



**COMMUNITY ACTION PARTNERSHIP
OF CENTRAL ILLINOIS, INC.**

FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT

For the Year Ended December 31, 2022



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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Community Action Partnership of Central Illinois, Inc.
Lincoln, Illinois

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Community Action Partnership of Central Illinois, Inc. (Agency) (a nonprofit organization), which comprise the Statement of Financial Position as of December 31, 2022, and the related Statements of Activities, Functional Expenses, and Cash Flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Community Action Partnership of Central Illinois, Inc. as of December 31, 2022, 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.

Emphasis of Matter Regarding a Change in Accounting Principle

As discussed in Note 1 to the financial statements, the Agency adopted Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic No. 842 Leases, effective January 1, 2022. Topic 842 requires most prominently, the recognition of right -of-use (ROU) assets and lease liabilities on the Statement of Financial Position, as well as related disclosures. Our opinion is not modified with respect to this matter.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Community Action Partnership of Central Illinois, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Community Action Partnership of Central Illinois, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Community Action Partnership of Central Illinois, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements.

The accompanying Schedule of Program Activity is presented for the 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 Schedule of Expenditures of Federal Awards and Schedule of Program Activity is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 15, 2023, on our consideration of Community Action Partnership of Central Illinois, 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 solely 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 the effectiveness of the Agency's 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 the Agency's internal control over financial reporting and compliance.

Sikich LLP

Springfield, Illinois
September 15, 2023

FINANCIAL STATEMENTS

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

STATEMENT OF FINANCIAL POSITION

December 31, 2022

ASSETS	
CURRENT ASSETS	
Cash and cash equivalents	\$ 664,162
Certificate of deposit	100,000
Accounts receivable - customers	50,880
Accounts receivable - due from funding sources	518,577
Prepaid expense	168,312
Total current assets	<u>1,501,931</u>
NONCURRENT ASSETS	
Property and equipment at cost, net of accumulated depreciation	576,380
Operating right-of-use asset	2,754,883
Total noncurrent assets	<u>3,331,263</u>
TOTAL ASSETS	<u><u>\$ 4,833,194</u></u>
LIABILITIES AND NET ASSETS	
LIABILITIES:	
Accounts Payable	\$ 328,344
Accrued expenses	229,848
Unearned grant advance	39,527
Line of credit	64,211
Notes payable - current portion	123,453
Operating lease liability - current portion	260,982
Total current liabilities	<u>1,046,365</u>
OTHER LIABILITIES	
Notes payable - long-term portion	59,285
Operating lease liability - noncurrent	2,493,901
Total liabilities	<u>3,599,551</u>
NET ASSETS:	
With donor restrictions	158,039
Without donor restrictions	1,075,604
Total net assets	<u>1,233,643</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 4,833,194</u></u>

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

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE:			
Grants - federal	\$ 8,644,844	\$ -	\$ 8,644,844
Grants - state	1,916,895	-	1,916,895
Grants - other	25,000	126,779	151,779
Program income	83,928	-	83,928
Contributions	58,800	31,260	90,060
In-kind donations	1,705,827	-	1,705,827
Interest	349	-	349
Fundraising	50,106	-	50,106
Gain on disposal	9,608	-	9,608
Miscellaneous	46,640	-	46,640
Satisfaction of program restrictions	109,821	(109,821)	-
Total revenue	<u>12,651,818</u>	<u>48,218</u>	<u>12,700,036</u>
EXPENSES:			
Program services			
Child care/education	\$ 5,356,869	-	\$ 5,356,869
Transportation services	179,719	-	179,719
Nutrition services	595,987	-	595,987
Community services	872,150	-	872,150
Weatherization services	310,464	-	310,464
Residential energy services	4,879,319	-	4,879,319
Other	273,211	-	273,211
Total expenses	<u>12,467,719</u>	<u>-</u>	<u>12,467,719</u>
CHANGE IN NET ASSETS	184,099	48,218	232,317
NET ASSETS - BEGINNING	<u>891,505</u>	<u>109,821</u>	<u>1,001,326</u>
NET ASSETS - ENDING	<u>\$ 1,075,604</u>	<u>\$ 158,039</u>	<u>\$ 1,233,643</u>

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

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended December 31, 2022

	Program Services								Total Program Services	Management and General	Total
	Child Care/ Education	Transportation Services	Nutrition Services	Community Services	Weatherization Assistance	Residential Energy Assistance	Other				
EXPENSES:											
Salaries and fringes	\$ 2,785,931	\$ 95,140	\$ 256,815	\$ 301,804	\$ 133,028	\$ 443,810	\$ 48,401	\$ 4,064,929	\$ (65,357)	\$ 3,999,572	
Direct client assistance	254,201	163	76,385	201,955	2,561	4,044,869	73	4,580,207	(1,083)	4,579,124	
Supplies	119,465	417	71,191	12,637	1,536	14,182	9,458	228,886	7,306	236,192	
Telephone	55,324	1,326	4,464	6,293	1,613	4,090	736	73,846	(506)	73,340	
Postage and shipping	4,132	46	992	1,906	87	603	2,950	10,716	3,255	13,971	
Occupancy	1,216,608	5,590	58,706	55,373	2,059	23,749	3,910	1,365,995	1,093	1,367,088	
Equipment rental and maintenance	88,063	28,104	24,165	3,704	2,661	5,843	2,948	155,488	1,105	156,593	
Travel	22,083	64	2,587	9,776	187	4,117	184	38,998	(184)	38,814	
Insurance	117,833	20,342	8,855	16,015	7,041	10,127	3,249	183,462	(3,452)	180,010	
Contractual services	270,911	19,729	41,176	40,967	144,480	194,231	113,187	824,681	11,495	836,176	
Training	73,327	131	37	4,102	8,409	(7,768)	10	78,248	197	78,445	
Depreciation	59,252	1,968	6,868	9,615	3,558	55,003	5,401	141,665	8,764	150,429	
Other costs	282,378	6,336	36,281	205,675	3,219	85,384	80,260	699,533	19,235	718,768	
Equipment	7,361	363	7,465	2,328	25	1,079	25	18,646	(151)	18,495	
Interest	-	-	-	-	-	-	2,419	2,419	18,283	20,702	
Total expenses	\$ 5,356,869	\$ 179,719	\$ 595,987	\$ 872,150	\$ 310,464	\$ 4,879,319	\$ 273,211	\$ 12,467,719	\$ -	\$ 12,467,719	

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

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2022

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$	232,317
Adjustments to reconcile excess of support and revenue over expenses to cash provided by operating activities:		
Depreciation		150,429
Gain on disposal of fixed assets		(9,608)
Changes in operating assets and liabilities		
Increase in accounts receivable		(241,637)
Increase in prepaid expense		(93,998)
Increase in accounts payable		194,089
Increase in accrued expenses		28,810
Increase in unearned grant advance		11,052
Net cash from operating activities		<u>271,454</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of fixed assets		(222,120)
Proceeds from sale of fixed assets		58,965
Net cash from investing activities		<u>(163,155)</u>

CASH FLOWS FROM FINANCING ACTIVITIES

Proceeds on line of credit		783,830
Payments on line of credit		(788,637)
Proceeds on notes payable		113,817
Payments on notes payable		(9,279)
Net cash from financing activities		<u>99,731</u>

CHANGE IN CASH AND CASH EQUIVALENTS 208,030

CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR 456,132

CASH AND CASH EQUIVALENTS, END OF YEAR \$ 664,162

SUPPLEMENTAL CASH FLOW DISCLOSURES

Cash paid for interest during the current year	\$	<u>20,702</u>
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The accompanying notes to the financial statements are an integral part of this statement.

