

**3. CONCENTRATION OF CREDIT RISK**

At year-end, the carrying amount of the Organization’s deposits including certificates of deposit was \$2,367,361.16. The bank balance was held at one bank resulting in a concentration of credit risk. The bank balance was \$2,487,254.61. Of the bank balance, \$250,000.00 was covered by FDIC insurance, and \$2,175,000.00 was collateralized with repurchase sweep accounts held by a third-party bank in the Organization’s name. The remaining \$62,254.61 was unsecured at year end.

**4. CERTIFICATES OF DEPOSIT**

The certificate bears an interest rate of 0.40% and has a maturity of twelve months, with penalty for early withdrawal. Any penalties for early withdrawal would not have a material effect on the financial statements. At year end, cost approximates fair value.

**5. INVESTMENTS IN AREA COMMUNITY FOUNDATION**

The Organization has donated and had potential donors donate into the Area Community Foundation creating a charitable advised endowment fund. Under the donor advised endowment, all earnings are pledged to the Organization upon annual approval of the Area Community Foundation’s Board of Directors. The investment balance carried by the Area Community Foundation at September 30, 2020 is \$9,243.99 In accordance with FASB ASC 958-605-55, the assets invested with the Area Community Foundation are not recorded on the Organization’s books as assets because the Organization has given up variance power to the Area Community Foundation.

**6. RECEIVABLES, NET**

Grant and Contract receivables, net at September 30, 2020, consist of amounts due under the following programs:

Grant and Contract Receivables:	
Head Start	\$ 626,524.12
Bridge Grant	79,389.87
Community Services Block Grant	395,042.91
Foster Grand Parents Program	44,999.13
Health Marriage Initiative	60,311.05
MHDC COVID Relief	4,220.00
LISC	983.50
Mid Mo Regional Planning	5,281.09
National Center on Health	86,007.45
Rental Assistance Program	4,647.00
Skill Up FNS	6,135.68
Skill Up TANF	17,883.90
DOE UE Electric	250.00
USDA – Head Start Meals	25,625.09
Weatherization DOE	126,534.12
Women’s Business Center	<u>70,000.00</u>
Total Grants and Contracts	1,553,834.91

**6. RECEIVABLES, NET** (Continued)

Other Receivables	
Daycare Fees	\$ 37,047.12
Section 8 Fraud Receivables	2,257.00
Miscellaneous Reimbursements	6.71
Management Fees	<u>7,119.65</u>
Total Receivables, Net	<u>\$ 1,600,265.39</u>

The Organization uses the allowance method to account for uncollectible accounts receivable. Accounts receivable are presented net of an allowance for uncollectible accounts of \$117,843.54 at September 30, 2020.

**7. INVENTORY**

Inventory consists of the following at September 30, 2020:

Office Supplies	\$ 3,401.83
Audrain Lots Held of Sale	85,460.55
Weatherization Work In Progress – Materials	25,477.86
Weatherization Work In Progress – Labor	<u>29,184.00</u>
Total Inventory	<u>\$ 143,524.24</u>

**8. NOTES RECEIVABLE**

Notes receivable are reported at their outstanding principal adjusted for discounts. Discounts on notes receivable are amortized to income using the interest method over the remaining period to contractual maturity, adjusted for anticipated prepayments. Notes receivable are considered by management to be fully collectible and, accordingly, no allowance for doubtful accounts is considered necessary. In making that determination, management evaluated the financial condition of the borrower's, the estimated value of the underlying collateral and current economic conditions.

The Organization has entered into an agreement with the City of Columbia, Missouri for the use of CHDO funds for the development of low income housing. The Organization has in-turn loaned the funds to various development companies for the construction of the housing. The notes require monthly payments of principal and interest at 1.0% over a term of 30 to 40 years. The Organization has three loans outstanding at September 30, 2020. The balance due at September 30, 2020 is \$174,764.21

The Organization loaned funds to the Woodcrest Village for the construction of a low-income housing unit. The note requires monthly payments of principal only of \$1,241.38, maturing May 10, 2032. The balance due at September 30, 2020 is \$175,032.28.

The Organization entered into an agreement for the sale of a lot in Vandalia, Missouri. The note is secured with a second mortgage on the lots sold. The loan agreement calls for payment including interest at 8.50%, maturing March 3, 2001. The loan is currently in default. The Organization fully expects to recover the outstanding amount when the property is sold. The outstanding balance at September 30, 2020 is \$15,200.00.

**9. CAPITAL ASSETS**

Following are the changes in capital assets for the year ended September 30, 2020:

	Balance 9/30/2019	Additions	Retirements	Balance 9/30/2020
Capital Assets Not Being Depreciated				
Land	\$ 50,624.84	\$ 12,043.19	\$ -	\$ 62,668.03
Other Capital Assets				
Buildings and Improvements	1,205,503.24	617,938.79	-	1,823,442.03
Equipment	991,949.35	77,238.07	(6,272.73)	1,062,914.69
Vehicles	292,583.00	24,361.00	-	316,944.00
Total Capital Assets	<u>2,540,660.43</u>	<u>731,581.05</u>	<u>(6,272.73)</u>	<u>3,265,968.75</u>
Accumulated Depreciation				
Buildings and Improvements	(522,313.06)	(80,712.95)	-	(603,026.01)
Equipment	(901,002.42)	(31,802.09)	6,272.73	(926,531.78)
Vehicles	(224,058.09)	(15,207.02)	-	(239,265.11)
Total Accumulated Depreciation	<u>(1,647,373.57)</u>	<u>(127,722.06)</u>	<u>6,272.73</u>	<u>(1,768,822.90)</u>
Total Net Capital Assets	<u>\$ 893,286.86</u>	<u>\$ 603,858.99</u>	<u>\$ -</u>	<u>\$ 1,497,145.85</u>

**10. REFUNDABLE GRANT ADVANCES**

Refundable grant advances at September 30, 2020, consist of grant funds received in excess of expenses in the following programs:

LiHEAP ECIP Grant	\$ 1,166,589.74
LISC Alternative	2,993.59
Shelter Plus Care	8,639.22
Daycare Fees Due Back to State	84,879.59
Women’s Business Center COVID	84,108.38
Callaway COVID	159,746.27
UE Electric Weatherization	58,509.00
Housing Choice Vouchers COVID	<u>51,806.52</u>
Total Grant Advances	<u>\$ 1,617,272.31</u>

**11. LINE OF CREDIT**

The Organization has obtained a line of credit with Central Bank of Boone County, Columbia, Missouri for operating expenses. The interest rate on the line of credit is a floating rate equal to the prime rate as published from time to time in the Wall Street Journal, plus 1.0%. The balance on the note at September 30, 2020 was \$0.00 and interest paid during the fiscal year ended September 30, 2020, was \$0.00.

**12. NOTES PAYABLE**

The Organization signed an agreement dated April 7, 2004, with USDA Rural Development to purchase a building to be used by CMCA. The note requires monthly payments of \$505.00, including interest at 4.375%, maturing April 7, 2036. The note is secured by the building purchased. This note was paid off early and the balance on this note at September 30, 2020, is \$0.00.

The Organization signed an agreement dated March 18, 2020, with Callaway Bank for the construction of a home to be used by CMCA. The note requires monthly payments of \$426.05, including interest at 4.25%, maturing March 18, 2040. The note is secured by the home constructed. The balance on this note at September 30, 2020, is \$67,336.03.

The Organization signed an agreement dated May 2, 2005, with Central Bank of Boone County to purchase a building to be used by Head Start. The note requires monthly payments of \$1,489.84, including interest at 4.00%, maturing May 2, 2022. The note is secured by the building purchased. The balance on this note at September 30, 2020, is \$27,324.36.

The Organization signed an agreement dated June 19, 2007, with the City of Columbia, Missouri for the purchase of real estate under the HOME program. The note is payable and contingent upon the sale, conveyance, or other disposition of the real property. The balance on this note at September 30, 2020, is \$38,506.00.

