SIKICH®

# Community Action Partnership of Central Illinois, Inc.

## Financial Statements and Independent Auditor's Report

**For the Year Ended December 31, 2025**

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


| | Page(s) |
|---|---|
| INDEPENDENT AUDITOR'S REPORT | 1-3 |
| FINANCIAL STATEMENTS | |
| Statement of Financial Position | 4 |
| Statement of Activities | 5 |
| Statement of Functional Expenses | 6 |
| Statement of Cash Flows | 7 |
| Notes to Financial Statements | 8-18 |
| SUPPLEMENTARY INFORMATION | |
| 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* | 19-20 |
| INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE | 21-23 |
| Schedule of Expenditures of Federal Awards | 24-25 |
| Notes to Schedule of Expenditures of Federal Awards | 26 |
| Schedule of Findings and Questioned Costs | 27-28 |
| Schedule of Program Activity | 29-34 |

SIKICH®

**Certified Public Accountants & Advisors**
Members of American Institute of Certified Public Accountants

3051 Hollis Dr., 3rd Floor
Springfield, IL 62704
+1 (217) 793-3363

sikich.com

# 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, 2025, 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, 2025, 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 13 2026, 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 13, 2026

# FINANCIAL STATEMENTS

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

STATEMENT OF FINANCIAL POSITION

December 31, 2025

## ASSETS

| | | |
|---|---|---|
| **CURRENT ASSETS** | | |
| Cash and cash equivalents | $ | 557,203 |
| Certificate of deposit | | 116,875 |
| Accounts receivable - customers | | 20,292 |
| Accounts receivable - due from funding sources | | 624,287 |
| Prepaid expense | | 167,566 |
| Total current assets | | 1,486,223 |
| **NONCURRENT ASSETS** | | |
| Property and equipment at cost, net of accumulated depreciation | | 1,199,614 |
| Operating right-of-use asset, net | | 1,976,619 |
| Finance right-of-use asset, net | | 89,356 |
| Total noncurrent assets | | 3,265,589 |
| **TOTAL ASSETS** | $ | 4,751,812 |

## LIABILITIES AND NET ASSETS

| | | |
|---|---|---|
| **LIABILITIES** | | |
| Accounts payable | $ | 201,826 |
| Accrued expenses | | 367,688 |
| Unearned grant advance | | 35,342 |
| Notes payable - current portion | | 126,427 |
| Operating lease liability - current portion | | 221,020 |
| Finance lease liability - current portion | | 26,440 |
| Total current liabilities | | 978,743 |
| **OTHER LIABILITIES** | | |
| Notes payable - noncurrent | | 59,283 |
| Operating lease liability - noncurrent | | 1,755,599 |
| Finance lease liability - noncurrent | | 61,174 |
| Total liabilities | | 2,854,799 |
| **NET ASSETS** | | |
| With donor restrictions | | 348,043 |
| Without donor restrictions | | 1,548,970 |
| Total net assets | | 1,897,013 |
| **TOTAL LIABILITIES AND NET ASSETS** | $ | 4,751,812 |

See accompanying notes to the financial statements.

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

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2025

| | Without Donor Restrictions | With Donor Restrictions | Total |
|---|---|---|---|
| **REVENUE** | | | |
| Grants - federal | $ 8,141,820 | $ - | $ 8,141,820 |
| Grants - state | 1,889,912 | - | 1,889,912 |
| Grants - other | 253,308 | 51,878 | 305,186 |
| Program income | 89,033 | - | 89,033 |
| Contributions | 92,630 | 139,762 | 232,392 |
| In-kind donations | 1,529,781 | - | 1,529,781 |
| Interest | 2,388 | - | 2,388 |
| Fundraising | 34,596 | - | 34,596 |
| Gain on disposal of fixed assets | 37,376 | - | 37,376 |
| Miscellaneous | 173,723 | - | 173,723 |
| Satisfaction of program restrictions | 192,674 | (192,674) | - |
| Total revenue | 12,437,241 | (1,034) | 12,436,207 |
| **EXPENSES** | | | |
| Program services | | | |
| Child care/education | 5,577,685 | - | 5,577,685 |
| Transportation services | 145,090 | - | 145,090 |
| Nutrition services | 527,905 | - | 527,905 |
| Community services | 808,642 | - | 808,642 |
| Weatherization services | 1,008,608 | - | 1,008,608 |
| Residential energy services | 3,000,511 | - | 3,000,511 |
| Other | 392,018 | - | 392,018 |
| Total program services | 11,460,459 | - | 11,460,459 |
| Supporting services | | | |
| Management and general | 835,071 | - | 835,071 |
| Total supporting services | 835,071 | - | 835,071 |
| Total expenses | 12,295,530 | - | 12,295,530 |
| CHANGE IN NET ASSETS | 141,711 | (1,034) | 140,677 |
| NET ASSETS - BEGINNING | 1,407,259 | 349,077 | 1,756,336 |
| **NET ASSETS - ENDING** | $ 1,548,970 | $ 348,043 | $ 1,897,013 |

See accompanying notes to the financial statements.

