WIPFLI

Greater East Texas Community Action Program

Nacogdoches, Texas

Financial Statements and Supplementary Information

Year Ended November 30, 2025

community Action PARTNERSHIP
Greater East Texas Community Action Program

Greater East Texas Community Action Program

Year Ended November 30, 2025

Table of Contents

WIPFLI

Independent Auditor's Report

Board of Directors
Greater East Texas Community Action Program
Nacogdoches, Texas

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Greater East Texas Community Action Program, a nonprofit organization, which comprise the statement of financial position as of November 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Greater East Texas Community Action Program as of November 30, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America (''GAAP'').

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States of America. 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 Greater East Texas Community Action Program 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 Greater East Texas Community Action Program's ability to continue as a going concern for one year after the date 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 GAAS 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 GAAS 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 Greater East Texas Community Action Program'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 Greater East Texas Community Action Program'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 opinions 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* (CFR) 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. 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 as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 24, 2026 on our consideration of the '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 Greater East Texas Community Action Program'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 's internal control over financial reporting and compliance.

Wipfli LLP

Wipfli LLP

Madison, Wisconsin
August 24, 2026

Greater East Texas Community Action Program

Statement of Financial Position

November 30, 2025		
ASSETS		
Current assets:		
Cash	$	1,068,877
Grants receivable		678,621
Prepaid expenses and other assets		144,783
Total current assets		1,892,281
Property and equipment, net		2,060,790
Other assets:		
Operating lease right of use asset, net		814,024
Finance lease right of use asset, net		40,521
Total other assets		854,545
TOTAL ASSETS	$	4,807,616
LIABILITIES AND NET ASSETS		
Current liabilities:		
Accounts payable	$	384,173
Accrued liabilities		582,986
Refundable advances		521,726
Current portion of operating lease obligations		360,946
Current portion of finance lease obligations		41,416
Line of credit		500,000
Total current liabilities		2,391,247
Long-term liabilities:		
Operating lease obligations, net of current portion		543,434
Finance lease obligations, net of current portion		727
Total long-term liabilities		544,161
Total liabilities		2,935,408
Net assets:		
Without donor restrictions:		
Designated		97,234
Undesignated		1,774,974
Total net assets without donor restrictions		1,872,208
TOTAL LIABILITIES AND NET ASSETS	$	4,807,616

See accompanying notes to financial statements.

Greater East Texas Community Action Program

Statement of Activities

Year Ended November 30, 2025	
Revenue:	
Grants	$ 26,048,420
Program revenue	31,234
Donations	25,431
Interest income	36,444
Other income	197,414
In-kind revenue	1,931,856
Total revenue	28,270,799
Expenses:	
Program services:	
Education	9,631,744
Energy and weatherization assistance	13,669,671
Other assistance	487,221
Total program services	23,788,636
Management and general	3,957,846
Total expenses	27,746,482
Change in net assets without donor restrictions	524,317
Net assets without donor restrictions - Beginning of the year	1,347,891
Net assets without donor restrictions - End of the year	$ 1,872,208

See accompanying notes to financial statements.

Greater East Texas Community Action Program

Statement of Functional Expenses

Year Ended November 30, 2025

	Education	Energy and Weatherization Assistance	Other Assistance	Total Program Services	Management and General	Total Expenses
Salaries	$ 3,685,052	$ 1,176,559	$ 85,769	$ 4,947,380	$ 2,137,478	$ 7,084,858
Payroll taxes	332,982	98,256	6,580	437,818	178,419	616,237
Fringe benefits	1,160,232	281,140	23,195	1,464,567	451,422	1,915,989
Consultants	13,450	0	0	13,450	0	13,450
Contractual services	118,498	0	11,945	130,443	233,913	364,356
Travel	3,853	28,958	6,410	39,221	7,824	47,045
Training	39,347	38,346	16,468	94,161	84,290	178,451
Supplies	205,575	116,260	7,786	329,621	265,223	594,844
Insurance	123,968	31,899	3,255	159,122	128,107	287,229
Occupancy	994,370	188,977	0	1,183,347	267,929	1,451,276
Communications	116,563	55,133	15,053	186,749	57,160	243,909
Food	494,779	0	0	494,779	0	494,779
Vehicle	34,822	46,701	3,557	85,080	24,739	109,819
Direct client assistance	12,387	11,542,525	219,497	11,774,409	0	11,774,409
Interest	0	0	2,951	2,951	24,184	27,135
Depreciation	353,426	61,679	55,771	470,876	5,135	476,011
In-kind	1,931,856	0	0	1,931,856	0	1,931,856
Other operational	10,584	3,238	28,984	42,806	92,023	134,829
Totals	$ 9,631,744	$ 13,669,671	$ 487,221	$ 23,788,636	$ 3,957,846	$ 27,746,482

See accompanying notes to financial statements.

