

NORTHEAST KANSAS COMMUNITY ACTION PROGRAM, INC.
Hiawatha, Kansas

FINANCIAL STATEMENTS
AND
SUPPLEMENTARY INFORMATION
WITH
INDEPENDENT AUDITOR'S REPORT
Year Ended March 31, 2026

Northeast Kansas Community Action Program Inc.
Hiawatha, Kansas
CONTENTS

	<u>Page</u>
FINANCIAL	
INDEPENDENT AUDITOR'S REPORT	1
FINANCIAL STATEMENTS	
STATEMENT OF FINANCIAL POSITION	4
STATEMENT OF ACTIVITIES	5
STATEMENT OF FUNCTIONAL EXPENSESE	6
STATEMENT OF CASH FLOWS	8
NOTES TO FINANCIAL STATEMENTS	10
SUPPLEMENTAL INFORMATION	
HEAD START	
SCHEDULE OF FINANCIAL POSITION BY FUND	25
SCHEDULE OF ACTIVITIES BY FUND CHILD CARE	27
SCHEDULE OF FINANCIAL POSITION CHILD CARE	29
SCHEDULE OF ACTIVITIES FOR CHILD CARE	31
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET	33
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET	34
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET	35
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET	36
WEATHERIZATION	
SCHEDULE OF FINANCIAL POSITION	37
SCHEDULE OF ACTIVITIES	40
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET	44
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET	46
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET	47
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET	48
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET	49
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET	50
COMMUNITY SERVICES	
SCHEDULE OF FINANCIAL POSITION COMMUNITY SERVICES BLOCK GRANT	52
SCHEDULE OF ACTIVITIES FOR COMMUNITY SERVICES	58
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET	66
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET	67
HOUSING – HUD	
SCHEDULE OF FINANCIAL POSITON HUD	68
SCHEDULE OF ACTIVITIES FOR HUD	70
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET	71
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET	72
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET	73
OTHER SERVICES	
SCHEDULE OF FININACIAL POSITION OTHER SERVICES	74

Northeast Kansas Community Action Program Inc.
Hiawatha, Kansas
CONTENTS

	<u>Page</u>
SCHEDULE OF ACTIVITIES FOR OTHER SERVICES	75
MANAGEMENT & GENERAL	
SCHEDULE OF FINANCIAL POSITION MANAGEMENT & GENERAL	76
SCHEDULE OF ACTIVITIES FOR MANAGEMENT & GENERAL	81
SEFA – SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	82
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	84
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 <i>GOVERNMENT AUDITING STANDARDS</i>	86
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE	88
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	90

1225 West Sixth Avenue, Ste. A
Emporia, KS 66801
(620) 342-7641
(620) 342-8682 FAX

Dan Robertson, CPA
Kathleen Centlivre, CPA



234 S. Main Street
Ottawa, KS 66067
(785) 242-3170
(785) 242-9250 FAX
Harold Mayes, CPA

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the accompanying financial statements of Northeast Kansas Community Action Program Inc. (a nonprofit organization) which comprise the statements of financial position as of March 31, 2026, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Northeast Kansas Community Action Program Inc. as of March 31, 2026, and the changes in its net assets and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Northeast Kansas Community Action Program Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about northeast Kansas Community Action Program Inc.'s ability to continue as a going concern for a reasonable period of time.

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

Report on Supplementary Information

Our audit was conducted for forming an opinion on the financial statements as a whole. The accompanying additional information pages 25 to 73 are presented for additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is also presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Report on Summarized Comparative Information

In our opinion, the summarized comparative information presented herein as of and for the year ended March 31, 2026 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other reporting required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 22, 2026 on our consideration of Northeast Kansas Community Action Program Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance.

That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Northeast Kansas Community Action Program Inc.'s internal control over financial reporting and compliance.

Harold K. Mayes Jr.

Harold K. Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
September 22, 2026

Northeast Kansas Community Action Program, Inc.

STATEMENT OF FINANCIAL POSITION

March 31, 2026

(with summarized financial information at March 31, 2025)

ASSETS	2026	2025
Current assets		
Cash	\$ 636,694	\$ 3,128,265
Investments	2,085,627	107,635
Grant Funds Receivable	417,902	267,041
Accounts receivable	2,165	916
Prepaid Expenses	182,326	140,992
<i>Total current assets</i>	<u>3,324,714</u>	<u>3,644,849</u>
Fixed Assets		
Property and Equipment	3,085,854	3,347,179
Less accumulated depreciation	(2,354,364)	(2,471,053)
<i>Total property and equipment</i>	<u>731,490</u>	<u>876,126</u>
Right of Use Assets - net	<u>165,245</u>	<u>242,211</u>
Other assets		
Restricted cash - FSS Participants	60,788	47,124
<i>Total assets</i>	<u>\$ 4,282,237</u>	<u>\$ 4,810,310</u>
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts Payable	\$ 276,655	\$ 172,169
Accrued Payroll and Related Expenses	203,144	177,882
Accrued Compensated Absences	198,496	180,170
Reserve Accounts	13,369	8,378
Deferred Revenue	2,274,076	2,756,295
Right of Use Liability - Current	64,538	66,676
<i>Total current liabilities</i>	3,030,278	3,361,570
Non-Current Liabilities		
FSS Escrow	49,854	44,174
Right of Use Liability - Long term	<u>100,707</u>	<u>175,535</u>
Total Liabilities	<u>3,180,839</u>	<u>3,581,279</u>
Net assets		
Without donor restriction		
Undesignated	913,207	1,052,865
Board-designated	<u>142,217</u>	<u>142,218</u>
Total Net Assets Without Donor Restrictions	1,055,424	1,195,083
With donor restriction	<u>45,974</u>	<u>33,948</u>
<i>Total net assets</i>	<u>1,101,398</u>	<u>1,229,031</u>
<i>Total liabilities and net assets</i>	<u>\$ 4,282,237</u>	<u>\$ 4,810,310</u>

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

Northeast Kansas Community Action Program, Inc.
STATEMENT OF ACTIVITIES
Year ended March 31, 2026
(with summarized financial information as of March 31, 2025)

	Without Donor Restriction	With Donor Restriction	2026 Total	2025 Total
Revenues				
Federal Grants	\$ 10,064,958	\$ 8,921	\$ 10,073,879	\$ 9,237,450
State Grants	58,764	0	58,764	0
Donations	317,942	25,029	342,971	106,574
Other	24,709	0	24,709	22,364
In-kind contributions	477,477	0	477,477	522,022
Total Revenue	10,943,850	33,950	10,977,800	9,888,410
Net assets release from restriction	35,778	(35,778)	0	0
Total Revenue	10,979,628	(1,828)	10,977,800	9,888,410
Expenses				
Child Care	6,641,346	0	6,641,346	6,671,609
Weatherization	1,399,330	0	1,399,330	437,710
Community Services	838,996	0	838,996	789,220
Housing	923,156	0	923,156	923,787
Other Services	2,744	0	2,744	3,613
Total Program Services	9,805,572	0	9,805,572	8,825,939
Management and General	1,081,821	0	1,081,821	772,704
Fixed Assets	202,213	0	202,213	213,343
Total Support Expenses	1,284,034	0	1,284,034	986,047
Total expenses	11,089,606	0	11,089,606	9,811,986
Other Revenue (Expense)				
Unrealized Gain/(Loss) on Invest.	(30,286)	0	(30,286)	(2,142)
Gain/(Loss) on Disposal of Assets	14,458	0	14,458	863
Total Other Revenue/(Expense)	(15,828)	0	(15,828)	(1,279)
Change in net assets	(125,806)	(1,828)	(127,634)	75,145
Net Assets				
Beginning of the year	1,195,082	33,950	1,229,032	1,153,887
End of the year	\$ 1,069,276	\$ 32,122	\$ 1,101,398	\$ 1,229,032

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

Northeast Kansas Community Action Program, Inc.
STATEMENT OF FUNCTIONAL EXPENSES
Year ended March 31, 2026
(with summarized financial information as of March 31, 2025)

	Child Care	Weatherization	Community Services	Housing
Expenditures				
Personnel	\$ 3,366,051	\$ 309,226	\$ 312,812	\$ 121,030
Fringe Benefits	1,134,424	79,010	110,238	47,269
Equipment	46,559	0	0	0
Computer	69,004	6,617	25,824	6,895
Supplies	647,451	17,696	14,661	1,963
Rent/Utilities	209,264	3,488	23,049	2,804
Facility Repair/Maintenance	192,371	2,675	9,453	5,009
Professional Fees	10,732	845	2,605	4
Communications	82,758	6,139	9,772	4,336
Vehicle	112,156	9,810	10,236	933
Insurance	77,221	8,349	6,813	1,706
Travel	58,010	21,962	19,144	1,957
Registration	79,838	20,201	4,110	2,809
Tuition and Books	13,403	0	0	0
Depreciation	4,992	0	0	0
Other Operating Expenses	63,444	2,683	5,565	4,160
Direct Customer Services	5,456	910,629	275,449	722,281
In-Kind Contributions	468,212	0	9,265	0
Total Expenses	\$ 6,641,346	\$ 1,399,330	\$ 838,996	\$ 923,156
Indirect Expenses	922,494	79,579	109,799	11,414
Total Expenditures	\$ 7,563,840	\$ 1,478,909	\$ 948,795	\$ 934,570

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

Other Services	Total Programs	Management and General	Fixed Assets	Total	2025 Total
\$ 0	\$ 4,109,119	\$ 638,406	\$ 0	\$ 4,747,525	\$ 4,731,524
0	1,370,941	179,713	0	1,550,654	1,344,598
0	46,559	(46,559)	0	0	0
0	108,340	78,596	0	186,936	268,170
1,393	683,164	44,799	0	727,963	540,383
0	238,605	10,488	0	249,093	231,968
0	209,508	49,168	0	258,676	232,126
208	14,394	65,305	0	79,699	52,353
0	103,005	16,179	0	119,184	131,570
0	133,135	4,469	0	137,604	146,491
0	94,089	7,155	0	101,244	107,384
0	101,073	8,870	0	109,943	116,759
0	106,958	6,184	0	113,142	119,004
0	13,403	0	0	13,403	18,252
0	4,992	0	202,213	207,205	217,364
1,102	76,954	19,048	0	96,002	39,255
41	1,913,856	0	0	1,913,856	992,763
0	477,477	0	0	477,477	522,022
\$ 2,744	\$ 9,805,572	\$ 1,081,821	\$ 202,213	\$ 11,089,606	\$ 9,811,986
0	1,123,286	(1,123,286)	0	0	0
\$ 2,744	\$ 10,928,858	\$ (41,464)	\$ 202,213	\$ 11,089,606	\$ 9,811,986

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

Northeast Kansas Community Action Program, Inc.
STATEMENT OF CASH FLOWS
Year ended March 31, 2026
(with summarized financial information as of March 31, 2025)

	<u>2026</u>	<u>2025</u>
CASH FLOWS PROVIDED BY (USED IN)		
OPERATING ACTIVITIES		
Cash received from grants	\$ 9,498,314	\$ 12,052,682
Cash received from other	24,709	22,364
Cash received from donations	342,971	106,574
Cash paid to program employees and providers	(10,298,184)	(9,096,313)
Interest expense	<u>0</u>	<u>0</u>
<i>Net cash provided by (used in) operating activities</i>	<u>(432,190)</u>	<u>3,085,307</u>
CASH FLOWS PROVIDED BY (USED IN)		
INVESTING ACTIVITIES		
(Increase) Decrease in Investments	(2,034,452)	(3,211)
Increase (Decrease) in Reserve Account	(13,664)	(20,842)
Gain/(Loss) on Disposal of Assets	14,458	864
Unrealized (Gain)/Loss on Investments	30,286	(2,142)
Acquisition of Property and Equipment	<u>(42,345)</u>	<u>(234,780)</u>
<i>Net cash provided by (used in) investing activities</i>	<u>(2,045,717)</u>	<u>(260,111)</u>
CASH FLOWS PROVIDED BY (USED IN)		
FINANCING ACTIVITIES		
Payments of Long-Term Debt	<u>0</u>	<u>0</u>
<i>Net cash provided by (used in) financing activities</i>	<u>0</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents	(2,477,907)	2,825,196
Beginning cash and cash equivalents	<u>3,175,389</u>	<u>350,193</u>
Ending cash and cash equivalents	<u><u>\$ 697,482</u></u>	<u><u>\$ 3,175,389</u></u>
Cash	\$ 636,694	\$ 3,128,265
Restricted cash	<u>60,788</u>	<u>47,124</u>
	<u><u>\$ 697,482</u></u>	<u><u>\$ 3,175,389</u></u>

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

Northeast Kansas Community Action Program, Inc.

STATEMENT OF CASH FLOWS

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

Year ended March 31, 2026

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

	<u>2026</u>	<u>2025</u>
CASH FLOWS PROVIDED IN (USED IN)		
OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ <u>(127,634)</u>	\$ <u>75,144</u>
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation expense	207,205	213,343
Unrealized (Gain)/Loss on Invest.	30,286	2,142
Gain/(loss) on Disposal of Assets	(14,458)	(864)
Changes in assets and liabilities		
(Increase) Decrease in Grants Receivable	(150,861)	120,191
(Increase) Decrease in Accounts Receivable	(1,249)	71
(Increase) Decrease in Prepaid Expenses	(41,334)	(76,944)
Increase (Decrease) in Accounts Payable	104,486	(47,442)
Increase (Decrease) in Accrued Payroll	25,262	54,081
Increase (Decrease) in Accrued Compensated Absences	18,326	50,617
Increase (Decrease) in Deferred Revenue	<u>(482,219)</u>	<u>2,694,968</u>
Total adjustments	<u>(304,556)</u>	<u>3,010,163</u>
NET CASH PROVIDED BY (USED IN)		
OPERATING ACTIVITIES	\$ <u><u>(432,190)</u></u>	\$ <u><u>3,085,307</u></u>

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

Northeast Kansas Community Action Program, Inc.

NOTES TO FINANCIAL STATEMENTS

March 31, 2026

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES

Northeast Kansas Community Action Program, Inc. (NEK-CAP Inc. or the organization) is a non-profit community service organization incorporated under the laws of the State of Kansas. The purpose of NEK-CAP INC. is to stimulate a better focus of all available local, state, private and federal resources with the goal of enabling low-income families and low-income individuals of all ages, in rural and urban areas, to attain the skills, knowledge, attitudes and motivations to secure the opportunities needed for them to become self-sufficient.

NEK-CAP Inc. receives grant funds and donations from the federal government, State of Kansas, county and local governments and the public sector.

Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting in accordance with U.S. Generally Accepted Accounting Principles'

Basis of Presentation

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expanded for any purpose in performing the primary objectives of the organization. The organization's board may designate assets without restrictions for specific operational purposes from time-to-time.

Net Assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Budgetary Accounting

Budgets are adopted for each grant/contract based on that grant's/contract's fiscal grant period and the specific purposes and terms of that grant/contract. Budget revisions are determined in accordance with applicable federal regulations on grant administration.

Cash Equivalents

For purposes of the Statement of Cash Flows, NEK-CAP Inc. considers all instruments purchased with an original maturity of three months or less to be cash equivalents.

Investments

Investments consist entirely of equity securities with readily determinable fair values that are reported at fair value based on quoted market prices in the statement of financial position.

Property and Equipment

NEK-CAP INC. capitalizes equipment purchases greater than \$10,000 at cost or estimated fair value, if donated. In accordance with grant agreements, the organization maintains a listing of property and equipment purchased with federal funds, recording its date of purchase, description, location, cost and source of funding used to make the purchase. The grantor retains a reversionary interest in the property and equipment purchased with federal funds. The disposition of equipment and any sale proceeds are subject to grant requirements. Donated buildings are recorded at fair market value at the time of donation. Constructed buildings are recorded at cost.

Northeast Kansas Community Action Program, Inc.

NOTES TO FINANCIAL STATEMENTS

March 31, 2026

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES - Continued

Property and Equipment - Continued

NEK-CAP Inc's central office was donated in December 1986, with the stipulation that when the building is no longer needed by the organization, it will be deeded back to the donor. The building was valued at \$154,000 on the date of donation.

Property and equipment are depreciated on the straight-line basis over their estimated lives as follows:

Buildings	25-45 years
Equipment	3 years
Vehicles	5 years

Inventory

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

Grants Receivable

Grant's receivables represent expenditures of grant funds that are to be reimbursed to the organization by federal and state grantor agencies. The organization considers grants receivable to be fully collectible, and therefore, no allowance for doubtful accounts is required.

Revenue Recognition

The Organization recognizes revenue from contributions and exchange transactions in accordance with FGASB accounting Standards Codification (ASC) 958 (Not-for-Profit Entities and ASC 606 (Revenues from Contracts with Customers, (respectively).

Contributions: are unconditional transfers to cash or other assets to the Organization, They are recorded as revenue when an unconditional promise to give is received, at which point the contribution is considered made.

Unrestricted Contributions are recorded as increase in net assets without donor restrictions.

Restricted Contributions are recorded as increases in net assets with donor restrictions, depending on the nature if the restriction (e.g. purpose or time restrictions). Donor restrictions expire when the stipulated time restrictions ends or the purpose of the restriction is fulfilled, at which time net assets with donor restrictions are reclassified to net assets without donor restrictions.

Conditional Contributions are those that depend on the occurrence of a specified future event or performance condition and the funds are not yet legally enforceable. These contributions are recorded as revenue only when the conditions are substantially met.

Exchange Transactions such a program service fees are recognized when the Organization satisfies its performance obligations by transferring promised goods or services to the customer. This typically involves applying the five steps as outlined in ASC 606: 1. Identifying the contract(s) with the customer. 2. Identifying the performance obligations in the contract. 3. Determine the transaction price. 4. Allocate the transaction price to performance obligations 5. Recognizes revenue when (ra as) the performance obligations are satisfied.