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

1. SUMMARY OF OPERATIONS AND SIGNIFICANT ACCOUNTING POLICIES

Summary of Operations

Community Action Partnership of Central Illinois, Inc. (Agency) operates as a nonprofit organization located in Lincoln, Illinois, servicing disadvantaged families by providing comprehensive health, education, nutritional and social services to preschool aged children and their families through the Health and Human Services Head Start Program; weatherization of houses and assistance with energy bills through various energy programs; and referral services through the community services programs. The Agency is supported primarily through donations and grants from the Illinois Department of Commerce and Economic Development, Illinois Department on Aging, U.S. Department of Health and Human Services, U.S. Department of Agriculture, U.S. Department of Energy, Area Agency on Aging and the United Way of America.

Significant Accounting Policies

Basis of Presentation

The financial statements have been prepared on an accrual basis of accounting in which expenses are recognized when incurred and revenue is recognized when earned, generally when allowable expenses are made.

The accounts of the Agency are maintained in accordance with the principles of fund accounting. Under fund accounting, resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purpose. Separate accounts are maintained for each fund; however, in the accompanying financial statements, funds have been combined and presented for the Agency as a whole.

Classification of Net Assets

The Agency net assets and revenue, expenses, gains, and losses are classified based on the existence or absence of donor-restrictions. Accordingly, net assets of the Agency and changes therein are classified as follows:

Net Assets without Donor Restrictions – These represent net assets that are not subject to donor restrictions as well as voluntary reserves such as separate components of board-designated net assets.

Net Assets with Donor Restrictions – These represent net assets subject to usage limitations based on donor imposed restrictions. These restrictions may be temporary or may be based on a particular use. Restrictions may be met by the passage of time or by actions of the Agency.

**1. SUMMARY OF OPERATIONS AND SIGNIFICANT ACCOUNTING POLICIES
(Continued)**

Significant Accounting Policies (Continued)

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (USGAAP) 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 reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents are considered to be all highly liquid investments without donor restrictions with maturity of three months or less at the time of acquisition.

The Agency maintains its cash and cash equivalents in various financial institutions, which at times may exceed federally insured limits. As of December 31, 2022 the Agency had balances in excess of FDIC limits of approximately \$175,000. The Agency has not experienced any losses in such accounts and management believes it is not exposed to any significant credit risk on cash.

Accounts Receivable

Accounts receivable are carried at cost. Accounts receivable are periodically reviewed to determine the adequacy of the allowance for doubtful accounts. Any amounts not paid in accordance with the terms are considered past due. When all collection efforts have been exhausted, the accounts are written off against the related allowance. Based upon management's evaluation, an allowance is not deemed necessary as of December 31, 2022. However, actual write-offs might exceed the recorded allowance.

Property and Equipment

Property and equipment are recorded at cost and depreciated on a straight-line basis over their useful lives. It is the Agency's policy to capitalize property and equipment with unit cost of \$5,000 or more and a useful life of more than one year. Leasehold improvements are depreciated over the shorter of their estimated useful life or lease term. Property and equipment purchased through the various Federal and State programs administered by the Agency are expensed when purchased for grant reporting purposes and are capitalized for financial reporting purposes. Such items acquired under grants from Federal and State sources are considered owned by the Agency while used in the programs for which they are purchased or in programs authorized in the future. However, the funding source has a reversionary interest in the property and equipment purchased with grant funds. Grantor approval is required to dispose of or transfer of this property.

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF OPERATIONS AND SIGNIFICANT ACCOUNTING POLICIES
(Continued)

Significant Accounting Policies (Continued)

Property and Equipment (Continued)

Property and equipment used by the Agency in the administration of grant funds, and purchased with non-federal monies, is allocated to the various programs through the use of depreciation on a straight-line basis over the estimated useful life of the asset as follows:

Buildings and leasehold improvements	20 Years
Equipment	3-5 Years

Depreciation for the year ended December 31, 2022 was \$150,429.

Vacation and Personal Leave

The Agency offers two weeks of vacation to employees, on August 1 employees are credited with up to 16 paid vacation days and have until July 31, one calendar year, to use the time. The Agency also provides employees three days of personal leave, awarded on August 1 each year and to be used by July 31. Employees hired during the year are awarded vacation and personal leave based on date of hire, in accordance with the policy. On December 31, 2022, the unused balance of vacation and personal leave is \$147,155 and is included in the Statement of Financial Position in accrued expenses.

Revenue Recognition

Grant revenue - Grant revenue is derived from cost-reimbursable federal and state grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Agency has incurred expenditures in compliance with specific grant provisions. Amounts received prior to incurring qualifying expenditures are reported as accounts payable in the Statement of Financial Position. The Agency received cost-reimbursable grants of approximately \$39,500 that have not been recognized at December 31, 2022, because qualifying expenditures have not yet been incurred. As of December 31, 2022, the Agency had conditional grant awards of approximately \$3,758,000 that have not been recognized. These awards are conditional upon incurring allowable expenditures under the grants. Grant revenue is classified as income without donor restrictions unless the use of the income is limited by donor restrictions. If a restriction is fulfilled in the same time period in which the grant is received, the grant revenue is reported as net assets without donor restrictions.

**1. SUMMARY OF OPERATIONS AND SIGNIFICANT ACCOUNTING POLICIES
(Continued)**

Significant Accounting Policies (Continued)

Revenue Recognition (Continued)

Program Income – Program income consists of charges for the nutrition services food pantry. Program income is recognized when goods and services are provided.

Contributions – Contributions are recognized when the donor makes a promise to give that is, in substance, unconditional. Donor restricted contributions are reported as increases net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. If a restriction is fulfilled in the same time period in which the contributions and donations are received, the contributions and donations revenue is reported as net assets without donor restriction.

