



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

FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT

For the Year Ended December 31, 2021



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3201 W. White Oaks Dr., Suite 102
Springfield, IL 62704
217.793.3363

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INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the accompanying financial statements of Community Action Partnership of Central Illinois, Inc. (Agency), which comprise the Statement of Financial Position as of December 31, 2021, and the related Statements of Activities, Functional Expenses, and Cash Flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Community Action Partnership of Central Illinois, Inc. as of December 31, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Supplementary Information

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

The accompanying Schedule of Program Activity is presented for the purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards and Schedule of Program Activity is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 15, 2022, on our consideration of Community Action Partnership of Central Illinois, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Agency's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance.

Sikich LLP

Springfield, Illinois
September 15, 2022

FINANCIAL STATEMENTS

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

STATEMENT OF FINANCIAL POSITION

December 31, 2021

ASSETS	
CURRENT ASSETS	
Cash and cash equivalents	\$ 456,132
Certificate of deposit	100,000
Accounts receivable	327,820
Prepaid expense	74,314
Total current assets	<u>958,266</u>
PROPERTY & EQUIPMENT	
Property and equipment at cost, net of accumulated depreciation	<u>554,046</u>
TOTAL ASSETS	<u><u>\$ 1,512,312</u></u>
LIABILITIES AND NET ASSETS	
LIABILITIES:	
Accounts Payable	\$ 134,255
Accrued expenses	201,038
Unearned grant advance	28,475
Line of credit	69,018
Notes payable - current portion	9,279
Total current liabilities	<u>442,065</u>
OTHER LIABILITIES	
Notes payable - long-term portion	<u>68,921</u>
Total liabilities	<u>510,986</u>
NET ASSETS:	
With donor restriction	109,821
Without donor restriction	891,505
Total net assets	<u>1,001,326</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 1,512,312</u></u>

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

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2021

	Without Donor Restriction	With Donor Restriction	Total
REVENUE:			
Grants - federal	\$ 9,156,411	\$ -	\$ 9,156,411
Grants - state	782,070	-	782,070
Grants - other	21,493	68,275	89,768
Program income	83,575		83,575
Contributions	93,397	31,054	124,451
In-kind donations	1,622,759	-	1,622,759
Interest	124	-	124
Fundraising	26,343	-	26,343
Miscellaneous	79,620	-	79,620
Satisfaction of program restrictions	101,523	(101,523)	-
Total revenue	<u>11,967,315</u>	<u>(2,194)</u>	<u>11,965,121</u>
EXPENSES:			
Program services			
Child care/education	\$ 5,518,885	-	\$ 5,518,885
Transportation services	171,243	-	171,243
Nutrition services	499,310	-	499,310
Community services	829,088	-	829,088
Weatherization services	242,876	-	242,876
Residential energy services	4,198,921	-	4,198,921
Other	197,387	-	197,387
Total program services	<u>11,657,710</u>	<u>-</u>	<u>11,657,710</u>
Supporting services			
Management and general	45,682	-	45,682
Total expenses	11,703,392	-	11,703,392
CHANGE IN NET ASSETS	263,923	(2,194)	261,729
NET ASSETS - BEGINNING	<u>627,582</u>	<u>112,015</u>	<u>739,597</u>
NET ASSETS - ENDING	<u>\$ 891,505</u>	<u>\$ 109,821</u>	<u>\$ 1,001,326</u>

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

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended December 31, 2021

	Program Services										Total	
	Child Care/ Education	Transportation Services	Nutrition Services	Community Services	Weatherization Assistance	Residential Energy Assistance	Other	Total Program Services	Management and General	Total Support Services		
EXPENSES:												
Salaries and fringes	\$ 2,804,285	\$ 97,341	\$ 245,674	\$ 351,528	\$ 116,037	\$ 415,281	\$ 37,329	\$ 4,067,475	\$ (13,563)	\$ (13,563)	\$ 4,053,912	
Direct client assistance	259,498	46	43,829	41,232	38	3,472,365	2,059	3,819,067	162	162	3,819,229	
Supplies	183,745	637	84,972	20,023	29,743	11,315	15,117	345,552	5,990	5,990	351,542	
Telephone	49,886	1,419	5,673	6,263	1,312	2,951	789	68,293	(348)	(348)	67,945	
Postage and shipping	11,211	62	904	1,359	263	630	3,827	18,256	8,435	8,435	26,691	
Occupancy	1,519,885	4,731	32,705	70,415	8,827	17,404	24,031	1,677,998	7,382	7,382	1,685,380	
Equipment rental and maintenance	90,021	15,248	16,427	6,761	6,470	5,199	1,853	141,979	6,530	6,530	148,509	
Travel	20,799	96	1,510	18,017	468	3,464	116	44,470	(107)	(107)	44,363	
Insurance	86,375	11,483	8,512	10,969	1,418	10,363	4,973	134,093	(3,003)	(3,003)	131,090	
Contractual services	29,953	25,026	21,162	2,250	68,135	90,155	39,850	276,531	16,734	16,734	293,265	
Training	20,036	321	1,093	10,439	13,430	14,276	1,860	61,455	(331)	(331)	61,124	
Depreciation	49,680	1,471	4,565	7,414	2,245	37,586	2,871	105,832	6,233	6,233	112,065	
Other costs	366,213	12,949	31,775	235,610	(5,525)	117,256	60,121	818,399	8,760	8,760	827,159	
Equipment	27,298	413	509	46,808	15	676	31	75,750	(106)	(106)	75,644	
Interest	-	-	-	-	-	-	2,560	2,560	2,914	2,914	5,474	
Total expenses	\$ 5,518,885	\$ 171,243	\$ 499,310	\$ 829,088	\$ 242,876	\$ 4,198,921	\$ 197,387	\$ 11,657,710	\$ 45,682	\$ 45,682	\$ 11,703,392	