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

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended December 31, 2025

| | 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 | $ 3,219,874 | $ 65,094 | $ 201,798 | $ 273,464 | $ 238,131 | $ 232,445 | $ 15,029 | $ 4,245,835 | $ 540,511 | $ 4,786,346 |
| Direct client assistance | 220,599 | - | 216,540 | 41,845 | 3,330 | 2,593,355 | 143,163 | 3,218,832 | 3,038 | 3,221,870 |
| Supplies | 92,531 | 218 | 1,395 | 8,486 | 15,138 | 4,634 | 272 | 122,674 | 10,737 | 133,411 |
| Telephone | 52,513 | 1,452 | 3,220 | 4,404 | 3,520 | 3,425 | 772 | 69,306 | 6,190 | 75,496 |
| Postage and shipping | 1,821 | 43 | 105 | 766 | 128 | 285 | 352 | 3,500 | 183 | 3,683 |
| Occupancy | 942,138 | 7,028 | 19,425 | 72,558 | - | 19,702 | 588 | 1,061,439 | 140,888 | 1,202,327 |
| Equipment rental and maintenance | 39,682 | 11,598 | 17,920 | 5,330 | 2,495 | - | 793 | 77,818 | 3,766 | 81,584 |
| Travel | 13,652 | - | 1,366 | 7,144 | 118 | 1,163 | 63 | 23,506 | 1,384 | 24,890 |
| Insurance | 120,716 | 18,407 | 12,780 | 17,387 | 11,487 | - | 1,194 | 181,971 | 10,726 | 192,697 |
| Contractual services | 516,580 | 33,811 | 30,181 | 147,937 | 606,771 | 74,244 | 176,185 | 1,585,709 | 9,195 | 1,594,904 |
| Professional services | 48,226 | 1,381 | 1,992 | 12,689 | 902 | 65 | 1,644 | 66,899 | 4,953 | 71,852 |
| Training | 29,670 | - | 58 | 2,842 | 24,326 | - | - | 56,896 | 7,862 | 64,758 |
| Depreciation | 111,143 | 2,891 | 10,519 | 16,113 | 20,098 | 59,790 | 12,812 | 233,366 | 17,571 | 250,937 |
| Other costs | 159,282 | 3,048 | 9,940 | 196,713 | 82,014 | 10,049 | 36,621 | 497,667 | 50,892 | 548,559 |
| Equipment | 9,258 | 119 | 666 | 964 | 150 | 1,354 | 32 | 12,543 | 3,128 | 15,671 |
| Interest | - | - | - | - | - | - | 2,498 | 2,498 | 24,047 | 26,545 |
| **TOTAL EXPENSES** | $ 5,577,685 | $ 145,090 | $ 527,905 | $ 808,642 | $ 1,008,608 | $ 3,000,511 | $ 392,018 | $ 11,460,459 | $ 835,071 | $ 12,295,530 |

See accompanying notes to the financial statements.

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

STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2025

| | | |
|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | |
| Change in net assets | $ | 140,677 |
| Adjustments to reconcile excess of support and revenue over expenses to cash provided by operating activities | | |
| Depreciation | | 250,937 |
| Gain on disposal of fixed assets | | (37,376) |
| Changes in operating assets and liabilities | | |
| Increase in accounts receivable | | (15,263) |
| Decrease in prepaid expense | | 49,735 |
| Decrease in accounts payable | | (113,568) |
| Increase in accrued expenses | | 9,147 |
| Increase in unearned grant advance | | 16,466 |
| Net cash from operating activities | | 300,755 |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | |
| Purchase of fixed assets | | (159,774) |
| Proceeds from sale of fixed assets | | 73,001 |
| Purchase of certificate of deposit - re-invested earnings | | (2,297) |
| Net cash from investing activities | | (89,070) |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | |
| Proceeds on line of credit | | 384,378 |
| Payments on line of credit | | (442,691) |
| Payments on finance lease liability | | (7,559) |
| Proceeds on notes payable | | 104,586 |
| Payments on notes payable | | (159,233) |
| Net cash from financing activities | | (120,519) |
| CHANGE IN CASH AND CASH EQUIVALENTS | | 91,166 |
| CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR | | 466,037 |
| **CASH AND CASH EQUIVALENTS, END OF YEAR** | $ | 557,203 |
| **SUPPLEMENTAL CASH FLOW DISCLOSURES** | | |
| Cash paid for interest during the current year | $ | 26,545 |
| Establishment of finance lease right-of-use asset | | 92,700 |

See accompanying notes to the financial statements.

## 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's 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, 2025.

The Agency maintains its cash and cash equivalents in various financial institutions, which at times may exceed federally insured limits. As of December 31, 2025 the Agency had balances in excess of FDIC limits of approximately $338,000. 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, 2025. 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, 2025.

## 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 |

*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, 2025, the unused balance of vacation and personal leave is $172,616 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 unearned grant advance in the Statement of Financial Position. As of December 31, 2025, the Agency had $35,342 in unearned grant advance. As of December 31, 2025, the Agency had conditional grant awards of approximately $3,423,000 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 program expenses.

