

**CENTRAL MISSOURI
COMMUNITY ACTION**
Columbia, Missouri

Independent Auditor's Report and
Consolidated Financial Statements with
Supplementary Information

For the Year Ended September 30, 2022

CENTRAL MISSOURI COMMUNITY ACTION
Columbia, Missouri

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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Central Missouri Community Action
Columbia, Missouri

Report on the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Central Missouri Community Action (a nonprofit organization), which comprise the consolidated statement of financial position as of September 30, 2022, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Central Missouri Community Action as of September 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Consolidated Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated 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 consolidated 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 Central Missouri Community Action'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 consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Central Missouri Community Action's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. The combining schedule of activities (presented on Pages 21 to 32) and the HUD Financial Data Schedule (presented on Pages 41-45) are prepared for additional analysis and are not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The supplementary schedules (presented on pages 33-40) are presented for purposes of additional analysis as required by grantors and are not a required part of the consolidated financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the consolidated financial statements, and, accordingly, we express no opinion on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 08, 2023, on our consideration of Central Missouri Community Action's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Central Missouri Community Action's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Central Missouri Community Action's internal control over financial reporting and compliance.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

April 08, 2023
Chanute, Kansas

CENTRAL MISSOURI COMMUNITY ACTION
Columbia, Missouri
Consolidated Statement of Financial Position
September 30, 2022

ASSETS

Current Assets	
Cash in Bank - Cash and Cash Equivalents	\$ 7,668,208.38
Certificates of Deposit	103,197.82
Receivables, Net	1,921,769.87
Prepaid Expenses	51,688.23
Inventory	249,549.43
Current Portion of Notes Receivable	43,727.28
Total Current Assets	10,038,141.01
Note Receivable	312,305.87
Less: Current Portion	(43,727.28)
Long-Term Notes Receivable	268,578.59
Capital Assets, Net	2,729,307.49
TOTAL ASSETS	\$ 13,036,027.09

LIABILITIES AND NET ASSETS

Liabilities	
Current Liabilities	
Accounts Payable	\$ 135,466.27
Accrued Payroll	286,509.24
Accrued Annual Leave	375,745.93
Accrued Payroll Withholdings	123,914.54
Refundable Grant Advances	7,236,916.24
Accrued Interest	203.64
Current Portion of Notes Payable	2,457.37
Total Current Liabilities	8,161,213.23
Long-Term Liabilities	
Notes Payable	101,411.71
Less: Current Portion	(2,457.37)
Total Long-Term Liabilities	98,954.34
TOTAL LIABILITIES	8,260,167.57
Net Assets	
Without Donor Restrictions	4,023,192.16
With Donor Restrictions	752,667.36
TOTAL NET ASSETS	4,775,859.52
TOTAL LIABILITIES AND NET ASSETS	\$ 13,036,027.09

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

CENTRAL MISSOURI COMMUNITY ACTION

Columbia, Missouri

Consolidated Statement of Activities

For the Year Ended September 30, 2022

CHANGES IN NET ASSETS

Net Assets without Donor Restrictions

Revenues and Gains

Contributions	\$ 16,270,038.38
Noncash Contributions	508,972.38
Interest Income	3,165.87
Other Income	151,802.09
Gain (Loss) on Sale of Assets	(81,244.20)
Total Revenues and Gains	<u>16,852,734.52</u>

Expenses

Program Services

Early Childhood Development	8,722,280.93
Elderly Services	420,899.71
Weatherization Services	1,398,306.48
Energy Assistance	2,018,702.44
Housing Services	2,051,945.48
Community Services	2,134,438.59
Women's Services	483,605.29

Supporting Activities

Management and General	1,408,577.77
Fundraising	68,068.40

Total Expenses

18,706,825.09

Net Assets Released From Restrictions

through Satisfaction of Program Restrictions	<u>2,324,932.26</u>
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Increase (Decrease) in Net Assets without Donor Restrictions