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

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2021

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$	261,729
Adjustments to reconcile excess of support and revenue over expenses to cash provided by operating activities:		
Depreciation		112,065
Changes in operating assets and liabilities		
Decrease in accounts receivable		(7,139)
Decrease in prepaid expense		(2,104)
Decrease in accounts payable		60,709
Decrease in accrued expenses		(19,453)
Increase in unearned grant advance		(161,663)
Net cash from operating activities		<u>244,144</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of fixed assets		<u>(282,779)</u>
Net cash from investing activities		<u>(282,779)</u>

CASH FLOWS FROM FINANCING ACTIVITIES

Proceeds on line of credit		523,185
Payments on line of credit		(500,455)
Payments on notes payable		<u>(8,934)</u>
Net cash from financing activities		<u>13,796</u>

CHANGE IN CASH AND CASH EQUIVALENTS (24,839)

CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR 480,971

CASH AND CASH EQUIVALENTS, END OF YEAR \$ 456,132

Cash paid for interest during the current year \$ 5,474

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

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

1. SUMMARY OF OPERATIONS AND SIGNIFICANT ACCOUNTING POLICIES

Summary of Operations

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

Significant Accounting Policies

Basis of Presentation

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

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

Classification of Net Assets

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

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

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

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

Significant Accounting Policies (Continued)

Estimates

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

Cash and Cash Equivalents

Cash and cash equivalents are considered to be all unrestricted highly liquid investments with maturity of three months or less at the time of acquisition.

The Agency maintains its cash and cash equivalents in various financial institutions, which at times may exceed federally insured limits. The Agency has no experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash.

Accounts Receivable

Accounts receivable are carried at cost. Accounts receivable are periodically reviewed to determine the adequacy of the allowance for doubtful accounts. Any amounts not paid in accordance with the terms are considered past due. When all collection efforts have been exhausted, the accounts are written off against the related allowance. Based upon management's evaluation, an allowance is not deemed necessary as of December 31, 2021. However, actual write-offs might exceed the recorded allowance.

Property and Equipment

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

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

Significant Accounting Policies (Continued)

Property and Equipment (Continued)

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

Buildings and leasehold improvements	20 Years
Equipment	3-5 Years

Depreciation for the year ended December 31, 2021 was \$112,065.

Vacation and Personal Leave

The Agency offers two weeks of vacation to employees, on August 1 employees are credited with 10 paid vacation days and have until July 31, one calendar year, to use the time. The Agency also provides employees three days of personal leave, awarded on August 1 each year and to be used by July 31. Employees hired during the year are awarded vacation and personal leave based on date of hire, in accordance with the policy. On December 31, 2021, the unused balance of vacation and personal leave is \$117,890 and is included in the Statement of Financial Position in accrued expenses.

Revenue Recognition

Grant revenue - Grant revenue is derived from cost-reimbursable federal and state grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Agency has incurred expenditures in compliance with specific grant provisions. Amounts received prior to incurring qualifying expenditures are reported as accounts payable in the Statement of Financial Position. The Agency received cost-reimbursable grants of \$28,475 that have not been recognized at December 31, 2021, because qualifying expenditures have not yet been incurred. As of December 31, 2021, the Agency had conditional grant awards of \$5,257,813 that have not been recognized. These awards are conditional upon incurring allowable expenditures under the grants. Grant revenue is classified as income without donor restrictions unless the use of the income is limited by donor restrictions. If a restriction is fulfilled in the same time period in which the grant is received, the grant revenue is reported as net assets without donor restriction.

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

Significant Accounting Policies (Continued)

Revenue Recognition (Continued)

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

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

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

Functional Expenses

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

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

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

Significant Accounting Policies (Continued)

Advertising

The Organization expenses advertising costs as they are incurred. Advertising expenses were \$0 for the year ended December 31, 2021.

Tax Exempt Status

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

Future Accounting Pronouncements

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-02, *Leases (Topic 842)*, to increase the transparency and comparability about leases among entities. The new guidance requires lessees to recognize a lease liability and a corresponding lease asset for virtually all lease contracts. It also requires additional disclosures about leasing arrangements. ASU No. 2016-02, as amended by ASU No. 2020-05, is effective for nonpublic entities for fiscal years beginning after December 15, 2021 and interim periods within fiscal years beginning after December 15, 2022. ASU No. 2016-02 originally specified a modified retrospective transition method which requires the entity to initially apply the new leases standards at the beginning of the earliest period presented in the financial statements. In July 2018, the FASB issued ASU No. 2018-11, *Leases (Topic 842): Targeted Improvements*, providing a second, optional transition method which allows the entity to apply the new standard at the adoption date and recognize a cumulative effect adjustment to the opening balance of net assets in the period of adoption. The Agency is currently assessing the impacts of this new standard, including the two optional transition methods.

In September 2020, the FASB issued ASU No. 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*, to increase the transparency of contributed nonfinancial assets through enhancements to presentation and disclosure. The new guidance requires contributed nonfinancial assets be presented as separate line items in the Statement of Activities, disclosure with the disaggregation of the amount of contributed nonfinancial assets by category, as well as certain qualitative information. ASU No. 2020-07 is effective for annual periods beginning after June 15, 2021, and interim periods within annual periods beginning after June 15, 2022. Early adoption is permitted. The Agency is currently assessing the impact of this new standard.