*Miscellaneous* - Miscellaneous income includes insurance proceeds received in connection with claims for covered losses. Insurance recoveries are accounted for in accordance with USGAAP applicable to contingencies.

## 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 of 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 and finance 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 specifically identifiable with a program are charged to that program. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Agency.

## 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 2022.

## 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 $68,665.

## 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.

## 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 | $ 557,203 |
| Certificate of deposit | 116,875 |
| Accounts receivable | 644,579 |
| Less: Amounts held as collateral | (81,124) |
| Less: Net assets with donor restrictions | (348,043) |
| TOTAL ASSETS AVAILABLE | $ 889,490 |

The Agency has a $100,000 line of credit as of December 31, 2025 to be used for liquidity purposes. There was no outstanding balance on the line of credit at December 31, 2025.

## 4. PROPERTY AND EQUIPMENT

Equipment and building consists of the following:

| | Beginning Balance | Additions | Disposals | Ending Balance |
|---|---|---|---|---|
| Equipment | $ 2,336,008 | $ 159,774 | $ 405,183 | $ 2,090,599 |
| Buildings and leasehold improvements | 1,018,857 | - | - | 1,018,857 |
| Land | 41,017 | - | - | 41,017 |
| Total depreciable assets | 3,395,882 | 159,774 | 405,183 | 3,150,473 |
| Accumulated depreciation | 2,069,480 | 250,937 | 369,558 | 1,950,859 |
| NET PROPERTY AND EQUIPMENT | $ 1,326,402 | $ (91,163) | $ 35,625 | $ 1,199,614 |

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 $156,911 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, 2025 was limited to 9.75%. The line of credit is secured by collateral, which includes accounts receivable, equipment and fixtures. There were no borrowings outstanding on the line of credit as of December 31, 2025.

## 6. NOTES PAYABLE

The Agency has the following notes outstanding at December 31, 2025:

| | |
|---|---|
| Bank Direct loan, dated December 31, 2025, with a maturity date on September 1, 2026. Interest is paid monthly at a rate of 12%. Payments of $12,209 are made on the 1st of each month until September 1, 2026. | $ 104,586 |
| 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. | 81,124 |
| TOTAL NOTES PAYABLE | $ 185,710 |

The minimum payments under these agreements are as follows:

Year Ended:

| | |
|---|---|
| 2026 | $ 126,427 |
| 2027 | 22,928 |
| 2028 | 24,099 |
| 2029 | 12,256 |
| TOTAL | $ 185,710 |

## 7. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions as of December 31, 2025 are restricted for the following purposes:

| | |
|---|---|
| Nutrition services | $ 79,771 |
| Residential energy services | 45,644 |
| Other services | 222,628 |
| TOTAL | $ 348,043 |

## 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, 2025, 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. The Agency 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, 2025:

| | |
|---|---|
| Contractual services | $ 884,409 |
| Space | 538,326 |
| Supplies | 38,997 |
| Travel | 1,511 |
| Other | 66,538 |
| TOTAL | $ 1,529,781 |

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 USGAAP. 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 for advertising 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.

All in-kind donations received during the year ended December 31, 2025 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 12 years as of December 31, 2025. The components of the lease expense were operating lease cost of $291,790 for the year ended December 31, 2025.

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 2025. In addition, the Agency holds a short-term office space that expired February 28, 2026. The Agency incurred expenditures related to the short-term lease for the year ending December 31, 2025 of $3,600.

Future minimum lease payments under non-cancellable operating leases as of December 31, 2025 were as follows:

| | |
|---|---|
| 2026 | $ 264,464 |
| 2027 | 209,828 |
| 2028 | 182,509 |
| 2029 | 182,509 |
| 2030 | 182,509 |
| Thereafter | 1,183,087 |
| Total future undiscounted lease payments | 2,204,906 |
| Less: Interest | (228,287) |
| PRESENT VALUE OF LEASE LIABILITIES | $ 1,976,619 |

The weighted-average remaining lease term (years) for the operating leases is 11.0. The weighted-average discount rate is 2.01%.

The following table summarize supplemental cash flow information at December 31, 2025:

| | |
|---|---|
| Cash paid for amounts included in the measurement of lease liabilities: | |
| Operating cash flows from operating leases | $ 291,790 |

*Finance leases*

The Organization has finance leases for copiers. The assets capitalized under these agreements totaled $110,440.

The components of lease expense were:

| | |
|---|---|
| Amortization of right-of-use assets | $ 16,903 |
| Interest on lease liabilities | 2,775 |

## 10. LEASES (Continued)

The following table summarizes the supplemental cash flow information at December 31, 2025:

| | | |
|---|---|---|
| Operating cash flows from finance leases | $ | 2,775 |
| Financing cash flows from finance leases | | 18,904 |
| Weighted-average remaining lease term (years) | | 3.3 |
| Weighted-average discount rate | | 3.96% |

The following table provides the maturities of the finance lease liabilities at December 31, 2025:

| | | |
|---|---|---|
| 2026 | $ | 29,355 |
| 2027 | | 29,355 |
| 2028 | | 24,961 |
| 2029 | | 9,212 |
| 2030 | | 385 |
| Total future undiscounted lease payments | | 93,268 |
| Less: Imputed interest | | (5,654) |
| PRESENT VALUE OF LEASE LIABILITIES | $ | 87,614 |

## 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 $75,078 during 2025, 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 Agency has evaluated subsequent events through July 13, 2026 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
+1 (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, 2025, 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 13, 2026.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered 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 13, 2026

SIKICH®

Certified Public Accountants & Advisors
Members of American Institute of Certified Public Accountants

3051 Hollis Dr., 3rd Floor
Springfield, IL 62704
+1 (217) 793-3363

sikich.com

# 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, 2025. 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, 2025.

