



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

FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT

For the Year Ended December 31, 2024

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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, 2024, 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, 2024, 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.

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 July 22, 2025, 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 CPA LLC

Springfield, Illinois
July 22, 2025

FINANCIAL STATEMENTS

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

STATEMENT OF FINANCIAL POSITION

December 31, 2024

ASSETS	
CURRENT ASSETS	
Cash and cash equivalents	\$ 466,037
Certificate of deposit	114,578
Accounts receivable - customers	28,343
Accounts receivable - due from funding sources	600,973
Prepaid expense	<u>217,301</u>
Total current assets	<u>1,427,232</u>
NONCURRENT ASSETS	
Property and equipment at cost, net of accumulated deprivation	1,326,402
Operating right-of-use asset, net	2,259,059
Financing right-of-use asset, net	<u>8,410</u>
Total noncurrent assets	<u>3,593,871</u>
TOTAL ASSETS	<u><u>\$ 5,021,103</u></u>
LIABILITIES AND NET ASSETS	
LIABILITIES	
Accounts payable	\$ 315,394
Accrued expenses	358,541
Unearned grant advance	18,876
Line of credit	58,313
Notes payable - current portion	159,233
Operating lease liability - current portion	227,156
Financing lease liability - current portion	<u>4,287</u>
Total current liabilities	1,141,800
OTHER LIABILITIES	
Notes payable - noncurrent	81,124
Operating lease liability - noncurrent	2,031,903
Financing lease liability - noncurrent	<u>9,940</u>
Total liabilities	<u>3,264,767</u>
NET ASSETS	
With donor restrictions	349,077
Without donor restrictions	<u>1,407,259</u>
Total net assets	<u>1,756,336</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 5,021,103</u></u>

See accompanying notes to the financial statements.

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE			
Grants - federal	\$ 8,790,728	\$ -	\$ 8,790,728
Grants - state	1,527,165	-	1,527,165
Grants - other	2,439	78,626	81,065
Program income	80,789	-	80,789
Contributions	70,740	164,975	235,715
In-kind donations	1,947,504	-	1,947,504
Interest	8,949	-	8,949
Fundraising	35,013	-	35,013
Miscellaneous	126,932	-	126,932
Satisfaction of program restrictions	206,134	(206,134)	-
Total revenue	12,796,393	37,467	12,833,860
EXPENSES			
Program services			
Child care/education	5,853,877	-	5,853,877
Transportation services	197,477	-	197,477
Nutrition services	526,191	-	526,191
Community services	857,697	-	857,697
Weatherization services	772,080	-	772,080
Residential energy services	3,216,374	-	3,216,374
Other	316,663	-	316,663
Total program services	11,740,359	-	11,740,359
Supporting services			
Management and general	862,910	-	862,910
Total supporting services	862,910	-	862,910
Total expenses	12,603,269	-	12,603,269
CHANGE IN NET ASSETS	193,124	37,467	230,591
NET ASSETS - BEGINNING	1,214,135	311,610	1,525,745
NET ASSETS - ENDING	\$ 1,407,259	\$ 349,077	\$ 1,756,336

See accompanying notes to the financial statements.

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended December 31, 2024

Program Services											
	Child Care/ Education	Transportation Services	Nutrition Services	Community Services	Weatherization Assistance	Residential Energy Assistance	Other	Total Program Services	Management and General	Total	
EXPENSES:											
Salaries and fringes	\$ 3,062,044	\$ 102,652	\$ 213,230	\$ 275,800	\$ 205,753	\$ 259,414	\$ 16,092	\$ 4,134,985	\$ 526,384	\$ 4,661,369	
Direct client assistance	242,658	-	193,173	48,096	2,046	2,758,469	42,351	3,286,793	5,137	3,291,930	
Supplies	69,699	487	1,980	7,357	16,425	6,977	27,705	130,630	39,261	169,891	
Telephone	51,799	1,720	3,094	4,755	3,222	4,035	940	69,565	5,619	75,184	
Postage and shipping	1,320	84	199	923	358	648	851	4,383	5,356	9,739	
Occupancy	1,408,232	6,412	32,111	65,398	-	22,232	382	1,534,767	113,366	1,648,133	
Equipment rental and maintenance	38,665	22,169	16,013	4,192	3,275	1,061	3,193	88,568	14,496	103,064	
Travel	15,509	1	939	7,330	77	2,652	95	26,603	1,407	28,010	
Insurance	127,313	22,613	14,845	17,762	14,489	2,224	203	199,449	34,794	234,243	
Contractual services	508,221	33,797	30,033	171,040	506,625	86,356	189,285	1,525,357	15,577	1,540,934	
Professional services	34,277	1,436	1,993	15,740	-	51	6,792	60,289	4,480	64,769	
Training	61,877	176	77	2,230	5,218	942	15	70,535	6,490	77,025	
Depreciation	88,368	2,981	12,612	12,948	11,655	48,555	7,788	184,907	14,762	199,669	
Other costs	141,939	2,817	5,446	223,779	2,568	21,924	19,961	418,434	52,254	470,688	
Equipment	1,799	132	446	347	369	834	1,010	4,937	1,464	6,401	
Interest	157	-	-	-	-	-	-	157	22,063	22,220	
TOTAL EXPENSES	\$ 5,853,877	\$ 197,477	\$ 526,191	\$ 857,697	\$ 772,080	\$ 3,216,374	\$ 316,663	\$ 11,740,359	\$ 862,910	\$ 12,603,269	