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

2. RETIREMENT PLAN

The Agency adopted a Simple 403(b) retirement plan allowing all employees to participate, after one year of service, who have completed 1,000 hours of service during the eligibility period and have attained at least age 18. The plan provides for 3% matching contributions by the Agency. Agency contributions for the current plan were \$37,207.

3. LIQUIDITY

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

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

Assets available within 12 months		
Cash and cash equivalents	\$	456,132
Certificate of deposit		100,000
Accounts receivable		327,820
Less: amounts held as collateral		(147,218)
Less: net assets with donor restrictions		(109,821)
Total assets available	\$	<u>626,913</u>

4. PROPERTY AND EQUIPMENT

Equipment and building consists of the following:

	Beginning			Ending
	Balance	Additions	Disposals	Balance
Equipment	\$ 1,625,091	\$ 239,107	\$ -	\$ 1,864,198
Buildings and leasehold improvements	403,078	43,672	-	446,750
Land	41,017	-	-	41,017
Total depreciable assets	<u>2,069,186</u>	<u>282,779</u>	-	<u>2,351,965</u>
Accumulated depreciation	<u>1,685,854</u>	<u>112,065</u>	-	<u>1,797,919</u>
Net property and equipment	\$ 383,332	\$ 170,714	\$ -	\$ 554,046

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

4. PROPERTY AND EQUIPMENT (Continued)

For grant purposes, all capital assets with a purchase cost of over \$5,000 are considered equipment and are included as costs expensed under the grant. For financial reporting purposes, the Agency has included capital assets (net of accumulated depreciation) on the Statement of Financial Position and recorded depreciation in the Statement of Activities and the Statement of Functional Expenses. During the current year there were \$282,779 in grant funds used to purchase equipment and/or leasehold improvements. Depreciation was calculated using the useful lives as described in Note 1.

5. LINE OF CREDIT

The Agency maintains a line of credit with a local financial institution in the amount of \$100,000. The line of credit provides for an interest rate of Prime plus 4.75% and a minimum payment of 2% of the outstanding balance with a \$250 minimum. The agreement also requires a \$175 documentation fee and a \$150 annual fee assessed on the first statement and then each year thereafter. There is also a prepayment penalty if the account is closed within the first three years of \$250. The line of credit is secured by collateral, which includes accounts, equipment and fixtures. The balance on the line of credit as of December 31, 2021 was \$69,018.

6. NOTES PAYABLE

The Agency has the following notes outstanding at December 31, 2021:

State Bank of Lincoln loan, dated June 13, 2019, with a maturity date on June 13, 2024. Loan is secured by a certificate of deposit. Interest is paid monthly at a rate of 3.50%. Payments of \$989 are made on the 13 th of each month until June 13, 2024 at which time a payment of \$55,349 is due	<u>\$ 78,200</u>
TOTAL NOTES PAYABLE	<u>\$ 78,200</u>

The minimum payments under these agreements are as follows:

Year Ended:	
2022	\$ 9,279
2023	9,637
2024	<u>59,284</u>
TOTAL	<u>\$ 78,200</u>

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

7. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions as of December 31, 2021 are restricted for the following purposes:

Transportation services	\$ 7,015
Nutrition services	42,253
Residential energy services	48,727
Other Services	<u>11,826</u>
 TOTAL	 <u>\$ 109,821</u>

8. SUPPORT FROM GOVERNMENT UNITS

The Agency receives a substantial amount of its support from federal, state, and local governments. If a material reduction in the level of this support were to occur, it would have a significant effect on the Agency's programs and activities. Under terms of the grant agreements, costs which do not meet the terms and conditions of the grant programs may be disallowed and required to be returned to the grantor. As of December 31, 2021, the Agency is not aware of any such costs, except as disclosed in Note 11. Grants and contracts provide funds be spent for specific purposes, provide for matching from the recipient and allow certain limitations for administration costs. Community Action Partnership of Central Illinois, Inc. believes that it is in substantial compliance with all grant requirements, including those related to matching and disallowed costs, and any noncompliance, if any, would not be significant.

9. DONATED SERVICES AND MATERIALS – IN-KIND

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

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

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

The Agency received contributions of nonprofessional volunteers during the year with a value of \$47,246 (unaudited) for the above programs that are not included in the Statement of Activities. The Agency met or exceeded its in-kind matching requirements for the audit period. The amount of in-kind required by the grant agreements is based on current grant expenditures. Total in-kind for the current year for all programs was \$1,622,759. Total in-kind provided by the Agency for the current reporting year is scheduled below:

Head Start Program	\$ 1,285,762
Nutrition Program	108,373
Community Service Programs	328
Transportation Program	24,100
Energy	146,400
Non-grant programs	<u>57,796</u>
	<u>\$ 1,622,759</u>

10. OPERATING LEASE AGREEMENT

The Agency maintains a number of lease agreements for the purpose of providing classrooms and operations for the Head Start and other programs. The leases generally provide for monthly payments and are renewed annually.

The Agency maintains an operating lease for a building located at 45 Cedar Square., Clinton, Illinois. The lease is for the period August 1, 2017 to April 30, 2022. Terms of the lease provide for monthly payments of \$6,475.

In addition to the above leases, the Agency maintains an operating lease for a building located at 1055 W. Locust, Canton, Illinois. The lease is for the period August 1, 2017 to July 31, 2022. Terms of the lease provide for monthly payments in the amount of \$6,768 per month for the period February 1, 2018 to January 31, 2019; \$7,488 per month for the period February 1, 2019 to January 31, 2020; and \$8,928 per month for the period February 1, 2020 to July 31, 2022.