470,841.69

Net Assets with Donor Restrictions

Contributions	2,413,650.10
Interest	11.47
Other Income	4,005.99

Net Assets Released From Restrictions

Through Satisfaction of Program Restrictions	(2,324,932.26)
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Increase (Decrease) in Net Assets with Donor Restrictions

92,735.30

Increase (Decrease) in Net Assets

563,576.99

Net Assets - Beginning of the Year

4,212,282.53

Net Assets - End of the Year

\$ 4,775,859.52

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

CENTRAL MISSOURI COMMUNITY ACTION
Columbia, Missouri
Consolidated Statement of Functional Expenses
For the Year Ended September 30, 2022

Program Services						
	Early Childhood Development	Elderly Services	Weatherization Services	Energy Assistance	Housing Services	
Salaries	\$ 4,940,842.09	\$ 127,564.80	\$ 435,137.56	\$ 210,941.58	\$ 189,879.62	
Fringe	1,207,644.77	30,011.46	89,981.66	40,372.65	41,403.72	
Consultant	41,336.95	-	-	-	2,009.89	
Travel	133,039.10	11,503.13	44,978.46	48.13	3,980.43	
Space Cost	820,966.19	11,976.55	22,257.02	16,365.88	28,091.90	
Supplies	781,144.37	11,694.97	9,463.74	9,867.14	5,544.60	
Equipment	54.95	-	25,157.65	-	1,679.80	
Contractual	55,470.44	-	-	-	500.00	
Participants	282,380.83	208,991.80	724,731.82	1,727,319.11	1,724,810.39	
Depreciation	148,812.00	-	7,645.90	-	21,904.43	
Other	310,589.24	19,157.00	38,952.67	13,787.95	32,140.70	
Total Expenses	\$ 8,722,280.93	\$ 420,899.71	\$ 1,398,306.48	\$ 2,018,702.44	\$ 2,051,945.48	
Program Services			Supporting Activities			
	Community Services	Women's Services	Total Program Services	Management and General	Fundraising	Total Organization Services
Salaries	\$ 1,186,852.55	\$ 268,227.77	\$ 7,359,445.97	\$ 682,040.68	\$ 33,014.28	\$ 8,074,500.93
Fringe	286,000.77	38,411.49	1,733,826.52	144,658.00	7,002.19	1,885,486.71
Consultant	8,795.00	33,399.45	85,541.29	204,250.66	9,886.78	299,678.73
Travel	52,452.14	5,008.68	251,010.07	17,206.41	832.88	269,049.36
Space Cost	146,767.14	41,410.13	1,087,834.81	80,886.80	3,915.34	1,172,636.95
Supplies	103,995.74	17,014.11	938,724.67	34,956.67	1,692.08	975,373.42
Equipment	5,531.34	-	32,423.74	-	-	32,423.74
Contractual	33,923.23	-	89,893.67	-	-	89,893.67
Participants	196,013.50	43,239.00	4,907,486.45	2,355.30	-	4,909,841.75
Depreciation	-	-	178,362.33	100,033.74	4,842.15	283,238.22
Other	114,107.18	36,894.66	565,629.40	142,189.51	6,882.70	714,701.61
Total Expenses	\$ 2,134,438.59	\$ 483,605.29	\$ 17,230,178.92	\$ 1,408,577.77	\$ 68,068.40	\$ 18,706,825.09

