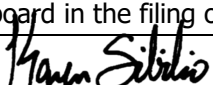


City of Lawrence CDBG/HOME Programs Grant Application

Revised 12/2024

Organization Name:			
Mailing Address:			
Agency Address (if different than above):			
SAM.gov Unique Entity ID:			
Contact Name:		Phone:	
Contact Title:			
Email:			
Organization Mission Statement:			
Proposed Program or Activity Name:			
Proposed Program Address:			
Brief Summary of Proposed Program or Activity:			
Funding Requested:	\$		
Request is:		% of project budget and	% of organization budget
<p>Certification:</p> <p>"I certify that I have reviewed this application and that, to the best of my knowledge and belief, all of the information provided is true and correct. I also certify that I am officially authorized to represent the submitting organization by its governing board in the filing of this application."</p>			
Signature: 			Date:
Print Name and Title:			
FOR HOUSING INITIATIVES STAFF USE ONLY			
Date Received:	Application :	Complete <input type="checkbox"/>	Incomplete <input type="checkbox"/>
Received by:			
Method Received:	Mail <input type="checkbox"/>	Hand Delivery <input type="checkbox"/>	Electronic <input type="checkbox"/>

City of Lawrence CDBG/HOME Programs Grant Application

Revised 12/2024

I. Narrative

Please use attachments to answer the following questions in the order presented. If you are requesting funds for more than one program or activity, please address the following questions for each one.

1. What is the situation, problem, or opportunity this grant will address?
2. How will the program or activity address one of the outcome areas identified in the [City's Strategic Plan](#)?
3. How will the program or activity address priority needs outlined in the [Consolidated Plan](#)?
4. How will the program or activity address one of the five work areas in the [A Place for Everyone Plan](#)?
5. How will this grant support the mission of your organization?
6. How many people will be served by this grant and what percentage are low- and moderate-income (describe method of verification)?
7. What resources are currently available to dedicate to the program or activity, including staff, volunteers, existing funds, and community partners?
8. How is this approach to the issue unique or collaborative and what gives it a high likelihood of success?
9. How will success be measured and how will you continue to fund this project once grant funds are expended?
10. What is the organization's timeline for achieving the objectives of the grant?
11. What other funding sources have been approached and what have the responses been?

II. Program/Activity Budget

Please provide an itemized budget detailing **all program/activity expenses** on the attached Proposed Project/Activity Budget template.

Any proposal containing rehabilitation, improvements, construction, demolition, acquisition or disposition of real property must include a detailed description including:

- project location and scope
- line-item budget
- timeline for program/activity

All HOME funded projects involving acquisition, construction, or rehabilitation require additional underwriting procedures. Please contact city staff to obtain the appropriate underwriting documentation based on the scope of work (single-family vs. multi-family).

1. What is the situation, problem, or opportunity this grant will address?

The Lawrence Community Shelter (LCS) is the only low-barrier emergency shelter serving individuals experiencing homelessness in Lawrence and Douglas County. As homelessness in our community continues to rise, demand for shelter services has exceeded capacity, resulting in more extended stays and reduced turnover, limiting our ability to serve more individuals in need. To maximize the impact of our resources and increase access to shelter, LCS seeks to reduce guests' length of stay, enhance case management services, and develop a structured 30-day program that accelerates pathways to permanent housing.

One of the primary barriers to housing stability is the lack of individualized, intensive case management that effectively addresses guests' diverse needs, such as securing identification, employment, financial assistance, behavioral health support, and access to permanent housing resources. Many guests struggle to navigate these barriers independently, which prolongs their stay in the shelter and delays their transition to stable housing. Additionally, the absence of a structured program with clear benchmarks often results in more prolonged shelter dependence rather than progress toward self-sufficiency.

This grant will allow LCS to:

- Implement a 30-day housing-focused program that provides individualized case management, connects guests with critical resources, and prioritizes rapid rehousing solutions to reduce shelter length of stay.
- Accelerating housing placements will increase shelter turnover and accommodate more individuals, ensuring that those in need receive timely shelter and supportive services.
- Enhance case management services to offer personalized, goal-oriented support that promotes long-term housing stability and success. By strengthening our case management approach, we can better assist guests in securing housing, employment, and essential services while fostering independence.

By investing in these strategies, LCS will serve more individuals, improve housing outcomes, and create a more effective, solution-focused approach to addressing homelessness in Lawrence.

2. How will the program or activity address one of the outcome areas identified in the City's Strategic Plan?

The Lawrence Community Shelter's Case Management Program directly supports the Strong, Welcoming Neighborhoods outcome area outlined in the City of Lawrence's Strategic Plan. This outcome focuses on ensuring that all community members, particularly those facing housing insecurity, have access to stable housing, supportive services, and a high quality of life.

Lawrence is experiencing a growing demand for emergency shelter services, leading to extended stays at LCS and limiting our capacity to assist additional individuals in need. This

situation underscores the necessity to enhance our services to promote quicker transitions to permanent housing, thereby fostering more dynamic and supportive neighborhoods.