The Agency also maintains other short-term operating leases for buildings used for the purpose of providing facilities to operate the Head Start and other programs. These leases provide for monthly payments ranging from \$253 to \$6,830.

The following is a schedule of minimum payments for the above agreements for the years ending December 31:

2022	\$ 142,215
2023	<u>26,068</u>
Total payments	<u>\$ 168,283</u>

During the current year an amount of \$314,873 was paid for rent.

11. COMMITMENTS AND CONTINGENCIES

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

12. SUBSEQUENT EVENT DISCLOSURE

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

The Organization has evaluated subsequent events through September 15, 2022, which was the date that these financial statements were available for issuance and determined that there were no significant non-recognized subsequent events through that date.

13. RISK AND UNCERTAINTIES

Beginning around March 2020, the COVID-19 virus has been declared a global pandemic as it continues to spread rapidly. Business continuity, including consumer demand across a broad range of industries and countries could be severely impacted for months of beyond as governments and their citizens take significant and unprecedented measures to mitigate the consequences of the pandemic. Management is carefully monitoring the situation and evaluating its options during this time. No adjustments have been made to these financial statements as a result of this uncertainty.

SUPPLEMENTAL INFORMATION

3201 W. White Oaks Dr., Suite 102
Springfield, IL 62704
217.793.3363

SIKICH.COM

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Community Action Partnership of Central Illinois, Inc. (Agency), which comprise the Statement of Financial Position as of December 31, 2021, and the related Statements of Activities, Functional Expenses, and Cash Flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 15, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Community Action Partnership of Central Illinois, Inc.’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Action Partnership of Central Illinois, Inc.’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency’s internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Sikich LLP

Springfield, Illinois
September 15, 2022

3201 W. White Oaks Dr., Suite 102
Springfield, IL 62704
217.793.3363

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Community Action Partnership of Central Illinois, Inc.'s (Agency) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Community Action Partnership of Central Illinois, Inc.'s major federal programs for the year ended December 31, 2021. Community Action Partnership of Central Illinois, 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, Community Action Partnership of Central Illinois, 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 December 31, 2021.

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 Community Action Partnership of Central Illinois, 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 Community Action Partnership of Central Illinois, 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 Community Action Partnership of Central Illinois, 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 Community Action Partnership of Central Illinois, 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 for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Community Action Partnership of Central Illinois, 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 Community Action Partnership of Central Illinois, 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 Community Action Partnership of Central Illinois, 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 Community Action Partnership of Central Illinois, 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.

Sikich LLP

Springfield, Illinois
September 15, 2022

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2021

	<u>Assistance Listing Number</u>	<u>Grant Award Number</u>	<u>Total Grant Award</u>
<u>U.S. Department of Health and Human Services</u>			
Direct Program:			
Head Start	93.600	05CH0114-55-02	\$ 2,775,207 (M)
Head Start	93.600	05CH0114-55-01	1,146,681 (M)
COVID-19 Head Start CARES	93.600	05CH0114-55-01	230,883 (M)
COVID-19 Head Start CARES	93.600	05CH0114-55-02	94,908 (M)
Total Head Start			<u>4,247,679</u>
Pass Through - Illinois Department of Commerce and Economic Opportunity:			
Community Services Block Grant	93.569	21-231011	288,184
COVID-19 Community Services Block Grant CARES	93.569	20-211011	112,920
			<u>401,104</u>
Low Income Home Energy Assistance Program	93.568	21-224011	1,941,435
Low Income Home Energy Assistance Program	93.568	20-224011	551,183
Low Income Home Energy Assistance Program	93.568	21-233011	8,464
COVID-19 Low Income Home Energy Assistance Program CARES	93.568	20-274011	52,199
COVID-19 Low Income Home Energy Assistance Program CARES	93.568	21-274011	886,897
Weatherization Assistance for Low Income Persons	93.568	21-221011	33,639
Weatherization Assistance for Low Income Persons	93.568	20-221011	119,201
Total Low Income Home Energy Assistance Program			<u>3,593,018</u>
Pass Through - Illinois Department on Aging - Area Agency on Aging for Lincolnland, Inc.:			
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	T 17-21	5,854
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	T 17-22	3,894
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	SI 17-22	4,812
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	N 17-21	67,148
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	N 17-22	20,411
COVID-19 Special Programs for the Aging Title III, Part C Nutrition Services	93.045	CARES-N 17-20	76,743
COVID-19 Special Programs for the Aging Title III, Part C Nutrition Services COVID	93.045	CAA-N 17-21	12,860
Nutrition Services Incentive Program	93.053	N 17-21	21,282
Nutrition Services Incentive Program	93.053	N 17-22	9,839
Total Aging Cluster			<u>222,843</u>
Total U.S. Department of Health and Human Services			<u>8,464,644</u>

This schedule continued on the following page.