Grants are evaluated to determine if they are contributions or exchange transactions. Most governmental and private foundation grants for specific services or purposes that require repayment if not expended in accordance with the agreement are considered conditional contributions and recognized as revenue only as the related performance barriers or conditions are met.

Northeast Kansas Community Action Program, Inc.

NOTES TO FINANCIAL STATEMENTS

March 31, 2026

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES – Continued

Revenue Recognition - continued

Gifts-in-Kind such as donated use of facilities, materials, equipment and other non-financial assets are recorded as contributions at their estimated fair value at the date of donation, provided they create or enhance non-financial assets or require specialized skills that would typically need to be purchased.

Donated use of facilities is recorded as the difference in the fair market value rent and the actual rental payments made by NEKCAP in accordance with FASB ACC 958-605-25. Donated supplies are recognized at their estimated fair value. In accordance with generally accepted accounting principles, donated services are recognized at their estimated fair value when they create or enhance non-financial assets, or they require specialized skills that would need to be purchased if they were not donated. The organization receives donated services from a variety of unpaid volunteers assisting the organization in its charitable programs, primarily the Head Start and Early Head Start programs. For the year ended March 31, 2026.

Total value of donated space, material, and services for grant purposes:	\$ 2,154,751
Less: Value of these services that did not meet the requirements of recognition under GAAP	(1,670,471)
Total value of donated space, material, and services recognized under GAAP	<u>\$ 477,477</u>

Type of Donation	Donation Value by Funds	Allowed by GAAP	Not allowed by GAAP	GAAP Valuation
Program Volunteers	\$1,611,692	No	\$(1,611,692)	
Governance Volunteers	8,108	No	(8,108)	
Professional Services	9,744	Yes		\$9,744
FMV Space Donated	430,660	Yes		430,660
Supplies Donated	24,731	Yes		24,731
Other – Misc.	38,728	No	(38,728)	
Other – Travel	12,342	Yes		12,342
Other – Indirect	18,746	No	(18,746)	
Total	\$2,154,751		\$(1,677,274)	\$477,477

Advertising Costs

Advertising costs are expensed to operations when incurred. Total advertising cost for the year ended March 31, 2026 was \$4,713 and was primarily for job listings and program outreach.

Cost Allocation

Joint costs are allocated to benefiting programs using various allocation methods depending on the type of joint cost being allocated. Joint costs are those costs incurred for the common benefit of all NEK-CAP Inc. programs, but which cannot be readily identified. Cost allocation methods are as follows:

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

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

Northeast Kansas Community Action Program, Inc.

NOTES TO FINANCIAL STATEMENTS

March 31, 2026

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES – continued

Cost Allocation - continued

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

Copy Costs, Telephone System and Postage Meter: For copy costs a record is maintained of copies made, postage is actual based on usage and phone is actual cost based on actual costs.

Other general copy, telephone and postage costs are allocated based on direct salaries and wages of each grant activity.

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

Elements of Cost

Methodology of Allocation

Equipment	Direct Cost
Computer Expense	Direct Cost
Supplies	Direct Cost
Rent and Utilities	Central Office allocation based upon square footage per fund. Other sites based upon actual usage if one program or if multiple based upon square footage and Early Head Start/Head Start portion by number of children served per fund at the site.
Facility Repairs and Maintenance	Central Office allocation based upon square footage per fund. Other sites based upon actual usage if one program or if multiple based upon square footage and Early Head Start/Head Start portion by number of children served per fund at the site.
Insurance	Allocated based on number of employees per fund.
Professional Fees	Direct Cost
Communication Expenses	Actual usage and allocated based on number of copies per fund.
Vehicle Expenses	Actual usage and allocated based on mileage usage per fund
Travel	Direct Cost
Registration	Direct Cost
Tuition and Books	Direct Cost
Depreciation	Direct Cost
Interest Expense	Direct Cost
Other Operating Expense	Direct Cost
Support to Other Programs	Direct Cost
Direct Customer Services	Direct Cost

Income Tax Status

NEK-CAP inc. is exempt from Federal income taxes under Section 501(c) (3) of the Internal Revenue Code and is exempt from state income taxes under the laws of the State of Kansas. The organization has not been classified as a private foundation.

As required by FASB ASC No. 740, Income Taxes, the organization evaluated its tax positions and the certainty as to whether those positions will be sustained in the event of an audit by taxing authorities at the federal and state levels. The primary tax positions evaluated are related to the organization's continued qualification as a tax-exempt

Northeast Kansas Community Action Program, Inc.

NOTES TO FINANCIAL STATEMENTS

March 31, 2026

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES – continued

Income Tax Status - continued

organization and whether there is unrelated business income activities conducted that would be taxable. Management has determined that all income tax positions are more likely than not of being sustained upon potential audit or examination; therefore, no disclosures of uncertain income tax positions are required. The organization is no longer subject to United States federal or state examinations by tax authorities for the years before 2021. During the fiscal year ending March 31, 2026, the organization did not recognize any interest or penalties associated with any positions.

Concentration of Risk

The organization is supported primarily through grants from federal, state, and local governments. Historically, a few major grantors, including the U.S. Department of Health and Human Services and the U.S. Department of Housing and Urban Development, provide significant portions of grants. It is always considered reasonably possible that grantors or donors might be lost in the near term. In addition, NEK-CAP Inc's ability to generate resources via grants is primarily dependent upon the economic health and prosperity of the Federal government and to a much smaller extent upon the prosperity and health of the State of Kansas. As a result, there is the potential that an economic downturn or changes in federal and state policy or priorities could result in a decrease in contributions and grants. This in turn could potentially negatively affect the organization's ability to provide the same level of high quality service that NEK-CAP Inc. currently provides to its program participants.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Change in Net Assets from Operations

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

NOTE 2 - LIQUIDITY AND AVAILABILITY

NEK-CAP Inc. is substantially supported by donor-restricted grants and to a lesser extent, some unrestricted grants. Because a donor's restriction requires resources to be used in a particular manner or in a future period, NEK-CAP Inc. must maintain sufficient resources to meet those requirements. Thus, financial assets may not be available for general expenditure within one year. As part of NEK-CAP Inc's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. NEK-CAP Inc. maintains its funds in FDIC insured accounts and amounts in excess of FDIC insurance are collateralized by pledged securities held under joint custody receipts issued by the Federal Reserve Bank in NEK-CAP Inc's name (See Note 3 - Deposits). NEK-CAP Inc. operates primarily on three types of grants: 1) reimbursement-type grants where the expenditures are reimbursed within a short time of disbursement by drawing down funds to meet current disbursement needs; 2) reimbursement-type grants where the expenditures are reimbursed within a short time of filing a disbursement/reimbursement request; and 3) front-loaded grants that advance all or a portion of grant funding. Additionally, the NEK-CAP Inc's Multi-County Board of Directors has established a reserve of \$142,217 (See Note 11 - Board-Designated Net Assets). This is a board-designated reserve with the objective of setting funds aside to be drawn upon by the NEK-CAP Inc. Multi-County Board of Directors in the event of organizational financial distress. The reserves balance is available to draw upon to temporarily fund current operational needs until reimbursement is received by funding sources. This ensures that the agency is not using funds from one federal funding source to pay for operations of another federal funding source. In addition, NEK-CAP Inc. maintains a short-term investment with a value of \$2,085,627 as of March 31, 2026 (See Note 4- Investments) that could be liquidated by the NEK-CAP Inc. Multi-County Board of Directors to fund operations, if the need arises.

Northeast Kansas Community Action Program, Inc.

NOTES TO FINANCIAL STATEMENTS

March 31, 2026

NOTE 2 - LIQUIDITY AND AVAILABILITY – continued

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

Total Current Assets	\$	3,324,716
Less:		
Prepaid Expenses		(182,237)
Inventory		<u>0</u>
Current Financial Assets		3,142,479
Less:		
Board-designated funds		<u>(142,217)</u>
Financial Assets available to meet cash needs for general expenditure within 1 year	\$	<u><u>3,000,262</u></u>

NOTE 3 - DEPOSITS

As of March 31, 2026, the carrying amount of NEK-CAP Inc's deposits including restricted cash balances was \$697,482. The bank balance was \$876,584 as of March 31, 2026. The difference between carrying amount and bank balance is outstanding deposits and checks. Of the bank balance for March 31, 2026, \$282,887 was covered by FDIC insurance and \$593,697 was collateralized by pledged securities held under joint custody receipts issued by the Federal Reserve Bank in the organization's name.

The U.S. Department of Housing and Urban Development has a program called the Family Self Sufficiency (FSS) Program in which persons receiving rent subsidies can save the difference between the original rent subsidy and the change in that subsidy as their personal income increases. These savings are maintained by NEK-CAP INC., Inc. in an escrow account until these persons have met the time requirement and additional program requirements. The funds are then remitted to the qualified individual, including interest earned. The funds are in a separate bank account and amounted to \$49,854 as of March 31, 2026. Currently the US Department of Housing and Urban Development also requires forfeitures from the Family Self Sufficiency (FSS) Program be deposited into a separate escrow account for the benefit of the participants of the FSS program. The funds are in a separate bank account that amounted to \$10,935 as of March 31, 2026.

NOTE 4 - INVESTMENTS

As of March 31, 2026, the value of the organization's investments consisted of the following:

Equity Securities	\$	370,225
Money Markets (Fidelity Govt MMKT)		600,933
Fixed Income		1,095,786
Community Foundations		<u>18,683</u>
Total Investments	\$	<u><u>2,085,627</u></u>

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

Northeast Kansas Community Action Program, Inc.

NOTES TO FINANCIAL STATEMENTS

March 31, 2026

NOTE 5 - PROPERTY AND EQUIPMENT

Property and equipment consisted of the following as of March 31, 2026:

Central Office Building and Equipment	\$	260,063
ALJ Center		818,869
Equipment - Federal		<u>2,006,922</u>
Total Property and Equipment		3,085,854
Less: Accumulated Depreciation		<u>(2,354,364)</u>
Net Property and Equipment	\$	<u><u>731,490</u></u>

Depreciation expense during the year ended March 31, 2026 was \$207,205.

NOTE 6 - PREPAID EXPENSES

Prepaid expenses consisted of the following as of March 31, 2026:

Prepaid Insurance	\$	201
Prepaid Postage		2,098
Other Prepaid Expenses		<u>180,027</u>
Total Prepaid Expenses	\$	<u><u>182,326</u></u>

NOTE 7 - NOTES PAYABLE

The organization had no outstanding notes payable for the year that ended March 31, 2026, nor the previous year ended March 31, 2025.

NOTE 8 - RESERVE ACCOUNTS

The organization had originally established a reserve of funds as required by the terms of a Loan Resolution Security Agreement with the U.S. Department of Agriculture for a loan to construct the ALJ Center Head Start facility. These reserve funds may be used for paying the costs of repairs to the facility or making extensions or improvements to the facility. However, as of December 12, 2023, the loan with the U.S. Department of Agriculture has been paid off and is no longer required. Most of these reserve funds were used by the NEK-CAP, Inc. Board of Directors to pay for an updated fire alarm system at the ALJ Center Head Start facility. The value of the reserve funds remaining is \$13,369 as of March 31, 2026.

NOTE 9 - COMPENSATED ABSENCES

Holidays – Holidays are recognized as non-workdays for employees. NEK-CAP Inc. provides regular non-exempt employees the benefit of paid holidays as described below in Table 1.0 and approved annually by the NEK-CAP Inc. Multi-County Board of Directors. Exempt employees typically receive their full salary for any week in which a holiday is observed if they perform any work during that week. A recognized holiday that falls on Saturday will be observed on the preceding Friday. A recognized holiday that falls on Sunday will be observed on the following Monday. Holiday pay is calculated based on the employee's regular hourly rate multiplied by the number of hours the employee was regularly scheduled to work that day. If an employee was not scheduled to work, no holiday pay will be awarded. If a holiday falls during an employee's scheduled annual leave, discretionary leave, or sick leave,

Northeast Kansas Community Action Program, Inc.

NOTES TO FINANCIAL STATEMENTS

March 31, 2026

NOTE 9 - COMPENSATED ABSENCES – continued

holiday pay will be provided for the holiday. Paid holidays will not be counted as hours worked in the calculation of determining overtime. Holidays are not paid out upon termination or resignation. The liability for holidays as of March 31, 2026, was \$0.

Table 1.0 NEK-CAP Inc. Recognized Holidays:

NEK-CAP INC. Recognized Holidays
New Year's Day
Martin Luther King, Jr. Day
Presidents' Day
Good Friday
Memorial Day
Juneteenth Day
Independence Day
Labor Day
Veteran's Day
Indigenous People's Day/Columbus Day
Thanksgiving Day
Day after Thanksgiving Day
Christmas Day

Annual Leave – All regular full-time and regular part-time employees of NEKCAP are entitled to paid Annual Leave based on years of service as described below in Table 1.1. Eligible employees accrue leave based on the employee's initial hire date, regular schedule, and length of service/hours worked. The leave is posted to the leave balance at the end of each pay period.

Table 1.1 8 hour a day employee accrues annual leave based on the following schedule:

Completed Years of Service	Paid Annual Leave
Date of hire thru 4 years	.046270 per eligible hour
5 – 9 Years	.057730 per eligible hour
10 – 14 Years	.069330 per eligible hour
15 Years or More	.092400 per eligible hour

Annual Leave may accumulate up to a total of 192 hours. If the employee's benefit reaches this maximum, further Annual Leave will not accrue until the employee has reduced the balance below the limit. Employees begin to accrue Annual Leave upon hire but cannot use it until successful completion of half (90 days) of their Introductory Period. All Annual Leave must be used before an employee can use unpaid leave. Annual Leave will not continue to accrue during any significant unpaid leave of absence, except a military leave of absence. Employees must utilize accrued Annual Leave during any FMLA leave to provide income during what would otherwise be unpaid leave. Non-exempt employees may take accrued Annual Leave in half-hour increments. Exempt employees may only use Annual Leave in full-day increments. Annual Leave taken is not considered hours worked in the calculation of overtime.

Unused Annual Leave is forfeited when an employee is terminated or gives less than two weeks' notice of resignation. However, employees who are laid off for economic reasons, or who resign with at least two weeks advance written notice, will receive the balance of any accrued and unused Annual Leave up to 90 hours at the time of the work separation. Any accrued, but unused, Annual Leave balance of up to 90 hours will be paid out at the time of transfer from a twelve-month position receiving Annual Leave to a position receiving discretionary leave. In no case, even if the above eligibility requirements are satisfied, however, will payment be made for Annual Leave not yet accrued. The liability for Annual Leave as of March 31, 2026, was \$198,496.

Northeast Kansas Community Action Program, Inc.

NOTES TO FINANCIAL STATEMENTS

March 31, 2026

NOTE 9 - COMPENSATED ABSENCES – continued

Sick Leave/Personal Leave – It is important to NEK-CAP Inc, for employees to be healthy both mentally and physically. Working with at-risk and vulnerable populations can create opportunities for burnout and compassion fatigue as well as physical illness from long hours and/or dedication to jobs. It is employee's responsibility to determine whether they can perform their assigned duties with physical wellness and mental clarity. All regular full-time and regular part-time employees are also entitled to paid Sick Leave and will accrue sick leave at the rate of one day per month based on their scheduled work hours, which is equivalent to a rate of .046270 per eligible hour. The leave is posted to the leave balance at the end of each pay period. All accrued Sick Leave must be used before any unpaid leave.

Full-time, regular employees may use up to three (3) days of accrued Sick Leave each fiscal year as personal leave. Personal Leave may be granted for any reason deemed important to the employee. If an employee decides to use a day of Sick Leave as a day of Personal Leave, the day will be deducted from his/her Sick Leave balance. Personal Leave does not accumulate from one fiscal year to the next fiscal year. Only three (3) days of Sick Leave can be used as Personal Leave in any fiscal year. If an employee does not use Personal Leave, the Sick Leave will remain as accrued Sick Leave.

Accrued Sick Leave may be used when a person is unable to perform his/her assigned duties because of illness or injury. This could include appointments with physicians, dentists, or other recognized practitioners, or exposure of other staff to a communicable disease, or for a serious illness, disability, or injury of a family member. Non-exempt employees may take accrued sick leave in half-hour increments. Exempt employees may only use accrued Sick Leave in full-day increments. Sick Leave will not continue to accrue during any significant unpaid leave of absence, except a military leave of absence. Employees receiving workers' compensation benefits are not entitled to use accrued sick leave. Sick Leave may accumulate up to a total of 150 hours. If the employee's benefit reaches this maximum, further Sick Leave will not accrue until the employee has reduced the balance below the limit. Employees can utilize accrued Sick Leave for the employee's own serious health condition or that of a covered family member or military service member. If an employee has disability insurance, the employee would be required to use Sick Leave only for the first week. This will provide income during what would otherwise be unpaid leave under FMLA. Accrued and unused Sick Leave will not be paid out upon termination. Sick Leave is not considered hours worked in the calculation of overtime. The liability for Sick Leave as of March 31, 2026, was \$0.

Administrative Leave – NEK-CAP Inc. values the safety of staff. The Executive Director may choose to close offices and pay affected staff through Administrative Leave due to weather conditions or other unforeseen circumstances. Administrative Leave is not granted for those staff who have been approved and are currently teleworking. Only staff associated with an affected location will be allowed to use Administrative Leave. Staff at affected sites who are already on another form of leave (Discretionary, Annual, Sick, Unpaid, Military, or FMLA) will not be eligible for Administrative Leave. Staff choosing to work at a closed site will not receive Administrative Leave. The liability for Administrative Leave as of March 31, 2026, was \$0.