Leases- The Agency leases classrooms, office space and computers. The Agency determines if an arrangement is a lease at inception. As an accounting policy election, the Agency chose not to apply the standard to short-term leases (term of 12 months or less). Operating leases are included in operating lease right-of-use (ROU) assets and operating lease liabilities on the statement of financial position. The Organization does not have any financing leases.

ROU assets represent the Agency's right to use an underlying asset for the lease term and lease liabilities represent the obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. Discount rates implicit in the lease are not readily determinable, and the Agency has elected to apply a risk-free rate to determine the present value of lease payments. The operating lease ROU asset is based on remaining future lease payments and excludes lease incentives. The Agency's lease terms may include options to extend or terminate the lease when it is reasonably certain that the Agency will exercise that option. Lease expense is recognized on a straight-line basis over the lease term.

The Agency's lease agreements do not contain any material residual value guarantees or material restrictive covenants.

The Agency does not have any lease agreements with lease and non-lease components. In the Statement of Activities, lease expense for operating lease payments is recognized on a straight-line basis over the lease term.

**1. SUMMARY OF OPERATIONS AND SIGNIFICANT ACCOUNTING POLICIES
(Continued)**

Significant Accounting Policies (Continued)

Revenue Recognition (Continued)

In-Kind – The Agency receives volunteer goods and services as part of its Head Start, Transportation, Nutrition and Community Service programs. In-kind contributions are shown as support and expenditures in these programs and are recorded at the fair market value of the goods or services at the time of donation. The amounts included in the financial statements are only those allowable under generally accepted accounting principles. The value of donated noncash assets consisted of equipment, supplies, meals and other various items and is included as program contributions in the financial statements with corresponding programs expenses.

Functional Expenses

The Agency allocates expenses on a functional basis among its various programs. Expenses that can be identified with specific programs are allocated directly according to their natural expenditure classification. Administrative expenses are allocated to grant programs according to the proportionate use of service provided by the cost, as provided by the Agency Cost Allocation Plan.

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include office expenses such as supplies, telephone, equipment and occupancy, which are allocated on a square-footage basis, as well as salaries and benefits, which are allocated on the basis of estimates of time and effort.

Tax Exempt Status

The Agency is exempt from federal and state income taxes under Internal Revenue Code Section 501 (c)(3), and similar provisions of the state income tax code. The Agency is not classified as a private foundation.

New Accounting Pronouncements

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-02, *Leases (Topic 842)*, that amends the treatment for leases. The new guidance requires lessees to recognize a lease liability and a corresponding right-of-use asset for virtually all lease contracts. It also requires additional disclosures about leasing arrangements.

**1. SUMMARY OF OPERATIONS AND SIGNIFICANT ACCOUNTING POLICIES
(Continued)**

Significant Accounting Policies (Continued)

New Accounting Pronouncements (Continued)

The Agency adopted the standard effective January 1, 2022 and recognized and measured leases existing at, or entered into after, January 1, 2022, at the beginning of the period of adoption, with certain practical expedients available. Lease disclosures for the year ended December 31, 2021 are made under prior lease guidance under FASB ASC 840. The Agency elected the available practical expedients to account for existing capital leases and operating leases as finance leases and operating leases, respectively, under the new guidance without reassessing (a) whether the contracts contain leases under the new standard, (b) whether classification of capital leases or operating leases would be different in accordance with the new guidance, or (c) whether the unamortized initial direct costs before transition adjustments would have met the definition of initial direct costs in the new guidance at lease commencement.

The Agency adopted ASU 2016-02 as of January 1, 2022. As a result of the new standard, the Agency recognized on January 1, 2022 a lease liability of \$2,981,882, which represents the present value of the remaining operating lease payments discounted using the applicable risk-free interest rate and a right of use asset of \$2,981,882.

The adoption of the new guidance had a material impact on the statement of financial position, but did not have a material impact on the Agency's Statement of Activities and Cash Flows. The most significant impact was the recognition of right of use assets and lease liabilities for operating leases, which the accounting for finance leases remained substantially unchanged.

In September 2020, the FASB issued ASU No. 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*, to increase the transparency of contributed nonfinancial assets through enhancements to presentation and disclosure. The new guidance requires contributed nonfinancial assets be presented as separate line items in the Statement of Activities, disclosure with the disaggregation of the amount of contributed nonfinancial assets by category, as well as certain qualitative information. ASU No. 2020-07 is effective for annual periods beginning after June 15, 2021, and interim periods within annual periods beginning after June 15, 2022. The Agency adopted the ASU for the year ending December 31, 2022. The adoption of this pronouncement did not have a material impact on the financial statements.

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.
NOTES TO FINANCIAL STATEMENTS (Continued)

2. RETIREMENT PLAN

The Agency adopted a Simple 403(b) retirement plan allowing all employees to participate, after one year of service, who have completed 1,000 hours of service during the eligibility period and have attained at least age 18. The plan provides for 3% matching contributions by the Agency. Agency contributions for the current plan were \$37,490.

3. LIQUIDITY

The Agency manages its liquidity by developing and adopting annual operating budgets that provide sufficient funds for general expenditures in meeting its liabilities and other obligations as they become due. Cash needs of Agency administered programs are expected to be met on a monthly basis in accordance with program agreements and compliance guidelines. In general, the Agency maintains sufficient financial assets on hand to meet general expenditures for a year.

Financial assets available for general expenditures, that is, without donor or other restriction limiting their use, within one year of the Statement of Financial date, are made up of the following:

Assets available within 12 months	
Cash and cash equivalents	\$ 664,162
Certificate of deposit	100,000
Accounts receivable	569,457
Less: amounts held as collateral	(133,132)
Less: net assets with donor restrictions	<u>(158,039)</u>
 Total assets available	 <u>\$ 1,042,448</u>

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.
NOTES TO FINANCIAL STATEMENTS (Continued)

4. PROPERTY AND EQUIPMENT

Equipment and building consists of the following:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Equipment	\$ 1,864,198	\$ 193,249	\$ (59,227)	\$ 1,998,220
Buildings and leasehold improvements	446,750	28,871	-	475,621
Land	<u>41,017</u>	<u>-</u>	<u>-</u>	<u>41,017</u>
Total depreciable assets	<u>2,351,965</u>	<u>222,120</u>	<u>(59,227)</u>	<u>2,514,858</u>
Accumulated depreciation	<u>1,797,919</u>	<u>150,429</u>	<u>(9,870)</u>	<u>1,938,478</u>
Net property and equipment	<u>\$ 554,046</u>	<u>\$ 71,691</u>	<u>\$ (49,357)</u>	<u>\$ 576,380</u>

For grant purposes, all capital assets with a purchase cost of over \$5,000 are considered equipment and are included as costs expensed under the grant. For financial reporting purposes, the Agency has included capital assets (net of accumulated depreciation) on the Statement of Financial Position and recorded depreciation in the Statement of Activities and the Statement of Functional Expenses. During the current year there was \$193,249 in grant funds used to purchase equipment and/or leasehold improvements. Depreciation was calculated using the useful lives as described in Note 1.