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2021

	<u>Assistance Listing Number</u>	<u>Grant Award Number</u>	<u>Total Grant Award</u>
<u>U.S. Department of Agriculture</u>			
Pass Through - Illinois Department of Education			
Child and Adult Care Food Program (Head Start)	10.558	N/A	146,326
Child and Adult Care Food Program (Early Head Start)	10.558	N/A	36,192
Total Child and Adult Care Food Program			<u>182,518</u>
Total U.S. Department of Agriculture			<u>182,518</u>
<u>U.S. Corporation for National and Community Services</u>			
Foster Grandparents Program	94.011	20SFNIL003	340,029
Total Foster Grandparent Program			<u>340,029</u>
Total U.S. Corporation for National and Community Services			<u>340,029</u>
<u>U. S. Department of Energy</u>			
Pass Through - Illinois Department of Public Aid			
Weatherization Assistance for Low-Income Persons	81.042	17-404011	8,802
Weatherization Assistance for Low-Income Persons	81.042	17-405011	73,322
Total Weatherization Assistance for Low-Income Persons			<u>82,124</u>
Total U.S. Department of Energy			<u>82,124</u>
<u>U. S. Department of Transportation</u>			
Pass Through - Council on Aging of Southwestern Ohio			
Enhanced Mobility Pilot Program	20.513	OH-2020-054-00	33,044
Total U.S. Department of Transportation			<u>33,044</u>
<u>U. S. Department of the Treasury</u>			
Pass Through - Illinois Housing Development Authority			
Emergency Rental Assistance Program	21.023	PID-51882	54,088
Total U.S. Department of the Treasury			<u>54,088</u>
Total Federal Programs			<u><u>\$ 9,156,447</u></u>

(M) Program was audited as a major program.

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

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2021

1. **Basis of Presentation:**

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

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

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

3. **Indirect Cost Rate:**

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

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

4. **Pass-through Entities:**

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

5. **Non-cash Assistance:**

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

6. **Insurance Provided by Federal Agencies**

The Agency did not receive any insurance coverage provide by a federal agency during the year ended December 31, 2021.

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended December 31, 2021

Section II – Financial Statement Findings

None

Section III – Federal Award Findings and Questioned Costs

None

Section IV – Prior Year Award Findings and Questioned Costs

Prior Finding	Condition	Status
2020-001	Inadequate controls over cash management	Not Repeated

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

SCHEDULE OF PROGRAM ACTIVITY

For the Year Ended December 31, 2021

	Head Start					Community and Personal Development			
	HHS	HHS CARES	CACFP	In-Kind	Cash Donations	CSB	CSB CARES	SWF	Loan Program
	PUBLIC SUPPORT AND REVENUE								
Grants - federal	\$ 3,921,894	\$ 325,790	\$ 182,518	\$ -	\$ -	\$ 288,184	\$ 112,920	\$ -	\$ -
Grants- state	-	-	-	-	-	-	-	-	-
Grants - other	(143)	-	-	-	-	-	-	-	-
Local funds	-	-	-	-	-	-	-	-	-
Program income	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	3,080	-	-	1,400	-
In-kind contributions	-	-	-	1,274,543	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	76
Miscellaneous	-	-	-	-	-	-	-	-	-
Total public support and revenue	3,921,751	325,790	182,518	1,274,543	3,080	288,184	112,920	1,400	76
EXPENDITURES									
Salaries and Fringes	2,440,080	151,086	14,714	-	-	148,804	47,817	-	-
Direct client assistance	96,130	185	162,179	-	25	354	35,886	20	-
Supplies	87,758	69,526	66	-	809	2,439	1,524	-	-
Telephone	47,988	15	35	-	-	3,757	560	-	-
Postage and shipping	5,344	5,563	-	-	-	65	105	-	-
Occupancy	393,394	51,061	114	-	-	45,297	7,038	-	-
Equipment rental and maintenance	85,156	-	50	-	-	3,623	2,221	-	-
Printing and publications	-	-	-	-	-	-	-	-	-
Travel	20,205	-	88	-	-	1,050	151	-	-
Insurance	72,188	-	-	-	-	6,993	-	-	-
Contractual Services	29,881	-	-	-	-	2,268	-	-	-
Training	16,573	1,900	-	-	-	10,192	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-
Other costs	114,614	23,730	20	-	6	21,015	323	(10,150)	-
Equipment	7,682	19,116	-	-	-	32,415	14	-	-
Interest	-	-	-	-	-	-	-	-	-
Inter-agency charges	333,386	3,608	8,581	-	100	16,666	17,281	-	-
In-kind expenses	-	-	-	1,274,543	-	-	-	-	-
Total expenditures	3,750,379	325,790	185,847	1,274,543	940	294,938	112,920	(10,130)	-
REVENUE OVER (UNDER) EXPENSES	\$ 171,372	\$ -	\$ (3,329)	\$ -	\$ 2,140	\$ (6,754)	\$ -	\$ 11,530	\$ 76

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

SCHEDULE OF PROGRAM ACTIVITY (Continued)