### *Basis for Opinion on Each Major Federal Program*

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

We are required to be independent of 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 13, 2026

| | Assistance Listing Number | Grant Award Number | Total Grant Award | |
|---|---|---|---|---|
| **U.S. Department of Health and Human Services** | | | | |
| Direct Program: | | | | |
| Head Start | 93.600 | 05CH013117-01-00 | $ 3,846,390 | |
| Head Start | 93.600 | 05CH011455-05-00 | 626,130 | |
| Total Head Start Cluster, ALN 93.600 | | | 4,472,520 | |
| Pass Through - Illinois Department of Commerce and Economic Opportunity: | | | | |
| Community Services Block Grant | 93.569 | 25-231011 | 308,669 | |
| | | | 308,669 | |
| Low Income Home Energy Assistance Program | 93.568 | 24-224011 | 57,522 | |
| Low Income Home Energy Assistance Program | 93.568 | 25-224011 | 1,640,323 | |
| Low Income Home Energy Assistance Program | 93.568 | 26-224011 | 7,708 | |
| Weatherization Assistance for Low Income Persons | 93.568 | 24-221011 | 445,255 | |
| Weatherization Assistance for Low Income Persons | 93.568 | 25-221011 | 142,685 | |
| Total Low Income Home Energy Assistance Program, ALN 93.568 | | | 2,293,493 | (M) |
| 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-500-26 | 25,008 | |
| Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers - COVID-19 | 93.044 | ARP T 17-22 | 3,213 | |
| Total ALN 93.044 | | | 28,221 | |
| Special Programs for the Aging, Title III, Part B, Grants for | | | | |
| Special Programs for the Aging Title Ill, Part C Nutrition Services | 93.045 | N 17-25 | 98,390 | |
| Special Programs for the Aging Title Ill, Part C Nutrition Services | 93.045 | N-500-26 | 39,626 | |
| COVID-19 Special Programs for the Aging Title Ill, Part C Nutrition Services | 93.045 | ARP N 17-22 | 7,169 | |
| Total ALN 93.045 | | | 145,185 | |
| Nutrition Services Incentive Program | 93.053 | N 17-25 | 17,744 | |
| Nutrition Services Incentive Program | 93.053 | N-500-26 | 4,233 | |
| Total ALN 93.053 | | | 21,977 | |
| Total Aging Cluster | | | 195,383 | |
| Total U.S. Department of Health and Human Services | | | 7,270,065 | |

(This schedule continued on the following page.)

| | 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 | $ 160,858 |
| Child and Adult Care Food Program (Early Head Start) | 10.558 | N/A | 51,680 |
| Total Child and Adult Care Food Program, ALN 10.558 | | | 212,538 |
| Total U.S. Department of Agriculture | | | 212,538 |
| **U.S. Corporation for National and Community Services** | | | |
| Foster Grandparents Program | 94.011 | 23SFCIL003 | 342,286 |
| Total Foster Grandparent Cluster, ALN 94.011 | | | 342,286 |
| Total U.S. Corporation for National and Community Services | | | 342,286 |
| **U. S. Department of Energy** | | | |
| Pass Through - Illinois Department of Public Aid | | | |
| Weatherization Assistance for Low-Income Persons | 81.042 | 22-403011 | 68,118 |
| Pass Through - Illinois Department of Commerce and Economic Opportunity | | | |
| Weatherization Assistance for Low-Income Persons | 81.042 | 23-461011 | 238,901 |
| Weatherization Assistance for Low-Income Persons | 81.042 | 25-401011 | 9,912 |
| Total Weatherization Assistance for Low-Income Persons, ALN 81.042 | | | 316,931 |
| Total U.S. Department of Energy | | | 316,931 |
| **TOTAL FEDERAL PROGRAMS** | | | $ 8,141,820 |

(M) Program was audited as a major program.

**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. (Agency) 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 has elected to use the de minimis indirect cost rate, up to 15%, 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, 2025.