5. LINE OF CREDIT

The Agency maintains a line of credit with a local financial institution in the amount of \$100,000. The line of credit provides for an interest rate of Prime plus 4.75%, not to exceed 9.75% and a minimum payment of 2% of the outstanding balance with a \$250 minimum. The interest rate at December 31, 2022 was limited to 9.75%. The line of credit is secured by collateral, which includes accounts, equipment and fixtures. The balance on the line of credit as of December 31, 2022 was \$64,211.

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.
NOTES TO FINANCIAL STATEMENTS (Continued)

6. NOTES PAYABLE

The Agency has the following notes outstanding at December 31, 2022:

State Bank of Lincoln loan, dated June 13, 2019, with a maturity date on June 13, 2024. Loan is secured by a certificate of deposit. Interest is paid monthly at a rate of 3.50%. Payments of \$989 are made on the 13th of each month until June 13, 2024 at which time a payment of \$55,349 is due

\$ 68,921

Bank Direct loan, dated December 30, 2022, with a maturity date of August 31, 2023. Interest is paid monthly at a fixed rate of 14%. Payments of \$14,984 consisting of principal and interest are made on the last day of each month beginning in January 2023. The loan is secured by future potential premium payments on the insurance policy. The loan was paid off in August 2023.

113,817

TOTAL NOTES PAYABLE

\$ 182,738

The minimum payments under these agreements are as follows:

Year Ended:

2023 \$ 123,453
 2024 59,285

TOTAL

\$ 182,738

7. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions as of December 31, 2022 are restricted for the following purposes:

Transportation services \$ 5,184
 Nutrition services 78,524
 Residential energy services 50,519
 Other Services 23,812

TOTAL

\$ 158,039

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.
NOTES TO FINANCIAL STATEMENTS (Continued)

8. SUPPORT FROM GOVERNMENT UNITS

The Agency receives a substantial amount of its support from federal, state, and local governments. If a material reduction in the level of this support were to occur, it would have a significant effect on the Agency's programs and activities. Under terms of the grant agreements, costs which do not meet the terms and conditions of the grant programs may be disallowed and required to be returned to the grantor. As of December 31, 2022, the Agency is not aware of any such costs, except as disclosed in Note 11. Grants and contracts provide funds be spent for specific purposes, provide for matching from the recipient and allow certain limitations for administration costs. Community Action Partnership of Central Illinois, Inc. believes that it is in substantial compliance with all grant requirements, including those related to matching and disallowed costs, and any noncompliance, if any, would not be significant.

9. DONATED SERVICES AND MATERIALS – IN-KIND

The Agency received the following in-kind contributions for the year ended December 31, 2022:

Contractual services	\$ 634,200
Space	854,069
Supplies	93,333
Travel	967
Other	<u>120,515</u>
Total	<u>\$ 1,705,827</u>

The Agency maintains grants and programs that require in-kind matching of local services and materials for federal funds expended. Those programs include: Head Start Program, Nutrition Program, and the Volunteers Program (Foster Grandparents Program). The Agency has recorded in-kind contributions for supplies, space, professional services, and other contributions in the Statement of Activities in accordance with financial accounting standards. These accounting standards require that only contributions of services received that create or enhance a nonfinancial asset or require a specialized skill by the individual possessing those skills and would typically need to be purchased if not provided by the donation be recorded. The requirements of these financial standards are different than the in-kind requirements of the Agency's grant awards.

The Agency also receives contributions of contractual services which are reported using the current rate for similar services.

The Agency receives contributions of the use of space. The space is valued at the estimated fair value based on similar locations.

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DONATED SERVICES AND MATERIALS – IN-KIND (CONTINUED)

The Agency also receives contributions of supplies, travel and other donations which are valued at the wholesale price or the cost of similar services/materials if purchased.

All in-kind donations received during the year ended December 31, 2022 were received without donor restrictions and were used during the year.

10. LEASES

The Agency has operating leases for classrooms, offices, and computers. The leases have remaining terms of 2 to 15 years as of December 31, 2022. The components of the lease expense were operating lease cost of \$308,785 for the year ended December 31, 2022.

The Agency holds a lease that contains variable costs for amounts of building costs in excess of the base cost, which is included in the original payment amount. There were no variable costs incurred during 2022. In addition, the Agency holds a short term office space that expired February 28, 2023, the Agency incurred expenditures related to the short term lease for the year ending December 31, 2022 of \$3,000.

Future minimum lease payments under non-cancellable operating leases as of December 31, 2022 were as follows:

2023	\$ 312,145
2024	281,599
2025	269,821
2026	269,821
2027	215,184
Thereafter	<u>1,781,950</u>
Total future undiscounted lease payments	3,130,520
Less: interest	<u>(375,637)</u>
Present value of lease liabilities	<u>\$ 2,754,883</u>

The weighted-average remaining lease term (years) for the operating leases is 13. The weighted-average discount rate is 1.96%.

The following table summarize supplemental cash flow information at December 31, 2022:

Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows from operating leases	<u>\$ 308,785</u>
Noncash transactions entered into in 2022:	
Operating right-of-use assets exchanged for operating lease liabilities	<u>\$ 26,262</u>

11. REVOCABLE SPLIT-INTEREST AGREEMENT

During 2022, the Agency was named a 50% beneficiary of a revocable perpetual charitable trust. The Agency received irrevocable distributions totaling \$30,000 during 2022 and were recorded in contribution revenue on the statement of activities. The Agency has not recorded an asset or liability for the trust as no assets, other than the irrevocable portion, have been transferred to the Agency.

12. COMMITMENTS AND CONTINGENCIES

During the year ending December 31, 2019, the Organization received notice from Illinois Department of Commerce and Economic Opportunity (DCEO) regarding the decision by the United States Department of Health and Human Services (HHS) to recapture all grant funds associated with the Community Service Block Grant (CSBG) Revolving Loan Fund. These funds have been disallowed on the basis that these grant funds are no longer within the allowable period for obligation and expenditure. DCEO is currently disputing the decision by HHS, should they be unsuccessful the Agency will be responsible to pay back their portion of the outstanding revolving loans funds of approximately \$325,000.

13. SUBSEQUENT EVENT DISCLOSURE

Subsequent events are events or transactions that occur after year end but before financial statements are issued or are available to be issued. These events and transactions either provide additional evidence about conditions that existed at year end, including estimates inherent in the process of preparing financial statements (that is, recognized subsequent events), or provide evidence about conditions that did not exist at year end but arose after that date (that is, nonrecognized subsequent events).