For the Year Ended December 31, 2021

	Community and Personal Development		Energy Services							
	Rental Payment Program	Logan County Jail	HHS LIHEAP	HHS LIHEAP CARES	State LIHEAP	State PIPP LIHEAP	DOE Weather	HHS Weather	State Weather	
PUBLIC SUPPORT AND REVENUE										
Grants - federal	\$ 54,088	\$ -	\$ 2,492,618	\$ 939,096	\$ -	\$ -	\$ 82,124	\$ 152,840	\$ -	
Grants - state	-	-	-	-	286,071	265,295	-	-	-	21,672
Grants - other	-	-	-	-	-	-	-	-	-	-
Local funds	-	-	-	-	-	-	-	-	-	-
Program income	-	-	-	-	-	-	-	-	-	-
Contributions	-	10,000	-	-	-	-	-	-	-	-
In-kind contributions	-	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Total public support and revenue	54,088	10,000	2,492,618	939,096	286,071	265,295	82,124	152,840	21,672	
EXPENDITURES										
Salaries and Fringes	39,161	6,287	134,179	68,908	(162)	25,345	43,658	34,756	1,755	
Direct client assistance	-	-	2,156,818	799,166	272,743	213,667	-	-	-	
Supplies	133	-	7,897	724	172	9	207	26,994	982	
Telephone	-	-	1,299	-	313	65	166	243	417	
Postage and shipping	58	-	276	25	40	-	6	232	6	
Occupancy	-	-	12,626	-	394	559	423	984	1,756	
Equipment rental and maintenance	20	-	2,439	-	4	3	1,469	2,301	1,733	
Printing and publications	-	-	-	-	-	-	-	-	-	
Travel	406	62	2,312	632	(107)	279	413	16	14	
Insurance	-	-	496	62	35	-	385	377	401	
Contractual Services	-	-	9,355	3,322	83	66	22,216	28,433	12,418	
Training	-	-	-	13,200	-	-	9,451	3,951	-	
Depreciation	-	-	-	-	-	-	-	-	-	
Other costs	-	6	15,769	1,258	311	71	535	507	1,131	
Equipment	14,310	-	305	-	27	-	(34)	-	-	
Interest	-	-	-	-	-	-	-	-	-	
Inter-agency charges	-	-	148,808	51,799	12,218	25,231	3,229	1,896	1,076	
In-kind expenses	-	-	-	-	-	-	-	-	-	
Total expenditures	54,088	6,355	2,492,579	939,096	286,071	265,295	82,124	100,690	21,689	
REVENUE OVER (UNDER) EXPENSES	\$ -	\$ 3,645	\$ 39	\$ -	\$ -	\$ -	\$ -	\$ 52,150	\$ (17)	

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

SCHEDULE OF PROGRAM ACTIVITY (Continued)

For the Year Ended December 31, 2021

	Energy Services					Nutrition			
	Weather Distribution	Ameren	Admin Energy Expenses	Admin Weatherization Expenses	Donor	Water Assistance Program	AAOA Congregate	AAOA HDM	AAOA HDM CARES
PUBLIC SUPPORT AND REVENUE									
Grants - federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,464	\$ 34,220	\$ 53,338	\$ 76,743
Grants - state	-	-	-	-	-	-	-	145,519	-
Grants - other	-	35,000	-	-	-	-	-	-	-
Local funds	-	-	-	-	-	-	-	-	-
Program income	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-
In-kind contributions	-	-	-	-	146,400	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total public support and revenue	-	35,000	-	-	146,400	8,464	34,220	198,857	76,743
EXPENDITURES									
Salaries and Fringes	-	-	-	30,997	-	3,187	21,802	59,712	15,573
Direct client assistance	-	29,293	-	-	-	4,856	3,447	100,611	2,414
Supplies	220	22	-	1,275	-	-	30	957	3,767
Telephone	-	-	-	452	-	-	392	1,054	-
Postage and shipping	13	80	-	-	-	-	9	49	678
Occupancy	-	-	-	5,565	-	-	1,365	3,684	202
Equipment rental and maintenance	-	(563)	-	881	-	-	431	7,120	1,323
Printing and publications	-	-	-	-	-	-	-	-	-
Travel	-	-	-	16	-	-	38	98	-
Insurance	-	-	-	-	-	-	998	3,672	719
Contractual Services	-	2,717	-	9,393	-	-	362	1,226	-
Training	-	-	-	-	-	-	-	571	-
Depreciation	-	-	-	-	-	-	-	-	-
Other costs	-	(6)	2,094	1,844	-	2	1,538	5,727	1,604
Equipment	5	-	-	35	-	-	12	219	(7,781)
Interest	-	-	-	-	-	-	-	-	-
Inter-agency charges	-	-	-	-	-	419	3,796	14,157	-
In-kind expenses	-	-	-	-	146,400	-	-	-	-
Total expenditures	238	31,543	2,094	50,458	146,400	8,464	34,220	198,857	18,499
REVENUE OVER (UNDER) EXPENSES	\$ (238)	\$ 3,457	\$ (2,094)	\$ (50,458)	\$ -	\$ -	\$ -	\$ -	\$ 58,244

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

SCHEDULE OF PROGRAM ACTIVITY (Continued)

For the Year Ended December 31, 2021

	Nutrition									
	AAOA					NSIP		Congregate		HDM
	HDM CAA	Meals on Wheels	Eaton	Kitchen	United Way	Congregate	NSIP HDM	Donations	Donations	
PUBLIC SUPPORT AND REVENUE										
Grants - federal	\$ 12,860	\$ -	\$ -	\$ -	\$ -	\$ 1,273	\$ 29,848	\$ -	\$ -	
Grants- state	-	-	-	-	-	-	-	-	-	
Grants - other	-	7,329	-	-	20,000	-	-	-	-	
Local funds	-	-	-	-	-	-	-	-	-	
Program income	-	-	-	-	-	-	-	614	26,471	
Contributions	-	-	20,000	-	-	-	-	-	-	
In-kind contributions	-	-	-	-	-	-	-	-	-	
Fundraising	-	-	-	-	-	-	-	-	-	
Rents	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	-	-	-	
Total public support and revenue	12,860	7,329	20,000	-	20,000	1,273	29,848	614	26,471	
EXPENDITURES										
Salaries and Fringes	-	938	1,778	-	2,325	-	-	144	4,793	
Direct client assistance	1,049	(3,919)	3,978	-	1,232	1,273	29,848	216	16,386	
Supplies	2,249	20	8	-	99	-	-	(1)	107	
Telephone	-	25	197	-	124	-	-	(1)	118	
Postage and shipping	-	1	7	-	5	-	-	1	4	
Occupancy	480	86	474	-	429	-	-	(1)	407	
Equipment rental and maintenance	1,301	134	802	-	671	-	-	4	705	
Printing and publications	-	-	-	-	-	-	-	-	-	
Travel	-	1	17	-	14	-	-	(1)	6	
Insurance	-	94	749	-	470	-	-	3	478	
Contractual Services	-	30	241	-	149	-	-	(3)	152	
Training	-	10	84	-	52	-	-	-	56	
Depreciation	-	-	-	-	-	-	-	-	-	
Other costs	-	122	344	-	647	-	-	34	597	
Equipment	7,781	6	45	-	28	-	-	-	30	
Interest	-	-	-	-	-	-	-	-	-	
Inter-agency charges	-	733	2,000	-	2,000	-	-	-	2,717	
In-kind expenses	-	-	-	-	-	-	-	-	-	
Total expenditures	12,860	(1,719)	10,724	-	8,245	1,273	29,848	395	26,556	
REVENUE OVER (UNDER) EXPENSES	\$ -	\$ 9,048	\$ 9,276	\$ -	\$ 11,755	\$ -	\$ -	\$ 219	\$ (85)	