The following is a summary of changes in notes payable for the year ended September 30, 2020:

<u>Obligations:</u>	<u>Principal September 30, 2019</u>	<u>Principal Received (Paid)</u>	<u>Principal September 30, 2020</u>	<u>Interest Paid</u>
USDA-BVFW	\$ 27,340.76	\$ (27,350.76)	\$ 0.00	\$ 937.23
Fourth – 2 Fourth Ave.	62,458.05	5,966.29 (1,088.31)	67,336.03	2,863.36
Central Bank of Boone County – Head Start	43,755.46	(16,431.10)	27,324.36	1,446.98
City of Columbia – HOME	<u>38,506.00</u>	<u>0.00</u>	<u>38,506.00</u>	<u>0.00</u>
Total Notes Payable	<u>\$ 172,060.27</u>	<u>\$ (38,893.88)</u>	<u>\$ 133,166.39</u>	<u>\$ 5,247.57</u>

The schedule of maturities of notes payable is as follows:

<u>Year Ending September 30:</u>	<u>Amount</u>
2022	\$ 19,299.92
2023	12,633.16
2024	2,457.37
2025	2,558.23
2026	2,677.83
Thereafter	<u>93,539.88</u>
Total	<u>\$ 133,166.39</u>

**13. OPERATING LEASES**

As of September 30, 2020, the Organization has entered into a number of operating leases for various office equipment, classroom, and office space. Total payments for the year ended September 30, 2020, were \$425,014.18. Under the current lease agreements, the future minimum lease rentals are as follows:

2021	\$	353,052.00
2022		221,664.00
2023		159,368.00
2024		72,528.00
2025		57,828.00
Thereafter		57,828.00

**14. COMPENSATED ABSENCES**

Vacation Pay

All regular, full-time and part-time employees are eligible for vacation benefits based upon the employee’s anniversary date. Vacation time is accrued or earned based upon the employee’s length of service and on the time actually worked. Full-time employees who have been employed by the Agency for five continuous years or less will earn five hours of annual leave per pay period; those employed for six through ten continuous years will earn six hours per pay period; and those employed more than ten continuous years will earn eight hours per pay period. Annual leave may be accrued up to a total of 120, 144, or 192 hours for full-time employees, depending on the applicable rate of accrual. The limits for part-time employees will be proportional to that of full-time employees who have been employed for the same number of years. Once the limit is reached accrual will cease until use of annual leave drops the accumulated total below the limit, at which time accrual would resume until the limit is reached again.

Sick Leave

All regular and annual, full-time and part-time employees earn paid sick leave annually. Sick time is accrued or earned based upon the employee’s length of service and on the time actually worked. Full-Time employees who have been employed by the Agency for five consecutive years or less will earn four hours of sick leave per pay period; those employed for six through ten consecutive years will earn six hours per pay period; and those employed for more than ten consecutive years will earn eight hours per pay period. Sick leave may be accrued up to a total of eighty (80) days (640 hours) for full-time employees or the appropriate portioned amount for part-time employees employed for the same number of years. Sick leave is lost upon termination.

The Organization determines a liability for compensated absences when the following conditions are met:

1. The Organization’s obligation relating to employees’ rights to receive compensation for future absences is attributable to employee services already rendered;
2. The obligation relates to rights that vest or accumulate;
3. Payment of the compensation is probable; and
4. The amount can be reasonably estimated and is material to the financial statements.

In accordance with the above criteria, the Organization has accrued a liability for vacation pay which has been earned, but not taken, by Organization employees. The Organization has not accrued a liability for sick leave earned, but not taken, by Organization employees, in accordance with guidance provided by FASB ASC 710-10-25-7, as the amounts cannot be reasonably estimated at this time.

**15. EMPLOYEE BENEFIT PLANS**

The Organization has a tax sheltered retirement program available for its employees. An employee is eligible after two years of full-time or part-time service, minimum of 800 hours of service. The Organization contributes to eligible employee's account based on a percentage determined annual by the Board of Directors. Total contributions made by the Organization into the plan on behalf of the employees for the year ended September 30, 2020, was \$153,538.23.

**16. NET ASSETS**

Net assets without donor restrictions

At September 30, 2020, all unrestricted net assets are undesignated as to their use.

Net assets with donor restrictions

Net assets with donor restrictions consist of donations of cash received & restricted to use. Below is a detailed list of net assets by donor restriction:

The Bridge Donations	\$ 2,368.75
Head Start Donations	15,338.56
Foster Grandparents Donations	8,230.73
UE Gas Donation	459,451.33
United Way – Central Mo - COVID	24,166.02
Women's Business Center – Aspire Donation	2,915.04
Women's Business Center Donations	18,175.14
Micro Loan Program	44,512.71
JR Albert Foundation	37,125.51
County Donations	14,226.48
HUD – Housing Choice Voucher Program	<u>151,840.69</u>
Total Net Assets with Donor Restrictions	<u>\$ 778,350.96</u>

**17. LIQUIDITY**

At September 30, 2020, all net assets with donor restrictions are available for payment of qualifying expenses within the respective The Organization funds as such expenses are incurred, except for contributions receivable which are available when the receivable is collected, which is expected within the next year, and the expense is incurred. Likewise, as of September 30, 2020, all net assets without donor restrictions are available to meet cash needs for general expenses of the Organization within one year.

Cash and Cash Equivalents	\$ 2,265,171.26
Certificates of Deposit	102,847.28
Accounts Receivable, Net	1,600,265.39
Less: Grant Advances	(1,617,272.31)
Less: Cash Received with Donor Restrictions	<u>(778,350.96)</u>
Net Liquidity	<u>\$ 1,572,660.66</u>

**18. PRIOR PERIOD ADJUSTMENT**

During the year, while management was working with HUD on the September 30, 2019 REAC submission, it was discovered the Organization had not properly recorded a receivable for HAP reserved spent but not drawn down based on HUD accounting briefs when HUD held reserves were available. Upon further review it was discovered several programs were not properly closed out at year end. While the amounts overall are immaterial to the financial statements, management felt the individual accounts needed to be properly stated by program. As a result management has recorded a prior period adjustment to properly close the individual program at September 30, 2019. Accordingly, the Organization has restated its results for the prior year. The effect of the restatement on the Statement of Financial Position for the year ended September 30, 2019 is as follows:

Net Assets, as previously reported	\$ 2,038,191.30
HUD Receivable for HUD Held Reserves	64,393.39
Head Start Allowable Costs Receivable	14,161.68
Missouri Foundation for Health	(56,897.52)
Shelter Plus Care	(3,196.99)
Foster Grandparents Advanced Funds	(25,577.23)
Early Head Start Advance	<u>(13,971.62)</u>
Net Assets, as restated	<u>\$ 2,017,103.01</u>

The effect of the restatement on the unrestricted net assets Statement of Activities for September 30, 2019 would have decreased revenue by \$21,088.29.

**19. IN-KIND CONTRIBUTIONS**

Under the grant agreements, the Organization (grantee) receives a percentage of total estimated project funds from the Federal government. The balance of the project funds is contributed to the Organization from non-Federal sources in the form of “in-kind” contributions of services or goods from the Organization, delegated agencies, the community, or non-Federal governmental organizations. The services and goods donated are valued according to the grant guidelines. The Organization only reports amounts up to the required match. In-kind revenues and in-kind expenses that are allowable under generally accepted accounting principles (GAAP) have been recognized in programs as follows:

	<u>Head Start</u>	<u>Head Start</u>	<u>Foster</u>	<u>Women’s</u>	<u>Totals</u>
	<u>Head Start</u>	<u>Expansion</u>	<u>Grandparents</u>	<u>Bus. Center</u>	
Volunteers	\$ 1,219,825.04	\$ 404,680.13	\$ 0.00	\$ 0.00	\$1,624,505.17
Professional	109,402.81	5,525.30	0.00	6,689.00	121,617.11
Space Costs	114,972.80	48,591.74	0.00	34,636.00	198,200.54
Supplies	103,886.90	3,163.30	0.00	58,565.50	165,615.70
Travel	7,321.68	347.20	8,191.77	0.00	7,668.88
Participants	0.00	0.00	18,266.42	0.00	18,266.42
Other	<u>185,806.58</u>	<u>1,572.00</u>	<u>0.00</u>	<u>725.00</u>	<u>188,103.58</u>
Program In-Kind	1,741,215.81	463,879.67	26,458.19	100,615.50	2,332,169.17
Non-GAAP	<u>(1,219,825.04)</u>	<u>(404,680.13)</u>	<u>(0.00)</u>	<u>(0.00)</u>	<u>(1,624,505.17)</u>
Total In-Kind	<u>\$ 521,390.77</u>	<u>\$ 59,199.54</u>	<u>\$ 26,458.19</u>	<u>\$ 100,615.50</u>	<u>\$ 707,664.00</u>

## **20. CONTINGENT LIABILITIES**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Organization expects such amounts, if any, to be immaterial.

During the year ended September 30, 2020, the novel coronavirus "COVID-19" pandemic in the United States has resulted in classroom buildings being closed, activities canceled and the temporary closure of operating hours for the offices. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impact to the Organization as of the date of this report, management believes that a material impact on the Organization's financial position and results of future operations is reasonably possible.

## **21. REAL ESTATE JOINT VENTURES**

Pleasant Hill Associates, L.P., a limited partnership, owns and operates a twenty four unit affordable housing development project in Pleasant Hill, Missouri. CMCHDC Properties, Ltd. is a general partner. The limited partners have a 99.9949% ownership interest. CMCHDC Properties, Ltd. has a .0051% interest in the limited partnership. The Organization's capital contribution was \$100. Federal and state grants and tax credits, permanent loan financing, and the capital contributions of the limited partners financed a significant portion of the project's total cost.