Our goals of reducing length of stay, enhancing case management, and increasing shelter guest turnover contribute to the Strong, Welcoming Neighborhoods outcome by:

- **Creating Lasting Solutions:** Developing programs that connect individuals to housing, making homelessness a rare, brief, and nonrecurring experience.
- **Ensuring Equitable Access:** Providing all residents, regardless of their circumstances, with access to safe and supportive housing options.

By securing this grant, LCS will enhance its capacity to support individuals experiencing homelessness, thereby contributing to the City's vision of fostering strong, welcoming neighborhoods for all residents.

3. How will the program or activity address priority needs outlined in the Consolidated Plan?

One of the key priorities in the Consolidated Plan is reducing homelessness through housing-focused strategies and supportive services. Our case management program fulfills this priority by helping individuals experiencing homelessness overcome barriers to permanent housing. Case managers provide housing navigation, rental application assistance, financial and employment coaching, access to mental health and substance use resources, and connections to community services, ensuring that individuals have the tools and support necessary to transition out of homelessness.

Another priority in the Consolidated Plan is expanding access to affordable housing and enhancing supportive services for low-income residents. Many individuals served by LCS face significant challenges in securing housing due to limited income, lack of rental history, or eviction records. Our case management team works directly with clients to identify available housing options, communicate with landlords, and coordinate financial assistance programs such as rental subsidies and vouchers. By addressing these systemic barriers, our program aligns with the City's goals to increase housing stability and reduce chronic homelessness.

Furthermore, the Consolidated Plan emphasizes promoting equity by serving individuals at the highest risk of homelessness, including those with disabilities, mental health conditions, and histories of trauma. LCS's low-barrier approach ensures that all individuals—regardless of past eviction history, income level, or behavioral health challenges—can access services that support their long-term stability.

This grant will support Lawrence's efforts to create a more sustainable, equitable, and effective homelessness response system by funding case management services. The program will help move individuals from shelter into permanent housing, reducing overall homelessness rates and ensuring that the City's most vulnerable residents receive the support they need to achieve self-sufficiency.

4. How will the program or activity address one of the five work areas in the A Place for Everyone Plan?

The Lawrence Community Shelter's Case Management Program aligns with and directly supports the Housing-Focused System Work Area of the A Place for Everyone Plan. This work area emphasizes reducing homelessness through a coordinated, housing-first approach that prioritizes stable, permanent housing for individuals experiencing homelessness.

LCS case managers are crucial in helping unhoused individuals navigate the complex process of securing permanent housing. Many of our guests face barriers such as lack of identification, low or no income, poor rental history, or disabilities that make it difficult to obtain and maintain stable housing. Case managers provide the one-on-one assistance necessary to overcome these challenges, including:

- Housing Navigation & Landlord Engagement – Identifying available rental units, assisting with applications, and working with landlords to secure housing opportunities for LCS guests.
- Accessing Housing Assistance & Financial Resources – Helping clients obtain housing vouchers, rental assistance, and emergency funding to cover deposits or first-month rent.
- Coordinating Supportive Services – Connecting individuals with mental health care, substance use treatment, employment programs, and other essential services that support housing stability.
- Long-Term Housing Stability Planning – Helping individuals develop budgeting skills, tenant rights education, and crisis response strategies to prevent future housing loss.

By prioritizing housing as the solution to homelessness, LCS's case management program embodies the Housing-Focused System approach outlined in A Place for Everyone. This work directly contributes to reducing the number of unsheltered individuals in Lawrence, strengthens the City's overall homelessness response system, and ensures that those facing the most significant housing barriers receive the tailored support necessary to achieve stability and independence.

5. How will this grant support the mission of your organization?

The Lawrence Community Shelter (LCS) is committed to providing safe, inclusive, and low-barrier emergency shelter and supportive services to individuals experiencing homelessness. Our mission is to ensure that all individuals—regardless of their circumstances—have access to the resources and assistance necessary to transition into stable, permanent housing.

By securing this funding, LCS can continue offering individualized, housing-focused support that empowers our guests to exit homelessness and achieve self-sufficiency. Without these services, many individuals would remain stuck in the cycle of homelessness, facing continued instability and hardship.

This grant represents a vital investment in LCS's ability to fulfill its mission, enhance housing-focused solutions, and strengthen Lawrence's overall homelessness response system. By providing the resources necessary for individuals to move from shelter into stable housing, this funding will create lasting, positive change for our guests and the broader community.

6. How many people will be served by this grant and what percentage are low-and moderate-income (describe method of verification)?

Through this grant, the Lawrence Community Shelter (LCS) Case Management Program will serve approximately 800 individuals experiencing homelessness over the course of the funding period. Nearly 100% of the individuals served by LCS meet the criteria for low- and moderate-income (LMI) status, as defined by HUD income guidelines.