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

SCHEDULE OF PROGRAM ACTIVITY (Continued)

For the Year Ended December 31, 2021

	Nutrition				Transportation				
	In-kind Congregate	In-kind HDM	General Nutrition Donor	Logan Tax Referendum	AAOA	AAOA CARES	AAOA Social Isolation	Customer Donations	United Way
PUBLIC SUPPORT AND REVENUE									
Grants - federal	\$ -	\$ -	\$ -	\$ -	\$ 9,748	\$ -	\$ 4,812	\$ -	\$ -
Grants- state	-	-	-	-	32,931	-	-	-	-
Grants - other	-	-	-	8,791	-	-	-	-	10,000
Local funds	-	-	-	-	-	-	-	-	-
Program income	-	-	60	-	-	-	-	8,455	-
Contributions	-	-	400	-	-	-	-	-	-
In-kind contributions	125	26,717	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total public support and revenue	125	26,717	460	8,791	42,679	-	4,812	8,455	10,000
EXPENDITURES									
Salaries and Fringes	-	-	116	1,253	24,025	(1,470)	4,410	2,766	6,122
Direct client assistance	-	-	423	401	-	-	-	-	-
Supplies	-	-	2	27	135	-	-	35	37
Telephone	-	-	3	34	387	-	-	99	107
Postage and shipping	-	-	-	1	15	-	-	3	4
Occupancy	-	-	9	114	1,306	-	-	331	358
Equipment rental and maintenance	-	-	17	179	4,453	-	-	1,102	1,206
Printing and publications	-	-	-	-	-	-	-	-	-
Travel	-	-	-	1	18	-	2	5	5
Insurance	-	-	12	125	3,083	-	-	812	865
Contractual Services	-	-	3	40	372	-	-	98	104
Training	-	-	1	14	69	-	-	19	20
Depreciation	-	-	-	-	-	-	-	-	-
Other costs	-	-	15	393	4,973	-	-	205	612
Equipment	-	-	1	8	113	-	-	29	31
Interest	-	-	-	-	-	-	-	-	-
Inter-agency charges	-	-	67	851	3,730	-	400	648	1,000
In-kind expenses	125	26,717	-	-	-	-	-	-	-
Total expenditures	125	26,717	669	3,441	42,679	(1,470)	4,812	6,152	10,471
REVENUE OVER (UNDER) EXPENSES	\$ -	\$ -	\$ (209)	\$ 5,350	\$ -	\$ 1,470	\$ -	\$ 2,303	\$ (471)

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

SCHEDULE OF PROGRAM ACTIVITY (Continued)

For the Year Ended December 31, 2021

	Transportation							Agency Development		
	Logan		Federal Transit	General	ALMH	Bus Advertising	In-kind Transportation	CNCS	IDOA	Foster Grandparent Donor
	Eaton	Tax Referendum								
PUBLIC SUPPORT AND REVENUE										
Grants - federal	\$ -	\$ -	\$ 33,004	\$ -	\$ -	\$ -	\$ -	\$ 340,029	\$ -	\$ -
Grants- state	-	-	-	-	-	-	-	-	14,285	-
Grants - other	-	8,791	-	-	-	-	-	-	-	-
Local funds	-	-	-	-	-	-	-	-	-	-
Program income	-	-	-	30	3,652	43,054	-	-	-	-
Contributions	25,000	-	-	945	-	-	-	-	-	-
In-kind contributions	-	-	-	-	-	-	24,100	-	-	328
Fundraising	-	-	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	2,623	-	-	-	-
Total public support and revenue	25,000	8,791	33,004	975	3,652	45,677	24,100	340,029	14,285	328
EXPENDITURES										
Salaries and Fringes	13,269	3,358	14,441	1,040	1,179	18,735	-	65,926	9,074	-
Direct client assistance	-	-	-	-	-	-	-	-	-	-
Supplies	75	19	100	-	6	78	-	14,435	993	-
Telephone	213	54	243	-	19	264	-	1,690	-	-
Postage and shipping	8	2	5	-	1	12	-	1,090	-	-
Occupancy	717	182	752	-	64	941	-	17,312	-	-
Equipment rental and maintenance	2,412	613	2,454	-	230	3,164	-	231	-	-
Printing and publications	-	-	-	-	-	-	-	-	-	-
Travel	10	3	17	-	1	14	-	16,327	13	-
Insurance	1,730	435	2,041	-	141	2,141	-	1,324	690	-
Contractual Services	209	53	296	-	18	208	-	2,484	-	-
Training	39	10	64	-	3	33	-	30	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-
Other costs	1,225	351	1,130	-	111	3,091	-	207,750	1,500	-
Equipment	62	16	72	-	5	77	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Inter-agency charges	2,500	851	3,272	-	206	4,568	-	11,430	2,015	-
In-kind expenses	-	-	-	-	-	-	24,100	-	-	328
Total expenditures	22,469	5,947	24,887	1,040	1,984	33,326	24,100	340,029	14,285	328
REVENUE OVER (UNDER) EXPENSES	\$ 2,531	\$ 2,844	\$ 8,117	\$ (65)	\$ 1,668	\$ 12,351	\$ -	\$ -	\$ -	\$ -