Centralia Associates II, L.P., a limited partnership, owns and operates a sixteen unit affordable housing development project in Centralia, Missouri. CMCHDC Properties, Ltd. is a general partner. The limited partners have a 99% ownership interest. CMCHDC Properties, Ltd. has a 1.0% interest in the limited partnership. The Organization's capital contribution was \$100. Federal and state grants and tax credits, permanent loan financing, and the capital contributions of the limited partners financed a significant portion of the project's total cost.

Mexico Associates I, L.P., a limited partnership, owns and operates a forty eight unit affordable housing development project in Mexico, Missouri. CMCHDC Properties, Ltd. is a general partner. The limited partners have a 99.99% ownership interest. CMCHDC Properties, Ltd. has a .01% interest in the limited partnership. The Organization's capital contribution was \$100. Federal and state grants and tax credits, permanent loan financing, and the capital contributions of the limited partners financed a significant portion of the project's total cost.

Mexico Associates II, L.P., a limited partnership, owns and operates a twenty unit affordable housing development project in Mexico, Missouri. CMCHDC Properties, Ltd. is a general partner. The limited partners have a 99% ownership interest. CMCHDC Properties, Ltd. has a 1.0% interest in the limited partnership. The Organization's capital contribution was \$100. Federal and state grants and tax credits, permanent loan financing, and the capital contributions of the limited partners financed a significant portion of the project's total cost.



**21. REAL ESTATE JOINT VENTURES** (Continued)

Weathered Rock II, L.P., a limited partnership, owns and operates a forty unit affordable housing development project in Jefferson City, Missouri. The Organization is a special limited partner. The Organization has a .01% interest in the limited partnership. The Organization's capital contribution was the donation of AHAP tax credits. Federal and state grants and tax credits, permanent loan financing, and the capital contributions of the limited partners financed a significant portion of the project's total cost.

Chapel Hill Commons, L.P., a limited partnership, owns and operates a forty four unit affordable housing development project in Jefferson City, Missouri. The Organization is a special limited partner. The Organization has a .005% interest in the limited partnership. The Organization's capital contribution was the donation of AHAP tax credits. Federal and state grants and tax credits, permanent loan financing, and the capital contributions of the limited partners financed a significant portion of the project's total cost.

Booneville Associates I, a limited partnership, owns and operates a forty eight unit affordable housing development project in Booneville, Missouri. The Organization is a general partner. The limited partners have a 99.99% ownership interest. The Organization has a .01% interest in the limited partnership. The Organization's capital contribution was \$100. Federal and state grants and tax credits, permanent loan financing, and the capital contributions of the limited partners financed a significant portion of the project's total cost.

The primary reason for admission of the Organization and CMCHDC Properties (a related entity) as a general partner in these real estate joint ventures is to qualify the projects for federal and state grants, tax credits, and permanent financing which are favorable to the development of the low income housing projects. While the Organization and CMCHDC Properties (a related entity) have an ownership interest in these real estate joint ventures, the financial nature of these interests are de minimis and are, therefore, not reported in the financial statements.

**22. SUBSEQUENT EVENTS**

The Organization evaluated events and transactions occurring subsequent to September 30, 2020, through June 18, 2021, the date the financial statements were available to be issued. During this period, there were no subsequent events requiring recognition in the financial statements. Additionally, there were no nonrecognized subsequent events requiring disclosure.

## **SUPPLEMENTARY INFORMATION**

**CENTRAL MISSOURI COMMUNITY ACTION**  
 Combining Schedule of Activities  
 For the Year Ended September 30, 2020

	HEAD START	HEAD START	EARLY HEAD START	EARLY HEAD START	HEAD START COVID	EARLY HEAD START	EARLY HEAD START
<b>Program:</b>	HEAD START	HEAD START	EARLY HEAD START	EARLY HEAD START	HEAD START COVID	EXPANSION	EXPANSION
<b>Function:</b>	Childhood	Childhood	Childhood	Childhood	Childhood	Childhood	Childhood
<b>CFDA #:</b>	93.600	93.600	93.600	93.600	93.600	93.600	93.600
<b>Program Year:</b>	4/30/2020	4/30/2021	4/30/2020	4/30/2021	04/30/2021	06/30/2020	06/30/2021
Contributions							
Grant Revenue - Federal	\$ 2,103,224.29	\$ 1,225,732.94	\$ 1,696,997.70	\$ 1,194,062.47	\$ 9,744.61	\$ 470,480.18	\$ 219,596.10
Grant Revenue - State	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-
Local - Non Cash	779,069.90	95,880.68	571,099.06	295,166.17	-	271,214.38	5,296.02
Interest Income	-	-	-	-	-	-	-
Other Income	178.05	168.41	2,223.68	170.43	-	35.00	13.98
Gain (Loss) on Sale of Assets	-	-	-	-	-	-	-
Transfers In(Out)	120.25	-	212.74	-	-	-	-
<b>Total Revenue</b>	<b>2,882,592.49</b>	<b>1,321,782.03</b>	<b>2,270,533.18</b>	<b>1,489,399.07</b>	<b>9,744.61</b>	<b>741,729.56</b>	<b>224,906.10</b>
Salaries	958,685.53	679,436.64	916,415.08	689,995.42	-	252,775.38	93,922.25
Salaries - Non Cash	347,630.94	78,078.23	503,307.74	290,808.13	-	242,833.93	5,296.02
Fringe	318,515.76	196,843.72	288,317.79	203,426.18	-	81,412.00	27,375.89
In-Direct	178,808.16	122,679.27	168,662.60	125,079.03	-	46,786.23	16,981.75
Consultant	295.00	184.05	-	184.05	-	-	105.06
Consultant - Non Cash	61,344.34	16,162.43	27,739.97	4,156.07	-	4,395.18	-
Travel	24,938.24	6,324.30	16,440.05	6,040.57	-	6,943.21	(248.64)
Travel - Non Cash	2,487.80	942.80	3,891.08	-	-	278.40	-
Space Cost	317,760.76	111,782.08	152,902.13	82,086.24	797.93	12,370.05	55,666.43
Space Cost - Non Cash	104,131.24	-	10,841.56	-	-	22,920.87	-
Supplies	171,175.68	43,085.88	78,708.09	43,627.80	2,943.68	14,655.15	2,949.67
Supplies - Non Cash	88,757.36	697.22	14,230.35	201.97	-	-	-
Equipment	-	-	-	-	-	32,397.38	15,976.64
Contractual	7,261.41	7,576.66	8,990.22	7,302.52	-	45.60	60.00
Participants	19,051.38	5,071.82	14,713.70	5,032.32	-	5,935.05	1,957.79
Participants - Non Cash	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Other	107,030.67	52,916.93	54,284.46	31,458.77	6,003.00	17,195.13	4,863.24
Other - Non Cash	174,718.22	-	11,088.36	-	-	786.00	-
<b>Total Expense</b>	<b>2,882,592.49</b>	<b>1,321,782.03</b>	<b>2,270,533.18</b>	<b>1,489,399.07</b>	<b>9,744.61</b>	<b>741,729.56</b>	<b>224,906.10</b>
Revenue Over Expense	-	-	-	-	-	-	-
Net Assets, Beginning of the Year	-	-	-	-	-	-	-
Net Assets, Ending of the Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**CENTRAL MISSOURI COMMUNITY ACTION**

Combining Schedule of Activities

For the Year Ended September 30, 2020

	HEAD START EXPANSION	HEAD START EXPANSION	HEAD START EXPANSION COVID	HEAD START AND EARLY HEAD START STARTUP	USDA	STATE/PARENT CHILD CARE REIMB	NATIONAL CENTER ON HEALTH
Program:	Childhood	Childhood	Childhood	Childhood	Childhood	Childhood	Childhood
Function:	93.600	93.600	93.600	93.600	10.558	N/A	93.600
CFDA #:	06/30/2020	06/30/2021	06/30/2021	06/30/2024	9/30/2020	9/30/2020	9/29/2020
Program Year:							
Contributions							
Grant Revenue - Federal	\$ 547,512.11	\$ 228,035.24	\$ 14,149.57	\$ 204,056.45	\$ 220,590.82	\$ -	\$ 150,975.28
Grant Revenue - State	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-
Local - Non Cash	187,369.27	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Other Income	30.26	10.42	-	10.16	51.16	581,551.65	22.59
Gain (Loss) on Sale of Assets	-	-	-	-	-	-	-
Transfers In(Out)	-	-	-	-	-	-	365.65
<b>Total Revenue</b>	<b>734,911.64</b>	<b>228,045.66</b>	<b>14,149.57</b>	<b>204,066.61</b>	<b>220,641.98</b>	<b>581,551.65</b>	<b>151,363.52</b>
Salaries	298,292.10	89,211.32	-	-	30,475.20	368,986.58	57,721.35
Salaries - Non Cash	156,550.18	-	-	-	-	-	-
Fringe	96,045.37	25,666.57	-	-	11,887.17	109,277.32	14,430.10
In-Direct	55,207.25	16,082.91	-	-	5,930.73	66,956.95	10,101.20
Consultant	-	131.32	-	138.82	-	79.99	-
Consultant - Non Cash	1,130.12	-	-	-	-	-	-
Travel	7,169.47	186.48	-	-	26.20	-	475.96
Travel - Non Cash	68.80	-	-	-	-	-	-
Space Cost	15,028.66	85,560.49	227.98	180,124.33	829.39	17,414.93	5,514.42
Space Cost - Non Cash	25,670.87	-	-	-	-	-	-
Supplies	10,602.79	2,571.46	11,644.59	23,617.17	171,240.77	13,704.45	1,781.00
Supplies - Non Cash	3,163.30	-	-	-	-	-	-
Equipment	28,864.05	-	-	-	-	-	-
Contractual	62.19	-	-	-	-	-	-
Participants	13,182.68	2,116.58	-	-	-	-	58,550.00
Participants - Non Cash	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Other	23,087.81	6,518.53	2,277.00	186.29	252.52	5,082.43	2,758.47
Other - Non Cash	786.00	-	-	-	-	-	-
<b>Total Expense</b>	<b>734,911.64</b>	<b>228,045.66</b>	<b>14,149.57</b>	<b>204,066.61</b>	<b>220,641.98</b>	<b>581,502.65</b>	<b>151,332.50</b>
Revenue Over Expense	-	-	-	-	-	49.00	31.02
Net Assets, Beginning of the Year	-	-	-	-	-	(49.00)	(31.02)
Net Assets, Ending of the Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**CENTRAL MISSOURI COMMUNITY ACTION**  
Combining Schedule of Activities  
For the Year Ended September 30, 2020