Method of Verification

LCS verifies income eligibility using a combination of the following methods:

- **Self-Reported Income Data** – Individuals complete an intake assessment upon entry, which includes a section on income sources and financial status.
- **Third-Party Verification** – When applicable, LCS collects documentation such as pay stubs, Social Security award letters, public benefits eligibility, or tax returns to verify income levels.
- **Presumed Eligibility** – According to HUD guidelines, individuals experiencing homelessness are presumed to be low-income due to their housing status. LCS adheres to this guideline when determining income eligibility for those without access to financial documentation.
- **HMIS Data Tracking** – LCS utilizes the Homeless Management Information System (HMIS) to document and track income status, ensuring compliance with reporting requirements.

Because LCS primarily serves individuals experiencing homelessness or extreme housing instability, nearly all individuals assisted through this grant will fall below 50% of the Area Median Income (AMI), with most clients earning 0-30% AMI. These individuals are among the most vulnerable in the Lawrence community, facing significant barriers to stable housing and financial security.

By funding case management services, this grant will provide direct, individualized support to low- and moderate-income individuals, helping them secure permanent housing, increase their income, and achieve long-term stability.

7. What resources are currently available to dedicate to the program or activity, including staff, volunteers, existing funds, and community partners?

The Lawrence Community Shelter (LCS) operates its Emergency Shelter Program through a robust community partnership model that ensures guests have access to critical services within

the shelter setting. This model mitigates transportation and isolation barriers often preventing individuals from accessing supportive services necessary for long-term housing stability.

LCS collaborates with a range of community partners who maintain a weekly presence at the shelter, providing case management, care coordination, and advocacy services. These partners include:

- **Bert Nash Community Mental Health Center** – Providing mental health support and case management.
- **Heartland RADAC** – Offering substance use disorder assessments and recovery support.
- **Family Promise** – Assisting families in securing stable housing and supportive services.
- **Lawrence-Douglas County Public Health** – Providing healthcare access and wellness services.
- **The Sexual Trauma and Abuse Care Center (STACC)** – Offering trauma-informed support and advocacy.
- **DCCCA** – Providing substance use treatment and behavioral health services.
- **The Willow Domestic Violence Center** – Assisting survivors of domestic violence with shelter and support.
- **Mirror Inc.** – Offering behavioral health programs, reentry services, and substance use treatment.
- **ALIVE Inc.** – Supporting individuals in addiction recovery and reintegration.
- **Catholic Charities** – Providing housing assistance, financial support, and case management services.
- **Additional service providers** – Bringing specialized resources to meet diverse client needs.

While these partnerships are invaluable in addressing behavioral health needs, they are not primarily focused on housing navigation. Many of these agencies define stabilization in terms of recovery from mental health or substance use disorders but do not necessarily prioritize housing as a fundamental part of stabilization. However, over three decades of Housing First research demonstrate that recovery from mental health and substance use disorders cannot reliably occur until an individual is permanently housed.

By strengthening our housing navigation capacity, LCS will:

- Bridge the gap between behavioral health stabilization and housing stability.
- Enhance the effectiveness of our existing partnerships by ensuring that individuals accessing mental health and recovery services are also receiving targeted housing support.
- Address an unmet need in the community by making housing navigation a core component of our case management approach.

This expanded approach will allow LCS to better integrate housing solutions into the broader network of community services, ensuring that individuals experiencing homelessness receive comprehensive, housing-first support that leads to long-term stability.

8. How is this approach to the issue unique or collaborative, and what gives it a high likelihood of success?

LCS's approach is unique because it intentionally integrates housing navigation with existing behavioral health and support services, ensuring that guests receive comprehensive assistance to achieve long-term stability. Unlike traditional models that focus on behavioral health as the primary step toward stabilization, LCS prioritizes housing as the foundation for recovery.

Key factors contributing to the program's success include:

- **Embedded service partnerships:** By hosting partner organizations directly within the shelter, LCS eliminates key barriers such as transportation and waitlists, ensuring that guests receive timely and coordinated support.
- **Holistic stabilization model:** Combining mental health, substance use treatment, healthcare, and housing assistance provides a wraparound approach that improves long-term outcomes.
- **Focus on Housing First principles:** Research confirms that housing must come first to ensure lasting recovery and economic stability. LCS's focus on housing navigation services directly supports this evidence-based strategy.
- **Collaborative coordination:** LCS works alongside case managers, public health officials, behavioral health providers, and housing specialists to create a streamlined housing-first pathway for guests.

By strengthening our housing navigation capacity, LCS will:

- Bridge the gap between behavioral health stabilization and housing stability.
- Enhance the effectiveness of our existing partnerships by ensuring that individuals accessing mental health and recovery services are also receiving targeted housing support.
- Address an unmet need in the community by strengthening our holistic case management approach, ensuring that individuals receive integrated support for housing, mental health, substance use recovery, employment, and overall stability.