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended December 31, 2025

**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:*** | |
| Low-Income Home Energy Assistance Program | 93.568 |

| | | |
|---|---|---|
| Dollar threshold used to distinguish between Type A and Type B programs: | $ 1,000,000 | |
| Auditee qualified as low risk auditee? | __x__ yes | _____ no |

**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, 2025

| | 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 | $ 4,472,520 | $ 212,539 | $ - | $ - | $ 308,669 | $ - | $ - | $ - |
| Grants- state | - | - | - | - | - | - | - | - |
| Grants - other | - | - | - | - | - | - | - | - |
| Program income | - | - | - | 34,392 | - | - | - | - |
| Contributions | - | - | - | 1,535 | - | 900 | 12,393 | - |
| In-kind donations | - | - | 1,118,733 | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - |
| Fundraising | - | - | - | - | - | - | - | - |
| Gain on disposal | - | - | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - | - | - |
| Total public support and revenue | 4,472,520 | 212,539 | 1,118,733 | 35,927 | 308,669 | 900 | 12,393 | - |
| **EXPENDITURES** | | | | | | | | |
| Salaries and fringes | 3,185,213 | 34,661 | - | - | 160,067 | - | - | - |
| Direct client assistance | 42,842 | 177,641 | - | 116 | 41,522 | 3,000 | 15,380 | - |
| Supplies | 58,560 | 82 | - | 352 | 1,660 | - | - | - |
| Telephone | 52,094 | 419 | - | - | 2,838 | - | - | - |
| Postage and shipping | 1,800 | 1 | - | 20 | 67 | - | - | - |
| Occupancy | 407,608 | 704 | - | - | 30,862 | - | - | - |
| Equipment rental and maintenance | 39,682 | - | - | - | 1,825 | - | - | - |
| Travel | 12,844 | 432 | - | - | 231 | - | - | - |
| Insurance | 120,716 | - | - | - | 10,440 | - | - | - |
| Contractual services | 11,171 | - | - | - | 947 | - | - | 4,532 |
| Professional services | 40,667 | - | - | 7,559 | 3,994 | - | - | - |
| Training | 29,618 | 52 | - | - | 2,842 | - | - | - |
| Depreciation | - | - | - | - | - | - | - | - |
| Other costs | 111,048 | 861 | - | 1,787 | 16,830 | - | - | - |
| Equipment | 9,179 | 79 | - | - | 964 | - | - | - |
| Interest | - | - | - | - | - | - | - | - |
| Inter-agency charges | 349,478 | 4,426 | - | 1,690 | 33,580 | 90 | - | - |
| In-kind expenses | - | - | 1,118,733 | - | - | - | - | - |
| Total expenditures | 4,472,520 | 219,358 | 1,118,733 | 11,524 | 308,669 | 3,090 | 15,380 | 4,532 |
| **REVENUE OVER (UNDER) EXPENSES** | $ - | $ (6,819) | $ - | $ 24,403 | $ - | $ (2,190) | $ (2,987) | $ (4,532) |

(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, 2025

| | Energy Services | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | HHS LIHEAP | State LIHEAP | DOE Weather | HHS Weather | State Weather | Weather Distribution | Ameren | Donor | Water Assistance Program | DOE BIL |
| **PUBLIC SUPPORT AND REVENUE** | | | | | | | | | | |
| Grants - federal | $ 1,705,553 | $ - | $ 78,029 | $ 587,940 | $ - | $ - | $ - | $ - | $ - | $ 238,901 |
| Grants- state | - | 1,435,325 | - | - | 112,249 | - | - | - | - | - |
| Grants - other | - | - | - | - | - | - | 219,145 | 5,500 | - | - |
| Program income | - | - | - | - | - | 7,343 | - | - | - | - |
| Contributions | - | - | - | - | - | - | - | 16,100 | - | - |
| In-kind donations | - | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - | - |
| Fundraising | - | - | - | - | - | - | - | - | - | - |
| Gain on disposal | - | - | - | - | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - | - | - | - | - |
| Total public support and revenue | 1,705,553 | 1,435,325 | 78,029 | 587,940 | 112,249 | 7,343 | 219,145 | 21,600 | - | 238,901 |
| **EXPENDITURES** | | | | | | | | | | |
| Salaries and fringes | 146,685 | 81,570 | 31,565 | 101,751 | 20,935 | - | - | 4,190 | - | 83,880 |
| Direct client assistance | 1,354,297 | 1,181,708 | - | - | - | - | 56,880 | 800 | - | - |
| Supplies | 1,827 | 1,549 | 34 | 14,213 | 156 | - | 686 | 1,259 | - | 50 |
| Telephone | 2,011 | 1,414 | 429 | 2,209 | 485 | - | - | - | - | 397 |
| Postage and shipping | 84 | 201 | 2 | 103 | 13 | - | - | - | - | 11 |
| Occupancy | 13,017 | 6,685 | - | - | - | - | - | - | - | - |
| Equipment rental and maintenance | - | - | 189 | 1,505 | 291 | - | - | - | - | 510 |
| Travel | 662 | 501 | 51 | 47 | - | - | - | - | - | 20 |
| Insurance | - | - | 1,287 | 6,847 | 1,500 | - | - | - | - | 1,852 |
| Contractual services | 74,218 | 26 | 36,687 | 312,500 | 67,168 | - | 105,252 | - | - | 85,163 |
| Professional services | - | 65 | - | 902 | - | - | - | - | - | - |
| Training | - | - | - | - | - | 5,475 | - | - | - | 18,851 |
| Depreciation | - | - | - | - | - | - | - | - | - | - |
| Other costs | 7,038 | 2,767 | 2,592 | 38,761 | 13,800 | 75 | 13,812 | 244 | - | 12,974 |
| Equipment | 986 | 368 | 14 | 81 | 21 | - | - | - | - | 34 |
| Interest | - | - | - | - | - | - | - | - | - | - |
| Inter-agency charges | 104,728 | 158,552 | 5,277 | 25,111 | 7,880 | 351 | 6,047 | 550 | - | 35,159 |
| In-kind expenses | - | - | - | - | - | - | - | - | - | - |
| Total expenditures | 1,705,553 | 1,435,406 | 78,127 | 504,030 | 112,249 | 5,901 | 182,677 | 7,043 | - | 238,901 |
| **REVENUE OVER (UNDER) EXPENSES** | $ - | $ (81) | $ (98) | $ 83,910 | $ - | $ 1,442 | $ 36,468 | $ 14,557 | $ - | $ - |