Extended Unpaid Leaves of Absence – The policy of NEK-CAP Inc. is to grant Extended Unpaid Leaves of Absence under certain circumstances as defined in the employee handbook. Requests must be in writing to the Executive Director and the Director of Human Resources. Unpaid leave is only approved for a thirty-day period, and then it must be reviewed and renewed. NEK-CAP INC. has complete discretion to approve or deny any requests for, or extensions of unpaid leave. The maximum unpaid leave for an employee will be six months. The liability for Extended Unpaid Leaves of Absence as of March 31, 2026, was \$0.

Military Leaves of Absence – The policy of NEK-CAP Inc. is to grant unpaid Military Leave of Absence and reemployment rights to employees with military obligations in accordance with all applicable laws. Employees required to be absent from employment for the purposes of military service, training, and/or examination, will be eligible for Military Leave of Absence. NEK-CAP Inc. will comply with all federal and state laws regarding the re-employment of employees who serve in the Uniformed Services. The liability for Military Leaves of Absence as of March 31, 2026, was \$0.

Northeast Kansas Community Action Program, Inc.

NOTES TO FINANCIAL STATEMENTS

March 31, 2026

NOTE 9 - COMPENSATED ABSENCES – continued

Jury Duty/Subpoenas – The policy of NEK-CAP Inc. is to accommodate all employees who are called to serve on jury duty or required to testify as a subpoenaed witness in a judicial proceeding related to NEK-CAP Inc. business. All regular full-time and regular part-time employees are eligible for Jury Duty Leave pay for up to fifteen (15) days. Additional days off will be granted without pay. Due to the minimal amount received for performing Jury Duty and the cost/burden of tracking such a small amount, employees may keep the Jury Duty check pay received from the Courts as an incentive to complete their civic duty. Jury Duty Leave is not considered hours worked for the calculation of overtime. Employees will receive pay when subpoenaed as a witness in NEK-CAP INC. related matters. Employees will not receive pay when subpoenaed as a witness in non-NEK-CAP Inc. related matters; but may use other types of leave. The liability for Jury Duty/Subpoenas Leave as of March 31, 2026, was \$0.

Bereavement Leave – NEK-CAP Inc. provides regular full-time and regular part-time employees who must be off work during a period of bereavement, as defined by policy. When an employee loses an immediate family member, the organization provides up to three (3) days of paid time off. NEK-CAP Inc. provides one (1) day of paid time off in the case of an extended family member's death. There is no use of Annual or Discretionary Leave required. Annual or Discretionary Leave may be used, if desired, if more than the allotted time is required. The liability for Bereavement leave as of March 31, 2026, was \$0.

Immediate family member is defined as:

Table 1.3 NEK-CAP Inc. immediate family member defined:

NEK-CAP INC. Immediate Family Member Defined
Spouse or partner in a civil union recognized by state law
Domestic partner or partner in a committed, personal relationship
Biological, adoptive, foster or stepparent
Biological, adoptive, foster or stepchild
Biological, adoptive, foster or stepsibling
Father-in-law, Mother-in-law
Brother-in-law, Sister-in-law
Son-in-law, Daughter-in-law
Grandparent
Grandchild

Extended family member is defined as:

Table 1.4 NEK-CAP Inc. extended family member defined:

NEK-CAP INC. Extended Family Member Defined
Biological, adoptive, foster or step Aunt or Uncle
Biological, adoptive, foster or step Nieces or Nephews
Biological, adoptive, foster or step First Cousins
Grandparents-in-law

The liability in total for all Compensated Absences as of March 31, 2026, was \$198,496.

NOTE 10 – LEASES

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

Nature of Leases

The Organization leases office space, Head Start classroom space, facilities, and equipment under operating lease agreements. Because funds for these leases come primarily from federal grants, the Organization is required to have escape clauses for contracts over \$10,000 for loss of federal funding. The Organization generally puts in an escape

Northeast Kansas Community Action Program, Inc.

NOTES TO FINANCIAL STATEMENTS

March 31, 2026

NOTE 10 – LEASES - continued

clause for convenience whereby the Organization can cancel the lease by paying an additional one-month cancellation fee and giving 30-60 days' written notice. These leases have terms ranging from 1 to 6 years, some with renewal options that the Organization is reasonably certain to exercise. Others become month-to-month at the end of the lease term.

Lease Accounting Policy Elections

The Organization has elected the following practical expedients:

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

Right-of-Use Assets and Lease Liabilities

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

Description	Amount
Lease ROU assets	\$165,245 net
Lease ROU liabilities	\$165,245
- Current portion	\$64,538
- Non-current portion	\$100,707

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

Lease Expense

Total lease expense for the year ended March 31, 2026, was \$78,433, which includes:

- Fixed lease payments: \$75,133
- Variable lease payments (short-term leases [12 months or less]): \$3,300

Cash Flow Impact

Cash paid for operating leases was \$78,433 and is included in operating activities in the statement of cash flows.

Weighted Averages

- Weighted average remaining lease term: 2.25 years
- Weighted average discount rate: 5.0%

Maturity Analysis of Lease Liabilities

Future minimum lease payments under R.O.U. leases as of March 31, 2026, are as follows:

Year Ending March 31	Amount
2027	\$67,765
2028	56,298
2029	46,991
2030	11,000
2031 and thereafter	<u>0</u>
Total	182,054
Less: Imputed interest	<u>(\$16,809)</u>
Present value of lease liabilities	<u>\$165,245</u>

Northeast Kansas Community Action Program, Inc.

NOTES TO FINANCIAL STATEMENTS

March 31, 2026

NOTE 11 - BOARD-DESIGNATED NET ASSETS WITHOUT DONOR RESTRICTIONS

The organization has \$142,217 in the General Fund remaining from CHDO housing programs which were discontinued several years ago. The Board established a reserve using these funds which will be used for future purposes at the discretion of the Board.

NOTE 12 - NET ASSETS WITH DONOR RESTRICTIONS

Net assets were restricted for the following purposes at March 31, 2026:

Subject to expenditure for specified purpose	
Child Care	\$ 3,883
Community Services	30,138
Housing	11,953
Weatherization	0
Other	0
Total Net Assets With Donor Restrictions	\$ <u>45,974</u>

NOTE 13 - EMPLOYEE BENEFIT PLANS

NEK-CAP, Inc. has a deferred compensation arrangement in which all employees who are at least 21 years of age with a minimum of 3 months of service are eligible to participate and make employee payroll contributions; however, the service requirement to be able to receive matches is still 1 year. For employees hired after 9/30/2024 the plan now has automatic enrollment with a default contribution rate of 2%, unless the employee opts out. If the employee participates via auto enrollment, then the employee will also be in the automatic contribution escalation feature until they opt out, which increases their contribution percentage by 1% annually at 4/1 until they reach an 8% contribution percentage. This does not apply to staff hired before 10/1/2024. New hires will receive detailed information about the auto enrollment and auto contribution escalation features when they are hired during the onboarding/orientation process.

The voluntary salary reduction amount may not exceed the maximum percentage of a participant's compensation allowable by Internal Revenue Service Code Section 401(k). Employer matching contributions are made equal to 50% of a participant's salary reduction up to 8% of a participant's compensation. The related program cost is recorded as an expense when incurred. A participant's salary deferrals and employer matching contributions are 100% vested upon the participant's entrance into the plan. NEK-CAP, Inc.'s matching contribution for the year ended March 31, 2026, was \$65,188.

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

NOTE 14 - CONTINGENCIES

NEK-CAP Inc. participates in Federal and state programs that are fully or partially funded by grants received from governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor agency. If expenditures are disallowed due to noncompliance with grant program regulations, the organization may be required to reimburse the grantor agency. As of March 31, 2026, significant amounts of program expenditures have not been audited by grantor agencies, but NEK-CAP Inc. believes that disallowed expenditures, if any, based upon subsequent audits by the grantor agencies will not have a material effect on any of the individual funds or the overall financial position of the organization.

Northeast Kansas Community Action Program, Inc.

NOTES TO FINANCIAL STATEMENTS

March 31, 2026

NOTE 15 - FAIR VALUE OF FINANCIAL INSTRUMENTS

Generally accepted accounting standards establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques that measure fair market value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level I measurements). NEK-CAP Inc. uses the following methods and assumptions to estimate the fair value of each class of financial instruments for which it is practicable to estimate such value

1. *Cash and cash equivalents* - The carrying amount approximates fair value because of the short maturity of those instruments.
2. *Investments* - The carrying value reflects the fair value of the equity shares as traded on financial markets.
3. *Accounts receivable* - The carrying value of accounts receivable approximates fair value due to their short-term nature and the fact they have been collectible historically.
4. *Accounts payable* - The carrying value of accounts payable approximates fair value due to the short-term nature of the obligations.
5. *Accrued expenses* - The carrying value of accrued expenses approximates fair value due to the short-term nature of the obligations.
6. *Long-term debt* - The fair value of NEK-CAP Inc's long-term debt approximates fair value due to the fact the entity is current and the remaining life of the debt does not justify a re-negotiation of the terms of the debt.

NOTE 16 - RESTATEMENT

NEK-CAP Inc. has no restatement to report for the fiscal year ending March 31, 2026.

NOTE 17 – PRIOR-YEAR SUMMARIZED INFORMATION

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the organization's financial statements for the year ended March 31 of the prior year, from which the summarized information was derived.

NOTE 18 - SUBSEQUENT EVENTS

NEK-CAP, Inc. evaluated subsequent events through September 17, 2026, the date the financial statements were available to be issued.

- NEK-CAP, Inc. Community Services was awarded an additional 22 counties to provide Community Services Block Grant (CSBG) services in Northwest Kansas. Community needs assessment meetings are underway along with hiring and obtaining office space to serve the area.
- NEK-CAP, Inc. Early Head Start/Head Start was funded for the new fiscal year.
- There is proposed rulemaking National Proposed Rule Making (NPRM) from OMB regarding OMB Uniform Guidance that has been delayed by Congress until no earlier than December 11, 2026, to allow time for Congressional review. The comment period for the public has closed.
- There is proposed rulemaking NPRM from the Office of Head Start with a comment period open until October 6, 2026.
- NEK-CAP, Inc. Weatherization program is now providing services in Shawnee County, KS and transitioned this from another program providing temporary services until NEK-CAP, Inc. Weatherization Staff were fully trained. This is expected to significantly increase funding for the Weatherization Program in the new fiscal year.

Northeast Kansas Community Action Program, Inc.

NOTES TO FINANCIAL STATEMENTS

March 31, 2026

NOTE 18 - SUBSEQUENT EVENTS - continued

- NEK-CAP, Inc. Weatherization Program was subsequently awarded after the Fiscal Year End and was awarded additional funding.
 - Additional funding was received from Evergy a local Energy Partner passed through Kansas Housing Resources Corporation (KHRC)
 - Additional funding was received from KHRC as a Kansas State Grant.
 - Additional funding was received from the Department of Health and Human Services (HHS) for LIEAP Weatherization funding.
 - Additional funding is expected to be received from the Department of Energy for DOE Weatherization Services following the completion and acceptance of the Kansas State Plan.
- NEK-CAP, Inc. is currently in negotiations with landlords on lease agreements and expects the amount to increase due to increases in utility costs and other costs for landlords. In addition, the agency is adding an additional site in Western Kansas to fulfil a new award.

SUPPLEMENTAL INFORMATION FOLLOWS

Northeast Kansas Community Action Program, Inc.

Schedule 1

SCHEDULE OF FINANCIAL POSITION BY FUND

Year Ended March 31, 2026

ASSETS	Child Care	Weatherization	Community Services	Housing
Current assets				
Cash	\$ (64,164)	\$ 2,147	\$ 293,574	\$ 6,837
Investments	0	0	1,984,446	0
Grant Funds Receivable	354,044	36,525	15,813	11,520
Accounts Receivable	0	0	789	0
Prepaid Expenses	80,037	3,944	20,223	4,132
<i>Total current assets</i>	<u>369,917</u>	<u>42,616</u>	<u>2,314,845</u>	<u>22,489</u>
Fixed Assets				
Property and Equipment	0	0	0	0
Less accumulated depreciation	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Fixed Assets</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Right of Use Assets - net	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other assets				
Restricted cash - FSS Participation	0	0	0	60,788
<i>Total assets</i>	<u>\$ 369,917</u>	<u>\$ 42,616</u>	<u>\$ 2,314,845</u>	<u>\$ 83,277</u>
LIABILITIES AND NET ASSETS				
Current liabilities				
Accounts Payable	\$ 199,233	\$ 15,945	\$ 11,254	\$ 1,703
Accrued Payroll and Related Expenses	149,167	11,992	13,058	5,509
Accrued Compensated Absences	0		0	0
Reserve Account	0	0	0	0
Deferred Revenue	0	14,064	2,245,754	14,258
Right of Use Liability - Current	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total current liabilities</i>	348,400	42,001	2,270,066	21,470
Non-Current Liabilities				
FSS Escrow	0	0	0	49,854
Right of Use Liability - Long term	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Liabilities</i>	<u>348,400</u>	<u>42,001</u>	<u>2,270,066</u>	<u>71,324</u>
Net assets				
Net Assets Without Donor Restrictions				
Undesignated	17,634	615	14,641	0
Board-designated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Assets Without donor restriction	17,634	615	14,641	0
Net Assets With Donor Restrictions	<u>3,883</u>	<u>0</u>	<u>30,138</u>	<u>11,953</u>
<i>Total net assets</i>	<u>21,517</u>	<u>615</u>	<u>44,779</u>	<u>11,953</u>
<i>Total liabilities and net assets</i>	<u>\$ 369,917</u>	<u>\$ 42,616</u>	<u>\$ 2,314,845</u>	<u>\$ 83,277</u>

See Independent Auditor's Report.

Other Services	Management and General	Total
\$ 19,871	\$ 378,429	\$ 636,694
101,181	0	2,085,627
0	0	417,902
158	1,218	2,165
999	72,991	182,326
<u>122,209</u>	<u>452,638</u>	<u>3,324,714</u>
0	3,085,854	3,085,854
0	(2,354,364)	(2,354,364)
<u>0</u>	<u>731,490</u>	<u>731,490</u>
0	165,245	165,245
0	0	60,788
<u>\$ 122,209</u>	<u>\$ 1,349,373</u>	<u>\$ 4,282,237</u>
\$ 184	\$ 48,336	\$ 276,655
0	23,418	203,144
0	198,496	198,496
0	13,369	13,369
0	0	2,274,076
0	64,538	64,538
<u>184</u>	<u>348,157</u>	<u>3,030,278</u>
0	0	49,854
0	100,707	100,707
<u>184</u>	<u>448,864</u>	<u>3,180,839</u>
122,025	758,292	913,207
0	142,217	142,217
<u>122,025</u>	<u>900,509</u>	<u>1,055,424</u>
0	0	45,974
<u>122,025</u>	<u>900,509</u>	<u>1,101,398</u>
<u>\$ 122,209</u>	<u>\$ 1,349,373</u>	<u>\$ 4,282,237</u>

See Independent Auditor's Report.

Northeast Kansas Community Action Program, Inc.

SCHEDULE OF ACTIVITIES BY FUND

Year Ended March 31, 2026

Revenues	Child Care	Weatherization	Community Services	Housing
Federal Grants	\$ 7,089,469	\$ 1,339,778	\$ 710,075	\$ 934,557
State Grants	0	58,764	0	0
Donations	2,700	79,108	261,412	0
Other	0	952	10,263	6,929
Total revenues	7,092,169	1,478,602	981,750	941,486
In-Kind Contributions	2,138,683	0	16,068	0
Less In-Kind not in accordance with GAAP	(1,670,471)	0	(6,803)	0
GAAP Recognized In-Kind	468,212	0	9,265	0
Total revenues and recognized In-Kind	7,560,381	1,478,602	991,015	941,486
Expenditures				
Personnel	3,366,051	309,226	312,812	121,030
Fringe Benefits	1,134,424	79,010	110,238	47,269
Equipment	46,559	0	0	0
Computer/Equipment	69,004	6,617	25,824	6,895
Supplies	647,451	17,696	14,661	1,963
Rent/Utilities	209,264	3,488	23,049	2,804
Facility Repair/Maintenance	192,371	2,675	9,453	5,009
Professional Fees	10,732	845	2,605	4
Communications	82,758	6,139	9,772	4,336
Vehicle	112,156	9,810	10,236	933
Insurance	77,221	8,349	6,813	1,706
Travel	58,010	21,962	19,144	1,957
Registration	79,838	20,201	4,110	2,809
Tuition and Books	13,403	0	0	0
Depreciation	4,992	0	0	0
Other Operating Expenses	63,444	2,683	5,565	4,160
Direct Customer Services	5,456	910,629	275,449	722,281
Total expenses	6,173,134	1,399,330	829,731	923,156
In-Kind Expenses	2,138,683	0	16,068	0
Less In-Kind not in accordance with GAAP	(1,670,471)	0	(6,803)	0
GAAP Recognized In-Kind	468,212	0	9,265	0
Total expenses and recognized In-Kind	6,641,346	1,399,330	838,996	923,156
Indirect Expenses	922,494	79,579	109,799	11,414
Total expenditures	7,563,840	1,478,909	948,795	934,570
Other Revenue (Expenses)				
Unrealized Gain/Loss) on Investments	0	0	(34,033)	0
Gain (Loss on Disposal of Assets	14,458	0	0	0
Total other Revenue (Expenses)	14,458	0	0	0
CHANGE IN NET ASSETS	11,000	(307)	8,187	6,916
BEGINNING NET ASSETS	10,517	922	36,592	5,037
ENDING NET ASSETS	\$ 21,517	\$ 615	\$ 44,779	\$ 11,953

See Independent Auditor's Report

Schedule 2

Other Services	Management & General	Fixed Assets	Total
\$ 0	\$ 0	0	\$ 10,073,879
0	0	0	58,764
(249)	0	0	342,971
5,900	665	0	24,709
5,651	665	0	10,500,323
	0	0	2,154,751
0	0	0	(1,677,274)
0	0	0	477,477
5,651	665	0	10,977,800
0	638,406	0	4,747,525
0	179,713	0	1,550,654
0	(46,559)	0	0
0	78,596	0	186,936
1,393	44,799	0	727,963
0	10,488	0	249,093
0	49,168	0	258,676
208	65,305	0	79,699
0	16,179	0	119,184
0	4,469	0	137,604
0	7,155	0	101,244
0	8,870	0	109,943
0	6,184	0	113,142
0	0	0	13,403
0	0	202,213	207,205
1,102	19,048	0	96,002
41	0	0	1,913,856
2,744	1,081,821	202,213	10,612,130
0	0	0	2,154,751
0	0	0	(1,677,274)
0	0	0	477,477
2,744	1,081,821	202,213	11,089,606
0	(1,123,286)	0	0
2,744	(41,465)	202,213	11,089,606
3,747	0	0	(30,286)
0	0	0	14,458
3,747	0	0	(15,828)
6,654	42,130	(202,213)	(127,634)
115,371	522,495	538,097	1,229,032
\$ 122,025	\$ 564,625	\$ 335,884	\$ 1,101,398

See Independent Auditor's Report

Northeast Kansas Community Action Program, Inc.