We noted that Community Action Partnership of Illinois purchased three buildings with a total purchase price of \$463,445. In addition, as disclosed in Note 6, a note payable was paid in full in August 2023.

The Organization has evaluated subsequent events through September 15, 2023, which was the date that these financial statements were available for issuance and determined that there were no significant non-recognized subsequent events through that date except as noted above.

SUPPLEMENTAL INFORMATION

3051 Hollis Drive, 3rd Floor
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**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors
Community Action Partnership of Central Illinois, Inc.
Lincoln, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Community Action Partnership of Central Illinois, Inc. (Agency), which comprise the Statement of Financial Position as of December 31, 2022, and the related Statements of Activities, Functional Expenses, and Cash Flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 15, 2023.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we the Agency’s internal control over financial reporting (internal control) as a basis for designing 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 the Agency’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Agency’s financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control 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 the Agency'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 financial statements. 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 Agency'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 Agency's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sikich LLP

Springfield, Illinois
September 15, 2023

3051 Hollis Drive, 3rd Floor
Springfield, IL 62704
217.793.3363

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

Board of Directors
Community Action Partnership of Central Illinois, Inc.
Lincoln, Illinois

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Community Action Partnership of Central Illinois, Inc.'s (Agency) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Agency's major federal programs for the year ended December 31, 2022. The Agency's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Agency complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Agency and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Agency's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Agency's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Agency's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Agency's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Agency's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Agency's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Sikich LLP

Springfield, Illinois
September 15, 2023

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2021

	<u>Assistance Listing Number</u>	<u>Grant Award Number</u>	<u>Total Grant Award</u>
<u>U.S. Department of Health and Human Services</u>			
Direct Program:			
Head Start	93.600	05CH0114-55-02	\$ 877,410
Head Start	93.600	05CH0114-55-03	3,254,691
COVID-19 Head Start CARES	93.600	05CH0114-55-02	5,209
Total Head Start			<u>4,137,310</u>
Pass Through - Illinois Department of Commerce and Economic Opportunity:			
Community Services Block Grant	93.569	22-231011	262,586
COVID-19 Community Services Block Grant CARES	93.569	20-211011	14,928
			<u>277,514</u>
Low Income Home Energy Assistance Program	93.568	21-224011	12,751 (M)
Low Income Home Energy Assistance Program	93.568	22-224011	1,144,741 (M)
Low Income Home Energy Assistance Program	93.568	23-224011	63,659 (M)
Low Income Home Energy Assistance Program	93.568	21-233011	214,070 (M)
COVID-19 Low Income Home Energy Assistance Program CARES	93.568	21-274011	1,777,766 (M)
Weatherization Assistance for Low Income Persons	93.568	21-221011	70,888 (M)
Weatherization Assistance for Low Income Persons	93.568	22-221011	64,343 (M)
Total Low Income Home Energy Assistance Program			<u>3,348,218</u>
Pass Through - Illinois Department on Aging - Area Agency on Aging for Lincolnland, Inc.:			
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	T 17-23	15,706
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	ARP T 17-22	1,719
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	VAC T 17-22	3,990
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	SI 17-22	3,855
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	N 17-23	23,270
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	N 17-22	77,013
COVID-19 Special Programs for the Aging Title III, Part C Nutrition Services	93.045	ARP N 17-22	2,327
COVID-19 Special Programs for the Aging Title III, Part C Nutrition Services COVID	93.045	CAA-N 17-21	17,745
Nutrition Services Incentive Program	93.053	N 17-23	10,859
Nutrition Services Incentive Program	93.053	N 17-22	23,547
Total Aging Cluster			<u>180,031</u>
Total U.S. Department of Health and Human Services			<u>7,943,073</u>

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

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2021

	Assistance Listing Number	Grant Award Number	Total Grant Award
<u>U.S. Department of Agriculture</u>			
Pass Through - Illinois Department of Education			
Child and Adult Care Food Program (Head Start)	10.558	N/A	165,653
Child and Adult Care Food Program (Early Head Start)	10.558	N/A	39,838
Total Child and Adult Care Food Program			<u>205,491</u>
Total U.S. Department of Agriculture			<u>205,491</u>
<u>U.S. Corporation for National and Community Services</u>			
Foster Grandparents Program	94.011	20SFNIL003	344,954
Total Foster Grandparent Program			<u>344,954</u>
Total U.S. Corporation for National and Community Services			<u>344,954</u>
<u>U. S. Department of Energy</u>			
Pass Through - Illinois Department of Public Aid			
Weatherization Assistance for Low-Income Persons	81.042	17-401011	52,659
Weatherization Assistance for Low-Income Persons	81.042	17-405011	92,208
Total Weatherization Assistance for Low-Income Persons			<u>144,867</u>
Total U.S. Department of Energy			<u>144,867</u>
<u>U. S. Department of Transportation</u>			
Pass Through - Council on Aging of Southwestern Ohio			
Enhanced Mobility Pilot Program	20.513	OH-2020-054-00	6,891
Total U.S. Department of Transportation			<u>6,891</u>
<u>U. S. Department of the Treasury</u>			
Pass Through - Illinois Housing Development Authority			
Emergency Rental Assistance Program	21.023	PID-51882	(432)
Total U.S. Department of the Treasury			<u>(432)</u>
Total Federal Programs			<u><u>\$ 8,644,844</u></u>

(M) Program was audited as a major program.

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

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2022

1. **Basis of Presentation:**

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award programs by Community Action Partnership of Central Illinois, Inc. that are received directly from federal agencies, as well as federal awards that are passed through from state government agencies. The information is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

2. **Summary of Significant Accounting Policies:**

Expenditures reported on the Schedule are reported using the accrual basis of accounting, which is described in Note 1 of the notes to the Agency's financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

3. **Indirect Cost Rate:**

Indirect costs may be included in the reported expenditures, to the extent that they are included in the federal financial reports used as the source for the data presented. The Agency's policy is to charge federal award programs with indirect costs based upon an allocation rate established by the Agency and approved by the U.S Department of Health and Human Services.

The Agency has elected to use the 10% de minimis indirect cost rate as prescribed by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

4. **Pass-through Entities:**

There were no amounts of federal awards provided to sub-recipients.

5. **Non-cash Assistance:**

There were no federal awards expended in the form of non-cash assistance.

6. **Insurance Provided by Federal Agencies**

The Agency did not receive any insurance coverage provide by a federal agency during the year ended December 31, 2022.