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

CENTRAL MISSOURI COMMUNITY ACTION

Columbia, Missouri

Consolidated Statement of Cash Flows
For the Year Ended September 30, 2022

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in Net Assets	\$ 563,576.99
Adjustments to Reconcile Change in Net Assets to Net Cash Used in Operating Activities	
Depreciation Expense	283,238.22
(Gain) Loss on Sale of Assets	81,244.20
(Increase) Decrease in Receivables	(796,816.23)
(Increase) Decrease in Prepaid Expense	(5,145.08)
(Increase) Decrease in Inventory	(19,358.70)
Increase (Decrease) in Accounts Payable	(179,084.01)
Increase (Decrease) in Accrued Payroll	(234,165.38)
Increase (Decrease) in Accrued Annual Leave	(11,258.85)
Increase (Decrease) in Accrued Payroll Withholdings	(110,974.51)
Increase (Decrease) in Refundable Grant Advances	5,926,138.78
	<hr/>
Net Cash Provided by (Used in) Operating Activities	5,497,395.43
CASH FLOWS FROM INVESTING ACTIVITIES	
Payments for Purchase of Capital Assets	(941,300.40)
Reinvestment of Interest from Investments	(118.54)
Proceeds from the Collection of Notes Receivable	31,284.42
Cash Received from Sale of Assets	118,465.00
	<hr/>
Net Cash Provided by (Used in) Investing Activities	(791,669.52)
CASH FLOWS FROM FINANCING ACTIVITIES	
Proceeds from Issuance of Notes Payable	-
Principal Payments on Notes Payable	(12,378.17)
	<hr/>
Net Cash Provided by (Used in) Financing Activities	(12,378.17)
Net Increase (Decrease) in Cash and Cash Equivalents	4,693,347.74
Cash and Cash Equivalents, Beginning of the Year	2,974,860.64
	<hr/>
Cash and Cash Equivalents, End of the Year	\$ 7,668,208.38
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Supplementary Information:	
Cash Paid for Interest	\$ 971.12
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The accompanying notes are an integral
part of the financial statements.

CENTRAL MISSOURI COMMUNITY ACTION
Columbia, Missouri

Notes to the Consolidated Financial Statements
September 30, 2022

1. NATURE OF ACTIVITIES

Central Missouri Community Action (the "Organization") is a nonprofit organization established in 1965 which serves the economically and socially disadvantaged persons in Audrain, Boone, Callaway, Cole, Cooper, Howard, Moniteau, Osage counties. The consolidated financial statements include the accounts of Central Missouri Community Action, two affiliated organizations, and a 'disregarded' LLC entity. The affiliated Organizations are Boone County Housing Agency (PHA) and CMCHDC Properties Ltd., each can sue and be sued, and can buy, sell, or lease real property. The 'disregarded' entity is Community Micro Business, LLC.

The Organization provides services to stimulate a better focusing of all available local, state, federal and private resources upon the goal of enabling low income families and individuals to attain the skills, knowledge, motivations, and to secure the opportunities needed for them to become more fully self-sufficient. The Organization administers the following major sources of revenue to meet the needs of the area it serves: Head Start Programs, Weatherization Assistance Programs, Low-Income Home Energy Assistance Programs, Community Services Block Grant Programs, Housing Choice Vouchers Program, and others. The affiliated organization, CMCHDC Properties Ltd., is the general partner for the seven limited partnerships established to provide affordable housing for low income individuals. Expenses are broken down by program services. The following is a description of the program services:

Early Childhood Development - Provides high quality comprehensive child and family development services to income and age eligible children and their families, which includes education, health, nutrition, mental health, and parent involvement.

Elderly Services - Coordinates a volunteer program to assist with providing early childhood experiences and education.

Weatherization Services - Weatherizes the homes of low income individuals and families in order to reduce their monthly energy costs.

Energy Assistance - Assist qualified individuals and families by providing limited payments to have electricity and/or gas bills paid and services restored.

Women's Services - Services dedicated to providing small business development assistance to aspiring women, with a focus on minority and low-to-moderate income-based entrepreneurs throughout Mid-Missouri..

Housing Services - Provides home ownership, down payment assistance, and transitional housing for those who are income eligible, including housing rehabilitation and rental assistance.

Community Services - Community services programs strive to reduce poverty and empower low-income families to become self-sufficient.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Organization's program policy is to prepare its financial statements on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities. Assets are recorded at cost when purchased, or in the case of gifts, at fair value at the date of the gift. Investments are valued at fair value for financial statement presentation.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounting Estimates

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

Liquidity

Assets are presented in the accompanying statement of financial position according to their nearness of conversion to cash and liabilities according to the nearness of their maturity and resulting use of cash.