Schedule 3

SCHEDULE OF FINANCIAL POSITION CHILD CARE

March 31, 2026

	Fund 3200 Federal Head Start Pre- School	Fund 3201 Federal Early Head Start	Fund 3205 Federal Head Start Training
ASSETS			
Current assets			
Cash	\$ (85,524)	\$ 8,418	\$ (523)
Grant Funds Receivable	251,861	65,776	0
Accounts Receivable	0	0	0
Prepaid Expenses	65,031	13,898	523
	<u>231,368</u>	<u>88,092</u>	<u>0</u>
<i>Total current assets</i>			
	<u>231,368</u>	<u>88,092</u>	<u>0</u>
<i>Total assets</i>	<u>\$ 231,368</u>	<u>\$ 88,092</u>	<u>\$ 0</u>
LIABILITIES AND NET ASSETS			
Current liabilities			
Accounts payable	\$ 107,935	\$ 63,298	\$ 0
Accrued Payroll and Related Expenses	123,433	24,794	0
	<u>231,368</u>	<u>88,092</u>	<u>0</u>
<i>Total current liabilities</i>			
	<u>231,368</u>	<u>88,092</u>	<u>0</u>
Net assets			
Net Assets Without Donor Restrictions			
Undesignated	0	0	0
Board-designated	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Assets Without donor restriction	0	0	0
Net Assets With Donor Restrictions	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total net assets</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total liabilities and net assets</i>	<u>\$ 231,368</u>	<u>\$ 88,092</u>	<u>\$ 0</u>

See Independent Auditor's Report.

Fund 3206 Federal Early Head Start Training	Fund 3220 Child/Adult Care Food Program	Fund 3261 Early Care Non-Federal	Fund 3262 Head Start Care Conference	Total
\$ (322)	\$ (3,847)	\$ 15,514	\$ 2,120	\$ (64,164)
0	36,407	0	0	354,044
0	0	0	0	0
322	263	0	0	80,037
0	32,823	15,514	2,120	369,917
<u>\$ 0</u>	<u>\$ 32,823</u>	<u>\$ 15,514</u>	<u>\$ 2,120</u>	<u>\$ 369,917</u>
\$ 0	\$ 28,000	\$ 0	\$ 0	\$ 199,233
0	940	0	0	149,167
0	28,940	0	0	348,400
0	0	15,514	2,120	17,634
0	0	0	0	0
0	0	15,514	2,120	17,634
0	3,883	0	0	3,883
0	3,883	15,514	2,120	21,517
<u>\$ 0</u>	<u>\$ 32,823</u>	<u>\$ 15,514</u>	<u>\$ 2,120</u>	<u>\$ 369,917</u>

See Independent Auditor's Report.

Northeast Kansas Community Action Program, Inc.

Schedule 4

SCHEDULE OF ACTIVITIES FOR CHILD CARE

Year Ended March 31, 2026

	Fund 3200 Federal Head Start Pre School Program 25	Fund 3201 Federal Early Head Start Program 25	Fund 3205 Federal Head Start Training Program 25	Fund 3206 Federal Early Head Start Training Program 25
REVENUE				
Federal Revenue	\$ 5,279,955	\$ 1,548,894	\$ 43,044	\$ 29,667
Donations	0	0	0	0
Other Income Gain/Loss on Equip.	595	0	0	0
In-kind Contributions	<u>1,611,931</u>	<u>526,752</u>	<u>0</u>	<u>0</u>
TOTAL REVENUE	<u>6,892,481</u>	<u>2,075,646</u>	<u>43,044</u>	<u>29,667</u>
EXPENSES				
Personnel	2,586,905	764,960	0	0
Fringe Benefits	889,500	238,936	0	0
Travel	11,673	7,242	24,697	14,398
Equipment	46,559	0	0	0
Supplies	419,422	126,041	4,058	2,442
Other	613,908	205,939	14,289	12,827
Indirect Costs	712,583	205,776	0	0
In-Kind Expenses*	<u>1,611,931</u>	<u>526,752</u>	<u>0</u>	<u>0</u>
TOTAL EXPENSES	<u>6,892,481</u>	<u>2,075,646</u>	<u>43,044</u>	<u>29,667</u>
CHANGES IN NET ASSETS	0	0	0	0
BEGINNING NET ASSETS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING NET ASSETS	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

See Independent Auditor's Report.

Fund 3220 Child/Adult Care Food Program 24	Fund 3220 Child/Adult Care Food Program 25	Fund 3261 Early Care Non-Federal	Fund 3262 Head Start Care Conference	Total
\$ 83,509	\$ 104,400	\$ 0	\$ 0	\$ 7,089,469
0	0	500	2,200	2,700
0	0	13,863	0	14,458
0	0	0	0	2,138,683
83,509	104,400	14,363	2,200	9,245,310
9,772	4,414	0	0	3,366,051
4,400	1,588	0	0	1,134,424
0	0	0	0	58,010
0	0	0	0	46,559
66,156	96,218	531	0	714,868
347	879	5,032	0	853,221
2,834	1,301	0	0	922,494
0	0	0	0	2,138,683
83,509	104,400	5,563	0	9,234,310
0	0	8,800	2,200	11,000
0	3,883	6,714	(80)	10,517
\$ 0	\$ 3,883	\$ 15,514	\$ 2,120	\$ 21,517

See Independent Auditor's Report.

Northeast Kansas Community Action Program, Inc.

Schedule 5

**FEDERAL HEAD START/EARLY HEAD START GRANT 07CH012706/02
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET
TWELVE MONTHS ENDED March 31, 2026**

	Fund 3200 Federal Head Start Pre School	Fund 3201 Federal Early Head Start	Fund 3205 Federal Head Start Training	Fund 3206 Federal Early Head Start Training
REVENUE				
Federal Revenue	\$ 5,279,955	\$ 1,548,894	\$ 43,044	\$ 29,667
Gain/Loss on Equipment Disposal	595	0	0	0
In-Kind Contributions	1,611,931	526,752	0	0
TOTAL REVENUE	\$ 6,892,481	\$ 2,075,646	\$ 43,044	\$ 29,667
EXPENSES				
Personnel	\$ 2,586,905	\$ 764,960	\$ 0	\$ 0
Fringe Benefits	889,500	238,936	0	0
Travel	11,673	7,242	24,697	14,398
Equipment	46,559	0	0	0
Supplies	419,422	126,041	4,058	2,442
Other	613,908	205,939	14,289	12,827
Indirect Costs	712,583	205,776	0	0
In-Kind Expenses*	1,611,931	526,752	0	0
TOTAL EXPENSES	\$ 6,892,481	\$ 2,075,646	\$ 43,044	\$ 29,667

Detail of Expenditures by CAN Number:

CAN NO.

4-G074120

4-G074121

4-G074122

In-Kind Expenses (Required*)

In-Kind Expenses (Excess Over Required)

Gain on disposal of equipment applied and reducing federal funds needed

TOTAL EXPENSES

*Head Start requires a 20% In-Kind match of actual federal expenses unless a waiver is approved.

A partial waiver was approved with this grant.

** The period of this budget award is 7/1/2025-3/31/2026

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

	Total Actual	Budget	Total Budget Remaining
\$	6,901,560	\$ 7,033,214	\$ 131,654
	595	0	(595)
	<u>2,138,683</u>	<u>1,692,302</u>	<u>(446,381)</u>
\$	<u>9,040,838</u>	<u>8,725,516</u>	<u>(315,322)</u>
\$	3,351,865	\$ 3,642,093	\$ 290,228
	1,128,436	957,311	(171,125)
	58,010	63,214	5,204
	46,559	48,000	1,441
	551,963	482,472	(69,491)
	846,963	920,243	73,280
	918,359	919,881	1,522
	<u>2,138,683</u>	<u>1,297,466</u>	<u>(841,217)</u>
\$	<u>9,040,838</u>	<u>8,330,680</u>	<u>(710,158)</u>
\$	43,044	\$ 43,044	\$ 0
	29,667	29,667	0
	6,828,849	6,960,503	131,654
	1,692,302	1,692,302	0
	446,381	0	(446,381)
	<u>595</u>	<u>0</u>	<u>(595)</u>
\$	<u>9,040,838</u>	<u>8,725,516</u>	<u>(315,322)</u>

Northeast Kansas Community Action Program, Inc.

Schedule 6

**CHILD AND ADULT CARE FOOD PROGRAM (CACFP) - P0006-CTR-2024/2025
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET
TWELVE MONTHS ENDED SEPTEMBER 30, 2025**

	Fund 3220 Previous Six Moth Period 10/1/2024- 3/31/2025	Fund 3220 Previous Six Moth Period 10/1/2024- 3/31/2025	Fund 3220 Total Twelve Month Period 10/01/2024- 9/30/2025	Budget	Total Budget Remaining
REVENUE					
Federal Revenue	\$ 82,318	\$ 83,509	\$ 165,827	\$ 312,415	\$ 146,588
TOTAL REVENUE	<u>\$ 82,318</u>	<u>\$ 83,509</u>	<u>\$ 165,827</u>	<u>\$ 312,415</u>	<u>\$ 146,588</u>
EXPENSES					
Supplies/Food Service or Equipment Repair	# 82,318	\$ 83,509	\$ 165,827	\$ 312,415	\$ 146,588
TOTAL EXPENSES	<u>\$ 82,318</u>	<u>\$ 83,509</u>	<u>\$ 165,827</u>	<u>\$ 312,415</u>	<u>\$ 146,588</u>

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

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

Northeast Kansas Community Action Program, Inc.

Schedule 7

CHILD AND ADULT CARE FOOD PROGRAM (CACFP) - P0006-CTR-2025/2026

SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET

SIX MONTHS ENDED March 31, 2026

	Fund 3220 Current Six Month Period 10/1/2025- 3/31/2026			Budget		Total Budget Remaining	
REVENUE							
Federal Revenue	\$	104,400	\$	165,828	\$	61,428	
Unearned Fed Rev.		<u>0</u>		<u>0</u>		<u>0</u>	
TOTAL REVENUE	\$	<u><u>104,400</u></u>	\$	<u><u>165,828</u></u>	\$	<u><u>61,428</u></u>	
EXPENSES							
Supplies/Food Service or Equipment Repair	\$	<u>104,400</u>	\$	<u>165,828</u>	\$	<u>61,428</u>	
TOTAL EXPENSES	\$	<u><u>104,400</u></u>	\$	<u><u>165,828</u></u>	\$	<u><u>61,428</u></u>	

NOTES:

* Note: Grant period runs from October 1, 2025 to September 30, 2026.

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

Northeast Kansas Community Action Program, Inc.

Schedule 8

SCHEDULE OF FINANCIAL POSITION WEATHERIZATION

March 31, 2026

	Fund 3400, 3401 3402, 3403, 3404 3419, 3421 Federal Weatherization DOE	Fund 3405, 3422 3423, 3424 Non-Federal Weatherization Kansas Readiness	Fund 3406-3410 Non-Federal Weatherization Every Readiness
ASSETS			
Current assets			
Cash	\$ 17,296	\$ 14,914	\$ (1,809)
Grants Receivable	2,217	0	1,809
Prepaid Expenses	463	0	0
<i>Total current assets</i>	19,976	14,914	0
<i>Total assets</i>	\$ 19,976	\$ 14,914	\$ 0
LIABILITIES AND NET ASSETS			
Current liabilities			
Accounts payable	\$ 11,696	\$ 850	\$ 0
Accrued Payroll and Related Expenses	8,280	0	0
Deferred Revenue	0	14,064	0
<i>Total current liabilities</i>	19,976	14,914	0
Net assets			
Net Assets Without Donor Restrictions			
Undesignated	0	0	0
Board-designated	0	0	0
Total Net Assets Without donor restrictions	0	0	0
Net Assets With Donor Restrictions	0	0	0
<i>Total net assets</i>	0	0	0
<i>Total liabilities and net assets</i>	\$ 19,976	\$ 14,914	\$ 0

See Independent Auditor's Report

Fund 3412-3418 Federal Weatherization LIEAP	Fund 3440-3445 Federal Weatherization IIJA	Fund 3460 FTHB Non-Federal	Fund 9702 Weatherization Inspector Cost Pool	Fund 9703 Weatherization Inspector Cost Pool Entry
\$ (86)	\$ (31,848)	\$ 615	\$ (235,579)	\$ 236,547
86	32,413	0	0	0
0	1,607	0	1,467	0
0	2,172	615	(234,112)	236,547
\$ 0	\$ 2,172	\$ 615	\$ (234,112)	\$ 236,547
\$ 0	\$ 1,852	\$ 0	\$ 1,406	\$ 0
0	320	0	1,029	0
0	0	0	0	0
0	2,172	0	2,435	0
0	0	615	0	0
0	0	0	0	0
0	0	615	0	0
0	0	0	(236,547)	236,547
0	0	615	(236,547)	236,547
\$ 0	\$ 2,172	\$ 615	\$ (234,112)	\$ 236,547

Northeast Kansas Community Action Program, Inc.

Schedule 8

SCHEDULE OF FINANCIAL POSITION WEATHERIZATION

March 31, 2026

	Fund 9704	Fund 9703	
	Weatherization	Weatherization	
	Admin	Admin	
	Staff Cost	Staff Cost Pool	
	Pool	Entry	Total
ASSETS			
Current assets			
Cash	\$ (155,021)	\$ 157,118	\$ 2,147
Grants Receivable	0	0	36,525
Prepaid Expenses	407	0	3,944
	<u>(154,614)</u>	<u>157,118</u>	<u>42,616</u>
<i>Total current assets</i>			
	<u>(154,614)</u>	<u>157,118</u>	<u>42,616</u>
<i>Total assets</i>	<u>\$ (154,614)</u>	<u>\$ 157,118</u>	<u>\$ 42,616</u>
LIABILITIES AND NET ASSETS			
Current liabilities			
Accounts payable	\$ 141	\$ 0	\$ 15,945
Accrued Payroll and Related Expenses	2,363	0	11,992
Deferred Revenue	0	0	14,064
	<u>2,504</u>	<u>0</u>	<u>42,001</u>
<i>Total current liabilities</i>			
	<u>2,504</u>	<u>0</u>	<u>42,001</u>
Net assets			
Net Assets Without Donor Restrictions			
Undesignated	0	0	615
Board-designated	0	0	0
	<u>0</u>	<u>0</u>	<u>615</u>
Total Net Assets Without donor restrictions	0	0	615
Net Assets With Donor Restrictions	(157,118)	157,118	0
	<u>(157,118)</u>	<u>157,118</u>	<u>615</u>
<i>Total net assets</i>			
	<u>(157,118)</u>	<u>157,118</u>	<u>615</u>
<i>Total liabilities and net assets</i>	<u>\$ (154,614)</u>	<u>\$ 157,118</u>	<u>\$ 42,616</u>

Northeast Kansas Community Action Program, Inc.

Schedule 9

Schedule 9

SCHEDULE OF ACTIVITIES FOR WEATHERIZATION

Year Ended March 31, 2026

	Fund 3400, 3401 3402, 3403, 3404 3419, 3421 Federal Weatherization on DOE PY25	Fund 3405, 3422 3423, 3424 Non-Federal Weatherization on Kansas Readiness PY25	Fund 3406-3410 Non-Federal Weatherization on Evergy Readiness PY25	Fund 3406-3410 Non-Federal Weatherization on Evergy Readiness PY26	Fund 3412-3418 Federal Weatherization on LIEAP PY25	Fund 3440-3445 Federal Weatherization on IJJA PY22
REVENUE						
Federal Revenue	\$ 82,217	\$ 0	\$ 0	\$ 0	\$ 264,874	\$ 992,687
State Revenue	0	58,764	0	0	0	0
Donations	0	0	77,299	1,809	0	0
Other	0	0	0	0	0	0
TOTAL REVENUE	82,217	58,764	77,299	1,809	264,874	992,687
EXPENSES						
Program Support Expenses:						
Personnel	6,012	471	7,973	0	53,954	211,195
Office	1,230	38	0	0	2,463	7,990
Supplies	1,093	7	78	0	2,616	5,658
Vehicle	29	59	76	0	1,844	7,427
Insurance	90	0	395	0	759	3,302
Other	95	4	0	0	33	3,187
Total Program Support Expenses	8,549	579	8,522	0	61,669	238,759
Production Expenses:						
Contracted Labor	12,338	0	29,930	0	73,784	208,401
Materials	8,942	0	29,980	0	85,958	230,339
Total Production Expenses	21,280	0	59,910	0	159,742	438,740
Health and Safety Expenses:						
Contract labor	2,147	6,412	1,519	0	8,771	60,645
Materials	2,053	4,987	2,214	0	8,740	70,617
Total Health and Safety Expenses	4,200	11,399	3,733	0	17,511	131,262

See Independent Auditor's Report.