Greater East Texas Community Action Program

Statement of Cash Flows

Year Ended November 30, 2025		
Change in cash:		
Cash flows from operating activities:		
Change in net assets	$	524,317
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation		476,011
Noncash lease expense		367,706
Amortization of finance lease		50,591
Changes in operating assets and liabilities:		
Grants receivable		(115,673)
Prepaid expenses and other assets		26,569
Accounts payable		(416,485)
Accrued liabilities		156,811
Refundable advances		(143,278)
Operating lease obligations		(297,951)
Total adjustments		104,301
Net cash flows from operating activities		628,618
Cash flows from investing activities:		
Purchase of property and equipment		(345,295)
Net cash flows from investing activities		(345,295)
Cash flows from financing activities:		
Payments on finance lease obligations		(51,700)
Proceeds from line of credit		1,200,000
Payments on line of credit		(1,200,000)
Net cash flows from financing activities		(51,700)
Net change in cash		231,623
Cash beginning of year		837,254
Cash end of year	$	1,068,877
Supplemental schedule of operating activities:		
Interest paid and expensed	$	27,135
Noncash investing and financing activities:		
Right of use assets obtained in exchange for new capitalized operating lease liabilities	$	89,360
Cash paid for amounts included in the measurement of lease obligations:		
Operating cash flows from finance leases	$	2,730
Operating cash flows from operating leases		415,538
Financing cash flows from finance leases		54,545

See accompanying notes to financial statements.

Note 1: Summary of Significant Accounting Policies

Nature of Activities

Greater East Texas Community Action Program (GETCAP) is a Texas nonprofit corporation incorporated in 1965. GETCAP provides education services for pre-school aged children in the East Texas area, as well as providing certain assistance to individuals, including the payment of energy bills, habitat rehabilitation for energy conservation, and emergency assistance. Basic operations of GETCAP are financed by local contributions and grant awards provided by the State of Texas and the U.S. Government. Expenses directly related to a specific grant are charged to the grant with cost control provided by the grantor agency approved budgets.

Basis of Presentation

The financial statements are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

Classification of Net Assets

Net assets, revenue, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

> **Without donor restrictions:** Net assets that are not subject to donor-imposed stipulations or where donor-imposed stipulations are met in the year of the contribution. The board of directors has designated $97,234 of net assets without donor restrictions to be used to help build GETCAP's unrestricted cash balances to improve GETCAP's asset to liability ratio.
>
> **With donor restrictions**: Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other explicit donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources must be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. GETCAP currently does not have any net assets with donor restrictions.

Use of Estimates

The preparation of financial statements in accordance with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenue and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Note 1: Summary of Significant Accounting Policies (Continued)

Revenue Recognition

Contributions, including promises to give, are considered conditional or unconditional, depending on the nature and existence of any donor or grantor conditions. A contribution or promise to give contains a donor or grantor condition when both of the following are present:

- An explicit identification of a barrier, that is more than trivial, that must be overcome before the revenue can be earned and recognized
- An implicit right of return of assets transferred or a right of release of a donor or grantor's obligation to transfer assets promised, if the condition is not met

Conditional contributions are recognized when the barrier(s) to entitlement are overcome. Unconditional contributions are recognized as revenue when received.

Unconditional contributions or conditional contributions in which the conditions have been substantially met or explicitly waived by the donor are recorded as support with or without donor restrictions, depending on the existence and nature of any donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized.

Grants are either recorded as contributions or exchange transactions based on criteria contained in the grant award.

- **Grant Awards that are Contributions** - Grants that qualify as contributions are recorded as invoiced to the funding sources in accordance with the terms of the award. Revenue is recognized in the accounting period when the related allowable expenses are incurred. Amounts received in excess of expenses or asset acquisitions are reflected as refundable advances.

- **Grant Awards that are Exchange Transactions** - Exchange transactions are reimbursed based on a predetermined rate for services performed in accordance with the term of the award. Revenue is recognized when control of the promised goods or services is transferred to the customer (grantor) in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Amounts received in excess of recognized revenue are reflected as deferred revenue.

Note 1: Summary of Significant Accounting Policies (Continued)

Property and Equipment

Property and equipment are recorded at cost and charges depreciation over the estimated useful lives of the respective assets on a straight-line basis. GETCAP considers equipment to be items with a cost of $5,000 or more and a useful life of over one year. Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as without donor restrictions unless the donor has restricted the donated asset to a specific purpose.