This expanded approach will allow LCS to better integrate housing solutions into the broader network of community services, ensuring that individuals experiencing homelessness receive comprehensive, housing-first support that leads to long-term stability.

9. How will success be measured, and how will you continue to fund this project once grant funds are expended?

LCS will track the effectiveness of this initiative through the following key performance indicators:

- **Reduction in shelter length of stay** – Measuring the average duration of guest stays and tracking decreases over time.
- **Housing stability outcomes** – Monitoring the percentage of guests who secure permanent housing within 30, 60, and 90 days.

- **Case management engagement** – Measuring the frequency and depth of guest interactions with case managers, including goal setting, housing navigation progress, and access to mental health, substance use, and employment support services.
- **Follow-up assessments** – Conducting check-ins at 3, 6, and 12 months to evaluate housing retention and overall stability.

To ensure long-term sustainability beyond the grant period, LCS will:

- **Leverage additional grant funding** – Pursuing federal, state, and private grants aimed at homelessness prevention and housing services.
- **Strengthen private fundraising efforts** – Engaging donors, foundations, and corporate sponsors to provide continued financial support.
- **Expand partnerships** – Collaborating with local housing agencies and landlords to increase access to affordable housing options.

By implementing data-driven success measures and a diversified funding strategy, LCS will ensure the long-term viability of its holistic case management and housing navigation services, continuing to provide critical support to individuals experiencing homelessness in Lawrence.

10. What is the organization's timeline for achieving the objectives of the grant?

Timeline for Achieving Grant Objectives

Phase	Activity	Timeline
Q1	Program design, staff training, community partner coordination	Month 1-3
Q2	Implement 30-day housing-focused program, refine case management	Month 4-6
Q3	Evaluation of tracking outcomes & program model	Month 7-9
Q4	Re-evaluation of program efficacy, continued sustainability planning	Month 10-12

11. What other funding sources have been approached, and what have the responses been?

LCS has secured and intends to pursue multiple funding sources to support its mission and ensure long-term sustainability. Their newly established Strategic Development Team is focused on expanding financial resources through a combination of grants, partnerships, and fundraising initiatives. Existing and potential funding sources include:

- **Federal and State Grants:** LCS has successfully obtained funding from HUD's Emergency Solutions Grant (ESG) program and Kansas Housing Resources Corporation (KHRC) programs.
- **Local Government Support:** The City of Lawrence and Douglas County have historically provided operational funding to LCS. Continued advocacy efforts are focused

on securing increased municipal and county funding to sustain emergency shelter and case management services.

- **Private Foundations and Philanthropy:** LCS has secured funding from local and national foundations, such as the Douglas County Community Foundation and United Way. The Strategic Development Team is actively working to strengthen relationships with corporate sponsors and philanthropic organizations to expand unrestricted funding.
- **Individual and Corporate Giving:** The Strategic Development Team plans to increase its donor engagement campaign to grow individual giving, workplace giving programs, and corporate sponsorships to provide flexible funding for operational expenses and program expansion.
- **Community Partnerships:** Collaborations with local businesses, faith-based organizations, and civic groups are being expanded to provide financial support, in-kind donations, and volunteer engagement opportunities.

LAWRENCE COMMUNITY SHELTER
3655 E 25TH ST, LAWRENCE, KS 66046
2025 BOARD MEMBERS

Charlie Bryan

Lawrence-Douglas County Public Health
President

Appointed by LCS Board of Directors

Term: 10/9/2023 - 10/8/2026

Shannon Oury

Lawrence-Douglas County Housing
Authority

Member

Appointed by City of Lawrence

Term: 10/17/2023 - 10/19/2026

Chuck Magerl

Free State Brewing Company
Vice-President

Appointed by City of Lawrence

Term: 10/17/2023 - 10/19/2025

John Krehbiel

Justice Matters and Jubilee Cafe

Member

Appointed by Douglas County

Term: 10/18/2023 - 10/31/2025

Christina Gentry

The Sexual Trauma and Abuse Care Center
Treasurer & Secretary

Appointed by Douglas County

Term: 10/18/2023 - 10/31/2026

Rebekah Gaston

Kansas Holistic Defenders

Member

Appointed by LCS Board of Directors

Term: 10/9/2023 - 10/8/2025

Chaconie Baker

Maximus

Member

Appointed by City of Lawrence

Term: 10/20/2024 - 10/19/2027



Lawrence Community Shelter
3655 E 25th St. Lawrence, KS 66046
P: 785.832.8864 F: 785.832.1053
LawrenceShelter.org

January 31, 2025

To whom it may concern:

Included with our 2025 CDBG application is our draft 2023 Audited Financial Statements. I do not anticipate any changes to these financial statements to be made. If they do, I will be sure to send along the finalized copy to be included with this application.

Thank you,

Karen Sibilio
Director of Finance
& Grant Management



LAWRENCE COMMUNITY SHELTER, INC.

FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 and 2022

DRAFT



Cummins,
Coffman &
Schmidlein

Certified Public Accountants, P.A.