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended December 31, 2022

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued: unmodified
Internal control over financial reporting:
Material weakness(es) identified? _____ yes x no
Significant deficiency(ies) identified? _____ yes x none reported
Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

Internal Control over major programs:
Material weakness(es) identified? _____ yes x no
Significant deficiency(ies) identified? _____ yes x none reported

Type of auditor’s report issued on compliance for major programs: unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516 (a)? _____ yes x no

Identification of major programs:

Name of Federal Program or Cluster Assistance Listing Number(s)

U.S Department of Health & Human Services:

LIHEAP 93.568

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low risk auditee? x yes _____ no

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended December 31, 2022

Section II – Financial Statement Findings

None

Section III – Federal Award Findings and Questioned Costs

None

Section IV – Prior Year Award Findings and Questioned Costs

None

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

SCHEDULE OF PROGRAM ACTIVITY (Continued)

For the Year Ended December 31, 2022

	Head Start					Community and Personal Development			
	HHS	HHS CARES	CACFP	In-Kind	Cash Donations	CSB	CSB CARES	SWF	Loan Program
PUBLIC SUPPORT AND REVENUE									
Grants - federal	\$ 4,132,101	\$ 5,209	\$ 205,491	\$ -	\$ -	\$ 262,586	\$ 14,928	\$ -	\$ -
Grants- state	-	-	-	-	-	-	-	-	-
Grants - other	-	-	-	-	-	-	-	-	-
Program income	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	3,994	-	-	7,700	-
In-kind donations	-	-	-	1,099,014	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	323
Fundraising	-	-	-	-	-	-	-	-	-
Gain on disposal	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total public support and revenue	4,132,101	5,209	205,491	1,099,014	3,994	262,586	14,928	7,700	323
EXPENDITURES									
Salaries and Fringes	2,464,299	-	45,968	-	-	147,460	16,291	-	-
Direct client assistance	115,185	-	135,698	-	69	19,956	(1,701)	2,448	-
Supplies	95,364	2,320	153	-	24	5,119	(266)	-	-
Telephone	53,244	-	471	-	-	3,906	-	-	-
Postage and shipping	3,865	-	6	-	-	65	103	-	-
Occupancy	386,062	-	1,716	-	-	23,327	374	-	-
Equipment rental and maintenance	81,688	-	2,674	-	-	2,468	-	-	-
Travel	20,861	-	671	-	-	604	126	-	-
Insurance	107,458	-	-	-	-	6,038	-	-	-
Contractual Services	6,395	-	-	-	-	1,060	-	-	-
Training	73,104	-	-	-	-	4,031	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-
Other costs	206,017	2,889	1,123	-	205	17,846	-	-	-
Equipment	6,831	-	77	-	-	2,186	19	-	-
Interest	-	-	-	-	-	-	-	-	-
Inter-agency charges	338,908	-	7,668	-	-	28,520	-	-	-
In-kind expenses	-	-	-	1,099,014	-	-	-	-	-
Total expenditures	3,959,281	5,209	196,225	1,099,014	298	262,586	14,946	2,448	-
REVENUE OVER (UNDER) EXPENSES	\$ 172,820	\$ -	\$ 9,266	\$ -	\$ 3,696	\$ -	\$ (18)	\$ 5,252	\$ 323

(Continued)

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

SCHEDULE OF PROGRAM ACTIVITY (Continued)

For the Year Ended December 31, 2022

	Community and Personal Development		Energy Services							
	Rental Payment Program	Logan County Jail	HHS LIHEAP	HHS LIHEAP CARES	State LIHEAP	State PIPP LIHEAP	DOE Weather	HHS Weather	State Weather	
PUBLIC SUPPORT AND REVENUE										
Grants - federal	\$ (432)	\$ -	\$ 1,221,151	\$ 1,777,766	\$ -	\$ -	\$ 144,867	\$ 135,231	\$ -	
Grants- state	-	-	-	-	1,331,998	297,204	-	-	40,577	
Grants - other	-	-	-	-	-	-	-	-	-	
Program income	-	-	-	-	-	-	-	-	-	
Contributions	-	8,000	-	-	-	-	-	-	-	
In-kind donations	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	
Fundraising	-	-	-	-	-	-	-	-	-	
Gain on disposal	-	-	-	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	-	-	-	
Total public support and revenue	(432)	8,000	1,221,151	1,777,766	1,331,998	297,204	144,867	135,231	40,577	
EXPENDITURES										
Salaries and Fringes	-	4,264	19,130	149,870	49,162	13,617	71,493	43,964	7,968	
Direct client assistance	-	-	1,109,109	1,485,760	1,173,436	258,831	-	-	-	
Supplies	-	2	4,158	4,065	3,461	105	424	546	433	
Telephone	-	-	1,414	-	1,150	289	481	512	564	
Postage and shipping	-	-	206	12	175	3	22	26	21	
Occupancy	-	-	5,942	-	8,648	3,712	688	1,060	49	
Equipment rental and maintenance	-	-	(37)	1,289	1,486	259	860	833	780	
Travel	-	7	426	2,299	728	241	47	117	4	
Insurance	-	-	1,146	-	1,001	-	2,029	2,722	1,927	
Contractual Services	-	-	15,259	20,158	65	104	55,005	78,904	26,361	
Training	-	-	-	(7,940)	-	-	8,316	85	-	
Depreciation	-	-	-	-	-	-	-	-	-	
Other costs	-	6	6,649	12,373	11,163	277	772	854	736	
Equipment	-	-	10	-	656	-	3	2	2	
Interest	-	-	-	-	-	-	-	-	-	
Inter-agency charges	-	-	57,471	108,454	80,877	19,769	4,727	5,615	1,732	
In-kind expenses	-	-	-	-	-	-	-	-	-	
Total expenditures	-	4,279	1,220,883	1,776,340	1,332,008	297,207	144,867	135,240	40,577	
REVENUE OVER (UNDER) EXPENSES	\$ (432)	\$ 3,721	\$ 268	\$ 1,426	\$ (10)	\$ (3)	\$ -	\$ (9)	\$ -	

(Continued)

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

SCHEDULE OF PROGRAM ACTIVITY (Continued)