See accompanying notes to the financial statements.

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2024

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ 230,591
Adjustments to reconcile excess of support and revenue over expenses to cash provided by operating activities	
Depreciation	199,669
Changes in operating assets and liabilities	
Increase in accounts receivable	(169,569)
Increase in prepaid expense	(15,628)
Increase in accounts payable	107,883
Increase in accrued expenses	69,939
Decrease in unearned grant advance	(42,484)
	<hr/>
Net cash from operating activities	380,401

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of fixed assets	(373,620)
Proceeds from certificate of deposit	100,000
Purchase of certificate of deposit	(114,578)
	<hr/>
Net cash from investing activities	(388,198)

CASH FLOWS FROM FINANCING ACTIVITIES

Proceeds on line of credit	904,898
Payments on line of credit	(898,379)
Payments on finance lease liability	3,102
Proceeds on notes payable	250,327
Payments on notes payable	(246,187)
	<hr/>
Net cash from financing activities	13,761

CHANGE IN CASH AND CASH EQUIVALENTS 5,964

CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR 460,073

CASH AND CASH EQUIVALENTS, END OF YEAR \$ 466,037

SUPPLEMENTAL CASH FLOW DISCLOSURES

Cash paid for interest during the current year	\$ 22,220
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See accompanying notes to the financial statements.

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

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

The Agency considers all liquid investments with original maturities of three months or less to be cash equivalents. The Agency held no cash equivalents as of December 31, 2024.

The Agency maintains its cash and cash equivalents in various financial institutions, which at times may exceed federally insured limits. As of December 31, 2024 the Agency had balances in excess of FDIC limits of approximately \$302,000. The Agency has not experienced any losses in such accounts and management believes it is not exposed to any significant credit risk on cash.

Allowance for Credit Losses - Held-to-Maturity Securities

Management measures expected credit losses on held-to-maturity securities on a collective basis by major security type. The held-to-maturity securities held by the Agency consist of certificates of deposit with maturity dates greater than 90 days. The certificates of deposit are fully insured by FDIC and therefore the Agency expects zero credit loss and believes no allowance for credit loss is adequate.

Accounts Receivable

Accounts receivable are carried at cost. Accounts receivable are periodically reviewed to determine the adequacy of the allowance for credit losses. Any amounts not paid in accordance with the terms are considered past due. The allowance is based on a combination of historical write-offs and collections as well as reasonable and supportable forecasts of future economic conditions. Based upon management's evaluation, an allowance is not deemed necessary as of December 31, 2024. However, actual write-offs might exceed the recorded allowance. Accounts receivable due from funding sources represent balances due to the Agency for eligible costs incurred under grant agreements. The Agency considers all amounts fully collectible as of December 31, 2024.

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

Significant Accounting Policies (Continued)

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.

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, 2024 was \$199,669.

Vacation and Personal Leave

The Agency offers 13 days of vacation to employees. On August 1 employees are credited with up to 19 paid vacation days and have until July 31, one calendar year, to use the time. Employees hired during the year are awarded vacation based on date of hire, in accordance with the policy. On December 31, 2024, the unused balance of vacation and personal leave is \$175,121 and is included in the Statement of Financial Position in accrued expenses.

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

Significant Accounting Policies (Continued)

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. As of December 31, 2024, the Agency had \$18,876 in unearned grant advances. As of December 31, 2024, the Agency had conditional grant awards of approximately \$3,962,000 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.

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 in 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 are received, the contributions revenue is reported as net assets without donor restrictions.