Cash and Cash Equivalents

For purposes of the statement of cash flows, cash and cash equivalents include all highly liquid instruments with a maturity of three months or less when acquired.

Allowance for Doubtful Accounts

Accounts receivable are stated at unpaid balances, less an allowance for doubtful accounts. The Organization provides for losses on accounts receivable using the allowance method. The allowance is based on experience, third-party contracts, and other circumstances, which may affect the ability of their grantors to meet their obligations. Receivables are considered impaired if full payments are not received in accordance with the contractual terms. It is the Organization's policy to charge off uncollectible accounts receivable when management determines the receivable will not be collected.

Inventory

Inventory consists of office supplies and works in progress and are valued at cost, using the first-in, first-out method (FIFO).

Capital Assets

Capital assets are stated at cost, if purchased, and at fair value at the date of donation, if donated. The Organization's capitalization policy includes items with a useful life of more than one year and an initial value of \$5,000.00 or more. Such items acquired under grants from Federal and state sources are considered to be owned by the Organization while used in the programs for which they are purchased or in programs authorized in the future. However, the funding source has a reversionary interest in the property. Property and equipment purchased or donated to the corporate account are depreciated based on estimated useful lives using the straight-line method as follows:

Equipment	3-7 Years
Vehicles	5 Years
Buildings and Improvements	15-40 Years

Contributions and Unconditional Promises to Give

Contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted by the donor for specific purposes are reported as contributions with donor restrictions that increases that net asset class. When donor restrictions expire, that is, when a time restriction ends and/or a purpose restriction is fulfilled, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restriction.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Assets

The Organization's net assets and changes thereto are classified and reported as follows:

Net assets without donor restrictions – consists of amounts that are available for use in carrying out the activities of The Organization and are not subject to donor-imposed restrictions.

Net assets with donor restrictions – Net assets subject to donor or certain grantor imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. We report contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Income Taxes

The Organization is exempt from Federal income taxes under IRS Code Section 501(c)3. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2).

Revenue Recognition

Contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted by the donor for specific purposes are reported as contributions with donor restrictions that increases that net asset class. When donor restrictions expire, that is, when a time restriction ends and/or a purpose restriction is fulfilled, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restriction.

Contributions may be considered conditional or non-conditional. A conditional contribution exists if a) one or more barrier exists and b) the right to receive or retain payment or delivery of the promised asset depends on meeting those barriers. In cases of ambiguous donor stipulations or stipulations that are not clearly unconditional are presumed to be conditional. Conditional contributions are recognized when conditions have been substantially met or waived by the donor. Non-conditional contributions are recognized when received or right to receive is obtained through documentation.

Grant revenue may be considered a contribution, entirely an exchange transaction, or a combination of the two. If a grant is considered a contribution, it is recognized as described in the above paragraph. If a grant is considered an exchange transaction, it falls under the guidance of Topic 606 and additional steps are taken to ensure correct recording of revenue. The performance obligation is satisfied when the services outlined in the grant contract are rendered.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Non Cash Contributions

Contributed personnel services are recognized and recorded at fair value only to the extent they create or enhance nonfinancial assets or require specialized skills, are provided by individuals possessing those skills and would typically need to be purchased if not provided by donations. Contributed goods are recognized at fair value on the date received.

Allocated Costs

The Organization allocates its expenses on a functional basis among its various programs and support services. Expenses that can be identified with a specific program and support service are allocated directly according to their natural expenditure classification. Other expenses that are common to several functions are allocated using various allocation methods as follows:

- 1) Personnel is based on functions performed by staff.
- 2) Travel is based on program/service which directly benefits by such travel costs and/or percentages derived from staffing allocations.
- 3) Occupancy costs are based primarily on utilization.
- 4) Phone is based primarily on number of lines and history of long distance charges.
- 5) Printing/Supplies are based primarily on utilization.