	SHOW ME HEALTHY RELATIONSHIPS	CDBG - HEAD START	THE BRIDGE	THE BRIDGE	THE BRIDGE DONATIONS	ICAN	HEAD START DONATIONS
Program:	Childhood	Childhood	Childhood	Childhood	Childhood	Childhood	Childhood
Function:	93.086	14.218	N/A	N/A	N/A	N/A	N/A
CFDA #:	9/29/2020	12/31/2019	12/31/2020	12/31/2021	09/30/2020	09/30/2020	09/30/2020
Program Year:							
Contributions							
Grant Revenue - Federal	\$ 369,694.79	\$ 84,957.14	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Revenue - State	-	-	-	-	-	-	-
Local	76.52	-	55,452.96	199,974.58	400.00	-	13,783.24
Local - Non Cash	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Other Income	143.78	-	9.84	32.70	-	-	524.98
Gain (Loss) on Sale of Assets	-	-	-	-	-	-	-
Transfers In(Out)	(347.41)	42.86	19,571.66	-	-	7.63	(9,540.10)
<b>Total Revenue</b>	<b>369,567.68</b>	<b>85,000.00</b>	<b>75,034.46</b>	<b>200,007.28</b>	<b>400.00</b>	<b>7.63</b>	<b>4,768.12</b>
Salaries	179,194.86	-	30,166.81	93,255.99	-	-	-
Salaries - Non Cash	-	-	-	-	-	-	-
Fringe	43,437.69	-	6,487.52	20,827.29	-	-	-
In-Direct	31,125.02	-	5,131.61	15,971.66	-	-	-
Consultant	-	-	-	-	-	-	-
Consultant - Non Cash	-	-	-	-	-	-	-
Travel	4,627.22	-	803.82	463.20	-	-	-
Travel - Non Cash	-	-	-	-	-	-	-
Space Cost	33,804.82	85,000.00	1,441.98	4,635.14	-	-	8,730.72
Space Cost - Non Cash	-	-	-	-	-	-	-
Supplies	8,296.03	-	8,213.60	2,185.23	326.14	-	4,533.87
Supplies - Non Cash	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Contractual	12,329.74	-	2,237.50	5,509.35	-	-	1,832.50
Participants	30,269.95	-	2,177.56	3,280.89	-	-	18,037.34
Participants - Non Cash	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Other	28,634.14	-	5,146.19	4,453.92	-	-	432.22
Other - Non Cash	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>371,719.47</b>	<b>85,000.00</b>	<b>61,806.59</b>	<b>150,582.67</b>	<b>326.14</b>	<b>-</b>	<b>33,566.65</b>
Revenue Over Expense	(2,151.79)	-	13,227.87	49,424.61	73.86	7.63	(28,798.53)
Net Assets, Beginning of the Year	2,151.79	-	(13,227.87)	-	2,294.89	(7.63)	44,137.09
Net Assets, Ending of the Year	\$ -	\$ -	\$ -	\$ 49,424.61	\$ 2,368.75	\$ -	\$ 15,338.56

**CENTRAL MISSOURI COMMUNITY ACTION**

Combining Schedule of Activities

For the Year Ended September 30, 2020

	ELDERLY & HANDICAPPED TRANSPORTATION	FOSTER GRANDPARENTS	FOSTER GRANDPARENTS	FOSTER GRANDPARENTS DONATIONS	WEATHERIZATION/D OE	WEATHERIZATION/D OE	UE GAS
Program:							
Function:	Elderly	Elderly	Elderly	Elderly	Wzn	Wzn	Wzn
CFDA #:	N/A	94.011	94.011	N/A	81.042	81.042	N/A
Program Year:	6/30/2020	3/31/2020	3/31/2021	12/31/2020	6/30/2020	6/30/2021	10/31/2019
Contributions							
Grant Revenue - Federal	\$ -	\$ 90,003.41	\$ 290,097.99	\$ -	\$ 185,314.22	\$ 226,199.12	\$ -
Grant Revenue - State	3,490.55	-	-	-	-	-	27,195.39
Local	-	-	-	6,252.42	-	-	-
Local - Non Cash	-	8,903.80	17,554.39	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Other Income	-	3.23	14.76	-	29.46	0.09	-
Gain (Loss) on Sale of Assets	-	-	-	-	-	500.00	-
Transfers In(Out)	276.69	1,169.73	-	-	5,052.32	-	-
<b>Total Revenue</b>	<b>3,767.24</b>	<b>100,080.17</b>	<b>307,667.14</b>	<b>6,252.42</b>	<b>190,396.00</b>	<b>226,699.21</b>	<b>27,195.39</b>
Salaries	-	22,039.07	65,391.07	-	71,523.11	62,501.39	15,238.72
Salaries - Non Cash	-	-	-	-	-	-	-
Fringe	-	6,348.26	17,342.68	-	22,829.86	16,201.64	6,067.39
In-Direct	-	3,965.23	11,591.72	-	13,209.42	11,018.42	2,996.80
Consultant	-	5.00	25.00	-	-	-	-
Consultant - Non Cash	-	-	-	-	-	-	-
Travel	-	1,462.40	1,238.80	-	(404.50)	122.24	-
Travel - Non Cash	-	495.00	7,696.77	-	-	-	-
Space Cost	-	1,279.09	3,950.75	300.00	5,844.09	3,733.76	420.91
Space Cost - Non Cash	-	-	-	-	-	-	-
Supplies	-	1,418.38	22,942.41	-	34,627.76	44,126.80	3,359.40
Supplies - Non Cash	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	27,700.75	-
Contractual	-	-	-	-	-	-	-
Participants	3,767.24	52,177.79	164,982.35	2,579.96	32,629.46	47,030.94	5,493.20
Participants - Non Cash	-	8,408.80	9,857.62	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Other	-	2,481.15	2,647.97	1,050.00	10,136.80	14,263.27	7.84
Other - Non Cash	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>3,767.24</b>	<b>100,080.17</b>	<b>307,667.14</b>	<b>3,929.96</b>	<b>190,396.00</b>	<b>226,699.21</b>	<b>33,584.26</b>
Revenue Over Expense	-	-	-	2,322.46	-	-	(6,388.87)
Net Assets, Beginning of the Year	-	-	-	5,908.27	-	-	6,388.87
Net Assets, Ending of the Year	\$ -	\$ -	\$ -	\$ 8,230.73	\$ -	\$ -	\$ -