In-Kind - The Agency receives volunteer goods and services as part of its Child care/education, Transportation, Nutrition and Community Service programs. In-kind contributions are shown as support and expenditures in these programs and are recorded at the fair value of the goods or services at the time of donation. The amounts included in the financial statements are only those allowable under USGAAP. 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.

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

Significant Accounting Policies (Continued)

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). Right-of-use (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. 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 lease liability is initially and subsequently recognized based on the present value of its future lease payments. Variable payments are included in the future lease payments when those variable payments depend on an index or a rate. Increases (decreases) to variable lease payments due to subsequent changes in an index or rate are recorded as variable lease expense (income) in the future period in which they are incurred.

The ROU asset for operating leases is subsequently measured throughout the lease term at the amount of the remeasured lease liability (i.e., present value of the remaining lease payments), plus unamortized initial direct costs, plus (minus) any prepaid (accrued) lease payments, less the unamortized balance of lease incentives received, and any impairment recognized. The ROU asset for finance leases is amortized on a straight-line basis over the lease term. For operating leases with lease payments that fluctuate over the lease term, the total lease costs are 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.

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.

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

Significant Accounting Policies (Continued)

Functional Expenses (Continued)

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. The Organization files various federal or state nonprofit tax returns. The Organization is no longer subject to U.S. federal or state examinations by tax authorities for tax years prior to 2021.

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 \$49,969.

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.

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

3. LIQUIDITY (Continued)

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

Assets available within 12 months	
Cash and cash equivalents	\$ 466,037
Certificate of deposit	114,578
Accounts receivable	629,316
Less: Amounts held as collateral	(160,166)
Less: Net assets with donor restrictions	<u>(349,077)</u>
 TOTAL ASSETS AVAILABLE	 <u>\$ 700,688</u>

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	\$ 2,042,180	\$ 293,828	\$ -	\$ 2,336,008
Buildings and leasehold improvements	939,065	79,792	-	1,018,857
Land	<u>41,017</u>	<u>-</u>	<u>-</u>	<u>41,017</u>
 Total depreciable assets	<u>3,022,262</u>	<u>373,620</u>	<u>-</u>	<u>3,395,882</u>
 Accumulated depreciation	<u>1,869,811</u>	<u>199,669</u>	<u>-</u>	<u>2,069,480</u>
 NET PROPERTY AND EQUIPMENT	<u>\$ 1,152,451</u>	<u>\$ 173,951</u>	<u>\$ -</u>	<u>\$ 1,326,402</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 \$293,828 in grant funds used to purchase equipment and/or leasehold improvements. Depreciation was calculated using the useful lives as described in Note 1.

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

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, 2024 was limited to 9.75%. The line of credit is secured by collateral, which includes accounts receivable, equipment and fixtures. The balance on the line of credit as of December 31, 2024 was \$58,313.

6. NOTES PAYABLE

The Agency has the following notes outstanding at December 31, 2024:

Bank Direct loan, dated December 31, 2024, with a maturity date on July 30, 2025. Interest is paid monthly at a rate of 13.32%. Payments of \$15,156 are made on the 31st of each month until July 30, 2025. \$ 138,478

Heartland Bank and Trust loan dated June 11, 2024, with a maturity date of June 11, 2029. Interest is paid monthly at a fixed rate of 4.99%. Payments of \$2,114 are made on the 11th of the month until June 11, 2029. The loan is secured by certificate of deposit. 101,879

TOTAL NOTES PAYABLE \$ 240,357

The minimum payments under these agreements are as follows:

Year Ended:

2025	\$ 159,233
2026	21,815
2027	22,928
2028	24,099
2029	<u>12,282</u>

TOTAL \$ 240,357

7. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions as of December 31, 2024 are restricted for the following purposes:

Transportation services	\$ 1,266
Nutrition services	57,060
Residential energy services	45,644
Other services	<u>245,107</u>

TOTAL \$ 349,077

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, 2024, the Agency is not aware of any such costs, except as disclosed in Note 1. 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, 2024:

Contractual services	\$ 904,565
Space	1,001,213
Supplies	18,543
Travel	750
Other	<u>22,433</u>
TOTAL	<u>\$ 1,947,504</u>

The Agency maintains grants and programs that require in-kind matching of local services and materials for federal funds expended. Those programs include: Child Care/Education 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.

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.

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

9. DONATED SERVICES AND MATERIALS - IN-KIND (Continued)

All in-kind donations received during the year ended December 31, 2024 were received without donor restrictions and were used during the year.

10. LEASES

Operating leases

The Agency has operating leases for classrooms, offices, and copiers. The leases have remaining terms of 1 to 13 years as of December 31, 2024. The components of the lease expense were operating lease cost of \$281,600 for the year ended December 31, 2024.