LAWRENCE COMMUNITY SHELTER, INC.

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Lawrence Community Shelter, Inc.

Opinion

We have audited the accompanying financial statements of the Lawrence Community Shelter, Inc. (a nonprofit organization), which comprise the statements of financial position – modified cash basis as of December 31, 2023 and 2022 and the related statements of activities – modified cash basis, statement of functional expenses – modified cash basis, and statements of cash flows – modified cash basis for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the statements of financial position – modified cash basis of Lawrence Community Shelter, Inc., as of December 31, 2023 and 2022 and the related statements of activities – modified cash basis, statement of functional expenses – modified cash basis, and statements of cash flows – modified cash basis for the years then ended in accordance with modified cash basis of accounting as described in Note 1.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in 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 Lawrence Community Shelter, 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.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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.



Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Lawrence Community Shelter'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 Lawrence Community Shelter'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.

Cummins, Coffman & Schmidlein, CPA's, P.A.
Topeka, Kansas
January XX, 2025

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

LAWRENCE COMMUNITY SHELTER, INC.
STATEMENTS OF FINANCIAL POSITION – MODIFIED CASH BASIS
For the Years ended

Assets

	<u>December 31</u>	
	<u>2023</u>	<u>2022</u>
Current assets		
Cash and cash equivalents	\$ 30,271	\$ 183,216
Other current assets	433	619
Other receivables	1,120	-
Total current assets	<u>31,824</u>	<u>183,835</u>
Property and equipment		
Building	3,824,718	3,824,718
Career Development Center	69,663	69,663
Equipment	522,375	520,372
Total property and equipment	<u>4,416,756</u>	<u>4,414,753</u>
Less: accumulated depreciation	<u>(1,333,755)</u>	<u>(1,172,725)</u>
Net property and equipment	<u>3,083,001</u>	<u>3,242,028</u>
Total assets	<u>\$ 3,114,825</u>	<u>\$ 3,425,863</u>

Liabilities and Net Assets

	<u>December 31</u>	
	<u>2023</u>	<u>2022</u>
Current liabilities		
Payroll tax liabilities	\$ 3,922	\$ 4,183
Note payable – current portion	15,007	14,710
Total current liabilities	<u>18,929</u>	<u>18,893</u>
Long-term liabilities		
Note payable, net of current portion	<u>350,327</u>	<u>365,332</u>
Total long-term liabilities	<u>350,327</u>	<u>365,332</u>
Total liabilities	<u>369,256</u>	<u>384,225</u>
Net assets		
Net assets without donor restrictions	<u>2,745,569</u>	<u>3,041,638</u>
Total net assets	<u>2,745,569</u>	<u>3,041,638</u>
Total liabilities and net assets	<u>\$ 3,114,825</u>	<u>\$ 3,425,863</u>

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

LAWRENCE COMMUNITY SHELTER, INC.
STATEMENTS OF ACTIVITIES – MODIFIED CASH BASIS
For the Years ended

	<u>December 31</u>	
	<u>2023</u>	<u>2022</u>
Revenues and support		
Contributions	\$ 315,122	\$ 243,715
Grants	1,040,533	1,076,558
Events, fundraisers and other	6,028	28,249
Total support and revenue	<u>1,361,683</u>	<u>1,348,522</u>
Expenses		
Program services	1,542,550	1,575,871
Management and general	81,821	69,191
Fundraising	33,381	36,047
Total expenses	<u>1,657,752</u>	<u>1,681,109</u>
Revenues over (under) expenses from operations	(296,069)	(332,587)
Other revenues (expenses)	-	-
Total other revenues (expenses)	<u>-</u>	<u>-</u>
Change in net assets	(296,069)	(332,587)
Net assets at beginning of year	3,041,638	3,374,225
Net assets at end of year	<u>\$ 2,745,569</u>	<u>\$ 3,041,638</u>

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

LAWRENCE COMMUNITY SHELTER, INC.
STATEMENTS OF FUNCTIONAL EXPENSES – MODIFIED CASH BASIS
For the Year Ended December 31, 2023

	Program Services	Management & General	Fundraising	Total Expenses
Salaries and wages	\$ 921,957	\$ 61,366	\$ 4,000	\$ 987,323
Payroll taxes	79,231	4,909	1,981	86,121
Employee benefits	77,518	4,803	1,938	84,259
Direct assistance	21,091	-	-	21,091
Program expenses	10,517	-	-	10,517
Insurance	28,222	759	1,365	30,346
Vehicles	2,100	-	-	2,100
Staff development	5,450	152	322	5,924
Professional services	39,247	1,055	1,899	42,201
Utilities	123,126	3,310	5,958	132,394
Program supplies	30,714	-	-	30,714
Office supplies	5,983	161	289	6,433
Repairs and maintenance	39,778	1,069	1,925	42,772
Depreciation	149,758	4,026	7,246	161,030
Interest expense	6,851	184	332	7,367
Fundraising	-	-	5,617	5,617
Bank charges	-	-	460	460
Gain (Loss) on disposal	-	-	-	-
Miscellaneous	1,007	27	49	1,083
Total expenses	\$ <u>1,542,550</u>	\$ <u>81,821</u>	\$ <u>33,381</u>	\$ <u>1,657,752</u>

