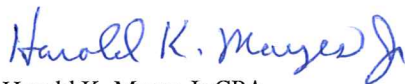
Report on Internal Control Over Compliance

Management of Northeast Kansas Community Action Program is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Northeast Kansas Community Action Program Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Northeast Kansas Community Action Program Inc.'s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or 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 preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 upon requirements of the *Uniform Guidance*. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Harold K. Mayes Jr." with a stylized flourish at the end.

Harold K. Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, KS
October 1, 2021

Northeast Kansas Community Action Program, Inc.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended March 31, 2021

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>
Head Start		
93.600	Head Start	\$ 4,183,110
93.600	Early Head Start	1,160,329
93.600	Head Start CARES	43,044
93.600	Early Head Start CARES	17,834
93.600	Head Start Training	209,156
93.600	Early Head Start Training	<u>140,609</u>
		5,754,082
Dollar threshold used to distinguish between Type A and Type B programs		\$ <u><u>750,000</u></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, 2021

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