Property and equipment purchased with grant funds are owned by GETCAP while used in the program for which they were purchased or in other future authorized programs. However, the various funding sources have a reversionary interest in the property and equipment purchased with grants funds. Its disposition, as well as the ownership of any proceeds therefrom, is subject to funding source regulations. Property and equipment purchased with grant funds, net of depreciation, was $1,112,621 at November 30, 2025.

Leases

GETCAP is a lessee in multiple noncancelable operating and finance leases. If the contract provides GETCAP the right to substantially all the economic benefits and the right to direct the use of the identified asset, it is considered to be or contain a lease. Right-of-use (ROU) assets and lease liabilities are recognized at the lease commencement date based on the present value of the future lease payments over the expected lease term. The ROU asset is also adjusted for any lease prepayments made, lease incentives received, and initial direct costs incurred.

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

GETCAP has elected to use a risk-free rate for a term similar to the underlying lease as the discount rate if the implicit rate in the lease contract is not readily determinable.

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

Note 1: Summary of Significant Accounting Policies (Continued)

Leases (Continued)

For all underlying classes of assets, GETCAP has elected to not recognize ROU assets and lease liabilities for short-term leases that have a lease term of 12 months or less at lease commencement and do not include an option to purchase the underlying asset that GETCAP is reasonably certain to exercise. Leases containing termination clauses in which either party may terminate the lease without cause and the notice period is less than 12 months are deemed short-term leases with lease costs included in short-term lease expense. GETCAP recognizes short-term lease cost on a straight-line basis over the lease term.

GETCAP made an accounting policy election to not separate the lease components of a contract and its associated non-lease components (i.e., lessor-provided maintenance and other services) for all classes of leases.

In-Kind Contributions

In-kind contributions are recognized in the financial statements if they enhance or create an asset or require specialized skill for the service being provided. For the year ending November 30, 2025, in-kind contributions recognized within the statement of activities included:

Type	2025	Usage in Programs	Donor-imposed restrictions	Fair Value Techniques
Contract services	$1,931,856	Smith/Head Start	No	Current rate for similar services

GETCAP received contributions from individuals who volunteer their time and perform a variety of tasks that assist the Organization in its Head Start programs. GETCAP received $104,498 worth of non-professional volunteer services during the year ended November 30, 2025. This amount is not recognized in the November 30, 2025 financial statements because it doesn't meet the criteria from recognition under GAAP.

Income Taxes

GETCAP is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and has been determined not to be a private foundation within the meaning of Section 509(a)(1) of the code. In addition, contributions to GETCAP qualify for the charitable contribution deduction under Section 170(b)(1)(A). GETCAP is also exempt from the State of Texas taxes.

GETCAP is required to assess whether it is more likely than not that a tax position will be sustained upon examination on the technical merits of the position assuming the taxing authority has full knowledge of all information. If the tax position does not meet the more likely than not recognition threshold, the benefit of that position is not recognized in the financial statements. GETCAP has determined there are no amounts to record as assets or liabilities related to uncertain tax positions.

Note 1: Summary of Significant Accounting Policies (Continued)

Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities and the statement of functional expenses. Directly identifiable expenses are charged to programs and supporting services. Certain costs have been allocated among the programs and supporting services benefited using various allocation methods depending on the type of cost. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of GETCAP.

Expenses that are allocated include the following:

Expense	Method of Allocation
Administrative Salaries - CEAP & CSBG	Time Spent Per Program
Operating Costs for Energy Assistance Outreach Offices	Time Spent Per Program
DOE, LIHEAP & Oncor-TACAA, Weatherization Programs Salaries	Number of Units Weatherized
Weatherization Office Expenses	Number of Units Weatherized
Audit Expense	Percent of Total Expenses per Prior Year SEFA
Client Software	Percent of Clients Assisted by Program
Utilities/Operating	Percent of Square Footage of Shared Office Space

Subsequent Events

GETCAP has evaluated events and transactions for potential recognition or disclosure in the financial statements through August 24, 2026, which is the date the financial statements were available to be issued.

Note 2: Concentration of Credit Risk

GETCAP maintains cash balances at a bank. Balances in the bank account are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000. At times during the year, balances in this account may exceed the insurance limits. Management believes the financial institution has a strong credit rating and the credit risk related to the deposits is minimal.

Note 3: Liquidity and Availability of Financial Resources

GETCAP has $1,225,772 in financial assets available for general expenditure, that is, without donor or other restrictions or designations limiting their use, within twelve months of the statement of financial position date, as of November 30, 2025.

GETCAP does not have a formal liquidity policy but maintains financial assets in cash. GETCAP can rely on a lower cash balance as it is primarily funded with cost reimbursement grants. Under cost reimbursement grants, once expenses are incurred, an organization can request reimbursement from the funding source. The grants have varying renewal dates. GETCAP has conditional grants receivable for future expenses of approximately $4,112,000, see Note 11.