Readiness Expenses:

Contract labor	610	26,524	850	975	10,670	0
Materials	140	20,166	800	783	675	0
Total Readiness Expenses	<u>750</u>	<u>46,690</u>	<u>1,650</u>	<u>1,758</u>	<u>11,345</u>	<u>0</u>

Insurance Expenses:

Pollution Occurrence Insurance	89	0	0	0	667	3,032
Total Insurance Expenses	<u>89</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>667</u>	<u>3,032</u>

EXPENSES - continued**Training and Technical Assistance:**

Personnel	\$ 19,170	\$ 0	\$ 0	\$ 0	\$ 0	\$ 42,951
Other Training Cost T/TA	11,534	0	0	0	0	46,269
Total Training Technical Assistance	<u>30,704</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>89,220</u>

Administration Expenses:

Indirect Cost	7,115	96	1,904	51	11,549	58,747
Personnel	9,530	0	1,564	0	2,391	32,456
Other Administrative	0	0	16	0	0	471
Total Administration Expenses	<u>16,645</u>	<u>96</u>	<u>3,484</u>	<u>51</u>	<u>13,940</u>	<u>91,674</u>

TOTAL EXPENSES	<u>82,217</u>	<u>58,764</u>	<u>77,299</u>	<u>1,809</u>	<u>264,874</u>	<u>992,687</u>
CHANGES IN NET ASSETS	0	0	0	0	0	0
BEGINNING NET ASSETS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING NET ASSETS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

See Independent Auditor's Report.

Northeast Kansas Community Action Program, Inc.

Schedule 9

Schedule 9

SCHEDULE OF ACTIVITIES FOR WEATHERIZATION

Year Ended March 31, 2026

	Fund 3460 FTHB Non-Federal PY25	Fund 9702 Weatherization Inspector Cost Pool PY25	Fund 9703 Weatherization Inspector Cost Pool Entry PY25	Fund 9704 Weatherization Admin Staff Cost Pool PY25	Fund 9703 Weatherization Admin Staff Cost Pool Entry PY26	Total
REVENUE						
Federal Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,339,778
State Revenue	0	0	0	0	0	58,764
Donations	0	0	0	0	0	79,108
Other	952	0	0	0	0	952
TOTAL REVENUE	952	0	0	0	0	1,478,602
EXPENSES						
Program Support Expenses:						
Personnel	568	195,029	(195,029)	0	0	280,173
Office	0	1,020	(1,020)	0	0	11,721
Supplies	(86)	207	(207)	0	0	9,366
Vehicle	0	1,179	(1,179)	0	0	9,435
Insurance	0	0	0	0	0	4,546
Other	660	107	(107)	0	0	3,979
Total Program Support Expenses	1,142	197,542	(197,542)	0	0	319,220
Production Expenses:						
Contracted Labor	0	0	0	0	0	324,453
Materials	0	0	0	0	0	355,219
Total Production Expenses	0	0	0	0	0	679,672
Health and Safety Expenses:						
Contract labor	0	0	0	0	0	79,494
Materials	0	0	0	0	0	88,611
Total Health and Safety Expenses	0	0	0	0	0	168,105

See Independent Auditor's Report.

Readiness Expenses:

Contract labor	0	0	0	0	0	39,629
Materials	0	0	0	0	0	22,564
Total Readiness Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>62,193</u>

Insurance Expenses:

Pollution Occurrence Insurance	0	0	0	0	0	3,788
Total Insurance Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,788</u>

EXPENSES - continued**Training and Technical Assistance:**

Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	62,121
Other Training Cost T/TA	0	0	0	0	0	57,803
Total Training Technical Assistance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>119,924</u>

Administration Expenses:

Indirect Cost	117	39,006	(39,006)	26,048	(26,048)	79,579
Personnel	0	0	0	130,242	(130,242)	45,941
Other Administrative	0	0	0	827	(827)	487
Total Administration Expenses	<u>117</u>	<u>39,006</u>	<u>(39,006)</u>	<u>157,117</u>	<u>(157,117)</u>	<u>126,007</u>

TOTAL EXPENSES	<u>1,259</u>	<u>236,548</u>	<u>(236,548)</u>	<u>157,117</u>	<u>(157,117)</u>	<u>1,478,909</u>
CHANGES IN NET ASSETS	(307)	(236,548)	236,548	(157,117)	157,117	(307)
BEGINNING NET ASSETS	<u>922</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>922</u>
ENDING NET ASSETS	<u>\$ 615</u>	<u>\$ (236,548)</u>	<u>\$ 236,548</u>	<u>\$ (157,117)</u>	<u>\$ 157,117</u>	<u>\$ 615</u>

Northeast Kansas Community Action Program, Inc.

Schedule 10

SCHEDULE OF ACTIVITIES FOR NEK-CAP, INC DOE-4 PY25
SCHEDULE OF REVENUE AND EXPENSES COMPARED TO BUDGET
 For the Nine Months Ended March 31, 2026

	Fund 3400, 3401 3402, 3403, 3404 3419, 3421 Current 9- month period 7/1/2025- 3/31/2026			Budget		Total Budget Remaining
REVENUE						
Federal Revenue	\$	82,217	\$	187,662	\$	105,445
TOTAL REVENUE	\$	82,217	\$	187,662	\$	105,445
EXPENSES						
Program Support Expenses:						
Personnel	\$	6,012	\$	11,000	\$	4,988
Office		1,230		1,756		526
Supplies		1,093		1,000		(93)
Vehicle		29		1,500		1,471
Insurance		90		0		(90)
Other		95		0		(95)
Total Program Support Expenses		8,549		15,256		6,707
Production Expenses:						
Contracted Labor		12,338		33,500		21,162
Materials		8,942		33,250		24,308
Total Production Expenses		21,280		66,750		45,470
Health and Safety Expenses:						
Contract labor		2,147		8,836		6,689
Materials		2,053		8,701		6,648
Total Health and Safety Expenses		4,200		17,537		13,337
Readiness Expenses:						
Contract labor		610		8,322		7,712
Materials		140		8,000		7,860
Total Readiness Expenses		750		16,322		15,572
Insurance Expenses:						
Bonding Liability Insurance		0		500		500
Pollution Occurrence Insurance		89		250		161
Total Insurance Expenses		89		750		661

See Independent Auditor's Report.

Northeast Kansas Community Action Program, Inc.

Schedule 10

**SCHEDULE OF ACTIVITIES FOR NEK-CAP, INC DOE-4 PY25
SCHEDULE OF REVENUE AND EXPENSES COMPARED TO BUDGET
For the Nine Months Ended March 31, 2026**

	Fund 3400,3401 3402,3403,3404 3419, 3421 Current 9- month period 7/1/2025- 3/31/2026	Budget	Total Budget Remaining
EXPENSES - continued			
Training and Technical Assistance Expenses:			
Personnel	19,170	21,600	2,430
Other Training Cost T/TA	11,534	26,298	14,764
Total Training and Technical Assistance Ex	<u>30,704</u>	<u>47,898</u>	<u>17,194</u>
Administration Expenses:			
Indirect Cost	7,115	6,858	(257)
Personnel	9,530	16,291	6,761
Total Administration Expenses	<u>16,645</u>	<u>23,149</u>	<u>6,504</u>
TOTAL EXPENSES	\$ <u>82,217</u>	\$ <u>187,662</u>	\$ <u>105,445</u>

* Note: Grant period runs from July 1, 2025 to June 30, 2026. This grant performance period was extended by six (6) months to December 31, 2026 or until fully extended or the remainder to be added to the new PY26 award when awarded.

Northeast Kansas Community Action Program, Inc.

Schedule 10a

SCHEDULE OF ACTIVITIES FOR NEK-CAP, INC. KANSAS READINESS NON-FEDERAL PY25

SCHEDULE OF REVENUE AND EXPENSES COMPARED TO BUDGET

For the Nine Months Ended March 31, 2026

	Fund 3405- 3422, 3423, 3424 Current 9- Month Period 7/1/2025- 3/31/2026			Budget		Total Budget Remaining	
REVENUE							
Federal Revenue	\$	0	\$	0	\$	0	
State Revenue		58,764		80,000		21,236	
TOTAL REVENUE	\$	<u>58,764</u>	\$	<u>80,000</u>	\$	<u>21,236</u>	
EXPENSES							
Program Support Expenses:							
Personnel		471		0		(471)	
Office		38		0		(38)	
Supplies		7		0		(7)	
Vehicle		59		0		(59)	
Insurance		0		0		0	
Other		4		0		(4)	
Total Program Support Expenses		<u>579</u>		<u>0</u>		<u>(579)</u>	
Health and Safety Expenses:							
Contract labor		6,412		10,000		3,588	
Materials		4,987		10,000		5,013	
Total Health and Safety Expenses		<u>11,399</u>		<u>20,000</u>		<u>8,601</u>	
Readiness Expenses:							
Contract labor		26,524		33,256		6,732	
Materials		20,166		26,744		6,578	
Total Readiness Expenses		<u>46,690</u>		<u>60,000</u>		<u>13,310</u>	
Administrative Expenses:							
Indirect Costs		96		0		(96)	
Other Administration		0		0		0	
Total Administration Expenses		<u>96</u>		<u>0</u>		<u>(96)</u>	
TOTAL EXPENSES	\$	<u>58,764</u>	\$	<u>80,000</u>	\$	<u>21,236</u>	

* Note: Grant period runs from July 1, 2025 to June 30, 2026

See Independent Auditor's Report.

Northeast Kansas Community Action Program, Inc.

Schedule 10b

SCHEDULE OF ACTIVITIES FOR NEK-CAP, INC. EVERGY NON-FEDERAL PY25

SCHEDULE OF REVENUE AND EXPENSES COMPARED TO BUDGET

For the Twelve Months Ended December 31, 2025

	Fund 3406- 3410 Current 9- Month Period 3/1/2025- 12/31/2025	Fund 3406- 3410 Current 9- Month Period 3/1/2025- 12/31/2025	Fund 3406- 3410 Current 9- Month Period 3/1/2025- 12/31/2025	Budget	Total Budget Remaining
REVENUE					
Federal Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Donations	77,299	0	77,299	85,027	7,728
TOTAL REVENUE	<u>\$ 77,299</u>	<u>\$ 0</u>	<u>\$ 77,299</u>	<u>\$ 85,027</u>	<u>\$ 7,728</u>
EXPENSES					
Program Support Expenses:					
Personnel	7,973	0	7,973	7,000	(973)
Office	0	0	0	1,000	1,000
Supplies	78	0	78	385	307
Vehicle	76	0	76	630	554
Insurance	395	0	395	235	(160)
Other	0	0	0	0	0
Total Program Support Expenses	<u>8,522</u>	<u>0</u>	<u>8,522</u>	<u>9,250</u>	<u>728</u>
Production Expenses:					
Contracted Labor	29,930	0	29,930	33,000	3,070
Materials	29,980	0	29,980	30,000	20
Total Production Expenses	<u>59,910</u>	<u>0</u>	<u>59,910</u>	<u>63,000</u>	<u>3,090</u>
Health and Safety Expenses:					
Contract labor	1,519	0	1,519	1,978	459
Materials	2,214	0	2,214	1,900	(314)
Total Health and Safety Expenses	<u>3,733</u>	<u>0</u>	<u>3,733</u>	<u>3,878</u>	<u>145</u>
Readiness Expenses:					
Contract labor	850	0	850	3,000	2,150
Materials	800	0	800	1,000	200
Total Readiness Expenses	<u>1,650</u>	<u>0</u>	<u>1,650</u>	<u>4,000</u>	<u>2,350</u>
Administrative Expenses:					
Indirect Costs	1,904	0	1,904	1,984	80
Personnel	1,564	0	1,564	2,915	1,351
Other Administration	16	0	16	0	(16)
Total Administration Expenses	<u>3,484</u>	<u>0</u>	<u>3,484</u>	<u>4,899</u>	<u>1,415</u>
TOTAL EXPENSES	<u>\$ 77,299</u>	<u>\$ 0</u>	<u>\$ 77,299</u>	<u>\$ 85,027</u>	<u>\$ 7,728</u>

* Note: Grant period runs from January 1, 2025 to December 31, 2025. Grant has provisions to carryover up to 10% to the next program year.

See Independent Auditor's Report.

Northeast Kansas Community Action Program, Inc.

Schedule 10c

SCHEDULE OF ACTIVITIES FOR NEK-CAP, INC. EVERY NON-FEDERAL PY26

SCHEDULE OF REVENUE AND EXPENSES COMPARED TO BUDGET

For the Three Months Ended March 31, 2026

	Fund 3406-3410		
	Current 3-		
	Month Period		
	1/1/2026-		Total Budget
	3/31/2026	Budget	Remaining
REVENUE			
Federal Revenue	\$ 0	\$ 0	\$ 0
Donations	1,809	169,449	167,640
TOTAL REVENUE	<u>\$ 1,809</u>	<u>\$ 169,449</u>	<u>\$ 167,640</u>
EXPENSES			
Program Support Expenses:			
Personnel	0	17,000	17,000
Office	0	2,576	2,576
Supplies	0	800	800
Vehicle	0	850	850
Insurance	0	1,000	1,000
Other	0	0	0
Total Program Support Expenses	<u>0</u>	<u>22,226</u>	<u>22,226</u>
Production Expenses:			
Contracted Labor	0	52,000	52,000
Materials	0	52,000	52,000
Total Production Expenses	<u>0</u>	<u>104,000</u>	<u>104,000</u>
Health and Safety Expenses:			
Contract labor	0	10,000	10,000
Materials	0	12,000	12,000
Total Health and Safety Expenses	<u>0</u>	<u>22,000</u>	<u>22,000</u>
Readiness Expenses:			
Contract labor	975	6,107	5,132
Materials	783	6,100	5,317
Total Readiness Expenses	<u>1,758</u>	<u>12,207</u>	<u>10,449</u>
Administrative Expenses:			
Indirect Costs	51	4,336	4,285
Personnel	0	4,680	4,680
Total Administration Expenses	<u>51</u>	<u>9,016</u>	<u>8,965</u>
TOTAL EXPENSES	<u>\$ 1,809</u>	<u>\$ 169,449</u>	<u>\$ 167,640</u>

* Note: Grant period runs from January 1, 2026 to December 31, 2026. Grant has provisions to carryover up to 10% to the next program year.

See Independent Auditor's Report.

Northeast Kansas Community Action Program, Inc.

Schedule 10d

SCHEDULE OF ACTIVITIES FOR NEK-CAP, INC. LIEAP PY25
SCHEDULE OF REVENUE AND EXPENSES COMPARED TO BUDGET
For the Twelve Months Ended March 31, 2026

	Fund 3412-3418		
	12-month		
	Period		
	4/1/2025-		
	3/31/2026		
REVENUE	Budget		
	Total Budget		
	Remaining		
Federal Revenue	\$ 264,874	\$ 264,874	\$ 0
Other Income	0	0	0
TOTAL REVENUE	\$ 264,874	\$ 264,874	\$ 0
EXPENSES			
Program Support Expenses:			
Personnel	53,954	45,240	(8,714)
Office	2,463	5,627	3,164
Supplies	2,616	850	(1,766)
Vehicle	1,844	4,250	2,406
Insurance	759	1,200	441
Other	33	0	(33)
Total Program Support Expenses	61,669	57,167	(4,502)
Production Expenses:			
Contracted Labor	73,784	74,002	218
Materials	85,958	91,753	5,795
Total Production Expenses	159,742	165,755	6,013
Health and Safety Expenses:			
Contract labor	8,771	8,000	(771)
Materials	8,740	8,000	(740)
Total Health and Safety Expenses	17,511	16,000	(1,511)
Readiness Expenses:			
Contract labor	10,670	10,670	0
Materials	675	675	0
Total Readiness Expenses	11,345	11,345	0
Insurance Expenses:			
Pollution Occurrence Insurance	667	667	0
Total Insurance Expenses	667	667	0
Administrative Expenses:			
Indirect Costs	11,549	9,863	(1,686)
Personnel	2,391	4,077	1,686
Total Administration Expenses	13,940	13,940	0
TOTAL EXPENSES	\$ 264,874	\$ 264,874	\$ 0

* Note: Grant period runs from April 1, 2025 to March 31, 2026

See Independent Auditor's Report.

Northeast Kansas Community Action Program, Inc.

Schedule 11

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

For the Forty-Five Months Ended March 31, 2026

	Fund 3440-3445 Current 12- month period 4/1/2025- 3/31/2026	Fund 3440-3445 Prior 33- month period 7/1/2022- 3/31/2025	Fund 3440-3445 Total 45- month period 7/1/2022 3/31/2026	Budget	Total Budget Remaining
REVENUE					
Federal Revenue	\$ 992,687	\$ 606,051	\$ 1,598,738	\$ 3,084,624	\$ 1,485,886
TOTAL REVENUE	<u>992,687</u>	<u>606,051</u>	<u>1,598,738</u>	<u>3,084,624</u>	<u>1,485,886</u>
EXPENSES					
Program Support Expenses:					
Personnel	211,195	1,886	213,081	382,477	169,396
Office	7,990	11,074	19,064	55,000	35,936
Equipment	0	0	0	46,000	46,000
Supplies	5,658	14,258	19,916	21,500	1,584
Vehicle	7,427	12,289	19,716	35,000	15,284
Insurance	3,302	3,915	7,217	13,000	5,783
Other	3,187	20,719	23,906	200	(23,706)
Total Program Support Expenses	<u>238,759</u>	<u>64,141</u>	<u>302,900</u>	<u>553,177</u>	<u>250,277</u>
Production Expenses:					
Contract Labor	208,401	0	208,401	633,300	424,899
Materials	230,339	0	230,339	627,144	396,805
Total Production Expenses	<u>438,740</u>	<u>0</u>	<u>438,740</u>	<u>1,260,444</u>	<u>821,704</u>
Health and Safety Expenses:					
Contracted Labor	60,645	0	60,645	171,000	110,355
Materials	70,617	0	70,617	171,000	100,383
Total Health and Safety Expenses	<u>131,262</u>	<u>0</u>	<u>131,262</u>	<u>342,000</u>	<u>210,738</u>

See Independent Auditor's Report.