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 variable costs of \$5,791 incurred during 2024. In addition, the Agency holds a short-term office space that expired February 28, 2025, the Agency incurred expenditures related to the short-term lease for the year ending December 31, 2024 of \$3,000.

Future minimum lease payments under non-cancellable operating leases as of December 31, 2024 were as follows:

2025	\$ 269,821
2026	269,821
2027	215,184
2028	187,866
2029	187,866
Thereafter	<u>1,406,218</u>
Total future undiscounted lease payments	2,536,776
Less: Interest	<u>(277,717)</u>
PRESENT VALUE OF LEASE LIABILITIES	<u>\$ 2,259,059</u>

The weighted-average remaining lease term (years) for the operating leases is 11.7. The weighted-average discount rate is 2.00%.

The following table summarize supplemental cash flow information at December 31, 2024:

Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows from operating leases	<u>\$ 281,600</u>

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

10. LEASES (Continued)

Finance leases

The Organization has financing leases for copiers. The assets capitalized under these agreements totaled \$21,627.

The components of lease expense were:

Amortization of right-of-use assets	\$	4,325
Interest on lease liabilities		686

The following table summarizes the supplemental cash flow information at December 31, 2024:

Operating cash flows from finance leases	\$	686
Financing cash flows from finance leases		4,108
Weighted-average remaining lease term (years)		3.1
Weighted-average discount rate		4.27%

The following table provides the maturities of the finance lease liabilities at December 31, 2024:

2025	\$	4,794
2026		4,794
2027		4,794
2028		<u>800</u>
Total future undiscounted lease payments		15,182
Less: Imputed interest		<u>(955)</u>
PRESENT VALUE OF LEASE LIABILITIES	\$	<u>14,227</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 \$106,198 during 2024 which 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. 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).

The Organization has evaluated subsequent events through July 22, 2025 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.

SUPPLEMENTARY INFORMATION

3051 Hollis Dr., 3rd Floor
Springfield, IL 62704
217.793.3363

SIKICH.COM

**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, 2024, 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 July 22, 2025.

Report on 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 or significant deficiencies may exist that have not been identified.

Report on 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 CPA LLC

Springfield, Illinois
July 22, 2025

3051 Hollis Dr., 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, 2024. 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, 2024.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of 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 CPA LLC

Springfield, Illinois
July 22, 2025

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2024

	Assistance Listing Number	Grant Award Number	Total Grant Award
<u>U.S. Department of Health and Human Services</u>			
Direct Program:			
Head Start	93.600	05CH0114-55-04	\$ 562,083 (M)
Head Start	93.600	05CH0114-55-05	4,170,246 (M)
Total Head Start Cluster, ALN 93.600			<u>4,732,329</u>
Pass Through - Illinois Department of Commerce and Economic Opportunity:			
Community Services Block Grant	93.569	24-231011	305,621
			<u>305,621</u>
Low Income Home Energy Assistance Program	93.568	23-224011	50,087
Low Income Home Energy Assistance Program	93.568	24-224011	1,764,722
Low Income Home Energy Assistance Program	93.568	25-224011	27,623
Low Income Home Energy Assistance Program ARPA	93.568	23-274011	383,770
Weatherization Assistance for Low Income Persons	93.568	23-221011	272,161
Weatherization Assistance for Low Income Persons	93.568	24-221011	97,480
Total Low Income Home Energy Assistance Program, ALN 93.568			<u>2,595,843</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 17-25	34,076
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers - COVID-19	93.044	ARP T 17-22	4,145
Total ALN 93.044			<u>38,221</u>
Special Programs for the Aging, Title III, Part B, Grants for			
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	N 17-24	83,445
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	N 17-25	22,432
COVID-19 Special Programs for the Aging Title III, Part C Nutrition Services	93.045	ARP N 17-22	64,877
Total ALN 93.045			<u>170,754</u>
Nutrition Services Incentive Program	93.053	N 17-24	17,495
Nutrition Services Incentive Program	93.053	N 17-25	3,640
Total ALN 93.053			<u>21,135</u>
Total Aging Cluster			<u>230,110</u>
Total U.S. Department of Health and Human Services			<u>7,863,903</u>

See accompanying notes to the financial statements.