For the Year Ended December 31, 2022

	Energy Services						Nutrition		
	Weather		Admin	Admin		Water	AAOA	AAOA	AAOA
	Distribution	Ameren	Energy	Weatherization	Donor	Assistance	Congregate	HDM	CARES
PUBLIC SUPPORT AND REVENUE									
Grants - federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 214,070	\$ 56,873	\$ 43,410	\$ -
Grants- state	-	-	-	-	-	-	-	184,858	-
Grants - other	-	17,500	-	-	-	-	-	-	-
Program income	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	9,000	-	-	-	-
In-kind donations	-	-	-	-	182,400	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-
Gain on disposal	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total public support and revenue	-	17,500	-	-	191,400	214,070	56,873	228,268	-
EXPENDITURES									
Salaries and Fringes	-	-	-	-	-	10,322	24,669	68,872	-
Direct client assistance	-	15,231	-	-	-	182,120	17,570	93,630	-
Supplies	-	471	-	46	-	872	415	875	-
Telephone	-	-	-	-	-	-	292	1,135	-
Postage and shipping	9	7	-	-	-	184	27	854	-
Occupancy	-	-	-	15	-	-	1,290	7,032	-
Equipment rental and maintenance	-	-	-	59	-	-	2,105	11,234	-
Travel	-	-	-	-	-	-	79	109	-
Insurance	-	-	-	-	-	-	1,144	3,766	-
Contractual Services	-	-	600	(7,533)	-	-	267	896	-
Training	-	-	-	-	-	-	-	4	-
Depreciation	-	-	-	-	-	-	-	-	-
Other costs	-	-	-	-	-	28	2,029	3,989	-
Equipment	2	-	65	-	-	37	98	212	-
Interest	-	-	-	-	-	-	-	-	-
Inter-agency charges	-	-	-	-	-	20,507	6,888	26,361	-
In-kind expenses	-	-	-	-	182,400	-	-	-	-
Total expenditures	11	15,709	665	(7,413)	182,400	214,070	56,873	218,969	-
REVENUE OVER (UNDER) EXPENSES	\$ (11)	\$ 1,791	\$ (665)	\$ 7,413	\$ 9,000	\$ -	\$ -	\$ 9,299	\$ -

(Continue)

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

SCHEDULE OF PROGRAM ACTIVITY (Continued)

For the Year Ended December 31, 2022

	Nutrition								
	AAOA								
	HDM CAA	Meals on Wheels	Eaton	Kitchen	United Way	NSIP Congregate	NSIP HDM	Congregate Donations	HDM Donations
PUBLIC SUPPORT AND REVENUE									
Grants - federal	\$ 17,745	\$ -	\$ -	\$ -	\$ -	\$ 15,777	\$ 18,629	\$ -	\$ -
Grants- state	-	5,636	-	-	-	-	-	-	-
Grants - other	-	-	20,000	-	20,000	-	-	-	-
Program income	-	-	-	-	-	-	-	5,500	22,734
Contributions	-	-	-	-	-	-	-	-	-
In-kind donations	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-
Gain on disposal	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total public support and revenue	17,745	5,636	20,000	-	20,000	15,777	18,629	5,500	22,734
EXPENDITURES									
Salaries and Fringes	-	1,008	8,695	-	7,512	-	-	2,245	5,432
Direct client assistance	4,573	1,734	3,193	-	8,666	15,777	18,629	1,100	12,372
Supplies	1,354	19	127	-	97	-	-	26	69
Telephone	-	22	135	-	108	-	-	18	90
Postage and shipping	-	1	5	-	4	-	-	2	2
Occupancy	1,500	94	589	-	471	-	-	81	389
Equipment rental and maintenance	152	203	371	-	1,017	-	-	132	1,876
Travel	-	-	25	-	26	-	-	-	-
Insurance	-	75	493	-	373	-	-	72	300
Contractual Services	-	18	113	-	88	-	-	17	71
Training	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-
Other costs	105	88	561	-	439	-	-	127	306
Equipment	7,000	5	31	-	23	-	-	6	17
Interest	-	-	-	-	-	-	-	-	-
Inter-agency charges	3,060	-	2,000	-	3,000	-	-	479	2,260
In-kind expenses	-	-	-	-	-	-	-	-	-
Total expenditures	17,744	3,267	16,338	-	21,824	15,777	18,629	4,305	23,184
REVENUE OVER (UNDER) EXPENSES	\$ 1	\$ 2,369	\$ 3,662	\$ -	\$ (1,824)	\$ -	\$ -	\$ 1,195	\$ (450)

(Continued)

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

SCHEDULE OF PROGRAM ACTIVITY (Continued)

For the Year Ended December 31, 2022

	Nutrition				Transportation				
	In-kind Congregate	In-kind HDM	General Nutrition Donor	Logan Tax Referendum	AAOA	AAOA CARES	AAOA VAC	AAOA Social Isolation	Customer Donations
PUBLIC SUPPORT AND REVENUE									
Grants - federal	\$ -	\$ -	\$ -	\$ -	\$ 15,706	\$ 1,719	\$ 3,990	\$ 3,855	\$ -
Grants- state	-	-	-	-	30,226	-	-	-	-
Grants - other	-	-	-	8,909	-	-	-	-	-
Program income	-	-	285	-	-	-	-	-	8,054
Contributions	-	-	15	-	-	-	-	-	-
In-kind donations	48,752	27,588	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-
Gain on disposal	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total public support and revenue	48,752	27,588	300	8,909	45,932	1,719	3,990	3,855	8,054
EXPENDITURES									
Salaries and Fringes	-	-	122	1,346	23,095	-	-	3,346	4,424
Direct client assistance	-	-	116	2,312	8	-	-	-	2
Supplies	-	-	2	26	106	-	-	-	20
Telephone	-	-	3	29	431	-	-	-	83
Postage and shipping	-	-	-	1	12	-	-	-	2
Occupancy	-	-	11	126	1,797	-	-	-	351
Equipment rental and maintenance	-	-	25	271	5,666	858	3,591	-	1,789
Travel	-	-	-	-	10	-	-	9	2
Insurance	-	-	9	100	6,814	-	-	-	1,317
Contractual Services	-	-	2	24	247	-	-	-	47
Training	-	-	-	-	40	-	-	-	8
Depreciation	-	-	-	-	-	-	-	-	-
Other costs	-	-	11	117	1,927	-	-	-	558
Equipment	-	-	-	6	118	-	-	-	23
Interest	-	-	-	-	-	-	-	-	-
Inter-agency charges	-	-	15	1,770	5,661	861	399	500	686
In-kind expenses	48,752	27,588	-	-	-	-	-	-	-
Total expenditures	48,752	27,588	316	6,128	45,932	1,719	3,990	3,855	9,312
REVENUE OVER (UNDER) EXPENSES	\$ -	\$ -	\$ (16)	\$ 2,781	\$ -	\$ -	\$ -	\$ -	\$ (1,258)

(Continued)

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

SCHEDULE OF PROGRAM ACTIVITY (Continued)