**CENTRAL MISSOURI COMMUNITY ACTION**  
Combining Schedule of Activities  
For the Year Ended September 30, 2020

	UE GAS	UE ELECTRIC	UE ELECTRIC	WEATHERIZATION	ENERGY	LISC	LISC-HEALTHY
Program:	UE GAS	UE ELECTRIC	UE ELECTRIC	LIHEAP	ASSISTANCE	LISC	HOMES
Function:	Wzn	Wzn	Wzn	Wzn	Energy	Housing	Housing
CFDA #:	N/A	N/A	N/A	93.568	93.568	14.252	14.252
Program Year:	10/31/2020	10/31/2019	10/31/2020	9/30/2020	9/30/2020	3/31/2020	4/30/2020
Contributions							
Grant Revenue - Federal	\$ -	\$ -	\$ -	\$ 393,502.00	\$ 2,029,527.03	\$ 21,611.31	\$ 3,490.04
Grant Revenue - State	-	-	-	-	-	-	-
Local	469,115.60	(3.02)	58,607.00	-	-	-	-
Local - Non Cash	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Other Income	-	-	-	86.52	1,074.08	-	-
Gain (Loss) on Sale of Assets	-	-	-	-	-	-	-
Transfers In(Out)	-	-	-	(86.52)	-	-	3,656.17
<b>Total Revenue</b>	<b>469,115.60</b>	<b>(3.02)</b>	<b>58,607.00</b>	<b>393,502.00</b>	<b>2,030,601.11</b>	<b>21,611.31</b>	<b>7,146.21</b>
Salaries	35.83	-	35,160.42	184,764.42	186,760.71	14,718.80	5,244.27
Salaries - Non Cash	-	-	-	-	-	-	-
Fringe	5.05	-	9,759.50	51,252.04	49,647.92	3,529.72	1,024.34
In-Direct	(8.22)	-	6,288.79	33,042.30	33,097.21	2,554.79	877.60
Consultant	-	-	-	-	-	-	-
Consultant - Non Cash	-	-	-	-	-	-	-
Travel	-	-	-	(47.04)	74.40	808.00	-
Travel - Non Cash	-	-	-	-	-	-	-
Space Cost	-	-	329.76	6,260.67	21,382.26	-	-
Space Cost - Non Cash	-	-	-	-	-	-	-
Supplies	4,841.10	-	3,140.53	54,083.21	9,584.77	-	-
Supplies - Non Cash	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Contractual	-	-	-	-	-	-	-
Participants	4,790.05	-	3,764.76	54,450.65	1,717,181.81	-	-
Participants - Non Cash	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Other	0.46	-	163.24	9,695.75	12,872.03	-	-
Other - Non Cash	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>9,664.27</b>	<b>-</b>	<b>58,607.00</b>	<b>393,502.00</b>	<b>2,030,601.11</b>	<b>21,611.31</b>	<b>7,146.21</b>
Revenue Over Expense	459,451.33	(3.02)	-	-	-	-	-
Net Assets, Beginning of the Year	-	3.02	-	-	-	-	-
Net Assets, Ending of the Year	\$ 459,451.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**CENTRAL MISSOURI COMMUNITY ACTION**

Combining Schedule of Activities

For the Year Ended September 30, 2020

	LISC-HEALTHY HOMES	VANDALIA HOUSING	2 FOURTH AVE	FULTON AFFORDABLE HOUSING	COLUMBIA AFFORDABLE HOUSING	WEATHERED ROCK II	CHDO- SAVINGS ACCOUNT
<b>Program:</b>	HOMES	VANDALIA HOUSING	2 FOURTH AVE	FULTON AFFORDABLE HOUSING	COLUMBIA AFFORDABLE HOUSING	WEATHERED ROCK II	CHDO- SAVINGS ACCOUNT
<b>Function:</b>	Housing	Housing	Housing	Housing	Housing	Housing	Housing
<b>CFDA #:</b>	14.252	N/A	N/A	N/A	14.239	N/A	N/A
<b>Program Year:</b>	9/30/2021	9/30/2020	9/30/2020	9/30/2020	9/30/2020	9/30/2020	9/30/2020
Contributions							
Grant Revenue - Federal	\$ 8,957.24	\$ -	\$ -	\$ -	\$ 4,000.00	\$ -	\$ -
Grant Revenue - State	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-
Local - Non Cash	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	2,091.45
Other Income	-	-	6,766.90	-	4.62	4.49	-
Gain (Loss) on Sale of Assets	-	-	-	-	-	-	-
Transfers In(Out)	-	-	-	11,636.93	32,878.93	(6.27)	(220,821.42)
<b>Total Revenue</b>	<b>8,957.24</b>	<b>-</b>	<b>6,766.90</b>	<b>11,636.93</b>	<b>36,883.55</b>	<b>(1.78)</b>	<b>(218,729.97)</b>
Salaries	6,499.91	-	-	-	-	-	-
Salaries - Non Cash	-	-	-	-	-	-	-
Fringe	1,357.31	-	-	-	-	-	-
In-Direct	1,100.02	-	-	-	-	-	-
Consultant	-	2,000.00	-	-	8,100.00	-	-
Consultant - Non Cash	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Travel - Non Cash	-	-	-	-	-	-	-
Space Cost	-	4,290.00	8,683.57	-	32.61	-	-
Space Cost - Non Cash	-	-	-	-	-	-	-
Supplies	-	-	-	-	30.47	-	-
Supplies - Non Cash	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Contractual	-	-	-	-	1,795.00	-	-
Participants	-	-	-	-	58,620.00	-	-
Participants - Non Cash	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Other	-	37.00	3,386.87	-	1,366.49	-	-
Other - Non Cash	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>8,957.24</b>	<b>6,327.00</b>	<b>12,070.44</b>	<b>-</b>	<b>69,944.57</b>	<b>-</b>	<b>-</b>
Revenue Over Expense	-	(6,327.00)	(5,303.54)	11,636.93	(33,061.02)	(1.78)	(218,729.97)
Net Assets, Beginning of the Year	-	(3,216.15)	(1,436.74)	(11,636.93)	33,061.02	1.78	378,137.10
Net Assets, Ending of the Year	\$ -	\$ (9,543.15)	\$ (6,740.28)	\$ -	\$ -	\$ -	\$ 159,407.13



**CENTRAL MISSOURI COMMUNITY ACTION**  
Combining Schedule of Activities  
For the Year Ended September 30, 2020

	REHAB-REHAB Program: PROJECTS	WOODCREST VILLAGE	WARNHOFF SUBDIVISION	RAP	SHELTER + CARE	Rural Development Loan Processing	MHDC - COVID
Function:	Housing	Housing	Housing	Housing	Housing	Housing	Housing
CFDA #:	N/A	N/A	N/A	N/A	14.238	N/A	N/A
Program Year:	9/30/2020	9/30/2020	9/30/2020	6/30/2022	1/31/2021	9/30/2020	1/31/2021
Contributions							
Grant Revenue - Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Revenue - State	-	-	-	33,252.03	-	-	4,220.00
Local	-	-	-	-	-	4,350.00	-
Local - Non Cash	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Other Income	-	-	-	464.00	-	-	-
Gain (Loss) on Sale of Assets	-	-	-	-	-	-	-
Transfers In(Out)	66,226.31	(14,895.35)	3,259.17	(5,435.15)	3,197.04	-	-
<b>Total Revenue</b>	<b>66,226.31</b>	<b>(14,895.35)</b>	<b>3,259.17</b>	<b>28,280.88</b>	<b>3,197.04</b>	<b>4,350.00</b>	<b>4,220.00</b>
Salaries	-	-	-	-	-	-	-
Salaries - Non Cash	-	-	-	-	-	-	-
Fringe	-	-	-	-	-	-	-
In-Direct	-	-	-	-	-	-	-
Consultant	-	-	-	-	-	-	-
Consultant - Non Cash	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Travel - Non Cash	-	-	-	-	-	-	-
Space Cost	-	-	-	-	-	-	-
Space Cost - Non Cash	-	-	-	-	-	-	-
Supplies	-	-	-	0.26	-	-	4,220.00
Supplies - Non Cash	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Contractual	-	-	-	-	-	-	-
Participants	-	-	-	28,278.67	-	-	-
Participants - Non Cash	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Other	46,091.54	-	37.00	1.95	-	-	-
Other - Non Cash	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>46,091.54</b>	<b>-</b>	<b>37.00</b>	<b>28,280.88</b>	<b>-</b>	<b>-</b>	<b>4,220.00</b>
Revenue Over Expense	20,134.77	(14,895.35)	3,222.17	-	3,197.04	4,350.00	-
Net Assets, Beginning of the Year	(20,134.77)	264,412.14	(3,222.17)	-	(3,197.04)	-	-
Net Assets, Ending of the Year	\$ -	\$ 249,516.79	\$ -	\$ -	\$ -	\$ 4,350.00	\$ -