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

LAWRENCE COMMUNITY SHELTER, INC.
STATEMENTS OF FUNCTIONAL EXPENSES – MODIFIED CASH BASIS (continued)
For the Year Ended December 31, 2022

	Program Services	Management & General	Fundraising	Total Expenses
Salaries and wages	\$ 749,622	\$ 50,398	\$ 6,708	\$ 806,728
Payroll taxes	66,430	4,116	1,661	72,207
Employee benefits	50,180	3,109	1,254	54,543
Direct assistance	197,384	-	-	197,384
Program expenses	14,831	-	-	14,831
Insurance	46,321	1,245	2,241	49,807
Vehicles	32,520	-	-	32,520
Staff development	1,032	29	61	1,122
Professional services	29,102	782	1,409	31,293
Utilities	117,551	3,160	5,688	126,399
Program supplies	34,587	-	-	34,587
Office supplies	7,661	206	371	8,238
Repairs and maintenance	75,967	2,042	3,676	81,685
Depreciation	145,022	3,898	7,018	155,938
Interest expense	7,214	194	349	7,757
Fundraising	-	-	3,694	3,694
Bank charges	-	-	1,895	1,895
Gain (Loss) on disposal	-	-	-	-
Miscellaneous	447	12	22	481
Total expenses	\$ <u>1,575,871</u>	\$ <u>69,191</u>	\$ <u>36,047</u>	\$ <u>1,681,109</u>

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

LAWRENCE COMMUNITY SHELTER, INC.
STATEMENTS OF CASH FLOWS – MODIFIED CASH BASIS
For the Years ended

	<u>December 31</u>	
	<u>2023</u>	<u>2022</u>
Cash flows from operating activities		
Change in net assets	\$ (296,069)	\$ (332,587)
Adjustments to reconcile decrease in net assets to net cash provided by (used in) operating activities		
Depreciation	161,030	155,938
Increase (decrease) in:		
Accounts payable	-	-
Other assets	934	(619)
Payroll tax liabilities	(262)	(1,145)
Net cash provided from operating activities	<u>(134,367)</u>	<u>(178,413)</u>
Cash flows from investing activities		
Purchase of fixed assets	(2,003)	(82,632)
Net cash used in investing activities	<u>(2,003)</u>	<u>(82,632)</u>
Cash flows from financing activities		
Principal payments on notes payable	(16,575)	(14,420)
Net cash used in financing activities	<u>(16,575)</u>	<u>(14,420)</u>
Net increase (decrease) in cash and cash equivalents	<u>(152,945)</u>	<u>(275,465)</u>
Cash and cash equivalents at beginning of year	<u>183,216</u>	<u>458,681</u>
Cash and cash equivalents at end of year	<u>\$ 30,271</u>	<u>\$ 183,216</u>
Supplemental disclosure of cash flow information:		
Cash paid during the year for interest	<u>\$ 7,366</u>	<u>\$ 7,757</u>

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

LAWRENCE COMMUNITY SHELTER, INC.
NOTES TO FINANCIAL STATEMENTS

1. Organization and Significant Accounting Policies

Organization

Lawrence Community Shelter, Inc. (the Organization), is a 501(c)(3) nonprofit organization which was incorporated under the laws of the State of Kansas. The Organization provides safe shelter and comprehensive support services and programs that provide a path to a positive future for people experiencing homelessness and people who are at risk of homelessness.

Basis of Accounting

The Organization maintains its accounting records on the modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. This basis of accounting differs from generally accepted accounting principles because the Organization has not recognized grants receivable or pledges receivable from third parties, accounts receivable, accounts payable and accrued salaries and compensated absences, as well as in-kind income and expenses. The effect of not recording these on the financial statements have not been determined. The Organization does recognize payroll tax liabilities and notes payable. The cash basis is additionally modified to include capitalization of property and equipment with a provision for depreciation.

Basis of Presentation

The Organization reports information regarding its financial position and activities according to two-classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net Assets without Donor Restrictions – These net assets generally result from revenues generated by receiving contributions that have no donor restrictions, providing services, and receiving interest from operating investments, less expenses incurred in providing program-related services, raising contributions, and performing administrative functions.

Net Assets with Donor Restrictions – These net assets result from gifts of cash and other assets that are received with donor stipulations that limit the use of the donated assets, either temporarily or permanently, until the donor restriction expires, that is until the stipulated time restriction ends or the purpose of the restriction is accomplished, the net assets are restricted.