Note 4: Grants Receivable

The grants receivable represents the following amounts due from the various funding sources as of November 30, 2025:

Texas Dept. of Housing & Community Affairs	$	26,398
USDA		129,419
Department of Health and Human Services		519,146
DOE		3,658
Total	$	678,621

Note 5: Property and Equipment

A summary of property and equipment at November 30, 2025, is as follows:

Land	$	18,173
Buildings		2,654,181
Vehicles		1,720,242
Equipment		2,387,896
		6,780,492
Accumulated depreciation		(4,719,702)
Property and equipment, net	$	2,060,790

Note 6: Refundable Advances

The refundable advances represent the following amounts received but unspent on the following grants as of November 30, 2025:

DOE - AL #81.042	$	60,185
LIHEAP - AL #93.568		73,393
Tyler County Sierra Club Weatherization Funds		212,727
Other nonfederal funds		175,421
Total refundable advances	$	521,726

Note 7: Leases

GETCAP leases office equipment and buildings for program operations. Some leases entered into include one or more options to renew. The renewal terms can extend the lease term from one to six years. The exercise of lease renewal options is at GETCAP's sole discretion. Renewal option periods are included in the measurement of the ROU asset and lease liability when the exercise is reasonably certain to occur.

The depreciable life of assets are limited by the expected lease term unless there is a transfer of title or purchase option reasonably certain of exercise.

GETCAP's lease agreements do not contain any material residual value guarantees or material restrictive covenants. Payments due under these lease contracts include fixed payments. Components of lease expense were as follows for the year ended November 30, 2025:

Finance lease cost:		
Interest	$	2,574
Amortization of right-of-use asset		52,703
Operating lease cost		403,971
Total lease cost	$	459,248

Note 7: Leases (Continued)

Supplemental statement of financial position information related to leases is as follows as of November 30, 2025:

	Finance Leases	Operating Leases
Weighted-average remaining lease term	1.75 years	5.26 years
Weighted-average discount rate	3.83 %	4.37 %

Maturities of lease obligations are as follows as of November 30, 2025:

	Finance Leases	Operating Leases
2026	$ 42,119	$ 390,532
2027	747	165,843
2028	-	97,092
2029	-	97,092
2030	-	90,546
Thereafter	-	161,000
Total lease payments	42,866	1,002,105
Less imputed interest	723	97,725
Totals	$ 42,143	$ 904,380

Note 8: Line of Credit

GETCAP has a $500,000 line of credit available with a bank. The line of credit bears a variable interest rate of 0.80% over the Prime Rate of the lender, however, under no circumstances will the interest rate be less than 4.75% per annum. The interest rate on the line of credit at November 30, 2025 was 7.80%. The line is secured by GETCAP's grants receivable and equipment. The line of credit agreement requires monthly interest payments with unpaid principal and interest due at maturity on September 30, 2026. The outstanding balance on the line of credit at November 30, 2025 was $500,000.

Note 9: Retirement Plan

GETCAP sponsors a defined contribution plan covering all eligible employees. GETCAP contributes 1% for qualified employees to the plan. Employees may make contributions to the plan up to the maximum amount allowed by the Internal Code. The retirement plan expense was $129,238 for the year ending November 30, 2025.

Note 10: Self-Funded Health Insurance

Effective January 1, 2025, GETCAP sponsors a self-funded health insurance which will cover certain employees and their dependents and contributed $40,980 to the plan. Health expense is based upon actual, claims paid, administration fees, and provisions for unpaid and unreported claims at year-end. GETCAP's exposure is limited with a stop-loss insurance policy for claims in excess of $75,000 per insured and aggregate claims of $1,000,000.

Note 11: Grant Awards

At November 30, 2025, GETCAP had received future funding commitments under various grants of approximately $4,112,000. These commitments are not recognized in the accompanying financial statements as revenues and receivables as they are conditional awards.

Note 12: Concentration of Revenue

Of the revenues received by GETCAP in fiscal year 2025, approximately 92% were from state and federal funded grants and contracts. Changes in reimbursement methods or reductions in available funds could adversely affect operations if alternative funding sources are not readily available.

Note 13: Commitments and Contingencies

GETCAP participates in various governmental grant programs, which may be subject to future program compliance audits by grantors or their representatives. Accordingly, GETCAP's compliance with applicable program grant requirements may be established at some future date. The amount, if any, of liabilities arising from disallowance of expenditures or ineligibility of grant revenue cannot be determined at this time.