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2024

	Assistance Listing Number	Grant Award Number	Total Grant Award
Pass Through - Illinois Department of Education			
Child and Adult Care Food Program (Head Start)	10.558	N/A	\$ 189,399
Child and Adult Care Food Program (Early Head Start)	10.558	N/A	52,938
Total Child and Adult Care Food Program, ALN 10.558			<u>242,337</u>
Total U.S. Department of Agriculture			<u>242,337</u>
<u>U.S. Corporation for National and Community Services</u>			
Foster Grandparents Program	94.011	23SFCIL003	362,002
Total Foster Grandparent Cluster, ALN 94.011			<u>362,002</u>
Total U.S. Corporation for National and Community Services			<u>362,002</u>
<u>U. S. Department of Energy</u>			
Pass Through - Illinois Department of Public Aid			
Weatherization Assistance for Low-Income Persons	81.042	22-402011	98,721
Weatherization Assistance for Low-Income Persons	81.042	22-403011	103,678
Pass Through - Illinois Department of Commerce and Economic Opportunity			
Weatherization Assistance for Low-Income Persons	81.042	23-461011	120,087
Total Weatherization Assistance for Low-Income Persons, ALN 81.042			<u>322,486</u>
Total U.S. Department of Energy			<u>322,486</u>
TOTAL FEDERAL PROGRAMS			<u><u>\$ 8,790,728</u></u>

(M) Program was audited as a major program.

See accompanying notes to the financial statements.

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2024

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, 2024.

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended December 31, 2024

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:

<u>Name of Federal Program or Cluster</u>	<u>Assistance Listing Number(s)</u>
---	-------------------------------------

U.S Department of Health & Human Services:

Head Start Cluster	93.600
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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, 2024

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

For the Year Ended December 31, 2024

	Head Start				Community and Personal Development			
	HHS	CACFP	In-Kind	Cash Donations	CSB	SWF	Jefferson Christian Church	Logan County Jail
PUBLIC SUPPORT AND REVENUE								
Grants - federal	\$ 4,732,330	\$ 242,336	\$ -	\$ -	\$ 305,621	\$ -	\$ -	\$ -
Grants- state	-	-	-	-	-	-	-	-
Grants - other	-	-	-	-	-	-	-	-
Program income	-	-	-	-	-	-	-	-
Contributions	-	-	-	6,527	-	1,500	6,627	3,333
In-kind donations	-	-	1,511,085	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-
Gain on disposal	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Total public support and revenue	4,732,330	242,336	1,511,085	6,527	305,621	1,500	6,627	3,333
EXPENDITURES								
Salaries and fringes	3,020,996	41,048	-	-	163,960	-	-	243
Direct client assistance	52,186	190,266	-	206	47,835	1,673	3,685	-
Supplies	55,204	33	-	94	885	-	-	-
Telephone	51,390	409	-	-	3,262	-	-	-
Postage and shipping	1,280	40	-	-	104	-	-	-
Occupancy	421,615	829	-	-	30,211	-	-	-
Equipment rental and maintenance	38,666	-	-	-	2,811	-	-	-
Printing and publications	-	-	-	-	-	-	-	-
Travel	15,309	182	-	-	428	-	-	3
Insurance	127,313	-	-	-	10,472	-	-	-
Contractual services	16,406	-	-	-	1,002	-	-	4,047
Professional services	34,212	-	-	65	3,994	-	-	-
Training	61,866	11	-	-	1,256	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Other costs	121,958	884	-	-	13,937	-	-	-
Equipment	1,799	-	-	-	347	-	-	-
Interest	157	-	-	-	-	-	-	-
Inter-agency charges	378,145	4,316	-	456	25,117	110	-	-
In-kind expenses	-	-	1,511,085	-	-	-	-	-
Total expenditures	4,398,502	238,018	1,511,085	821	305,621	1,783	3,685	4,293
REVENUE OVER (UNDER) EXPENSES	\$ 333,828	\$ 4,318	\$ -	\$ 5,706	\$ -	\$ (283)	\$ 2,942	\$ (960)

(This schedule is continued on the following page)

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

SCHEDULE OF PROGRAM ACTIVITY (Continued)