Use of Estimates

Management uses estimates and assumptions in preparing the financial statements on a modified cash basis of accounting. Those estimates and assumptions affect the reported amounts of assets and liabilities. Actual results could vary by a material amount from the estimates that were used.

LAWRENCE COMMUNITY SHELTER, INC.
NOTES TO FINANCIAL STATEMENTS (continued)

1. Organization and Significant Accounting Policies (continued)

Cash and Cash Equivalents

The Organization considers all highly liquid investments with maturities of three months or less to be cash equivalents. There were no cash equivalents as of December 31, 2023 and 2022.

Revenue Recognition

The Organization receives funding from local, county and federal agents and contracts. Grants received represent both exchange transactions and contributions. Certain grants received by the Organization include grantor imposed restrictions. The income from exchange transactions is recognized when received under the modified cash basis of accounting.

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions depending on the existence and/or nature of any donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. Contributions with donor imposed restrictions that are met in the current reporting period are reported as net assets without donor restrictions.

Property and Equipment

Property and equipment are stated at cost. Depreciation is recorded using the straight-line method based on the estimated useful lives of the assets as follows:

Buildings	40 years
Furniture and office equipment	7-15 years

Expenditures for major renewals and betterments that extend the useful lives of property and equipment are capitalized. Expenditures for maintenance and repairs are charged to expenses as incurred.

Functional Expenses

The costs of providing the various programs have been summarized on a functional basis in the Statements of Activities – Modified Cash Basis. Certain costs have been allocated among the programs and supporting services as depicted in the Statements of Functional Expenses – Modified Cash Basis. Expenses that can be identified with specific program and support are allocated directly according to their natural expenditure classification.

Other expenses that are common to several functions are allocated based on management's estimate of resources devoted to the programs or support services. Direct benefits to donor costs have been included in fundraising costs on the Statements of Functional Expenses – Modified Cash Basis as the associated costs are not material in relation to the financial statements taken as a whole.

LAWRENCE COMMUNITY SHELTER, INC.
NOTES TO FINANCIAL STATEMENTS (continued)

1. Organization and Significant Accounting Policies (continued)

Income Taxes

The Organization is exempt from income taxes under section 501(c)(3) of the Internal Revenue Code. The Organization has adopted the provisions of FASB ASC 740-10, *Accounting for Income Taxes*. This standard clarifies the accounting for uncertainty in income taxes recognized in an organization's financial statements and prescribes recognition and measurement of tax positions taken or expected to be taken on a tax return that are not certain to be realized. The Organization's income tax returns are subject to review and examination by U.S. federal jurisdiction and the State of Kansas. The Organization is not aware of any activities that would jeopardize its tax-exempt status nor is it aware of any activities that are subject to unrelated business tax income or excise tax or other taxes.

Concentration of Credit Risk

The Organization maintains cash and investments in bank accounts which at times may exceed their federally insured limits of \$250,000 set by the Federal Deposit Insurance Corporation (FDIC). The accounts are held by banks that are well established and highly regarded. The Organization has not experienced any losses in these accounts and believes it is not exposed to any significant credit risk on these balances. As of December 31, 2023 and 2022 had balances in excess of federally insured limits.

2. Property and Equipment, net

Property and equipment include the following as of December 31, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Buildings and improvements	\$ 3,894,381	\$ 3,824,718
Furniture and office equipment	522,375	590,035
Total fixed assets	4,416,756	4,414,753
Less accumulated depreciation	1,333,755	1,172,725
Property and equipment, net	<u>\$ 3,083,001</u>	<u>\$ 3,242,028</u>

Depreciation expense for the years ended December 31, 2023 and 2022 was \$161,030 and \$155,938.

3. Liquidity and Funds Available

The following reflects the Organization's financial assets as of December 31, 2023 and 2022, reduced by amounts not available for general expenditure within one year.

	<u>2023</u>	<u>2022</u>
Financial assets:		
Cash and cash equivalents	\$ 30,271	\$ 183,216
Financial assets, at year-end	<u>30,271</u>	<u>183,216</u>
Less those unavailable for general expenditure within one year, due to:		
Purpose restrictions	<u>-</u>	<u>-</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 30,271</u>	<u>\$ 183,216</u>

LAWRENCE COMMUNITY SHELTER, INC.
NOTES TO FINANCIAL STATEMENTS (continued)

4. Notes Payable

During 2013, the Organization entered into an agreement with the City of Lawrence (the City) for a long-term loan of \$500,000. The loan matures on December 31, 2028 and has a fixed interest rate of 2%. The proceeds of the loan were used for the completion of the building. The loan is collateralized by the building. Payments are made monthly to the City in the amount of \$1,848. The outstanding balance of the loan at December 31, 2023 and 2022 was \$365,334 and \$380,042.