**CENTRAL MISSOURI COMMUNITY ACTION**

Combining Schedule of Activities

For the Year Ended September 30, 2020

	CSBG	CSBG	CSBG - Disc	UNITED WAY DISASTER RECOVERY	CALLWAY COVID	UNITED WAY CENTRAL MO COVID	FAMILY RESOURCES
<b>Program:</b>	CSBG	CSBG	CSBG - Disc	UNITED WAY DISASTER RECOVERY	CALLWAY COVID	UNITED WAY CENTRAL MO COVID	FAMILY RESOURCES
<b>Function:</b>	Comm Service	Comm Service	Comm Service	Comm Service	Comm Service	Comm Service	Comm Service
<b>CFDA #:</b>	93.569	93.569	93.569	N/A	N/A	N/A	N/A
<b>Program Year:</b>	9/30/2019	9/30/2020	9/30/2020	10/31/2020	06/30/2020	7/30/2021	9/30/2020
Contributions							
Grant Revenue - Federal	\$ 156,695.05	\$ 706,805.78	\$ 274,871.00	\$ -	\$ -	\$ -	\$ -
Grant Revenue - State	-	-	-	-	-	-	463.71
Local	-	-	-	29,336.00	90,253.73	35,000.00	-
Local - Non Cash	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Other Income	46.25	62.32	8.33	-	0.94	-	4,500.00
Gain (Loss) on Sale of Assets	-	-	-	-	-	-	-
Transfers In(Out)	-	(12,727.00)	12,727.00	-	-	-	2,324.72
<b>Total Revenue</b>	<b>156,741.30</b>	<b>694,141.10</b>	<b>287,606.33</b>	<b>29,336.00</b>	<b>90,254.67</b>	<b>35,000.00</b>	<b>7,288.43</b>
Salaries	70,643.37	404,382.00	161,432.15	6,984.47	7,355.02	1,155.00	4,599.45
Salaries - Non Cash	-	-	-	-	-	-	-
Fringe	25,215.37	105,168.61	46,234.95	678.69	1,884.18	111.36	1,788.80
In-Direct	13,420.22	71,337.10	29,073.39	1,072.84	1,293.49	177.29	894.36
Consultant	-	184.05	-	-	-	-	-
Consultant - Non Cash	-	-	-	-	-	-	-
Travel	15,300.43	3,184.21	732.22	-	151.20	-	-
Travel - Non Cash	-	-	-	-	-	-	-
Space Cost	20,159.51	56,424.89	38,858.18	-	-	-	(3.16)
Space Cost - Non Cash	-	-	-	-	-	-	-
Supplies	1,706.63	17,104.11	1,905.68	-	133.78	-	4.18
Supplies - Non Cash	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Contractual	-	-	-	-	-	-	-
Participants	2,515.25	8,670.53	449.24	20,600.00	79,437.00	9,390.33	-
Participants - Non Cash	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Other	7,780.96	27,685.60	8,920.52	-	-	-	4.80
Other - Non Cash	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>156,741.74</b>	<b>694,141.10</b>	<b>287,606.33</b>	<b>29,336.00</b>	<b>90,254.67</b>	<b>10,833.98</b>	<b>7,288.43</b>
Revenue Over Expense	(0.44)	-	-	-	-	24,166.02	-
Net Assets, Beginning of the Year	0.44	-	-	-	-	-	-
Net Assets, Ending of the Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,166.02	\$ -

**CENTRAL MISSOURI COMMUNITY ACTION**  
Combining Schedule of Activities  
For the Year Ended September 30, 2020

	WOMENS BUSINESS CENTER	WOMENS BUSINESS CENTER COVID	WOMENS BUSINESS CENTER - ASPIRE	WOMENS BUSINESS CENTER DONATIONS	CALLAWAY UNITED WAY	CHILDREN TRUST LICENSE PLATE	MICROLOAN - USDA
Program:	Comm Service	Comm Service	Comm Service	Comm Service	Comm Service	Comm Service	Comm Service
Function:	59.043	59.043	N/A	N/A	N/A	N/A	10.870
CFDA #:	9/29/2020	4/30/2021	9/30/2020	9/30/2020	9/30/2020	6/30/2021	9/30/2020
Program Year:							
Contributions							
Grant Revenue - Federal	\$ 162,771.27	\$ 79,108.04	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Revenue - State	-	-	-	-	-	-	-
Local	54,689.08	-	7,098.42	1,705.92	-	4,725.31	-
Local - Non Cash	100,615.50	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	3.75
Other Income	1,560.92	64.73	19.88	-	-	-	-
Gain (Loss) on Sale of Assets	-	-	-	-	-	-	-
Transfers In(Out)	(20,793.85)	-	-	20,793.85	(1,871.98)	32.51	-
<b>Total Revenue</b>	<b>298,842.92</b>	<b>79,172.77</b>	<b>7,118.30</b>	<b>22,499.77</b>	<b>(1,871.98)</b>	<b>4,757.82</b>	<b>3.75</b>
Salaries	138,281.93	45,636.22	-	-	-	-	-
Salaries - Non Cash	-	-	-	-	-	-	-
Fringe	26,277.57	7,814.82	-	-	-	-	-
In-Direct	23,038.34	7,483.15	-	-	-	-	-
Consultant	-	-	-	-	-	-	-
Consultant - Non Cash	6,689.00	-	-	-	-	-	-
Travel	1,209.75	-	1,393.11	-	-	-	-
Travel - Non Cash	-	-	-	-	-	-	-
Space Cost	1,800.00	-	-	-	-	-	-
Space Cost - Non Cash	34,636.00	-	-	-	-	-	-
Supplies	4,504.88	8,310.74	1,586.51	-	-	1,891.55	-
Supplies - Non Cash	58,565.50	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Contractual	-	-	-	-	-	-	-
Participants	-	-	-	4,324.63	-	2,866.27	-
Participants - Non Cash	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Other	3,114.95	9,927.84	1,223.64	-	-	-	15,059.43
Other - Non Cash	725.00	-	-	-	-	-	-
<b>Total Expense</b>	<b>298,842.92</b>	<b>79,172.77</b>	<b>4,203.26</b>	<b>4,324.63</b>	<b>-</b>	<b>4,757.82</b>	<b>15,059.43</b>
Revenue Over Expense	-	-	2,915.04	18,175.14	(1,871.98)	-	(15,055.68)
Net Assets, Beginning of the Year	-	-	-	-	1,871.98	-	59,568.39
Net Assets, Ending of the Year	\$ -	\$ -	\$ 2,915.04	\$ 18,175.14	\$ -	\$ -	\$ 44,512.71

**CENTRAL MISSOURI COMMUNITY ACTION**  
 Combining Schedule of Activities  
 For the Year Ended September 30, 2020

	MISSOURI FOUNDATION FOR HEALTH	SHOW ME HEROES	MID MO REGIONAL PLANNING	JR ALBERT FOUNDATION	SKILLUP	SKILLUP- TANF	DEVELOPMENT FUND
Program:	HEALTH	SHOW ME HEROES	MID MO REGIONAL PLANNING	JR ALBERT FOUNDATION	SKILLUP	SKILLUP- TANF	DEVELOPMENT FUND
Function:	Comm Service	Comm Service	Comm Service	Comm Service	Comm Service	Comm Service	Mgt & Gen
CFDA #:	N/A	N/A	N/A	N/A	10.551	93.558	N/A
Program Year:	9/30/2020	9/30/2020	9/30/2020	2/28/2021	9/30/2020	9/30/2020	9/30/2020
Contributions							
Grant Revenue - Federal	\$ -	\$ -	\$ -	\$ -	\$ 58,917.00	\$ 218,158.58	\$ -
Grant Revenue - State	-	-	-	-	-	-	-
Local	-	-	-	50,000.00	-	-	30,541.93
Local - Non Cash	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Other Income	(0.59)	-	-	91.75	8.04	50.58	2,215.31
Gain (Loss) on Sale of Assets	-	-	-	-	-	-	-
Transfers In(Out)	6,609.59	5.60	(1,593.57)	-	-	753.68	-
<b>Total Revenue</b>	<b>6,609.00</b>	<b>5.60</b>	<b>(1,593.57)</b>	<b>50,091.75</b>	<b>58,925.04</b>	<b>218,962.84</b>	<b>32,757.24</b>
Salaries	-	-	-	5,543.28	38,537.95	104,927.10	6,710.01
Salaries - Non Cash	-	-	-	-	-	-	-
Fringe	-	-	-	1,491.68	11,716.64	30,878.16	1,435.73
In-Direct	-	-	-	984.89	7,035.64	19,012.74	1,140.40
Consultant	-	-	-	-	-	184.05	200.00
Consultant - Non Cash	-	-	-	-	-	-	-
Travel	-	-	-	2,743.38	700.70	3,686.87	113.49
Travel - Non Cash	-	-	-	-	-	-	-
Space Cost	-	-	-	1,485.00	659.08	18,445.61	-
Space Cost - Non Cash	-	-	-	-	-	-	-
Supplies	-	-	-	20,337.99	150.79	1,462.18	2,949.78
Supplies - Non Cash	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Contractual	-	-	-	-	-	-	-
Participants	-	-	-	12,700.03	-	34,656.45	1,578.07
Participants - Non Cash	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Other	-	5.60	-	57.70	124.24	5,709.68	7,387.79
Other - Non Cash	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>-</b>	<b>5.60</b>	<b>-</b>	<b>45,343.95</b>	<b>58,925.04</b>	<b>218,962.84</b>	<b>21,515.27</b>
Revenue Over Expense	6,609.00	-	(1,593.57)	4,747.80	-	-	11,241.97
Net Assets, Beginning of the Year	(6,609.00)	-	1,593.57	32,377.71	-	-	(8,299.90)
Net Assets, Ending of the Year	\$ -	\$ -	\$ -	\$ 37,125.51	\$ -	\$ -	\$ 2,942.07