For the Year Ended December 31, 2024

	Energy Services										
	HHS LIHEAP	HHS LIHEAP CARES	State LIHEAP	DOE Weather	HHS Weather	State Weather	Weather Distribution	Ameren	Donor	Water Assistance Program	DOE BIL
PUBLIC SUPPORT AND REVENUE											
Grants - federal	\$ 1,842,432	\$ 383,770	\$ -	\$ 202,400	\$ 369,641	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,087
Grants- state	-	-	1,109,582	-	-	109,685	-	-	-	-	-
Grants - other	-	-	-	-	-	-	-	-	-	-	-
Program income	-	-	-	-	-	-	2,275	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	2,500	-	-
In-kind donations	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-	-	-
Gain on disposal	-	-	-	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Total public support and revenue	1,842,432	383,770	1,109,582	202,400	369,641	109,685	2,275	-	2,500	-	120,087
EXPENDITURES											
Salaries and fringes	145,040	56,454	56,620	69,846	89,651	34,130	-	-	1,300	-	12,126
Direct client assistance	1,500,220	273,894	977,755	373	-	-	-	2,357	4,243	-	-
Supplies	4,152	563	917	339	15,702	367	-	684	661	-	17
Telephone	2,492	761	784	714	1,747	712	-	-	-	-	49
Postage and shipping	244	163	238	55	61	55	-	3	-	-	187
Occupancy	13,330	4,823	4,079	-	-	-	-	-	-	-	-
Equipment rental and maintenance	568	301	192	727	1,762	759	-	-	-	-	27
Printing and publications	-	-	-	-	-	-	-	-	-	-	-
Travel	1,470	583	599	72	5	-	-	-	-	-	-
Insurance	673	723	828	3,065	7,950	2,832	-	-	-	-	643
Contractual services	62,426	23,617	13	107,300	228,016	64,116	-	300	-	-	107,193
Professional services	19	15	15	-	-	-	-	-	-	-	-
Training	768	8	164	2,426	2,959	-	-	-	-	-	(166)
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Other costs	3,157	1,759	16,972	710	1,270	588	-	36	-	-	-
Equipment	544	151	139	57	224	77	-	-	-	-	11
Interest	-	-	-	-	-	-	-	-	-	-	-
Inter-agency charges	107,329	20,960	50,267	16,716	20,294	6,049	-	-	-	-	-
In-kind expenses	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	1,842,432	384,775	1,109,582	202,400	369,641	109,685	-	3,380	6,204	-	120,087
REVENUE OVER (UNDER) EXPENSES	\$ -	\$ (1,005)	\$ -	\$ -	\$ -	\$ -	\$ 2,275	\$ (3,380)	\$ (3,704)	\$ -	\$ -

(This schedule is continued on the following page)

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

SCHEDULE OF PROGRAM ACTIVITY (Continued)

For the Year Ended December 31, 2024

	Nutrition											
	AAOA Congregate	AAOA HDM	AAOA Congregate COVID	AAOA HDM COVID	Meals on Wheels	Eaton	United Way	NSIP Congregate	NSIP HDM	Congregate Donations	HDM Donations	In-kind Congregate
PUBLIC SUPPORT AND REVENUE												
Grants - federal	\$ 57,811	\$ 48,066	\$ 12,460	\$ 52,416	\$ -	\$ -	\$ -	\$ 21,135	\$ -	\$ -	\$ -	\$ -
Grants- state	-	228,093	-	-	-	-	-	-	-	-	-	-
Grants - other	-	-	-	-	2,439	30,000	20,000	-	-	-	-	-
Program income	-	-	-	-	-	-	-	-	-	6,561	32,809	-
Contributions	-	-	-	-	-	-	-	-	-	-	-	-
In-kind donations	-	-	-	-	-	-	-	-	-	-	-	17,910
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-	-	-	-
Gain on disposal	-	-	-	-	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Total public support and revenue	57,811	276,159	12,460	52,416	2,439	30,000	20,000	21,135	-	6,561	32,809	17,910
EXPENDITURES												
Salaries and fringes	27,562	81,392	-	-	957	3,238	2,909	-	-	1,631	10,759	-
Direct client assistance	21,960	134,146	11,833	51,113	902	4,241	2,932	21,307	-	3,356	15,244	-
Supplies	101	941	-	-	15	98	78	-	-	9	77	-
Telephone	395	1,252	-	-	18	156	135	-	-	22	91	-
Postage and shipping	13	101	-	21	2	11	8	-	-	1	8	-
Occupancy	336	5,074	-	-	65	398	398	-	-	3	381	-
Equipment rental and maintenance	486	11,986	-	47	163	1,085	896	-	-	31	992	-
Printing and publications	-	-	-	-	-	-	-	-	-	-	-	-
Travel	65	92	-	-	-	24	25	-	-	-	-	-
Insurance	1,972	9,670	-	-	154	1,015	838	-	-	124	798	-
Contractual services	4	1,046	-	-	16	107	81	-	-	-	84	-
Professional services	-	1,570	-	-	19	124	109	-	-	-	131	-
Training	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Other costs	(999)	2,113	-	-	22	225	228	(172)	-	68	181	-
Equipment	-	349	-	-	4	30	25	-	-	-	29	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Inter-agency charges	5,916	26,427	627	1,235	-	1,500	2,000	-	-	633	2,826	-
In-kind expenses	-	-	-	-	-	-	-	-	-	-	-	17,910
Total expenditures	57,811	276,159	12,460	52,416	2,337	12,252	10,662	21,135	-	5,878	31,601	17,910
REVENUE OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ 102	\$ 17,748	\$ 9,338	\$ -	\$ -	\$ 683	\$ 1,208	\$ -