Supplementary Information

Greater East Texas Community Action Program

Schedule A-1
Schedule of Program Activity
Year Ended November 30, 2025

		FEDERAL PROGRAMS					
		Department of Agriculture		Department of Energy			
		10.558		81.042			
		270		018	008	108	
	Total	CACFP 2024-2025	10.558 Subtotal	Weatherization 2024-2025	Weatherization 2023-2024	DOE Bipartisan Infrastructure Law Funds	81.042 Subtotal
		(1)		(2)	(3)	(4)	
REVENUE							
Grant revenue	$ 26,048,420	$ 395,513	$ 395,513	$ 698,222	$ 84,598	$ 806,254	$ 1,589,074
Program revenue	31,234	0	0	0	0	0	0
Donations	25,431	0	0	0	0	0	0
Interest	36,444	0	0	0	0	0	0
Other income	197,414	7,536	7,536	0	0	0	0
Transfers	0	283,789	283,789	385	0	0	385
In-kind donations	1,931,856	0	0	0	0	0	0
Total Revenue	**28,270,799**	**686,838**	**686,838**	**698,607**	**84,598**	**806,254**	**1,589,459**
EXPENSES							
Salaries	7,084,858	224,202	224,202	152,811	10,848	114,969	278,628
Payroll taxes	616,237	19,903	19,903	13,381	925	9,744	24,050
Fringe benefits	1,915,989	81,215	81,215	37,076	3,616	34,768	75,460
Consultants	13,450	0	0	0	0	0	0
Contractual services	364,356	0	0	1,863	565	2,049	4,477
Travel	47,045	0	0	2,069	239	2,413	4,721
Training	178,451	0	0	18,132	401	6,385	24,918
Supplies	594,844	0	0	18,069	16,354	11,257	45,680
Insurance	287,229	0	0	4,185	0	11,180	15,365
Occupancy	1,451,276	0	0	20,155	2,450	18,228	40,833
Communications	243,909	0	0	7,731	767	4,411	12,909
Food	494,779	361,518	361,518	0	0	0	0
Vehicle	109,819	0	0	11,495	504	18,870	30,869
Equipment	0	0	0	0	0	163,127	163,127
Direct client assistance	11,774,409	0	0	365,693	36,292	329,019	731,004
Interest	27,135	0	0	0	0	0	0
Depreciation	476,011	0	0	0	0	0	0
In-kind	1,931,856	0	0	0	0	0	0
Indirect	0	0	0	45,140	10,988	79,184	135,312
Other operational	134,829	0	0	807	649	650	2,106
	27,746,482	**686,838**	**686,838**	**698,607**	**84,598**	**806,254**	**1,589,459**
Change in Net Assets	524,317	0	0	0	0	0	0
Net assets - Beginning of year	1,347,891	0	0	0	0	0	0
NET ASSETS - END OF YEAR	**$ 1,872,208**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**

See Independent Auditor's Report.

Greater East Texas Community Action Program

Schedule A-2
Schedule of Program Activity
Year Ended November 30, 2025

	FEDERAL PROGRAMS						
	Department of Health and Human Services						
	93.568						
	104 CEAP - TXLIEI 1 58950004423 2025	114 CEAP - TXLIEI 2 58940004173 2024-2025	004 CEAP 58240004025 2024-2025	014 CEAP 58250004388 2025	010 LIHEAP 81220003614 2024	012 LIHEAP 81250004452 2025	93.568 Subtotal
	(5)	(6)	(7)	(8)	(9)	(10)	
REVENUE							
Grant revenue	$ 384,019	$ 557,931	$ 846,140	$ 9,847,900	($ 4,245)	$ 1,261,566	$ 12,893,311
Program revenue	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0
Transfers	13	0	10	0	0	0	23
In-kind donations	0	0	0	0	0	0	0
Total Revenue	**384,032**	**557,931**	**846,150**	**9,847,900**	**(4,245)**	**1,261,566**	**12,893,334**
EXPENSES							
Salaries	0	1	116,391	762,814	(1,564)	185,391	1,063,033
Payroll taxes	0	0	14,180	59,084	(571)	15,913	88,606
Fringe benefits	0	0	33,151	132,655	(2,110)	53,307	217,003
Consultants	0	0	0	0	0	0	0
Contractual services	0	0	2,577	9,230	0	1,972	13,779
Travel	0	0	8,125	11,559	0	3,994	23,678
Training	0	0	(3,924)	11,762	0	10,519	18,357
Supplies	28	0	13,690	38,868	0	37,231	89,817
Insurance	0	0	0	14,903	0	10,795	25,698
Occupancy	0	0	32,358	90,145	0	26,605	149,108
Communications	0	0	8,879	29,050	0	7,966	45,895
Food	0	0	0	0	0	0	0
Vehicle	0	0	1,251	4,636	0	7,828	13,715
Equipment	0	0	0	0	0	0	0
Direct client assistance	356,277	517,647	546,273	7,958,275	0	803,833	10,182,305
Interest	0	0	0	0	0	0	0
Depreciation	0	0	0	0	0	0	0
In-kind	0	0	0	0	0	0	0
Indirect	27,727	40,283	71,819	720,759	0	95,056	955,644
Other operational	0	0	1,380	4,160	0	1,156	6,696
Total Expenses	**384,032**	**557,931**	**846,150**	**9,847,900**	**(4,245)**	**1,261,566**	**12,893,334**
Change in Net Assets	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0
NET ASSETS - END OF YEAR	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**