(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, 2025

| | Nutrition | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | AAOA Congregate | AAOA HDM | AAOA Congregate COVID | AAOA HDM COVID | Meals on Wheels | Eaton | United Way | NSIP Congregate | Congregate Donations | HDM Donations | In-kind Congregate |
| **PUBLIC SUPPORT AND REVENUE** | | | | | | | | | | | |
| Grants - federal | $ 73,005 | $ 65,011 | $ 9,204 | $ (2,035) | $ - | $ - | $ - | $ 21,977 | $ - | $ - | $ - |
| Grants- state | - | 260,699 | - | - | - | - | - | - | - | - | - |
| Grants - other | - | - | - | - | 3,279 | 7,500 | 20,000 | - | - | - | - |
| Program income | - | - | - | - | - | - | - | - | 3,456 | 33,525 | - |
| Contributions | - | - | - | - | - | - | - | - | - | - | - |
| In-kind donations | - | - | - | - | - | - | - | - | - | - | 42 |
| Interest | - | - | - | - | - | - | - | - | - | - | - |
| Fundraising | - | - | - | - | - | - | - | - | - | - | - |
| Gain on disposal | - | - | - | - | - | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - | - | - | - | - | - |
| Total public support and revenue | 73,005 | 325,710 | 9,204 | (2,035) | 3,279 | 7,500 | 20,000 | 21,977 | 3,456 | 33,525 | 42 |
| **EXPENDITURES** | | | | | | | | | | | |
| Salaries and fringes | 31,058 | 80,689 | - | - | 380 | 156 | 4,778 | - | 2,601 | 4,362 | - |
| Direct client assistance | 30,204 | 169,026 | 9,204 | (2,035) | 2,746 | 794 | 1,670 | 21,977 | 1,196 | 22,755 | - |
| Supplies | 50 | 558 | - | - | 2 | 24 | 31 | - | - | 28 | - |
| Telephone | 471 | 1,387 | - | - | 6 | 80 | 93 | - | 26 | 70 | - |
| Postage and shipping | 1 | 28 | - | - | - | 1 | 1 | - | - | 1 | - |
| Occupancy | 1,029 | 5,254 | - | - | 36 | 246 | 428 | - | 9 | 439 | - |
| Equipment rental and maintenance | 182 | 14,984 | - | - | 74 | 477 | 608 | - | 14 | 895 | - |
| Travel | 94 | 88 | - | - | - | 23 | 24 | - | - | - | - |
| Insurance | 435 | 10,599 | - | - | 54 | 348 | 444 | - | 43 | 645 | - |
| Contractual services | 9 | 1,217 | - | - | 9 | 57 | 75 | - | - | 108 | - |
| Professional services | - | 1,773 | - | - | 7 | 44 | 57 | - | - | 84 | - |
| Training | 18 | 26 | - | - | - | 7 | 7 | - | - | - | - |
| Depreciation | - | - | - | - | - | - | - | - | - | - | - |
| Other costs | 1,204 | 3,085 | - | - | 13 | 177 | 214 | - | 6 | 183 | - |
| Equipment | 97 | 486 | - | - | 2 | 21 | 25 | - | 4 | 23 | - |
| Interest | - | - | - | - | - | - | - | - | - | - | - |
| Inter-agency charges | 8,153 | 36,510 | - | - | 320 | 750 | 2,000 | - | 445 | 3,606 | - |
| In-kind expenses | - | - | - | - | - | - | - | - | - | - | 42 |
| Total expenditures | 73,005 | 325,710 | 9,204 | (2,035) | 3,649 | 3,205 | 10,455 | 21,977 | 4,344 | 33,199 | 42 |
| **REVENUE OVER (UNDER) EXPENSES** | $ - | $ - | $ - | $ - | $ (370) | $ 4,295 | $ 9,545 | $ - | $ (888) | $ 326 | $ - |

(This schedule is continued on the following page.)