(This schedule is continued on the following page)

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

SCHEDULE OF PROGRAM ACTIVITY (Continued)

For the Year Ended December 31, 2024

	Nutrition (Continued)			Transportation								
	In-kind HDM	General Nutrition Donor	Logan Tax Referendum	AAOA	AAOA CARES	Social Isolation	Customer Donations	United Way	Eaton	Logan Tax Referendum	Federal Transit	General
PUBLIC SUPPORT AND REVENUE												
Grants - federal	\$ -	\$ -	\$ -	\$ 34,076	\$ 4,145	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants- state	-	-	-	32,258	-	3,027	-	-	-	-	-	-
Grants - other	-	-	-	-	-	-	-	12,000	30,000	-	-	-
Program income	-	-	-	-	-	-	19,783	-	-	-	-	1,000
Contributions	-	7,228	10,819	-	-	-	-	-	-	10,819	-	860
In-kind donations	26,535	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-	-	-	-
Gain on disposal	-	-	-	-	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Total public support and revenue	26,535	7,228	10,819	66,334	4,145	3,027	19,783	12,000	30,000	10,819	-	1,860
EXPENDITURES												
Salaries and fringes	-	79	898	37,443	-	2,584	12,746	10,535	18,184	5,172	-	-
Direct client assistance	-	265	1,961	-	-	-	-	-	-	-	-	-
Supplies	-	1	23	206	-	-	51	54	76	27	-	-
Telephone	-	1	30	806	-	27	147	166	309	85	-	-
Postage and shipping	-	-	2	37	-	-	8	9	14	4	-	-
Occupancy	-	5	118	2,754	-	-	696	711	981	361	-	-
Equipment rental and maintenance	-	11	283	7,687	3,456	9	2,765	2,458	3,405	3,094	-	-
Printing and publications	-	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	14	260	9,672	-	-	2,063	2,435	3,944	1,232	-	1,532
Contractual services	-	2	21	187	-	-	29	34	74	18	-	-
Professional services	-	2	38	687	-	-	98	115	276	61	-	-
Training	-	-	-	94	-	-	24	31	23	15	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Other costs	-	46	53	722	-	7	860	385	463	190	-	-
Equipment	-	-	8	64	-	-	13	13	24	7	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Inter-agency charges	-	703	-	5,975	689	400	1,590	1,200	1,500	-	-	118
In-kind expenses	26,535	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	26,535	1,129	3,695	66,334	4,145	3,027	21,090	18,146	29,273	10,266	-	1,650
REVENUE OVER (UNDER) EXPENSES	\$ -	\$ 6,099	\$ 7,124	\$ -	\$ -	\$ -	\$ (1,307)	\$ (6,146)	\$ 727	\$ 553	\$ -	\$ 210

(This schedule is continued on the following page)

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

SCHEDULE OF PROGRAM ACTIVITY (Continued)