Insurance Expenses:

Pollution Occurrence Insurance	3,032	0	3,032	18,000	14,968
Total Insurance Expenses	<u>3,032</u>	<u>0</u>	<u>3,032</u>	<u>18,000</u>	<u>14,968</u>

Expenses**Training & Technical Assistance:**

Personnel	42,951	356,766	399,717	499,288	99,571
Other Training Cost T/TA	46,269	111,417	157,686	170,000	12,314
Total Training & Tech. Assistance	<u>89,220</u>	<u>468,183</u>	<u>557,403</u>	<u>669,288</u>	<u>111,885</u>

Administration Expenses:

Indirect Cost	58,747	72,828	131,575	200,000	68,425
Personnel	32,456	896	33,352	41,715	8,363
Other Administration	471	3	474	0	(474)
Total Administration Expenses	<u>91,674</u>	<u>73,727</u>	<u>165,401</u>	<u>241,715</u>	<u>76,314</u>

TOTAL EXPENSES	\$ <u>992,687</u>	\$ <u>606,051</u>	\$ <u>1,598,738</u>	\$ <u>3,084,624</u>	\$ <u>1,485,886</u>
-----------------------	-------------------	-------------------	---------------------	---------------------	---------------------

*Note: Grant period runs from July 1, 2022 to June 30, 2027. This grant performance period was extended by two years to June 30, 2029. Grant was awarded to NEK-CAP, Inc. in Nov. 2023. The agency has also requested additional training funding.

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

Northeast Kansas Community Action Program, Inc.

Schedule 12

SCHEDULE OF FINANCIAL POSITION COMMUNITY SERVICES

March 31, 2026

		Fund 3100	Fund 3108	
		Community	CS-NFED	
		Services	Funding for	Fund 3124
		Block	Clients	United Way
		Grant	including KU	MS & PT
			Cope and	& RL & WA
	ASSETS		Other	Counties
Current assets				
Cash	\$	55,302	\$ 6,805	\$ 481
Investments		0	0	0
Grants Receivable		0	0	0
Accounts Receivable		789	0	0
Prepaid Expenses		5,890	0	0
		<u>61,981</u>	<u>6,805</u>	<u>481</u>
<i>Total current assets</i>				
		<u>61,981</u>	<u>6,805</u>	<u>481</u>
<i>Total assets</i>	\$	<u>61,981</u>	\$ <u>6,805</u>	\$ <u>481</u>
LIABILITIES AND NET ASSETS				
Current liabilities				
Accounts payable	\$	4,046	\$ 0	\$ 0
Accrued Payroll and Related Expenses		10,589	0	0
Deferred Revenue		47,346	0	0
		<u>61,981</u>	<u>0</u>	<u>0</u>
<i>Total current liabilities</i>				
		<u>61,981</u>	<u>0</u>	<u>0</u>
Net assets				
Net Assets Without Donor Restrictions				
Undesignated		0	6,805	481
Board-designated		0	0	0
		<u>0</u>	<u>6,805</u>	<u>481</u>
Total Net Assets Without donor restrictions		<u>0</u>	<u>6,805</u>	<u>481</u>
Net Assets With Donor Restrictions		<u>0</u>	<u>0</u>	<u>0</u>
		<u>0</u>	<u>6,805</u>	<u>481</u>
<i>Total net assets</i>				
		<u>0</u>	<u>6,805</u>	<u>481</u>
<i>Total liabilities and net assets</i>	\$	<u>61,981</u>	\$ <u>6,805</u>	\$ <u>481</u>

See Independent Auditor's Report.

Fund 3125 United Way Jackson County	Fund 3128 Emergency Solutions Grant Rapid Rehousing	Fund 3129 Emergency Solutions Grant HMIS	Fund 3130 Emergency Solutions Grant Admin	Fund 3134 Bezos Grant HAP and Supportive Services
\$ 3,826	\$ (600)	\$ 104	\$ (45)	\$ 166,355
0	0	0	0	0
0	600	0	45	0
0	0	0	0	0
0	0	0	0	494
<u>3,826</u>	<u>0</u>	<u>104</u>	<u>0</u>	<u>166,849</u>
<u>\$ 3,826</u>	<u>\$ 0</u>	<u>\$ 104</u>	<u>\$ 0</u>	<u>\$ 166,849</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,135
0	0	0	0	817
0	0	104	0	158,897
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>166,849</u>
3,826	0	0	0	0
0	0	0	0	0
3,826	0	0	0	0
0	0	0	0	0
3,826	0	0	0	0
<u>\$ 3,826</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 166,849</u>

See Independent Auditor's Report.

Northeast Kansas Community Action Program, Inc.

Schedule 12

SCHEDULE OF FINANCIAL POSITION COMMUNITY SERVICES

March 31, 2026

	Fund 3135 Bezos Grant Advocacy and Planning			Fund 3136 Bezos Grant Admin		Fund 3151 United Way Atchinson County	
ASSETS							
Current assets							
Cash	\$	35,392	\$	38,705	\$	1,981	
Investments		0		1,965,763		0	
Grants Receivable		0		0		0	
Accounts Receivable		0		0		0	
Prepaid Expenses		663		22		0	
		<u>36,055</u>		<u>2,004,490</u>		<u>1,981</u>	
<i>Total current assets</i>							
		<u>36,055</u>		<u>2,004,490</u>		<u>1,981</u>	
<i>Total assets</i>	\$	<u>36,055</u>	\$	<u>2,004,490</u>	\$	<u>1,981</u>	
LIABILITIES AND NET ASSETS							
Current liabilities							
Accounts payable	\$	0	\$	39	\$	0	
Accrued Payroll and Related Expenses		1,099		0		0	
Deferred Revenue		34,956		2,004,451		0	
		<u>36,055</u>		<u>2,004,490</u>		<u>0</u>	
<i>Total current liabilities</i>							
		<u>36,055</u>		<u>2,004,490</u>		<u>0</u>	
Net assets							
Net Assets Without Donor Restrictions							
Undesignated		0		0		1,981	
Board-designated		0		0		0	
		<u>0</u>		<u>0</u>		<u>1,981</u>	
Total Net Assets Without donor restrictions		0		0		1,981	
Net Assets With Donor Restrictions		0		0		0	
		<u>0</u>		<u>0</u>		<u>1,981</u>	
<i>Total net assets</i>							
		<u>0</u>		<u>0</u>		<u>1,981</u>	
<i>Total liabilities and net assets</i>	\$	<u>36,055</u>	\$	<u>2,004,490</u>	\$	<u>1,981</u>	

See Independent Auditor's Report.

			Fund 3342			Fund 3623
	Fund 3340	Fund 3341	HUD			Brown
Fund 3161	HUD	HUD	Continuum	Fund 3611	Fund 3622	County -
Community	Continuum	Continuum	of Care	Atchinson	Brown	Hiawatha
Services	of Care	of Care	Program	County	county	Student
Non-federal	Program	Program	Supportive	Non-federal	Non-federal	Champions
	HAP	Admin	Services			Fund
						Non-federal
\$ 1,582	\$ (26,100)	\$ (1,515)	\$ (154)	\$ 0	\$ 0	\$ 3,506
0	0	0	0	0	0	11,240
0	13,240	1,774	154	0	0	0
0	0	0	0	0	0	0
0	12,973	181	0	0	0	0
1,582	113	440	0	0	0	14,746
<u>\$ 1,582</u>	<u>\$ 113</u>	<u>\$ 440</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 14,746</u>
\$ 34	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	113	440	0	0	0	0
0	0	0	0	0	0	0
34	113	440	0	0	0	0
1,548	0	0	0	0	0	0
0	0	0	0	0	0	0
1,548	0	0	0	0	0	0
0	0	0	0	0	0	14,746
1,548	0	0	0	0	0	14,746
<u>\$ 1,582</u>	<u>\$ 113</u>	<u>\$ 440</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 14,746</u>

See Independent Auditor's Report.

Northeast Kansas Community Action Program, Inc.

Schedule 12

SCHEDULE OF FINANCIAL POSITION COMMUNITY SERVICES

March 31, 2026

	Fund 3624		Fund 3631		Fund 3641		Fund 3653
	KU Cope		Doniphan		Jackson		Jefferson
	LHEAT		County		County		County
ASSETS	Non-federal		Non-federal		Non-federal		Non-federal
Current assets							
Cash	\$ 415	\$	2,708	\$	5,215	\$	0
Investments	0		7,443		0		0
Grants Receivable	0		0		0		0
Accounts Receivable	0		0		0		0
Prepaid Expenses	0		0		0		0
<i>Total current assets</i>	<u>415</u>		<u>10,151</u>		<u>5,215</u>		<u>0</u>
<i>Total assets</i>	\$ <u><u>415</u></u>	\$	\$ <u><u>10,151</u></u>	\$	\$ <u><u>5,215</u></u>	\$	\$ <u><u>0</u></u>
LIABILITIES AND NET ASSETS							
Current liabilities							
Accounts payable	\$ 0	\$	0	\$	0	\$	0
Accrued Payroll and Related Expenses	0		0		0		0
Deferred Revenue	0		0		0		0
<i>Total current liabilities</i>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Net assets							
Net Assets Without Donor Restrictions							
Undesignated	0		0		0		0
Board-designated	0		0		0		0
Total Net Assets Without donor restrictions	0		0		0		0
Net Assets With Donor Restrictions	<u>415</u>		<u>10,151</u>		<u>5,215</u>		<u>0</u>
<i>Total net assets</i>	<u>415</u>		<u>10,151</u>		<u>5,215</u>		<u>0</u>
<i>Total liabilities and net assets</i>	\$ <u><u>415</u></u>	\$	\$ <u><u>10,151</u></u>	\$	\$ <u><u>5,215</u></u>	\$	\$ <u><u>0</u></u>

See Independent Auditor's Report.

Fund 3671 Marshall County Non-federal	Fund 3682 Nemaha County Non-federal	Fund 3692 Potawatomie County Non-federal	Total
\$ (250) \$	26 \$	(165) \$	293,574
0	0	0	1,984,446
0	0	0	15,813
0	0	0	789
0	0	0	20,223
(250)	26	(165)	2,314,845
\$ (250) \$	26 \$	(165) \$	2,314,845
\$ 0 \$	0 \$	0 \$	11,254
0	0	0	13,058
0	0	0	2,245,754
0	0	0	2,270,066
0	0	0	14,641
0	0	0	0
0	0	0	14,641
(250)	26	(165)	30,138
(250)	26	(165)	44,779
\$ (250) \$	26 \$	(165) \$	2,314,845

See Independent Auditor's Report.

Northeast Kansas Community Action Program, Inc.

Schedule 13

SCHEDULE OF ACTIVITIES FOR COMMUNITY SERVICES

Year Ended March 31, 2026

	Fund 3100 Community Services Block Grant -PY 24	Fund 3100 Community Services Block Grant -PY 25	Fund 3107 RPIC Grant PY25	Fund 3108 CS-NFED Funding for Clients including KU Cope and Other PY25
REVENUE				
Federal Revenue	\$ 31,695	\$ 469,941	\$ 1,625	\$ 0
Gain/Loss on Investment Income	0	0	0	0
Donations	0	0	0	0
Other	0	0	0	0
In-kind Contributions	<u>0</u>	<u>15,943</u>	<u>0</u>	<u>0</u>
TOTAL REVENUE	<u>31,695</u>	<u>485,884</u>	<u>1,625</u>	<u>0</u>
EXPENSES				
Personnel	14,979	298,878	0	0
Non-Personnel	8,429	89,500	1,625	550
Equipment	0	0	0	0
Supplies	0	0	0	0
Rent/Utilities	0	0	0	0
Vehicle	0	0	0	0
Insurance	0	0	0	0
Travel	0	0	0	0
Registration	0	0	0	0
Indirect Costs	0	0	0	0
Administration:	0	0	0	0
Fair Share	2,996	61,337	0	0
Shortfall	5,291	20,226	0	0
In-Kind Contributions	<u>0</u>	<u>15,943</u>	<u>0</u>	<u>0</u>
TOTAL EXPENSES	<u>31,695</u>	<u>485,884</u>	<u>1,625</u>	<u>550</u>
CHANGES IN NET ASSETS	0	0	0	(550)
BEGINNING NET ASSETS	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,355</u>
ENDING NET ASSETS	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>6,805</u>

See Independent Auditor's Report.

Fund 3124 United Way MS & PT & RL & WA Counties PY25	Fund 3124 United Way MS & PT & RL & WA Counties PY26	Fund 3125 United Way Jackson County PY25	Fund 3125 United Way Jackson County PY26	Fund 3127 Emergency Solutions Grant Homeless Prevention PY23	Fund 3127 Emergency Solutions Grant Homeless Prevention PY24
\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,266	\$ 5,656
0	0	0	0	0	0
5,000	0	4,000	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>5,000</u>	<u>0</u>	<u>4,000</u>	<u>0</u>	<u>7,266</u>	<u>5,656</u>
0	0	0	0	0	0
5,337	327	1,972	207	7,266	5,656
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>5,337</u>	<u>327</u>	<u>1,972</u>	<u>207</u>	<u>7,266</u>	<u>5,656</u>
(337)	(327)	2,028	(207)	0	0
<u>337</u>	<u>808</u>	<u>(2,028)</u>	<u>4,033</u>	<u>0</u>	<u>0</u>
\$ <u><u>0</u></u>	\$ <u><u>481</u></u>	\$ <u><u>0</u></u>	\$ <u><u>3,826</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

See Independent Auditor's Report.

Northeast Kansas Community Action Program, Inc.

Schedule 13

SCHEDULE OF ACTIVITIES FOR COMMUNITY SERVICES

Year Ended March 31, 2026

	Fund 3128 Emergency Solutions Grant Rapid Rehousing PY24	Fund 3128 Emergency Solutions Grant Rapid Rehousing PY25	3129 Emergency Solutions Grant HMIS PY 25	Fund 3130 Emergency Solutions Grant Admin PY 24
REVENUE				
Federal Revenue	\$ 5,312	\$ 3,200	\$ 225	\$ 857
Gain/Loss on Investment Income	0	0	0	0
Donations	0	0	0	0
Other	0	0	0	0
In-kind Contributions	0	0	0	0
TOTAL REVENUE	<u>5,312</u>	<u>3,200</u>	<u>225</u>	<u>857</u>
EXPENSES				
Personnel	0	0	187	714
Non-Personnel	5,312	3,200	0	0
Equipment	0	0	0	0
Supplies	0	0	0	0
Rent/Utilities	0	0	0	0
Vehicle	0	0	0	0
Insurance	0	0	0	0
Travel	0	0	0	0
Registration	0	0	0	0
Indirect Costs	0	0	0	0
Administration:	0	0	0	0
Fair Share	0	0	38	143
Shortfall	0	0	0	0
In-Kind Contributions	0	0	0	0
TOTAL EXPENSES	<u>5,312</u>	<u>3,200</u>	<u>225</u>	<u>857</u>
CHANGES IN NET ASSETS	0	0	0	0
BEGINNING NET ASSETS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING NET ASSETS	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

See Independent Auditor's Report.

Fund 3130 Emergency Solutions Grant Admin PY 25	Fund 3134 Bezos Grant HAP and Supportive Services PY25	Fund 3134 Bezos Grant HAP and Supportive Services PY26	Fund 3135 Bezos Grant Advocacy and Planning PY25	Fund 3135 Bezos Grant Advocacy and Planning PY26	Fund 3136 Bezos Grant Admin PY25
\$ 45	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
0	49,388	35,155	59,638	10,354	45,822
0	0	0	0	0	5,314
0	0	0	0	0	0
45	49,388	35,155	59,638	10,354	51,136
35	11,358	7,614	44,245	9,940	6,367
0	38,030	27,541	15,393	414	32,374
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
10	0	0	0	0	12,395
0	0	0	0	0	0
0	0	0	0	0	0
45	49,388	35,155	59,638	10,354	51,136
0	0	0	0	0	0
0	0	0	0	0	0
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

Northeast Kansas Community Action Program, Inc.

Schedule 13

SCHEDULE OF ACTIVITIES FOR COMMUNITY SERVICES

Year Ended March 31, 2026

	Fund 3136	Fund 3151	Fund 3161	Fund 3340
	Bezos	United Way	Community	HUD
	Grant	Atchinson	Services	Continuum
	Admin	County	Non-federal	of Care
	PY26	PY25	PY25	Program
				HAP
				PY24
REVENUE				
Federal Revenue	\$ 0	\$ 0	\$ 0	\$ 69,010
Gain/Loss on Investment Income	(35,528)	0	0	0
Donations	31,901	7,500	660	0
Other	4,446	0	0	0
In-kind Contributions	0	0	0	0
TOTAL REVENUE	819	7,500	660	69,010
EXPENSES				
Personnel	277	0	0	4,472
Non-Personnel	(3,421)	5,654	34	63,644
Equipment	0	0	0	0
Supplies	0	0	0	0
Rent/Utilities	0	0	0	0
Vehicle	0	0	0	0
Insurance	0	0	0	0
Travel	0	0	0	0
Registration	0	0	0	0
Indirect Costs	0	0	0	0
Administration:	0	0	0	0
Fair Share	3,963	0	0	894
Shortfall	0	0	0	0
In-Kind Contributions	0	0	0	0
TOTAL EXPENSES	819	5,654	34	69,010
CHANGES IN NET ASSETS	0	1,846	626	0
BEGINNING NET ASSETS	0	135	922	0
ENDING NET ASSETS	\$ 0	\$ 1,981	\$ 1,548	\$ 0

See Independent Auditor's Report.