**CENTRAL MISSOURI COMMUNITY ACTION**  
Combining Schedule of Activities  
For the Year Ended September 30, 2020

	BOONVILLE VFW Program: BUILDING	WORLEY BUILDING	COUNTY FUNDS	FEES FOR SERVICE	MIDAM TECH	ADMIN INDIRECT POOL	CORPORATE
Function:	Mgt & Gen	Mgt & Gen	Mgt & Gen	Mgt & Gen	Mgt & Gen	Mgt & Gen	Mgt & Gen
CFDA #:	14.252	N/A	N/A	N/A	N/A	N/A	N/A
Program Year:	9/30/2020	9/30/2020	9/30/2020	9/30/2020	9/30/2020	9/30/2020	9/30/2020
Contributions							
Grant Revenue - Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Revenue - State	-	-	-	-	-	-	-
Local	-	-	17,757.00	-	-	-	716,476.37
Local - Non Cash	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	1,268.59	962.36
Other Income	-	10,030.00	663.87	1,000.00	-	1,233,114.80	9,227.19
Gain (Loss) on Sale of Assets	-	-	-	-	-	-	-
Transfers In(Out)	121,721.70	-	-	17,830.86	9,982.49	(9,225.45)	(43,112.01)
<b>Total Revenue</b>	<b>121,721.70</b>	<b>10,030.00</b>	<b>18,420.87</b>	<b>18,830.86</b>	<b>9,982.49</b>	<b>1,225,157.94</b>	<b>683,553.91</b>
Salaries	-	-	-	-	-	756,617.21	117,833.82
Salaries - Non Cash	-	-	-	-	-	-	-
Fringe	-	-	-	-	-	173,794.98	1,753.63
In-Direct	-	-	-	-	-	-	-
Consultant	-	-	1,500.00	-	-	62,581.58	2,500.00
Consultant - Non Cash	-	-	-	-	-	-	-
Travel	-	-	-	3,387.73	-	6,463.25	-
Travel - Non Cash	-	-	-	-	-	-	-
Space Cost	80.00	-	285.00	-	-	88,486.72	25,419.09
Space Cost - Non Cash	-	-	-	-	-	-	-
Supplies	-	-	11,287.78	-	-	22,499.34	3,097.00
Supplies - Non Cash	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Contractual	-	-	-	-	-	-	-
Participants	-	-	2,812.78	-	-	877.57	-
Participants - Non Cash	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	116,733.52
Other	937.23	1,545.98	607.43	-	7.95	92,975.12	3,709.20
Other - Non Cash	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>1,017.23</b>	<b>1,545.98</b>	<b>16,492.99</b>	<b>3,387.73</b>	<b>7.95</b>	<b>1,204,295.77</b>	<b>271,046.26</b>
Revenue Over Expense	120,704.47	8,484.02	1,927.88	15,443.13	9,974.54	20,862.17	412,507.65
Net Assets, Beginning of the Year	(120,704.47)	(17,744.62)	12,298.60	(15,443.13)	(9,974.54)	(20,862.17)	1,290,582.29
Net Assets, Ending of the Year	\$ -	\$ (9,260.60)	\$ 14,226.48	\$ -	\$ -	\$ -	\$ 1,703,089.94

**CENTRAL MISSOURI COMMUNITY ACTION**  
Combining Schedule of Activities  
For the Year Ended September 30, 2020

<b>Program:</b>	Organization	SECTION EIGHT	SECTION EIGHT - COVID	CMC PROPERTIES	Elimination	Consolidated
<b>Function:</b>	Subtotals	Housing	Housing	Housing	Entries	Totals
<b>CFDA #:</b>		14.871	14.871	N/A		
<b>Program Year:</b>		9/30/2020	9/30/2020	9/30/2020		
Contributions						
Grant Revenue - Federal	\$ 13,649,838.77	\$ 1,760,844.00	\$ 32,234.48	\$ -	\$ -	15,442,917.25
Grant Revenue - State	68,621.68	-	-	-	-	68,621.68
Local	1,845,593.06	-	-	-	-	1,845,593.06
Local - Non Cash	2,332,169.17	-	-	-	(1,624,505.17)	707,664.00
Interest Income	4,326.15	8.43	-	-	-	4,334.58
Other Income	1,856,289.56	26,940.37	-	8,931.00	(1,178,894.09)	713,266.84
Gain (Loss) on Sale of Assets	500.00	-	-	-	-	500.00
Transfers In(Out)	-	-	-	-	-	-
<b>Total Revenue</b>	<b>19,757,338.39</b>	<b>1,787,792.80</b>	<b>32,234.48</b>	<b>8,931.00</b>	<b>(2,803,399.26)</b>	<b>18,782,897.41</b>
Salaries	7,279,051.21	77,493.23	17,702.23	-	-	7,374,246.67
Salaries - Non Cash	1,624,505.17	-	-	-	(1,624,505.17)	-
Fringe	2,065,561.25	26,089.27	5,085.22	-	-	2,096,735.74
In-Direct	1,161,202.30	14,501.55	3,190.24	-	(1,178,894.09)	-
Consultant	78,397.97	1,700.00	-	475.00	-	80,572.97
Consultant - Non Cash	121,617.11	-	-	-	-	121,617.11
Travel	116,510.72	3,412.90	-	-	-	119,923.62
Travel - Non Cash	15,860.65	-	-	-	-	15,860.65
Space Cost	1,480,285.87	14,361.56	3,557.28	-	-	1,498,204.71
Space Cost - Non Cash	198,200.54	-	-	-	-	198,200.54
Supplies	897,171.06	5,266.41	-	-	-	902,437.47
Supplies - Non Cash	165,615.70	-	-	-	-	165,615.70
Equipment	104,938.82	-	-	-	-	104,938.82
Contractual	55,002.69	-	-	-	-	55,002.69
Participants	2,536,002.09	1,561,035.16	2,536.00	-	-	4,099,573.25
Participants - Non Cash	18,266.42	-	-	-	-	18,266.42
Depreciation	116,733.52	-	-	-	-	116,733.52
Other	643,606.74	33,220.76	163.51	-	-	676,991.01
Other - Non Cash	188,103.58	-	-	-	-	188,103.58
<b>Total Expense</b>	<b>18,866,633.41</b>	<b>1,737,080.84</b>	<b>32,234.48</b>	<b>475.00</b>	<b>(2,803,399.26)</b>	<b>17,833,024.47</b>
Revenue Over Expense	890,704.98	50,711.96	-	8,456.00	-	949,872.94
Net Assets, Beginning of the Year	1,878,991.80	101,128.73	-	36,982.48	-	2,017,103.01
Net Assets, Ending of the Year	\$ 2,769,696.78	\$ 151,840.69	\$ -	\$ 45,438.48	\$ -	2,966,975.95

**CENTRAL MISSOURI COMMUNITY ACTION**

Columbia, Missouri

**LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM**

**GRANT NO. ERS11020001**

For the Program Period October 1, 2019 to September 30, 2020

**Schedule of Revenue and Expenses**

Revenue	
Grant Revenue-LIHEAP	
Special Start-up	
Current (initial + amendments)	\$ 2,029,423.00
Carryover	-
	<hr/>
Total Revenue	2,029,423.00
	<hr/>
Expenditures	
Personnel	183,227.04
Employee Benefits	49,647.92
Travel/Training	74.40
Rent/Space	18,447.62
Utilities	4,946.36
Equipment	7,022.08
Supplies	11,466.07
Other:Advertising	778.97
Other:Overtime	3,533.67
Indirect Costs	33,097.21
Total Administrative/ Program Services	<hr/> 312,241.34 <hr/>
ECIP Direct Services	
Winter	943,995.81
Summer	772,574.00
Emergency Services	612.00
Total ECIP Direct Services	<hr/> 1,717,181.81 <hr/>
	<hr/>
Total Expenditures	2,029,423.15
	<hr/>
Revenue over (under) Expenditures	-
Transfer from CSBG	-
	<hr/>
Ending Program Balance	<hr/> \$ - <hr/> <hr/>

Central Missouri Community Action  
Grant No. G-19-EE0007930-03-07  
RECONCILIATION OF REVENUES AND EXPENSES  
FOR THE PERIOD OF July 1, 2019 to June 30, 2020

**DIVISION OF ENERGY**

Beginning Fund Balance (funds that have been reimbursed but not expensed from the previous grant) \_\_\_\_\_ -

**Revenue**

Grant Income (funds that have been reimbursed to the agency from DNR) 290,359

**Program Income** \_\_\_\_\_ -

**Total Revenue** \_\_\_\_\_ 290,359

**Expenditures**

**Administration** 19,623

**Insurance** 1,266

**Financial Audit** -

**Leveraging** -

**T & TA** 3,743

**Program Operations** \_\_\_\_\_ 265,727

**Total Expenditures** \_\_\_\_\_ 290,359

Ending Fund Balance (this is the sum of the Beginning Fund Balance + Grant Income + Program Income - minus total Expenditures) \_\_\_\_\_ -