For the Year Ended December 31, 2022

	Transportation								Agency Development			
	United	Logan		Federal	General	ALMH	Bus	In-kind	CNCS	IDOA	Foster	
	Way	Eaton	Tax Referendum	Transit							Grandparent Donor	
PUBLIC SUPPORT AND REVENUE												
Grants - federal	\$ -	\$ -	\$ -	\$ 6,891	\$ -	\$ -	\$ -	\$ -	\$ 344,954	\$ -	\$ -	\$ -
Grants- state	-	-	-	-	-	-	-	-	-	26,466	-	-
Grants - other	10,000	25,000	8,909	-	-	-	-	-	-	-	-	-
Program income	-	-	-	-	165	4,840	41,769	-	-	-	-	-
Contributions	-	-	-	-	5,015	-	-	-	-	-	-	-
In-kind donations	-	-	-	-	-	-	-	18,660	-	-	-	41,044
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-	-	-	-
Gain on disposal	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Total public support and revenue	10,000	25,000	8,909	6,891	5,180	4,840	41,769	18,660	344,954	26,466	-	41,044
EXPENDITURES												
Salaries and Fringes	4,527	13,556	3,297	5,337	4,686	1,847	22,632	-	66,718	8,631	-	-
Direct client assistance	2	4	1	-	-	1	8	-	900	60	-	-
Supplies	25	50	13	-	-	7	103	-	1,426	3,091	-	-
Telephone	102	205	55	-	-	31	406	-	2,082	-	-	-
Postage and shipping	3	6	1	-	-	1	11	-	1,235	269	-	-
Occupancy	430	866	231	-	-	128	1,718	-	28,423	5	-	-
Equipment rental and maintenance	2,204	4,396	2,727	1,554	-	681	7,208	-	533	-	-	-
Travel	2	5	1	-	-	1	12	-	8,939	2	-	-
Insurance	1,622	3,244	866	-	-	486	6,419	-	7,316	689	-	-
Contractual Services	59	117	31	-	-	18	232	-	1,140	-	-	-
Training	10	19	5	-	-	3	42	-	28	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Other costs	407	814	218	-	-	(86)	1,613	-	172,483	10,619	-	-
Equipment	28	56	15	-	-	8	111	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Inter-agency charges	1,250	2,500	1,770	-	512	229	2,099	-	13,730	3,100	-	-
In-kind expenses	-	-	-	-	-	-	-	18,660	-	-	-	41,044
Total expenditures	10,671	25,838	9,231	6,891	5,198	3,355	42,614	18,660	304,953	26,466	-	41,044
REVENUE OVER (UNDER) EXPENSES	\$ (671)	\$ (838)	\$ (322)	\$ -	\$ (18)	\$ 1,485	\$ (845)	\$ -	\$ 40,001	\$ -	\$ -	\$ -

(Continued)

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

SCHEDULE OF PROGRAM ACTIVITY (Continued)

For the Year Ended December 31, 2022

	Agency Development									
	Cheeseburger	Lincoln Work Camps	Holiday Hearts for Kids	Employee Donation	Online Sales	Client Intake	In-kind	PC Lease	Cash Donor	Tri-County Census
PUBLIC SUPPORT AND REVENUE										
Grants - federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants- state	-	-	-	-	-	-	-	-	-	-
Grants - other	-	-	-	-	-	-	-	-	-	-
Program income	-	-	-	-	-	-	-	-	581	-
Contributions	-	-	2,635	730	-	-	-	-	29,711	-
In-kind donations	-	-	-	-	-	-	196,892	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Fundraising	50,106	-	-	-	-	-	-	-	-	-
Gain on disposal	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	8,172	-
Total public support and revenue	50,106	-	2,635	730	-	-	196,892	-	38,464	-
EXPENDITURES										
Salaries and Fringes	2,470	3,646	-	-	-	-	-	-	28,641	-
Direct client assistance	-	-	-	-	-	-	-	-	-	-
Supplies	638	1	2,421	-	-	-	-	-	180	-
Telephone	-	-	-	-	-	-	-	-	646	-
Postage and shipping	130	-	-	-	-	-	-	-	2,813	-
Occupancy	-	-	-	-	-	-	-	-	2,923	-
Equipment rental and maintenance	11	-	-	-	-	-	-	-	128	-
Travel	11	21	-	-	-	-	-	-	132	-
Insurance	-	-	-	-	-	-	-	-	2,093	-
Contractual Services	-	-	-	-	-	-	-	-	4,274	-
Training	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-
Other costs	23,121	-	-	-	-	-	-	4	12,417	-
Equipment	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	2,419	-
Inter-agency charges	2,972	-	-	-	-	-	-	-	2,893	-
In-kind expenses	-	-	-	-	-	-	196,892	-	-	-
Total expenditures	29,353	3,668	2,421	-	-	-	196,892	4	59,559	-
REVENUE OVER (UNDER) EXPENSES	\$ 20,753	\$ (3,668)	\$ 214	\$ 730	\$ -	\$ -	\$ -	\$ (4)	\$ (21,095)	\$ -

(Continued)

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

SCHEDULE OF PROGRAM ACTIVITY (Continued)

For the Year Ended December 31, 2022

	Administrative						Total
	Indirect	Thrift Store	Central Kitchen	General	Food Pantry	IRPF	
PUBLIC SUPPORT AND REVENUE							
Grants - federal	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ 8,644,844
Grants- state	(70)	-	-	-	-	-	1,916,895
Grants - other	-	-	-	-	22,000	19,461	151,779
Program income	-	-	-	-	-	-	83,928
Contributions	-	-	-	-	23,260	-	90,060
In-kind donations	-	-	-	-	91,477	-	1,705,827
Interest	-	-	-	26	-	-	349
Fundraising	-	-	-	-	-	-	50,106
Gain on disposal	-	-	-	9,608	-	-	9,608
Miscellaneous	9,160	1,235	3,789	24,284	-	-	46,640
Total public support and revenue	9,090	1,235	3,789	33,918	136,737	19,461	12,700,036
EXPENDITURES							
Salaries and Fringes	516,412	-	96,261	26,337	-	-	3,999,572
Direct client assistance	6,091	-	(103,767)	-	-	-	4,579,124
Supplies	4,682	-	364	5,570	1,287	2,568	142,859
Telephone	3,012	-	1,993	29	402	-	73,340
Postage and shipping	488	-	34	3,238	24	104	13,971
Occupancy	13,264	-	11,308	1	4,951	3,447	513,019
Equipment rental and maintenance	6,930	-	3,530	1,036	2,703	1,303	156,593
Travel	1,030	-	1,300	-	-	-	37,847
Insurance	19,435	61	-	-	995	-	180,010
Contractual Services	30,557	-	980	-	-	-	235,576
Training	418	-	-	166	-	106	78,445
Depreciation	-	-	-	150,429	-	-	150,429
Other costs	46,078	25	4,596	708	17,698	-	561,910
Equipment	848	-	-	-	-	-	18,495
Interest	-	-	-	18,283	-	-	20,702
Inter-agency charges	(764,534)	13	-	-	2,951	-	-
In-kind expenses	-	-	-	-	91,477	-	1,705,827
Total expenditures	(115,289)	99	16,599	205,797	122,488	7,528	12,467,719
REVENUE OVER (UNDER) EXPENSES	\$ 124,379	\$ 1,136	\$ (12,810)	\$ (171,879)	\$ 14,249	\$ 11,933	\$ 232,317

(Concluded)