See Independent Auditor's Report.

Greater East Texas Community Action Program

Schedule A-3
Schedule of Program Activity
Year Ended November 30, 2025

	FEDERAL PROGRAMS						
	Department of Health and Human Services						
	93.569			93.600			
	001	011		325	300		
	CSBG 2024	CSBG 2025	93.569 Subtotal	Head Start Smith County 2024-2025	Head Start 2024-2025	93.600 Subtotal	Total Federal Programs
	(11)	(12)		(13)	(14)		
REVENUE							
Grant revenue	$ 44,437	$ 891,676	$ 936,113	$ 1,908,337	$ 7,726,656	$ 9,634,993	$ 25,449,004
Program revenue	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	7,536
Transfers	1,492	0	1,492	7,536	(291,325)	(283,789)	1,900
In-kind donations	0	0	0	260,504	1,775,850	2,036,354	2,036,354
Total Revenue	**45,929**	**891,676**	**937,605**	**2,176,377**	**9,211,181**	**11,387,558**	**27,494,794**
EXPENSES							
Salaries	12,723	278,053	290,776	780,140	3,503,684	4,283,824	6,140,463
Payroll taxes	955	21,865	22,820	69,375	311,045	380,420	535,799
Fringe benefits	2,711	71,180	73,891	199,197	1,016,536	1,215,733	1,663,302
Consultants	0	0	0	1,573	11,877	13,450	13,450
Contractual services	746	8,807	9,553	133,415	114,794	248,209	276,018
Travel	9	6,119	6,128	5,260	376	5,636	40,163
Training	9,005	17,786	26,791	11,465	53,660	65,125	135,191
Supplies	6,271	46,146	52,417	67,740	222,067	289,807	477,721
Insurance	0	14,582	14,582	33,160	112,596	145,756	201,401
Occupancy	9,901	78,529	88,430	281,547	759,310	1,040,857	1,319,228
Communications	1,828	22,096	23,924	27,895	108,252	136,147	218,875
Food	0	0	0	20,298	112,963	133,261	494,779
Vehicle	285	5,532	5,817	5,633	35,223	40,856	91,257
Equipment	0	0	0	62,996	97,815	160,811	323,938
Direct client assistance	0	217,957	217,957	98	12,289	12,387	11,143,653
Interest	0	0	0	0	0	0	0
Depreciation	0	0	0	0	0	0	0
In-kind	0	0	0	260,504	1,775,850	2,036,354	2,036,354
Indirect	0	94,012	94,012	211,206	936,376	1,147,582	2,332,550
Other operational	1,495	9,012	10,507	4,875	26,468	31,343	50,652
Total Expenses	**45,929**	**891,676**	**937,605**	**2,176,377**	**9,211,181**	**11,387,558**	**27,494,794**
Change in Net Assets	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0
NET ASSETS - END OF YEAR	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**