For the Year Ended December 31, 2024

	Transportation (Continued)			Agency Development								
	ALMH	Bus Advertising	In-kind Transportation	CNCS	IDOA	Foster Grandparent Donor	Cheeseburger	Lincoln Work Camps	Holiday Hearts for Kids	Employee Donation	In-kind	Cash Donor
PUBLIC SUPPORT AND REVENUE												
Grants - federal	\$ -	\$ -	\$ -	\$ 362,002	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants- state	-	-	-	-	44,589	-	-	-	-	-	-	-
Grants - other	-	-	-	-	-	-	-	-	-	-	-	-
Program income	-	18,361	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	33,807	302	520	-	44,638
In-kind donations	-	-	33,400	-	-	173,273	-	750	-	-	184,551	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	35,013	-	-	-	-	-
Gain on disposal	-	-	-	-	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Total public support and revenue	-	18,361	33,400	362,002	44,589	173,273	35,013	34,557	302	520	184,551	44,638
EXPENDITURES												
Salaries and fringes	(302)	21,462	-	97,173	14,667	-	7,716	2,961	-	-	-	-
Direct client assistance	-	-	-	261	-	-	378	9,485	244	-	-	-
Supplies	(1)	101	-	1,241	1,258	-	548	24,345	-	-	-	885
Telephone	(7)	272	-	1,304	189	-	107	40	-	-	-	708
Postage and shipping	-	16	-	466	353	-	216	369	-	-	-	221
Occupancy	(23)	1,293	-	28,015	6,673	-	-	-	-	-	-	-
Equipment rental and maintenance	(43)	2,432	-	1,209	172	-	63	15	-	-	-	36
Printing and publications	-	-	-	-	-	-	-	-	-	-	-	-
Travel	-	1	-	6,877	3	-	67	25	-	-	-	-
Insurance	(79)	3,045	-	6,948	342	-	-	-	-	-	-	(1,029)
Contractual services	-	73	-	1,105	133	-	-	2,834	-	-	-	436
Professional services	-	260	-	8,213	3,533	-	45	4,868	-	-	-	1,818
Training	-	4	-	864	110	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Other costs	(18)	398	-	193,623	15,293	-	7,209	5,793	2	100	-	3,330
Equipment	(1)	19	-	-	-	-	-	1,003	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Inter-agency charges	-	-	-	14,703	1,863	-	3,464	3,180	-	-	-	2,880
In-kind expenses	-	-	33,400	-	-	173,273	-	750	-	-	184,551	-
Total expenditures	(474)	29,376	33,400	362,002	44,589	173,273	19,813	55,668	246	100	184,551	9,285
REVENUE OVER (UNDER) EXPENSES	\$ 474	\$ (11,015)	\$ -	\$ -	\$ -	\$ -	\$ 15,200	\$ (21,111)	\$ 56	\$ 420	\$ -	\$ 35,353

(This schedule is continued on the following page)

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

SCHEDULE OF PROGRAM ACTIVITY (Continued)

For the Year Ended December 31, 2024

	Agency Development (Continued)		Administrative					Total
	Illinois Prairie Community Foundation	Henry and Constance Moore Trust	Indirect	Central Kitchen	General	Food Pantry	IRPF	
PUBLIC SUPPORT AND REVENUE								
Grants - federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,790,728
Grants- state	-	-	(69)	-	-	-	-	1,527,165
Grants - other	-	-	-	-	-	(30,000)	16,626	81,065
Program income	-	-	-	-	-	-	-	80,789
Contributions	-	106,198	-	-	37	-	-	235,715
In-kind donations	-	-	-	-	-	-	-	1,947,504
Interest	-	-	-	-	8,949	-	-	8,949
Fundraising	-	-	-	-	-	-	-	35,013
Gain on disposal	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	6,156	120,776	-	-	126,932
Total public support and revenue	-	106,198	(69)	6,156	129,762	(30,000)	16,626	12,833,860
EXPENDITURES								
Salaries and fringes	-	-	526,293	83,804	92	-	-	4,661,369
Direct client assistance	-	28,559	5,101	(91,127)	35	15,000	-	3,291,930
Supplies	-	1,900	7,794	435	25,975	-	5,486	151,342
Telephone	-	-	5,494	994	123	-	-	75,184
Postage and shipping	-	-	1,010	32	3,307	-	1,039	9,739
Occupancy	-	-	19,766	10,197	93,599	226	-	646,920
Equipment rental and maintenance	(15)	-	8,426	32	6,070	-	-	103,064
Printing and publications	-	-	-	-	-	-	-	-
Travel	-	-	1,406	-	-	-	-	27,258
Insurance	-	-	23,434	-	11,361	-	-	234,244
Contractual services	-	-	15,579	72	-	-	-	636,371
Professional services	-	-	4,482	-	-	-	-	64,769
Training	-	-	6,491	77	-	-	-	77,025
Depreciation	-	-	-	-	199,669	-	-	199,669
Other costs	-	-	45,334	3,681	1,551	-	5,373	448,260
Equipment	-	-	1,465	-	-	-	-	6,401
Interest	-	-	6,588	-	15,475	-	-	22,220
Inter-agency charges	-	-	(710,851)	-	-	-	1,663	-
In-kind expenses	-	-	-	-	-	-	-	1,947,504
Total expenditures	(15)	30,459	(32,188)	8,197	357,257	15,226	13,561	12,603,269
REVENUE OVER (UNDER) EXPENSES	\$ 15	\$ 75,739	\$ 32,119	\$ (2,041)	\$ (227,495)	\$ (45,226)	\$ 3,065	\$ 230,591

(Concluded)

(This schedule is continued on the following page)