Fund 3340 HUD Continuum of Care Program HAP PY25	Fund 3341 HUD Continuum of Care Program Admin PY24	Fund 3341 HUD Continuum of Care Program Admin PY25	Fund 3342 HUD Continuum of Care Program Supportive Services PY23	Fund 3342 HUD Continuum of Care Program Supportive Services PY24	Fund 3611 Atchinson County Non-federal PY24
\$ 100,659	\$ 1,497	\$ 11,809	\$ 789	\$ 489	\$ 0
0	0	0	0	0	0
0	0	0	0	0	2,000
0	0	0	0	0	0
125	0	0	0	0	0
<u>100,784</u>	<u>1,497</u>	<u>11,809</u>	<u>789</u>	<u>489</u>	<u>2,000</u>
12,101	1,108	9,807	968	0	0
86,056	167	2,002	40	489	2,138
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
2,502	222	0	(219)	0	0
0	0	0	0	0	0
125	0	0	0	0	0
<u>100,784</u>	<u>1,497</u>	<u>11,809</u>	<u>789</u>	<u>489</u>	<u>2,138</u>
0	0	0	0	0	(138)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>138</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

See Independent Auditor's Report.

Northeast Kansas Community Action Program, Inc.

Schedule 13

SCHEDULE OF ACTIVITIES FOR COMMUNITY SERVICES

Year Ended March 31, 2026

	Fund 3623 Brown County - Hiawatha			
	Fund 3622 Brown county Non-federal PY24	Student Champions Fund Non-federal PY25	Fund 3624 KU Cope LHEAT Non-federal PY25	Fund 3631 Doniphan County Non-federal PY25
REVENUE				
Federal Revenue	\$ 0	\$ 0	\$ 0	\$ 0
Gain/Loss on Investment Income	0	867	0	628
Donations	0	4,650	0	3,155
Other	0	308	0	195
In-kind Contributions	0	0	0	0
TOTAL REVENUE	<u>0</u>	<u>5,825</u>	<u>0</u>	<u>3,978</u>
EXPENSES				
Personnel	0	0	0	0
Non-Personnel	(41)	1,116	1,500	3,153
Equipment	0	0	0	0
Supplies	0	0	0	0
Rent/Utilities	0	0	0	0
Vehicle	0	0	0	0
Insurance	0	0	0	0
Travel	0	0	0	0
Registration	0	0	0	0
Indirect Costs	0	0	0	0
Administration:	0	0	0	0
Fair Share	0	0	0	0
Shortfall	0	0	0	0
In-Kind Contributions	0	0	0	0
TOTAL EXPENSES	<u>(41)</u>	<u>1,116</u>	<u>1,500</u>	<u>3,153</u>
CHANGES IN NET ASSETS	41	4,709	(1,500)	825
BEGINNING NET ASSETS	<u>(41)</u>	<u>10,037</u>	<u>1,915</u>	<u>9,326</u>
ENDING NET ASSETS	\$ <u>0</u>	\$ <u>14,746</u>	\$ <u>415</u>	\$ <u>10,151</u>

See Independent Auditor's Report.

Fund 3641 Jackson County Non-federal PY25	Fund 3653 Jefferson County Non-federal PY25	Fund 3671 Marshall County Non-federal PY25	Fund 3682 Nemaha County Non-federal PY25	Fund 3692 Potawatomie County Non-federal PY25	Total
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 710,075
0	0	0	0	0	(34,033)
1,689	0	0	500	0	261,412
0	0	0	0	0	10,263
0	0	0	0	0	16,068
1,689	0	0	500	0	963,785
0	0	0	0	0	423,050
0	0	0	1,016	0	406,680
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	84,281
0	0	0	0	0	25,517
0	0	0	0	0	16,068
0	0	0	1,016	0	955,596
1,689	0	0	(516)	0	8,189
3,526	0	(250)	542	(165)	36,590
\$ 5,215	\$ 0	\$ (250)	\$ 26	\$ (165)	\$ 44,779

See Independent Auditor's Report.

Northeast Kansas Community Action Program, Inc.

Schedule 14

SUPPLEMENTAL CSBG PROGRAM SCHEDULE 24 CSBG DISC 05 SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET

Eighteen Months Ended September 30, 2025

	Fund 3100 Prior Year 4/1/2024- 3/31/2025	Fund 3100 Current Year 4/1/2025- 9/30/2025	Fund 3100 Actual 4/1/24- 9/30/2025	Budget	Total Budget Remaining
REVENUE					
Federal Revenue	\$ 530,413	\$ 31,695	\$ 562,108	\$ 562,108	\$ 0
In-Kind Contributions	5,607	0	5,607	0	(5,607)
TOTAL REVENUE	<u>\$ 536,020</u>	<u>\$ 31,695</u>	<u>\$ 567,715</u>	<u>\$ 562,108</u>	<u>\$ (5,607)</u>
EXPENSES					
Personnel	\$ 363,366	\$ 14,979	\$ 378,345	\$ 370,145	\$ (8,200)
Non-Personnel	79,926	8,429	88,355	96,758	8,403
Administration:			0		
Fair Share	72,752	2,996	75,748	74,029	(1,719)
Shortfall	14,369	5,291	19,660	21,176	1,516
In-Kind Contributions	5,607	0	5,607	0	(5,607)
TOTAL EXPENSES	<u>\$ 536,020</u>	<u>\$ 31,695</u>	<u>\$ 567,715</u>	<u>\$ 562,108</u>	<u>\$ (5,607)</u>

NOTES:

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

Northeast Kansas Community Action Program, Inc.

Schedule 15

**SUPPLEMENTAL CSBG PROGRAM SCHEDULE 25 CSBG DISC 05
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET**

Twelve Months Ended March 31, 2026

		Fund 3100	Fund 3100		
		Current Year	Actual		Total Budget
	Fund 3100	4/1/2025-	4/1/2025-	Budget	Remaining
	Prior Year	3/31/2026	3/31/2026		
REVENUE					
Federal Revenue	\$ 0	\$ 469,941	\$ 469,941	\$ 610,139	\$ 140,198
In-Kind Contributions	0	15,943	15,943	0	(15,943)
TOTAL REVENUE	<u>\$ 0</u>	<u>\$ 485,884</u>	<u>\$ 485,884</u>	<u>\$ 610,139</u>	<u>\$ 124,255</u>
EXPENSES					
Personnel	\$ 0	\$ 298,878	\$ 298,878	\$ 363,641	\$ 64,763
Non-Personnel	0	89,500	89,500	145,770	56,270
Administration:					
Fair Share	0	61,337	61,337	72,728	11,391
Shortfall	0	20,226	20,226	28,000	7,774
In-Kind Contributions	0	15,943	15,943	0	(15,943)
TOTAL EXPENSES	<u>\$ 0</u>	<u>\$ 485,884</u>	<u>\$ 485,884</u>	<u>\$ 610,139</u>	<u>\$ 124,255</u>

NOTES:

Grant period runs from April 1, 2025 to September 30, 2026.

Northeast Kansas Community Action Program, Inc.

Schedule 16

SCHEDULE OF FINANCIAL POSITION HUD

March 31, 2026

	Fund 3300		Fund 3330
	Section 8	Fund 3310	Family
	Housing	Tenant	Self
	Choice	Based Rental	Sufficient
ASSETS	Vouchers	Assistance	Program
Current Assets:			
Cash	\$ 15,884	\$ (2,400)	\$ (6,647)
Grant Funds/Accounts Receivable	0	3,517	8,003
Prepaid Expenses	3,097	0	1,035
<i>Total current assets</i>	<u>18,981</u>	<u>1,117</u>	<u>2,391</u>
Other assets			
Restricted Cash - FSS Participation	0	0	0
<i>Total assets</i>	<u>\$ 18,981</u>	<u>\$ 1,117</u>	<u>\$ 2,391</u>
LIABILITIES AND NET ASSETS			
Current Liabilities:			
Accounts Payable	\$ 1,703	\$ 0	\$ 0
Accrued Payroll and Related Expenses	3,507	0	2,002
Deferred Revenue	13,771	98	389
<i>Total current liabilities</i>	<u>18,981</u>	<u>98</u>	<u>2,391</u>
Non-Current Liabilities:			
FSS Escrow	0	0	0
<i>Total non-current liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total liabilities</i>	<u>18,981</u>	<u>98</u>	<u>2,391</u>
Net assets			
Net Assets Without Donor Restrictions			
Undesignated	0	0	0
Board Designated	0	0	0
Total Net Assets Without donor restriction	<u>0</u>	<u>0</u>	<u>0</u>
Net Assets With Donor Restrictions	<u>0</u>	<u>1,019</u>	<u>0</u>
<i>Total net assets</i>	<u>0</u>	<u>1,019</u>	<u>0</u>
<i>Total liabilities and net assets</i>	<u>\$ 18,981</u>	<u>\$ 1,117</u>	<u>\$ 2,391</u>

See Independent Auditor's Report

Fund 3331		Fund 3332		
FSS		FSS		
Escrow		Escrow		
Account		Forfeitures		Total
\$	0	\$	0	\$ 6,837
	0		0	11,520
	0		0	4,132
	0		0	22,489
	49,854		10,934	60,788
\$	49,854	\$	10,934	\$ 83,277
\$	0	\$	0	\$ 1,703
	0		0	5,509
	0		0	14,258
	0		0	21,470
	49,854		0	49,854
	49,854		0	49,854
	49,854		0	71,324
	0		0	0
	0		0	0
	0		0	0
	0		10,934	11,953
	0		10,934	11,953
\$	49,854	\$	10,934	\$ 83,277

See Independent Auditor's Report

Northeast Kansas Community Action Program, Inc.

Schedule 17

SCHEDULE OF ACTIVITIES FOR HUD

Year Ended March 31, 2026

	Fund 3300	Fund 3310	Fund 3330	Fund 3332	
	Section 8	Tenant	Family	Family	
	Housing	Based	Self	Self	
	Choice	Rental	Sufficient	Sufficiency	
	Vouchers	Assistance	Program	Program FSS	
				Forfeitures	Total
REVENUE					
Federal Revenue	\$ 857,144	\$ 11,525	\$ 80,146	\$ 0	\$ 948,815
Less deferred amount	(13,771)	(98)	(389)	0	(14,258)
Other Income	13	0	0	6,916	6,929
TOTAL REVENUE	<u>843,386</u>	<u>11,427</u>	<u>79,757</u>	<u>6,916</u>	<u>941,486</u>
EXPENSES					
Operating:					
Administrative	15,129	3	7,850	0	22,982
Tenant Services	94,179	2,066	71,807	0	168,052
Utilities	2,804	0	0	0	2,804
Insurance	1,790	52	109	0	1,951
Maintenance	5,082	0	0	0	5,082
General	13	0	(9)	0	4
Indirect Costs	11,106	308	0	0	11,414
Total Operating	130,103	2,429	79,757	0	212,289
Direct Client Assistance	713,283	8,998	0	0	722,281
TOTAL EXPENSES	<u>843,386</u>	<u>11,427</u>	<u>79,757</u>	<u>0</u>	<u>934,570</u>
CHANGE IN NET ASSETS	0	0	0	6,916	6,916
BEGINNING NET ASSETS	<u>0</u>	<u>1,019</u>	<u>0</u>	<u>4,018</u>	<u>5,037</u>
ENDING NET ASSETS	<u>\$ 0</u>	<u>\$ 1,019</u>	<u>\$ 0</u>	<u>\$ 10,934</u>	<u>\$ 11,953</u>

See Independent Auditor's Report

Northeast Kansas Community Action Program, Inc.

Schedule 18

NEK-CAP, INC. HOUSING CHOICE VOUCHERS PROGRAM

KS168

GRANT PERIOD APRIL 1, 2025 TO MARCH 31, 2026

SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET

TWELVE MONTHS ENDED MARCH 31, 2026

	<u>Fund 3300</u>			<u>Total Budget</u>
	<u>Current</u>	<u>Budget</u>		<u>Remaining</u>
REVENUE				
Federal Revenue	\$ 857,144	\$ 843,772	\$	(13,372)
Unearned Federal Rev.	(13,771)	0		13,771
Other Income	<u>13</u>	<u>0</u>		<u>(13)</u>
TOTAL REVENUE	<u><u>\$ 843,386</u></u>	<u><u>\$ 843,772</u></u>	<u><u>\$</u></u>	<u><u>386</u></u>
EXPENSES				
Operating:				
Administrative:	\$ 15,129	\$ 17,852	\$	2,723
Tenant Services	94,179	95,385		1,206
Utilities	2,804	3,050		246
Insurance	1,790	2,955		1,165
Maintenance	5,082	810		(4,272)
General	13	0		(13)
Indirect Costs	<u>11,106</u>	<u>19,441</u>		<u>8,335</u>
Total Operating Expenses	130,103	139,493		9,390
Direct Customer Services	<u>713,283</u>	<u>704,279</u>		<u>(9,004)</u>
TOTAL EXPENSES	<u><u>\$ 843,386</u></u>	<u><u>\$ 843,772</u></u>	<u><u>\$</u></u>	<u><u>386</u></u>

NOTES:

Grant period runs from April 1, 2025 to March 31, 2026.

Northeast Kansas Community Action Program, Inc.

Schedule 19

NEK-CAP, INC. HOME INVESTMENT PARTNERSHIP PROGRAM

TENANT BASED RENTAL ASSISTANCE - M-23-SG-20-02000

GRANT PERIOD DECEMBER 1, 2023 TO NOVEMBER 1, 2026

SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET

Seventeen Months Ended March 31, 2026

	Fund 3310 Total 16 Month Period 12/1/2023- 3/31/2025	Fund 3310 Current 12 Month Period 4/1/2025- 3/31/2026	Fund 3310 Total 28 Month Period 12/1/2023- 3/31/2025	Budget	Total Budget Remaining
REVENUE					
Federal Revenue	\$ 96,845	\$ 9,930	\$ 106,775	\$ 107,000	\$ 225
Unearned Federal Rev.	0	0	0	0	0
TOTAL REVENUE	<u>\$ 96,845</u>	<u>\$ 9,930</u>	<u>\$ 106,775</u>	<u>\$ 107,000</u>	<u>\$ 225</u>
EXPENSES					
Operating:					
Administrative:	\$ 139	\$ 1	\$ 140	\$ 0	\$ (140)
Tenant Services	4,137	1,372	5,509	5,738	229
Insurance	74	53	127	0	(127)
Indirect Costs	961	166	1,127	1,262	135
Total Operating Expenses	5,311	1,592	6,903	7,000	97
Direct Customer Services	91,534	8,338	99,872	100,000	128
TOTAL EXPENSES	<u>\$ 96,845</u>	<u>\$ 9,930</u>	<u>\$ 106,775</u>	<u>\$ 107,000</u>	<u>\$ 225</u>

NOTES:

Grant period runs from December 1, 2023 to November 1, 2026.

Northeast Kansas Community Action Program, Inc.

Schedule 19a

NEK-CAP, INC. HOME INVESMENT PARTNERSHIP PROGRAM

TENANT BASED RENTAL ASSISTANCE - M-25-SG-20-0119

GRANT PERIOD DECEMBER 22, 2025 TO AUGUST 1, 2027

SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET

Seventeen Months Ended March 31, 2026

	Fund 3310 Current 4 Month Period 4/1/2025- 3/31/2026			Budget		Total Budget Remaining	
REVENUE							
Federal Revenue	\$	1,498	\$	107,000	\$	105,502	
Unearned Federal Rev.		<u>0</u>		<u>0</u>		<u>0</u>	
TOTAL REVENUE	\$	<u>1,498</u>	\$	<u>107,000</u>	\$	<u>105,502</u>	
EXPENSES							
Operating:							
Administrative:	\$	1	\$	0	\$	(1)	
Tenant Services		695		5,738		5,043	
Insurance		0		0		0	
Indirect Costs		<u>142</u>		<u>1,262</u>		<u>1,120</u>	
Total Operating Expenses		838		7,000		6,162	
Direct Customer Services		<u>660</u>		<u>100,000</u>		<u>99,340</u>	
TOTAL EXPENSES	\$	<u>1,498</u>	\$	<u>107,000</u>	\$	<u>105,502</u>	

NOTES:

Grant period runs from December 22, 2025 to August 1, 2027.

Northeast Kansas Community Action Program, Inc.

Schedule 20

SCHEDULE OF FINANCIAL POSITION OTHER SERVICES

March 31, 2026

	Fund 3901	Fund 3902	
	Agency	Employee	
ASSETS	Non-federal	Appreciation	Fund NFED
			Total
Current Assets:			
Cash	\$ 19,903	\$ (32)	\$ 19,871
Investments	101,181	0	101,181
Accounts Receivable	158	0	158
Prepaid Expenses & Other	999	0	999
	<u>122,241</u>	<u>(32)</u>	<u>122,209</u>
<i>Total current assets</i>	<u>122,241</u>	<u>(32)</u>	<u>122,209</u>
<i>Total assets</i>	\$ <u>122,241</u>	\$ <u>(32)</u>	\$ <u>122,209</u>
LIABILITIES AND NET ASSETS			
Current Liabilities:			
Accounts Payable	\$ 0	\$ 184	\$ 184
	<u>0</u>	<u>184</u>	<u>184</u>
<i>Total current liabilities</i>	<u>0</u>	<u>184</u>	<u>184</u>
Net assets			
Net Assets Without Donor Restrictions			
Undesignated	122,241	(216)	122,025
Board Designated	0	0	0
	<u>122,241</u>	<u>(216)</u>	<u>122,025</u>
Total Net Assets Without donor restriction	122,241	(216)	122,025
Net Assets With Donor Restrictions	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total net assets</i>	<u>122,241</u>	<u>(216)</u>	<u>122,025</u>
<i>Total liabilities and net assets</i>	\$ <u>122,241</u>	\$ <u>(32)</u>	\$ <u>122,209</u>

See Independent Auditor's Report

Northeast Kansas Community Action Program, Inc.