Greater East Texas Community Action Program

Schedule A-4
Schedule of Program Activity
Year Ended November 30, 2025

	STATE AND LOCAL PROGRAMS							
	022 Upshur Rural Assistance Local	024 Reliant Energy Assistance Local	026 Trinity Valley Elec Assist Local	028 TXU Utility Assistance	045 Project Supply Our Schools	046 American Endowment Local	050 Wood County Electric Local	056 TACAA WXY
REVENUE								
Grant revenue	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 598,650
Program revenue	1,051	22,471	1,398	5,825	0	489	0	0
Donations	0	0	0	0	23,149	0	0	0
Interest	0	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	249	0
Transfers	0	0	0	0	0	0	0	63,412
In-kind donations	0	0	0	0	0	0	0	0
Total Revenue	**1,051**	**22,471**	**1,398**	**5,825**	**23,149**	**489**	**249**	**662,062**
EXPENSES								
Salaries	0	0	0	0	0	0	0	79,208
Payroll taxes	0	0	0	0	0	0	0	6,769
Fringe benefits	0	0	0	0	0	0	0	21,624
Consultants	0	0	0	0	0	0	0	0
Contractual services	0	0	0	0	0	0	0	879
Travel	0	0	0	0	0	0	0	871
Training	0	0	0	0	0	0	0	2,541
Supplies	0	0	0	0	18,040	0	0	16,999
Insurance	0	0	0	0	0	0	0	5,699
Occupancy	0	0	0	0	0	0	0	12,364
Communications	0	0	0	0	0	0	0	3,434
Food	0	0	0	0	0	0	0	0
Vehicle	0	0	0	0	0	0	0	2,898
Equipment	0	0	0	0	0	0	0	0
Direct client assistance	1,051	22,471	1,398	5,825	0	489	0	489,400
Interest	0	0	0	0	0	0	0	0
Depreciation	0	0	0	0	0	0	0	0
In-kind	0	0	0	0	0	0	0	0
Indirect	0	0	0	0	0	0	0	18,060
Other operational	0	0	0	0	0	0	0	1,316
Total Expenses	**1,051**	**22,471**	**1,398**	**5,825**	**18,040**	**489**	**0**	**662,062**
Change in Net Assets	0	0	0	0	5,109	0	249	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0
NET ASSETS - END OF YEAR	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 5,109**	**$ 0**	**$ 249**	**$ 0**

Greater East Texas Community Action Program

Schedule A-5
Schedule of Program Activity
Year Ended November 30, 2025

	058 Tyler County Sierra Club Wx Funds	200 Agency Fund	350 Head Start Donations	Indirect	Total State and Local Programs	GAAP Adjustments	TOTAL PROGRAM ACTIVITY
REVENUE							
Grant revenue	$ 0	$ 0	$ 0	$ 766	$ 599,416	$ 0	$ 26,048,420
Program revenue	0	0	0	0	31,234	0	31,234
Donations	0	444	1,838	0	25,431	0	25,431
Interest	0	36,444	0	0	36,444	0	36,444
Other income	178,088	0	0	11,541	189,878	0	197,414
Transfers	0	(65,312)	0	0	(1,900)	0	0
In-kind donations	0	0	0	0	0	(104,498)	1,931,856
Total Revenue	**178,088**	**(28,424)**	**1,838**	**12,307**	**880,503**	**(104,498)**	**28,270,799**
EXPENSES							
Salaries	22,985	0	0	842,202	944,395	0	7,084,858
Payroll taxes	1,664	0	0	72,005	80,438	0	616,237
Fringe benefits	3,785	(2,583)	0	229,861	252,687	0	1,915,989
Consultants	0	0	0	0	0	0	13,450
Contractual services	234	8,000	0	79,225	88,338	0	364,356
Travel	434	1,069	0	4,508	6,882	0	47,045
Training	856	0	0	39,863	43,260	0	178,451
Supplies	2,894	247	335	78,608	117,123	0	594,844
Insurance	2,561	3	0	77,565	85,828	0	287,229
Occupancy	4,723	47,488	1,335	66,138	132,048	0	1,451,276
Communications	821	0	0	20,779	25,034	0	243,909
Food	0	0	0	0	0	0	494,779
Vehicle	1,304	0	0	14,360	18,562	0	109,819
Equipment	0	0	0	0	0	(323,938)	0
Direct client assistance	110,122	0	0	0	630,756	0	11,774,409
Interest	0	27,135	0	0	27,135	0	27,135
Depreciation	0	0	0	0	0	476,011	476,011
In-kind	0	0	0	0	0	(104,498)	1,931,856
Indirect	21,778	0	0	(2,372,388)	(2,332,550)	0	0
Other operational	283	38,174	1,439	42,965	84,177	0	134,829
Total Expenses	**174,444**	**119,533**	**3,109**	**(804,309)**	**204,113**	**47,575**	**27,746,482**
Change in Net Assets	3,644	(147,957)	(1,271)	816,616	676,390	(152,073)	524,317
Net assets - Beginning of year	0	(239,576)	601	0	(238,975)	376,504	1,347,891
NET ASSETS - END OF YEAR	**$ 3,644**	**($ 387,533)**	**($ 670)**	**$ 816,616**	**$ 437,415**	**$ 224,431**	**$ 1,872,208**