| | Nutrition (Continued) | | | Transportation | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | In-kind HDM | General Nutrition Donor | Logan Tax Referendum | AAOA | AAOA CARES | AAOA Social Isolation | Customer Donations | United Way | Eaton | Logan Tax Referendum | Federal Transit | General |
| **PUBLIC SUPPORT AND REVENUE** | | | | | | | | | | | | |
| Grants - federal | $ - | $ - | $ - | $ 25,008 | $ 3,213 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Grants- state | - | - | - | 44,111 | - | 100 | - | - | - | - | - | - |
| Grants - other | - | - | 11,442 | - | - | - | - | 10,000 | 7,500 | 11,442 | - | - |
| Program income | - | - | - | - | - | - | 7,742 | - | - | - | - | - |
| Contributions | - | 7,330 | - | - | - | - | - | - | - | - | - | 1,045 |
| In-kind donations | 29,777 | - | - | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - | - | - | - |
| Fundraising | - | - | - | - | - | - | - | - | - | - | - | - |
| Gain on disposal | - | - | - | - | - | - | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - | - | - | - | - | - | - |
| Total public support and revenue | 29,777 | 7,330 | 11,442 | 69,119 | 3,213 | 100 | 7,742 | 10,000 | 7,500 | 11,442 | - | 1,045 |
| **EXPENDITURES** | | | | | | | | | | | | |
| Salaries and fringes | - | - | (148) | 37,243 | - | - | 6,053 | 7,609 | 6,720 | 3,660 | - | - |
| Direct client assistance | - | 339 | 187 | - | - | - | - | - | - | - | - | - |
| Supplies | - | - | 9 | 131 | - | - | 25 | 32 | 24 | 16 | - | - |
| Telephone | - | - | 25 | 972 | - | - | 134 | 169 | 137 | 79 | - | - |
| Postage and shipping | - | - | - | 25 | - | - | 5 | 6 | 5 | 3 | - | - |
| Occupancy | - | - | 155 | 3,770 | - | - | 952 | 1,226 | 920 | 588 | - | - |
| Equipment rental and maintenance | - | - | 290 | 4,988 | 3,213 | - | 992 | 1,280 | 960 | 608 | - | - |
| Travel | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | 212 | 11,732 | - | - | 1,949 | 2,515 | 1,887 | 1,194 | - | - |
| Contractual services | - | - | 35 | 221 | - | - | 56 | 72 | 54 | 35 | - | - |
| Professional services | - | - | 27 | 741 | - | - | 187 | 241 | 181 | 115 | - | - |
| Training | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation | - | - | - | - | - | - | - | - | - | - | - | - |
| Other costs | - | - | 48 | 2,034 | - | - | 451 | 286 | 225 | 137 | - | - |
| Equipment | - | - | 8 | 76 | - | - | 11 | 14 | 13 | 7 | - | - |
| Interest | - | - | - | - | - | - | - | - | - | - | - | - |
| Inter-agency charges | - | 775 | 1,144 | 7,186 | - | 100 | 1,053 | 1,000 | 750 | 1,144 | - | 203 |
| In-kind expenses | 29,777 | - | - | - | - | - | - | - | - | - | - | - |
| Total expenditures | 29,777 | 1,114 | 1,992 | 69,119 | 3,213 | 100 | 11,868 | 14,450 | 11,876 | 7,586 | - | 203 |
| **REVENUE OVER (UNDER) EXPENSES** | $ - | $ 6,216 | $ 9,450 | $ - | $ - | $ - | $ (4,126) | $ (4,450) | $ (4,376) | $ 3,856 | $ - | $ 842 |