Schedule 21

SCHEDULE OF ACTIVITIES FOR OTHER SERVICES

Year Ended March 31, 2026

	Fund 3901 Agency Non-Federal	Fund 3902 Employee Appreciation Fund NFED	Total
REVENUE			
Donations	\$ 0	\$ 0	\$ 0
Other	(260)	11	(249)
Investment Income	4,854	1,046	5,900
Gain (loss) on investments	3,747	0	3,747
	<u>8,341</u>	<u>1,057</u>	<u>9,398</u>
TOTAL REVENUE			
EXPENSES			
Supplies	353	1,040	1,393
Other	1,310	0	1,310
Direct Customer Services	41	0	42
	<u>1,704</u>	<u>1,040</u>	<u>2,745</u>
TOTAL EXPENSES			
CHANGE IN NET ASSETS	6,637	17	6,654
BEGINNING NET ASSETS	<u>115,604</u>	<u>(233)</u>	<u>115,371</u>
ENDING NET ASSETS	\$ <u>122,241</u>	\$ <u>(216)</u>	\$ <u>122,025</u>

See Independent Auditor's Report

Northeast Kansas Community Action Program, Inc.

Schedule 22

SCHEDULE OF FINANCIAL POSITION MANAGEMENT & GENERAL

March 31, 2026

ASSETS	Fund 3900 General	Fund 9000 Indirect Cost Pool	Fund 9001 Indirect Cost Pool Entry
Current Assets:			
Cash	\$ 381,153	\$ (7,416,642)	\$ 7,409,716
Accounts Receivable	265	953	0
Prepaid Expenses	3,784	67,108	0
<i>Total current assets</i>	<u>385,202</u>	<u>(7,348,581)</u>	<u>7,409,716</u>
Fixed Assets:			
Property and Equipment	3,085,854	0	0
Less accumulated depreciation	(2,354,364)	0	0
<i>Total Fixed Assets</i>	<u>731,490</u>	<u>0</u>	<u>0</u>
Right of Use Assets - net	<u>165,245</u>	<u>0</u>	<u>0</u>
<i>Total assets</i>	<u>\$ 1,281,937</u>	<u>\$ (7,348,581)</u>	<u>\$ 7,409,716</u>
LIABILITIES AND NET ASSETS			
Current Liabilities:			
Accounts Payable	\$ 4,318	\$ 37,717	\$ 0
Accrued Payroll and Related Expenses	0	23,418	0
Accrued Compensated Absences	198,496	0	0
Reserve Accounts	13,369	0	0
Right of Use Liability - Current	64,538	0	0
<i>Total current liabilities</i>	<u>280,721</u>	<u>61,135</u>	<u>0</u>
Right of Use Liability - Long term	<u>100,707</u>	<u>0</u>	<u>0</u>
<i>Total Liabilities</i>	<u>381,428</u>	<u>61,135</u>	<u>0</u>
Net assets			
Net Assets Without Donor Restrictions			
Undesignated	758,292	(7,409,716)	7,409,716
Board Designated	142,217	0	0
Total Net Assets Without donor restriction	<u>900,509</u>	<u>(7,409,716)</u>	<u>7,409,716</u>
Net Assets With Donor Restrictions	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total net assets</i>	<u>900,509</u>	<u>(7,409,716)</u>	<u>7,409,716</u>
<i>Total liabilities and net assets</i>	<u>\$ 1,281,937</u>	<u>\$ (7,348,581)</u>	<u>\$ 7,409,716</u>

See Independent Auditor's Report

[illegible]

Northeast Kansas Community Action Program, Inc.

Schedule 22

SCHEDULE OF FINANCIAL POSITION MANAGEMENT & GENERAL

March 31, 2026

	Fund 9700 Data Cost Pool	Fund 9701 Data Cost Pool Entry	Total
ASSETS			
Cash	\$ (154,183)	\$ 154,183	\$ 378,429
Accounts Receivable	0	0	1,218
Prepaid Expenses	0	0	72,991
<i>Total current assets</i>	<u>(154,183)</u>	<u>154,183</u>	<u>452,638</u>
Fixed Assets:			
Property and Equipment	0	0	3,085,854
Less accumulated depreciation	0	0	(2,354,364)
<i>Total Fixed Assets</i>	<u>0</u>	<u>0</u>	<u>731,490</u>
Right of Use Assets - net	<u>0</u>	<u>0</u>	<u>165,245</u>
<i>Total assets</i>	<u>\$ (154,183)</u>	<u>\$ 154,183</u>	<u>\$ 1,349,373</u>
LIABILITIES AND NET ASSETS			
Current Liabilities:			
Accounts Payable	\$ 0	\$ 0	\$ 48,336
Accrued Payroll and Related Expenses	0	0	23,418
Accrued Compensated Absences	0	0	198,496
Reserve Accounts	0	0	13,369
Right of Use Liability - Current	0	0	64,538
<i>Total current liabilities</i>	<u>0</u>	<u>0</u>	<u>348,157</u>
Right of Use Liability - Long term	0	0	100,707
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>448,864</u>
Net assets			
Net Assets Without Donor Restrictions			
Undesignated	(154,183)	154,183	758,292
Board Designated	0	0	142,217
Total Net Assets Without donor restriction	<u>(154,183)</u>	<u>154,183</u>	<u>900,509</u>
Net Assets With Donor Restrictions	0	0	0
<i>Total net assets</i>	<u>(154,183)</u>	<u>154,183</u>	<u>900,509</u>
<i>Total liabilities and net assets</i>	<u>\$ (154,183)</u>	<u>\$ 154,183</u>	<u>\$ 1,349,373</u>

See Independent Auditor's Report

Northeast Kansas Community Action Program, Inc.

Schedule 23

SCHEDULE OF ACTIVITIES FOR MANAGEMENT & GENERAL

Year Ended March 31, 2026

	Fund 3900	Fund 9000	Total
	General	Indirect Cost Pool	Management & General
REVENUE			
Federal Grants	\$ 0	\$ 0	\$ 0
Other	665	0	665
In-kind Contributions*	0	0	0
Gain (loss) on equip disposals	0	0	0
TOTAL REVENUE	<u>665</u>	<u>0</u>	<u>665</u>
EXPENSES			
Personnel	0	638,406	638,406
Fringe Benefits	0	179,713	179,713
Equipment	(46,559)	0	(46,559)
Computer	0	78,596	78,596
Supplies	0	44,799	44,799
Rent/Utilities	0	10,488	10,488
Facility Repair/Maintenance	0	49,168	49,168
Professional Fees	103	65,202	65,305
Communications	0	16,179	16,179
Vehicle	0	4,469	4,469
Insurance	0	7,155	7,155
Travel	0	8,870	8,870
Registration	0	6,184	6,184
Tuition and Books	0	0	0
Depreciation	0	0	0
Other	4,991	14,057	19,048
Direct Customer Services	0	0	0
In-kind Expenses	0	0	0
TOTAL EXPENSES	<u>(41,465)</u>	<u>1,123,286</u>	<u>1,081,821</u>
CHANGE IN NET ASSETS	42,130	(1,123,286)	(1,081,156)
BEGINNING NET ASSETS	<u>522,495</u>	<u>(6,286,430)</u>	<u>(5,763,935)</u>
ENDING NET ASSETS	<u>\$ 564,626</u>	<u>\$ (7,409,716)</u>	<u>\$ (6,845,091)</u>

See Independent Auditor's Report

Fund 9001 Indirect Cost Pool Entry	Fund 9400 Copy Cost Pool	Fund 9401 Copy Cost Pool Entry	Fund 9600 Shared Vehicle Cost	Fund 9601 Shared Vehicle Cost Entry
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
(638,406)	0	0	0	0
(179,713)	0	0	0	0
0	0	0	0	0
(78,596)	0	0	0	0
(44,799)	0	0	0	-
(10,488)	0	0	0	0
(49,168)	0	0	0	0
(65,202)	0	0	0	0
(16,179)	0	0	0	0
(4,469)	0	0	101,361	(101,361)
(7,155)	0	0	0	0
(8,870)	0	0	0	0
(6,184)	0	0	0	0
0	0	0	0	0
0	0	0	0	0
(14,057)	0	0	0	0
0	0	0	0	0
0	0	0	0	0
(1,123,286)	0	0	101,361	(101,361)
1,123,286	0	0	(101,361)	101,361
6,286,430	(2,859)	2,859	(676,716)	676,716
\$ 7,409,716	\$ (2,859)	\$ 2,859	\$ (778,077)	\$ 778,077

See Independent Auditor's Report

Northeast Kansas Community Action Program, Inc.

Schedule 23

SCHEDULE OF ACTIVITIES FOR MANAGEMENT & GENERAL

Year Ended March 31, 2026

	Fund 9700	Fund 9701		Net
	Data Cost	Data Cost	Fixed	Management
	Pool	Pool Entry	Assets	& General
REVENUE				
Federal Grants	\$ 0	\$ 0	\$ 0	\$ 0
Other	0	0	0	665
In-kind Contributions	0	0	0	0
Gain (loss) on equip disposals	0	0	0	0
TOTAL REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>665</u>
EXPENSES				
Personnel	29,063	(29,063)	0	0
Fringe Benefits	11,043	(11,043)	0	0
Equipment	0	0	0	(46,559)
Computer	0	0	0	0
Supplies	283	(283)	0	0
Rent/Utilities	569	(569)	0	0
Facility Repair/Maintenance	230	(230)	0	0
Professional Fees	5	(5)	0	103
Communications	788	(788)	0	0
Vehicle	0	0	0	0
Insurance	492	(492)	0	0
Travel	0	0	0	0
Registration	0	0	0	0
Tuition and Books	0	0	0	0
Depreciation	0	0	202,213	202,213
Other	8,231	(8,231)	0	4,991
Direct Customer Services	0	0	0	0
In-kind Expenses	0	0	0	0
TOTAL EXPENSES	<u>50,704</u>	<u>(50,704)</u>	<u>202,213</u>	<u>160,748</u>
CHANGE IN NET ASSETS	(50,704)	50,704	(202,213)	(160,083)
BEGINNING NET ASSETS	<u>(103,479)</u>	<u>103,479</u>	<u>538,097</u>	<u>1,060,592</u>
ENDING NET ASSETS	\$ <u><u>(154,183)</u></u>	\$ <u><u>154,183</u></u>	\$ <u><u>335,884</u></u>	\$ <u><u>900,509</u></u>

See Independent Auditor's Report

NORTHEAST KANSAS COMMUNITY ACTION PROGRAM, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended March 31, 2026

Assistance Listing
Number
(formerly
CDFA
Number)

Identifying Number	Federal Grants	Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE		
Passed through Kansas Department of Education:		
10.558 Child and Adult Care Food Program*	P0006-CTR-2024/2025 \$ 83,509	\$ 83,509
Child and Adult Care Food Program*	P0006-CTR-2025/2026 104,400	104,400
Total U.S. Department of Agriculture	187,909	187,909
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		
Passed through Kansas Housing Resources Corporation:		
14.231 Emergency Shelter Grant Program - Homeless Prevention	E23-NEKCAP 7,266	7,266
Emergency Shelter Grant Program - Homeless Prevention	E24-NEKCAP 5,656	5,656
Emergency Shelter Grant Program - Rapid Rehousing	E24-NEKCAP 5,312	5,312
Emergency Shelter Grant Program - Admin	E24-NEKCAP 857	857
Emergency Shelter Grant Program - Rapid Rehousing	E25-NEKCAP 3,200	3,200
Emergency Shelter Grant Program - HMIS	E25-NEKCAP 225	225
Emergency Shelter Grant Program - Admin	E25-NEKCAP 45	45
Total	22,561	22,561
Passed through Kansas Housing Resources Corporation:		
14.239 Home Investment Partnership Program - Tenant Based Rental Assist	M-23-SG-20-0200 9,930	9,930
Home Investment Partnership Program - Tenant Based Rental Assist	M-25-SG-20-0119 1,498	1,498
Total	11,428	11,428
Direct Program:		
14.267 Continuum of Care Program	KS0057L7P072314 71,296	71,296
Continuum of Care Program	KS0057L7P072415 112,958	112,958
Total	184,254	184,254
14.871 Section 8 - Housing Choice Vouchers (Housing Voucher Cluster)	KS168 843,373	843,373
14.896 Family Self-Sufficiency Program	FSS25KS5967-01-00 59,952	59,952
Family Self-Sufficiency Program	FSS26KS5967-01-00 19,804	19,804
Total	79,756	79,756
Total U.S. Department of Housing and Urban Development	1,141,372	1,141,372

The accompanying notes are an integral part of this statement.

NORTHEAST KANSAS COMMUNITY ACTION PROGRAM, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED MARCH 31, 2026

Assistance Listing Number (formerly CDFA Number)	Identifying Number	Federal Grants	Federal Expenditures
U.S. DEPARTMENT OF ENERGY			
Passed through Kansas Housing Resources Corporation:			
81.042	IIJA-DOE-04	992,687	992,687
	2025-DOE-04	82,217	82,217
	Total	<u>1,074,904</u>	<u>1,074,904</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through Kansas Housing Resources Corporation:			
93.569	24 CSBG 05	\$ 31,695	\$ 31,695
	25 CSBG 05	469,941	469,941
	Total	<u>501,636</u>	<u>501,636</u>
Passed through Kansas Association of Community Action Programs			
93.569	RPIC-NEKCAP-PY25	1,625	1,625
Passed through Kansas Housing Resources Corporation:			
93.568	205-LIEAP-04	264,874	264,874
Direct Program:			
93.600	07CH012706/02	5,279,955	5,279,955
	07CH012706/02	1,548,894	1,548,894
	07CH012706/02	43,044	43,044
	07CH012706/02	29,667	29,667
	Total	<u>6,901,560</u>	<u>6,901,560</u>
Total U.S. Department of Health and Human Services		<u>7,669,695</u>	<u>7,669,695</u>
Total Expenditures of Federal Awards		<u>\$ 10,073,880</u>	<u>\$ 10,073,880</u>

The accompanying notes are an integral part of this statement

Northeast Kansas Community Action Program, Inc.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended March 31, 2026

NOTE A. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of Northeast Kansas Community Action Program, Inc. under programs of the federal government for the year ended March 31, 2026. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a select portion of the operations of Northeast Kansas Community Action Program, Inc., it is not intended to and does not present the financial position, changes in net assets or cash flows of Northeast Kansas Community Action Program, Inc.

NOTE B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), wherein certain types of expenditures are not allowed or are limited as to reimbursement. The Organization has a federally negotiated indirect cost rate through the U.S. Department of Health and Human Services.

NOTE C. NON-CASH ASSISTANCE, INSURANCE AND LOANS

Northeast Kansas Community Action Program, Inc. did not receive or expend any Federal awards in the form of noncash assistance, insurance, loans or loan guarantees for the year ended March 31, 2026.

NOTE D. INDIRECT COST RATES

The Organization has a federally negotiated indirect cost rate through the U.S. Department of Health and Human Services.

NOTE E. SUB-GRANTEES

There were no federal funds passed through to sub-recipients during the fiscal year.

SPECIAL REPORTS

1225 West Sixth Avenue, Ste. A
Emporia, KS 66801
(620) 342-7641
(620) 342-8682 FAX

Dan Robertson, CPA
Kathleen Centlivre, CPA



www.ag.cpa

234 S. Main Street
Ottawa, KS 66067
(785) 242-3170
(785) 242-9250 FAX
Harold Mayes, CPA

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Northeast Kansas Community Action Program Inc. as of and for the year ended March 31, 2026, and the related notes to the financial statements, which comprise the Northeast Kansas Community Action Program Inc.'s financial statements, and have issued our report thereon dated September 22, 2026.

Report Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the Northeast Kansas Community Action Program Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Northeast Kansas Community Action Program Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Northeast Kansas Community Action Program Inc.'s internal control.

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

Our consideration of 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, as defined above. However, material weaknesses may exist that have not been identified.

Report Compliance and Other Matters

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

Purpose of this Report

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

Harold K. Mayes Jr

Harold K. Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
September 22, 2026

1225 West Sixth Avenue, Ste. A
Emporia, KS 66801
(620) 342-7641
(620) 342-8682 FAX

Dan Robertson, CPA
Kathleen Centlivre, CPA



www.ag.cpa

234 S. Main Street
Ottawa, KS 66067
(785) 242-3170
(785) 242-9250 FAX
Harold Mayes, CPA

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Northeast Kansas Community Action Program Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Northeast Kansas Community Action Program Inc.'s major federal programs for the year ended March 31, 2026. Northeast Kansas Community Action Program Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Northeast Kansas Community Action Program Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended March 31, 2026.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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



Harold K. Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
September 22, 2026

Northeast Kansas Community Action Program, Inc.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended March 31, 2026

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statement audited was prepared in accordance with GAAP

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

No

Significant deficiencies identified not considered to be material weaknesses:

None reported

Noncompliance material to financial statements noted?

No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?

No

Significant deficiencies identified not considered to be material weaknesses:

None noted

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal awards

No

Identification of major programs:

<u>CFDA Number's</u>	<u>Name of Federal Program or Cluster</u>	<u>Amount</u>
93.600	Head Start	\$ 6,901,560
81.042	Weatherization Assistance for Low-Income Persons	<u>1,074,904</u>
	Total	<u>7,976,464</u>
	Dollar threshold used to distinguish between Type A and Type B programs	\$ <u>1,000,000</u>
	Auditee qualified as a low-risk auditee?	Yes

Northeast Kansas Community Action Program, Inc.

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

For the Year Ended March 31, 2026

Section II - Financial Statement Findings:

No matters reported

Section III - Federal Award Findings and Questioned costs

No matters reported