Future principle maturities are summarized as follows:

2024	\$ 15,007
2025	15,310
2026	15,619
2027	15,934
2028	16,256
Thereafter	287,208
	<u>\$ 365,334</u>

5. Net Assets

As of December 31, 2023 and 2022 net assets consist of:

	<u>2023</u>	<u>2022</u>
Net assets without donor restrictions:		
Un-designated	\$ (337,432)	\$ (200,390)
Net investment in property and equipment	3,083,001	3,242,028
Total net assets without donor restrictions	<u>2,745,569</u>	<u>3,041,638</u>
Total net assets	<u>\$ 2,745,569</u>	<u>\$ 3,041,638</u>

6. Risk Management

The Organization is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. To manage these risks, the Organization purchases commercial insurance. The amount of settlements did not exceed insurance coverage for the years ended December 31, 2023 and 2022.

7. Subsequent Event

Subsequent events were evaluated through the date of the audit report, which is the date the financial statements were available to be issued. No events were found requiring disclosure in these financial statements.

Proposed Project/Activity Budget	
1. Project/Activity Name:	
2. Project/Activity Description:	
3. Project/Activity Start Date:	
4. Project/Activity End Date:	
5. Project/Activity Budget:	
6. Project/Activity Status:	
7. Project/Activity Location:	
8. Project/Activity Contact:	
9. Project/Activity Notes:	
10. Project/Activity Comments:	

Explanation should describe how you arrived at amounts. See example.

If lines are inserted, remember to add calculated fields.

Budget Items	Explanation	CDBG Funds	Other Funds	Total Funds
PERSONNEL				
(Ex. Project Director)	(ex. 70 hours @ \$20/hour)			
Other (specify below)				
COMMUNICATIONS				
Telephone				
Printing				
Postage				
Publicity				
Other (specify below)				
SUPPLIES				
Office				
Equipment				
Space Rental				
OTHER COSTS (specify below)				
TOTALS				

Any proposal containing repair, rehabilitation, improvements, construction, demolition, acquisition or disposition of real property must include a detailed description including:

- project location and scope
- line-item budget
- timeline for program/activity



Lawrence Community Shelter
3655 E 25th St. Lawrence, KS 66046
P: 785.832.8864 F: 785.832.1053
LawrenceShelter.org

Limited English Proficiency (LEP) Plan

I. Purpose

This Limited English Proficiency (LEP) Plan ensures that Lawrence Community Shelter (LCS) provides meaningful access to its programs, services, and activities for individuals with limited English proficiency. It outlines strategies and available resources to overcome language barriers between staff and guests.

II. Legal Authority

LCS adheres to Title VI of the Civil Rights Act of 1964, which prohibits discrimination based on national origin, including limited English proficiency.

III. Needs Assessment

LCS will periodically assess the language needs of its guests by:

- Tracking languages spoken by guests through intake forms.
- Consulting with local community organizations that serve diverse populations.
- Identifying high-demand languages among guests.

IV. Language Assistance Measures

To address potential communication barriers, LCS will implement the following solutions using currently available and free technologies:

A. Interpretation Services

1. **Bilingual Staff & Volunteers:** LCS will maintain a list of bilingual staff and volunteers who can assist with interpretation.
2. **Google Translate & SayHi:** Staff will use Google Translate or the SayHi app for real-time spoken and written translation assistance.
3. **Language Line Services (Free Alternatives):** Staff will leverage free telephonic interpretation services provided by local nonprofit organizations and government agencies where available.





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B. Translation of Vital Documents

1. **Google Translate & DeepL:** LCS will use these tools to provide basic translations of key documents, such as intake forms, shelter rules, and emergency procedures.
2. **Community Partnerships:** LCS will collaborate with local universities and language programs to have essential documents reviewed for accuracy.

C. Staff Training

1. Staff will receive periodic training on:
 - Best practices for using free translation and interpretation tools.
 - Cultural sensitivity and effective communication strategies.
 - Procedures for handling LEP guests' needs.

V. Public Notification and Outreach

LCS will ensure that LEP individuals are aware of available language assistance services by:

- Posting multilingual signage in common areas.
- Including a statement in outreach materials about available translation and interpretation services.
- Engaging with community organizations to spread awareness.

VI. Monitoring and Evaluation

LCS will review this plan annually and make improvements based on the following:

- Guest feedback on language access services.
- Staff experiences and challenges in assisting LEP individuals.
- Emerging free translation and interpretation technologies.

VII. Conclusion

LCS is committed to reducing language barriers for LEP guests and ensuring equitable access to its services. By leveraging free and accessible technologies alongside community resources, LCS aims to enhance communication and provide better support for all individuals in need.



ATTACHMENT CHECKLIST

Please complete and submit this checklist with a copy of the following documents, if applicable.

Please place all attachments at the end of the application. Indicate on the checklist if the document is attached.

- ☐ Grant Application
- ☐ Narrative
- ☐ Officers and board members listing including names, titles, addresses, and principal occupations of all members
- ☐ Most recent annual report
- ☐ Complete itemized budget (using attached budget template)
- ☐ Limited English Proficiency Plan for your organization
- ☐ Other City department approval (if required for the specific program/activity)