**SUBGRANTEE**

**Beginning Fund Balance** \_\_\_\_\_ -

**Revenue**

**Grant Income** 290,359

**Program Income** \_\_\_\_\_ -

**Total Revenue** \_\_\_\_\_ 290,359

**Expenditures**

**Administration** 19,623

**Insurance** 1,266

**Financial Audit** -

**Leveraging** -

**T & TA** 3,743

**Program Operations** \_\_\_\_\_ 265,727

**Total Expenditures** \_\_\_\_\_ 290,359

**Ending Fund Balance** \_\_\_\_\_ -

**Ending Cash on Hand** \_\_\_\_\_ -

**Ending Inventory** \_\_\_\_\_ -



Central Missouri Community Action  
Grant No. G-20-EE0007930-4-07  
RECONCILIATION OF REVENUES AND EXPENSES  
FOR THE PERIOD OF July 1, 2020 to September 30, 2020

**DIVISION OF ENERGY**

Beginning Fund Balance (funds that have been reimbursed but not expensed from the previous grant) \_\_\_\_\_ -

**Revenue**

Grant Income (funds that have been reimbursed to the agency from DNR) 184,893

**Program Income** \_\_\_\_\_ -

**Total Revenue** \_\_\_\_\_ 184,893

**Expenditures**

**Administration** 7,692

**Insurance** 3,890

**Financial Audit** -

**Leveraging** -

**T & TA** 8,866

**Program Operations** \_\_\_\_\_ 164,445

**Total Expenditures** \_\_\_\_\_ 184,893

Ending Fund Balance (this is the sum of the Beginning Fund Balance + Grant Income + Program Income - minus total Expenditures) \_\_\_\_\_ -

**SUBGRANTEE**

**Beginning Fund Balance** \_\_\_\_\_ -

**Revenue**

**Grant Income** 226,199

**Program Income** \_\_\_\_\_ -

**Total Revenue** \_\_\_\_\_ 226,199

**Expenditures**

**Administration** 7,692

**Insurance** 3,890

**Financial Audit** -

**Leveraging** -

**T & TA** 8,866

**Program Operations** \_\_\_\_\_ 205,751

**Total Expenditures** \_\_\_\_\_ 226,199

**Ending Fund Balance** \_\_\_\_\_ -

**Ending Cash on Hand** \_\_\_\_\_ -

**Ending Inventory** \_\_\_\_\_ -

**Subgrantee amounts differ from Energy Center due to generally accepted accounting principles accrual accounting adjustments, amounts reported were accurate and support was available at time of filing and unbilled administrative and support services.**

Central Missouri Community Action  
Grant No. G-19-10-0363-8-07  
RECONCILIATION OF REVENUES AND EXPENSES  
FOR THE PERIOD OF November 1, 2018 to October 31, 2019

**DIVISION OF ENERGY**

Beginning Fund Balance (funds that have been reimbursed but not expensed from the previous grant) \_\_\_\_\_ -

**Revenue**

Grant Income (funds that have been reimbursed to the agency from DNR) 184,631

**Program Income** \_\_\_\_\_ -

**Total Revenue** \_\_\_\_\_ 184,631

**Expenditures**

**Administration** 15,072

**Insurance** 370

**Financial Audit** -

**Leveraging** -

**T & TA** -

**Program Operations** \_\_\_\_\_ 169,189

**Total Expenditures** \_\_\_\_\_ 184,631

Ending Fund Balance (this is the sum of the Beginning Fund Balance + Grant Income + Program Income - minus total Expenditures) \_\_\_\_\_ -

**SUBGRANTEE**

**Beginning Fund Balance** \_\_\_\_\_ -

**Revenue**

**Grant Income** 184,631

**Program Income** \_\_\_\_\_ -

**Total Revenue** \_\_\_\_\_ 184,631

**Expenditures**

**Administration** 15,072

**Insurance** 370

**Financial Audit** -

**Leveraging** -

**T & TA** -

**Program Operations** \_\_\_\_\_ 169,189

**Total Expenditures** \_\_\_\_\_ 184,631

**Ending Fund Balance** \_\_\_\_\_ -

**Ending Cash on Hand** \_\_\_\_\_ -

**Ending Inventory** \_\_\_\_\_ -

Central Missouri Community Action  
Grant No. G19-14-0258-4-07  
RECONCILIATION OF REVENUES AND EXPENSES  
FOR THE PERIOD OF November 1, 2018 to October 31, 2019

**DIVISION OF ENERGY**

Beginning Fund Balance (funds that have been reimbursed but not expensed from the previous grant) \_\_\_\_\_ -

**Revenue**

Grant Income (funds that have been reimbursed to the agency from DNR) 60,711

**Program Income** \_\_\_\_\_ -

**Total Revenue** \_\_\_\_\_ 60,711

**Expenditures**

**Administration** 5,111

**Insurance** 150

**Financial Audit** -

**Leveraging** -

**T & TA** -

**Program Operations** \_\_\_\_\_ 55,450

**Total Expenditures** \_\_\_\_\_ 60,711

Ending Fund Balance (this is the sum of the Beginning Fund Balance + Grant Income + Program Income - minus total Expenditures) \_\_\_\_\_ -

**SUBGRANTEE**

**Beginning Fund Balance** \_\_\_\_\_ -

**Revenue**

**Grant Income** 60,711

**Program Income** \_\_\_\_\_ -

**Total Revenue** \_\_\_\_\_ 60,711

**Expenditures**

**Administration** 5,111

**Insurance** 150

**Financial Audit** -

**Leveraging** -

**T & TA** -

**Program Operations** \_\_\_\_\_ 55,450

**Total Expenditures** \_\_\_\_\_ 60,711

**Ending Fund Balance** \_\_\_\_\_ -

**Ending Cash on Hand** \_\_\_\_\_ -

**Ending Inventory** \_\_\_\_\_ -

Central Missouri Community Action  
Grant No. G20-14-0258-5-07  
RECONCILIATION OF REVENUES AND EXPENSES  
FOR THE PERIOD OF November 1, 2019 to September 30, 2020

**DIVISION OF ENERGY**

Beginning Fund Balance (funds that have been reimbursed but not expensed from the previous grant) \_\_\_\_\_ -

**Revenue**

Grant Income (funds that have been reimbursed to the agency from DNR) 58,607

**Program Income** \_\_\_\_\_ -

**Total Revenue** \_\_\_\_\_ 58,607

**Expenditures**

**Administration** 5,215

**Insurance** 24

**Financial Audit** -

**Leveraging** -

**T & TA** -

**Program Operations** \_\_\_\_\_ 53,368

**Total Expenditures** \_\_\_\_\_ 58,607

Ending Fund Balance (this is the sum of the Beginning Fund Balance + Grant Income + Program Income - minus total Expenditures) \_\_\_\_\_ -

**SUBGRANTEE**

**Beginning Fund Balance** \_\_\_\_\_ -

**Revenue**

**Grant Income** 58,607

**Program Income** \_\_\_\_\_ -

**Total Revenue** \_\_\_\_\_ 58,607

**Expenditures**

**Administration** 5,215

**Insurance** 24

**Financial Audit** -

**Leveraging** -

**T & TA** -

**Program Operations** \_\_\_\_\_ 53,368

**Total Expenditures** \_\_\_\_\_ 58,607

**Ending Fund Balance** \_\_\_\_\_ -

**Ending Cash on Hand** \_\_\_\_\_ -

**Ending Inventory** \_\_\_\_\_ -

Central Missouri Community Action  
Grant No. G-19-LIHEAP-20-07  
RECONCILIATION OF REVENUES AND EXPENSES  
FOR THE PERIOD OF October 1, 2019 to September 30, 2020

**DIVISION OF ENERGY**

Beginning Fund Balance (funds that have been reimbursed but not expensed from the previous grant) \_\_\_\_\_ -

**Revenue**

Grant Income (funds that have been reimbursed to the agency from DNR) 393,502

**Program Income** \_\_\_\_\_ -

**Total Revenue** \_\_\_\_\_ 393,502

**Expenditures**

**Administration** 19,675

**Insurance** 158

**Financial Audit** -

**Leveraging** -

**T & TA** 17,571

**Program Operations** \_\_\_\_\_ 356,098

**Total Expenditures** \_\_\_\_\_ 393,502

Ending Fund Balance (this is the sum of the Beginning Fund Balance + Grant Income + Program Income - minus total Expenditures) \_\_\_\_\_ -

**SUBGRANTEE**

**Beginning Fund Balance** \_\_\_\_\_ -

**Revenue**

**Grant Income** 393,502

**Program Income** \_\_\_\_\_ -

**Total Revenue** \_\_\_\_\_ 393,502

**Expenditures**

**Administration** 19,675

**Insurance** 158

**Financial Audit** -

**Leveraging** -

**T & TA** 17,571

**Program Operations** \_\_\_\_\_ 356,098

**Total Expenditures** \_\_\_\_\_ 393,502

**Ending Fund Balance** \_\_\_\_\_ -

**Ending Cash on Hand** \_\_\_\_\_ -

**Ending Inventory** \_\_\_\_\_ -