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

SCHEDULE OF PROGRAM ACTIVITY (Continued)

For the Year Ended December 31, 2021

	Agency Development									
	Cheeseburger	Lincoln Work Camps	Holiday Hearts for Kids	Employee Donation	Online Sales	Client Intake	In-kind	PC Lease	Cash Donor	Tri-County Census
PUBLIC SUPPORT AND REVENUE										
Grants - federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants- state	-	-	-	-	-	-	-	-	-	296
Grants - other	-	-	-	-	-	-	-	-	-	-
Local funds	-	-	-	-	-	-	-	-	-	-
Program income	-	-	-	-	-	-	-	884	-	-
Contributions	-	14,700	1,800	1,462	-	-	-	17,581	-	-
In-kind contributions	-	3,911	-	-	-	-	54,289	-	-	-
Fundraising	26,243	-	100	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	188	-	-	2,147	16,973	-
Total public support and revenue	26,243	18,611	1,900	1,462	188	-	54,289	2,147	35,438	296
EXPENDITURES										
Salaries and Fringes	6,223	107	-	-	1,659	-	-	-	14,015	-
Direct client assistance	-	-	1,826	-	-	-	-	-	212	-
Supplies	53	9,621	34	-	22	-	-	-	5,123	-
Telephone	-	-	-	-	-	-	-	-	696	-
Postage and shipping	68	568	-	-	-	-	-	-	3,183	-
Occupancy	-	20,713	-	-	-	-	-	-	3,020	-
Equipment rental and maintenance	12	-	-	-	-	-	-	-	1,127	-
Printing and publications	-	-	-	-	-	-	-	-	-	-
Travel	9	-	-	-	2	-	-	-	29	-
Insurance	-	-	-	-	-	-	-	-	4,222	-
Contractual Services	-	-	-	-	-	-	-	-	(293)	-
Training	-	1,817	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-
Other costs	4,640	21,827	19	775	8	-	-	-	13,196	-
Equipment	-	5	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	2,560	-
Inter-agency charges	2,608	1,690	-	-	-	-	-	-	2,081	-
In-kind expenses	-	3,911	-	-	-	-	54,289	-	-	-
Total expenditures	13,613	60,259	1,879	775	1,691	-	54,289	-	49,171	-
REVENUE OVER (UNDER) EXPENSES	\$ 12,630	\$ (41,648)	\$ 21	\$ 687	\$ (1,503)	\$ -	\$ -	\$ 2,147	\$ (13,733)	\$ 296

COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.

SCHEDULE OF PROGRAM ACTIVITY (Continued)

For the Year Ended December 31, 2021

	Administrative						Total
	Indirect	Thrift Store	Central Kitchen	General	Food Pantry	IRPF	
PUBLIC SUPPORT AND REVENUE							
Grants - federal	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ 9,156,411
Grants- state	(70)	-	-	-	-	16,071	782,070
Grants - other	-	-	-	-	-	-	89,768
Local funds	-	-	-	-	-	-	-
Program income	-	-	355	-	-	-	83,575
Contributions	-	-	-	98	27,985	-	124,451
In-kind contributions	-	-	-	-	92,346	-	1,622,759
Fundraising	-	-	-	-	-	-	26,343
Rents	-	-	-	-	-	-	-
Interest	-	-	-	48	-	-	124
Miscellaneous	945	2,264	4,897	49,583	-	-	79,620
Total public support and revenue	875	2,264	5,252	49,729	120,331	16,071	11,965,121
EXPENDITURES							
Salaries and Fringes	484,865	-	109,140	(29,248)	5,270	-	4,053,912
Direct client assistance	1,752	-	(113,612)	370	-	-	3,819,229
Supplies	6,458	169	546	4,691	951	2,064	253,667
Telephone	3,302	-	2,147	40	1,428	-	67,945
Postage and shipping	543	-	60	8,499	62	-	26,691
Occupancy	9,915	-	9,289	-	15,700	8,557	615,617
Equipment rental and maintenance	8,595	-	3,059	722	276	6,829	148,509
Printing and publications	-	-	-	-	-	-	-
Travel	904	-	200	-	2	-	43,272
Insurance	25,330	19	-	-	-	-	131,090
Contractual Services	11,287	-	1,099	855	-	-	139,142
Training	2,791	-	-	-	174	-	61,124
Depreciation	-	-	-	112,065	-	-	112,065
Other costs	60,562	106	4,909	15,943	218	-	527,252
Equipment	892	-	-	-	118	-	75,644
Interest	3	-	-	2,911	-	-	5,474
Inter-agency charges	(690,356)	-	-	-	2,738	-	-
In-kind expenses	-	-	-	-	92,346	-	1,622,759
Total expenditures	(73,157)	294	16,837	116,848	119,283	17,450	11,703,392
REVENUE OVER (UNDER) EXPENSES	\$ 74,032	\$ 1,970	\$ (11,585)	\$ (67,119)	\$ 1,048	\$ (1,379)	\$ 261,729