(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, 2025

| | Transportation (Continued) | | | Agency Development | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | ADRD | Bus Advertising | In-kind Transportation | CNCS | IDOA | Foster Grandparent Donor | Cheeseburger | Lincoln Work Camps | Employee Donation | In-kind | Cash Donor |
| **PUBLIC SUPPORT AND REVENUE** | | | | | | | | | | | |
| Grants - federal | $ - | $ - | $ - | $ 342,286 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Grants- state | 103 | - | - | - | 37,325 | - | - | - | - | - | - |
| Grants - other | - | - | - | - | - | - | - | - | - | - | - |
| Program income | - | 2,575 | - | - | - | - | - | - | - | - | - |
| Contributions | - | - | - | - | - | - | - | 41,800 | 1,504 | - | 30,134 |
| In-kind donations | - | - | 33,400 | - | - | 155,124 | 438 | - | - | 192,267 | - |
| Interest | - | - | - | - | - | - | - | - | - | - | - |
| Fundraising | - | - | - | - | - | - | 34,596 | - | - | - | - |
| Gain on disposal | - | - | - | - | - | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - | - | - | - | - | (5,427) |
| Total public support and revenue | 103 | 2,575 | 33,400 | 342,286 | 37,325 | 155,124 | 35,034 | 41,800 | 1,504 | 192,267 | 24,707 |
| **EXPENDITURES** | | | | | | | | | | | |
| Salaries and fringes | - | 7,469 | - | 94,432 | 18,965 | - | 7,862 | 3,507 | - | - | - |
| Direct client assistance | - | - | - | 268 | 55 | - | - | - | - | - | 325 |
| Supplies | - | 5 | - | 553 | 1,450 | - | 92 | 13 | - | - | 37 |
| Telephone | - | 40 | - | 1,306 | 259 | - | 108 | 203 | - | - | 381 |
| Postage and shipping | - | 1 | - | 534 | 165 | - | 47 | 16 | - | - | 286 |
| Occupancy | - | 159 | - | 30,874 | 6,322 | - | - | - | - | - | - |
| Equipment rental and maintenance | - | 165 | - | 2,934 | 570 | - | 32 | - | 60 | - | 93 |
| Travel | - | - | - | 6,913 | - | - | 44 | 19 | - | - | - |
| Insurance | - | 324 | - | 5,766 | 1,181 | - | - | - | - | - | - |
| Contractual services | - | 10 | - | 988 | 202 | - | - | - | - | - | 418 |
| Professional services | - | 31 | - | 7,217 | 1,478 | - | 1 | 80 | - | - | 1,448 |
| Training | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation | - | - | - | - | - | - | - | - | - | - | - |
| Other costs | - | 53 | - | 177,174 | 2,711 | - | 8,483 | 102 | 3,000 | - | 3,942 |
| Equipment | - | 5 | - | - | - | - | - | 25 | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - | - | 2,498 |
| Inter-agency charges | 103 | 257 | - | 13,327 | 3,967 | - | 3,460 | 4,180 | - | - | 2,863 |
| In-kind expenses | - | - | 33,400 | - | - | 155,124 | 438 | - | - | 192,267 | - |
| Total expenditures | 103 | 8,519 | 33,400 | 342,286 | 37,325 | 155,124 | 20,567 | 8,145 | 3,060 | 192,267 | 12,291 |
| **REVENUE OVER (UNDER) EXPENSES** | $ - | $ (5,944) | $ - | $ - | $ - | $ - | $ 14,467 | $ 33,655 | $ (1,556) | $ - | $ 12,416 |

(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, 2025

| | Agency Development (Continued) | | Administrative | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Illinois Prairie Community Foundation | Henry and Constance Moore Trust | Indirect | Central Kitchen | General | Food Pantry | IRPF | **Total** |
| **PUBLIC SUPPORT AND REVENUE** | | | | | | | | |
| Grants - federal | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 8,141,820 |
| Grants- state | - | - | - | - | - | - | - | 1,889,912 |
| Grants - other | 2,500 | - | - | - | - | - | 6,878 | 305,186 |
| Program income | - | - | - | - | - | - | - | 89,033 |
| Contributions | - | 75,078 | - | - | 44,573 | - | - | 232,392 |
| In-kind donations | - | - | - | - | - | - | - | 1,529,781 |
| Interest | - | - | - | - | 2,388 | - | - | 2,388 |
| Fundraising | - | - | - | - | - | - | - | 34,596 |
| Gain on disposal | - | - | - | - | 37,376 | - | - | 37,376 |
| Miscellaneous | - | - | (68) | 3,902 | 175,316 | - | - | 173,723 |
| Total public support and revenue | 2,500 | 75,078 | (68) | 3,902 | 259,653 | - | 6,878 | 12,436,207 |
| **EXPENDITURES** | | | | | | | | |
| Salaries and fringes | - | - | 543,017 | 77,923 | (2,507) | - | - | 4,786,346 |
| Direct client assistance | - | 127,458 | 3,037 | (42,102) | - | 580 | - | 3,221,870 |
| Supplies | - | - | 8,292 | 609 | (743) | - | 2,747 | 94,413 |
| Telephone | - | - | 6,190 | 1,064 | - | - | - | 75,496 |
| Postage and shipping | - | - | 515 | 73 | (363) | - | 31 | 3,683 |
| Occupancy | - | - | 17,245 | 11,828 | 117,683 | - | 5,955 | 663,994 |
| Equipment rental and maintenance | - | - | 4,349 | 396 | (582) | - | - | 81,584 |
| Travel | - | - | 1,383 | 3 | - | - | - | 23,379 |
| Insurance | - | - | 22,090 | - | (11,363) | - | - | 192,697 |
| Contractual services | - | - | 9,196 | 72 | - | - | - | 710,498 |
| Professional services | - | - | 4,953 | - | - | - | - | 71,852 |
| Training | - | - | 7,151 | - | - | - | 711 | 64,758 |
| Depreciation | - | - | - | - | 250,937 | - | - | 250,937 |
| Other costs | - | 4 | 41,019 | 5,013 | 4,081 | - | 5,792 | 482,026 |
| Equipment | - | - | 3,128 | - | - | - | - | 15,671 |
| Interest | - | - | 38 | - | 24,009 | - | - | 26,545 |
| Inter-agency charges | - | - | (795,564) | - | (30,651) | - | - | - |
| In-kind expenses | - | - | - | - | - | - | - | 1,529,781 |
| Total expenditures | - | 127,462 | (123,961) | 54,879 | 350,501 | 580 | 15,236 | 12,295,530 |
| **REVENUE OVER (UNDER) EXPENSES** | $ 2,500 | $ (52,384) | $ 123,893 | $ (50,977) | $ (90,848) | $ (580) | $ (8,358) | $ 140,677 |