Greater East Texas Community Action Program

Schedule B-1

Schedule of Expenditures of Federal Awards

Year Ended November 30, 2025

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	AL Number	Pass-Through Entity Identifying Number	Federal Expenditures
DEPARTMENT OF AGRICULTURE			
Passed through Texas Department of Agriculture			
(1) Child and Adult Care Food Program	10.558	TEX-02112	$ 395,513
Total Federal Expenditures AL# 10.558			**395,513**
TOTAL DEPARTMENT OF AGRICULTURE PROGRAMS			**395,513**
DEPARTMENT OF ENERGY			
Passed through Texas Department of Housing and Community Affairs			
(2) Weatherization Assistance Program	81.042	56240004270	698,222
(3) Weatherization Assistance Program		56230004486	84,598
(4) Weatherization Assistance Program		55220004059	806,254
Total Federal Expenditures AL# 81.042			**1,589,074**
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through Texas Department of Housing & Community Affairs			
(5) Comprehensive Energy Assistance Program	93.568	58950004423	384,019
(6) Comprehensive Energy Assistance Program		58940004173	557,931
(7) Comprehensive Energy Assistance Program		58240004025	846,140
(8) Comprehensive Energy Assistance Program		58250004388	9,847,900
(9) Low Income Home Energy Assistance Program		81240004107	(4,245)
(10) Low Income Home Energy Assistance Program		61250004352	1,261,566
Total Federal Expenditures AL# 93.568			**12,893,311**
Passed through Texas Department of Housing & Community Affairs			
(11) Community Service Block Grant	93.569	61240004136	44,437
(12) Community Service Block Grant		6123003799	891,676
Total Federal Expenditures AL# 93.569			**936,113**
Direct: Head Start Cluster			
(13) Head Start - Smith County	93.600	06CH011568-06	1,908,337
(14) Head Start		06CH012011-04	7,726,656
Total Federal Expenditures AL# 93.600 Cluster			**9,634,993**
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES PROGRAMS			**23,464,417**
TOTAL FEDERAL EXPENDITURES			**$ 25,449,004**

See Independent Auditor's Report.

Greater East Texas Community Action Program

Schedule B-2
Schedule of Expenditures of Federal Awards
Year Ended November 30, 2025

Notes to Schedule of Expenditures of Federal Awards

Note 1 - Basis of Presentation

The Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal grant activity of Greater East Texas Community Action Program under programs of the federal government for the year ended November 30, 2025. 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 selected portion of the operations of Greater East Texas Community Action Program, it is not intended to and does not present the financial position, changes in net assets or cash flows of Greater East Texas Community Action Program.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. 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. Pass-through entity identifying numbers are presented where available.

Note 3 - De Minimis

Greater East Texas Community Action Program has elected to use the de minimis indirect cost rate allowed under the Uniform Guidance.

Note 4 - Subrecipients

Greater East Texas Community Action Program did not have any subrecipients for the year ended November 30, 2025.

See Independent Auditor's Report.

WIPFLI

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
Greater East Texas Community Action Program
Nacogdoches, Texas

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 Greater East Texas Community Action Program, (a nonprofit organization) which comprise the statement of financial position as of November 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 24, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Greater East Texas Community Action Program'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 Greater East Texas Community Action Program's internal control. Accordingly, we do not express an opinion on the effectiveness of Greater East Texas Community Action Program'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. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Greater East Texas Community Action Program'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 Greater East Texas Community Action Program'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 Greater East Texas Community Action Program's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Wipfli LLP

Wipfli LLP

Madison, Wisconsin
August 24, 2026

WIPFLI

Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance

Board of Directors
Greater East Texas Community Action Program
Nacogdoches, Texas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Greater East Texas Community Action Program'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 Greater East Texas Community Action Program's major federal programs for the year ended November 30, 2025. Greater East Texas Community Action Program'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, Greater East Texas Community Action Program 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 November 30, 2025.

Basis for Opinion on the Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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 Greater East Texas Community Action Program 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 Greater East Texas Community Action Program’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 Greater East Texas Community Action Program'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 Greater East Texas Community Action Program'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 Greater East Texas Community Action Program's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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 Greater East Texas Community Action Program'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 Greater East Texas Community Action Program'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 Greater East Texas Community Action Program'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.

Wipfli LLP

Wipfli LLP

Madison, Wisconsin
August 24, 2026

Greater East Texas Community Action Program
Schedule of Findings and Questioned Costs
Year Ended November 30, 2025

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor’s report issued on whether the financial statements were prepared in accordance with GAAP	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weaknesses identified?	No
Significant deficiencies identified?	None reported
Type of auditor’s report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance [2 CFR 200.516(a)]?	No

Identification of major federal programs:

AL Number	Name of Federal Program or Cluster
81.042	Weatherization Assistance for Low-Income Persons
93.568	Low-Income Home Energy Assistance Program

Dollar threshold used to distinguish between Type A and Type B programs:	$1,000,000
Auditee qualified as low-risk auditee?	Yes

Section II - Financial Statement Findings

None

Section III – Federal Award Findings and Questioned Costs

None

Section IV – Summary Schedule of Prior Year Findings

None