3. CONCENTRATION OF CREDIT RISK

At year-end, the carrying amount of the Organization's deposits including certificates of deposit was \$7,770,898.82. The bank balance was held at one bank resulting in a concentration of credit risk. The bank balance was \$7,987,640.76. Of the bank balance, \$171,640.76 was covered by FDIC insurance, and \$7,816,000.00 was collateralized with repurchase sweep accounts held by a third-party bank in the Organization's name.

4. CERTIFICATES OF DEPOSIT

The certificate bears an interest rate of 0.15% 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, 2022 is \$8,726.04 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, 2022, consist of amounts due under the following programs:

Grant and Contract Receivables:	
Head Start	\$ 692,646.47
Head Start – ARPA	82,630.47
Head Start – COVID	11,416.48
Section 8 – HAP Reserves	17,231.24
Bridge Grant	66,495.94
Community Services Block Grant	85,313.81
Community Services Block Grant – COVID	161,328.77
Foster Grand Parents Program	3,443.37
Health Marriage Initiative	49,580.52
Retired Senior Volunteer Program	22,277.23
LISC	43,873.95
Mid Mo Regional Planning	5,281.09
Skill Up FNS	41,442.83
Skill Up TANF	7,277.71
Missouri Health Foundation	29,640.44
USDA – Head Start Meals	40,580.96
Weatherization DOE	4,727.43
Weatherization LiHEAP	42,811.00
Weatherization LiHEAP ARPA	280,507.16
Women’s Business Center	<u>165,159.80</u>
Total Grants and Contracts	1,853,666.67
Other Receivables	
Daycare Fees	54,032.09
Section 8 Fraud Receivables	2,257.00
Sale of Asset Proceeds	5,000.00
Miscellaneous Reimbursements	<u>6,814.11</u>
Total Receivables, Net	<u>\$ 1,921,769.87</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 \$120,043.54 at September 30, 2022.

7. INVENTORY

Inventory consists of the following at September 30, 2022:

Weatherization Supplies	\$ 9,884.91
Audrain Lots Held of Sale	38,845.71
Weatherization Work In Progress – Materials	101,330.91
Weatherization Work In Progress – Labor	<u>99,487.90</u>
Total Inventory	<u>\$ 249,549.43</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, 2022. The balance due at September 30, 2022 is \$148,142.57

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, 2022 is \$148,963.30.

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, 2022 is \$15,200.00.

9. CAPITAL ASSETS

Following are the changes in capital assets for the year ended September 30, 2022:

	Balance 9/30/2021	Additions	Retirements	Balance 9/30/2022
Capital Assets Not Being Depreciated				
Land	\$ 62,668.03	\$ -	\$ -	\$ 62,668.03
Construction In Progress	94,848.82	150,692.89	(199,709.20)	45,832.51
Other Capital Assets				
Buildings and Improvements	2,072,413.26	87,928.17	-	2,160,341.43
Land Improvements	-	216,391.70	-	216,391.70
Equipment	1,617,328.70	153,474.64	-	1,770,803.34
Vehicles	377,024.00	332,813.00	(89,007.00)	620,830.00
Total Capital Assets	<u>4,224,282.81</u>	<u>941,300.40</u>	<u>(288,716.20)</u>	<u>4,876,867.01</u>
Accumulated Depreciation				
Buildings and Improvements	(697,233.16)	(110,200.09)	-	(807,433.25)
Land Improvements	-	(7,213.06)	-	(7,213.06)
Equipment	(996,239.43)	(118,773.27)	-	(1,115,012.70)
Vehicles	(259,855.71)	(47,051.80)	89,007.00	(217,900.51)
Total Accumulated Depreciation	<u>(1,953,328.30)</u>	<u>(283,238.22)</u>	<u>89,007.00</u>	<u>(2,147,559.52)</u>
Total Net Capital Assets	<u>\$ 2,270,954.51</u>	<u>\$ 658,062.18</u>	<u>\$ (199,709.20)</u>	<u>\$ 2,729,307.49</u>

10. REFUNDABLE GRANT ADVANCES

Refundable grant advances at September 30, 2022, consist of grant funds received in excess of expenses in the following programs:

LiHEAP ECIP Grant	\$ 1,768,394.44
LiHEAP ARPA	4,415,512.00
LiWAP	72,205.46
LISC Alternative	12,242.02
Shelter Plus Care	8,639.22
Daycare Fees Due Back to State	874,200.19
City of Columbia Housing Program	13,309.89
Bridge Grant	40,770.37
MDHC Grant	8,653.33
ARP – American Rescue Grant	<u>22,989.32</u>
Total Grant Advances	<u>\$ 7,236,916.24</u>

11. NOTES PAYABLE

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, 2022, is \$62,905.71

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, 2022, is \$38,506.00.

The following is a summary of changes in notes payable for the year ended September 30, 2022:

<u>Obligations:</u>	<u>Principal September 30, 2021</u>	<u>Principal Received (Paid)</u>	<u>Principal September 30, 2022</u>	<u>Interest Paid</u>
Fourth – 2 Fourth Ave. Central Bank of Boone County – Head Start	\$ 65,097.90	\$ (2,192.19)	\$ 62,905.71	\$ 728.22
City of Columbia – HOME	10,185.98	(10,185.98)	0.00	242.90
	<u>38,506.00</u>	<u>0.00</u>	<u>38,506.00</u>	<u>0.00</u>
Total Notes Payable	<u>\$ 113,789.88</u>	<u>\$ (12,378.17)</u>	<u>\$ 101,411.71</u>	<u>\$ 971.12</u>

The schedule of maturities of notes payable is as follows:

<u>Year Ending September 30:</u>	<u>Amount</u>
2023	\$ 2,457.37
2024	2,558.23
2025	2,677.83
2026	2,795.50
2027	2,918.38
Thereafter	<u>88,004.40</u>
Total	<u>\$ 101,411.71</u>

12. OPERATING LEASES

As of September 30, 2022, 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, 2022, were \$454,607.26. Under the current lease agreements, the future minimum lease rentals are as follows:

2023	\$	349,365.50
2024		210,126.00
2025		184,926.00
2026		124,560.00

13. 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.

14. 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, 2022, was \$151,196.46.

15. NET ASSETS

Net assets without donor restrictions

At September 30, 2022, 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	\$	2,092.89
COMO Helps		1,500.00
Head Start Donations		67,066.96
Foster Grandparents Donations		7,739.76
Retired Senior Volunteer Donations		415.00
UE Gas Donation		218,663.86
Women's Business Center – Aspire Donation		2,812.05
Women's Business Center Donations		16,738.60
Micro Loan Program		44,520.46
JR Albert Foundation		61,657.34
Employee Engagement Donation		55,475.64
Community Financial Services Donation		50,000.00
Upward Mobility Donation		3,500.00
County Donations		25,294.16
HUD – Housing Choice Voucher Program		<u>195,190.64</u>
Total Net Assets with Donor Restrictions	\$	<u>752,667.36</u>

16. LIQUIDITY

The Organization regularly monitors liquidity required to meet its operating needs and other commitments. The Organization has various sources of liquidity at its disposal, including cash and cash equivalents, certain certificates of deposits, and certain receivables.

For purposes of analyzing resources available to meet general expenditures over a one year period, the Organization considers conduct of services undertaken to support program activities to be general expenditures.

In addition to financial assets available to meet general expenditures over the next year, the Organization operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by resources restricted by grantors or donors. Financial assets available for general expenditure, that is, without donor or other restrictions or designations limiting their use, within twelve months of the statement of financial position date, comprise the following.

Cash and Cash Equivalents	\$ 7,668,208.38
Certificates of Deposit	103,197.82
Accounts Receivable, Net	1,921,769.87
Less: Grant Advances	(7,236,916.24)
Less: Cash Received with Donor Restrictions	<u>(752,667.36)</u>
Net Liquidity	<u>\$ 1,703,592.47</u>

17. 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>Foster Grandparents</u>	<u>Women’s Bus. Center</u>	<u>Retired Senior Volunteers</u>
Volunteers	\$ 2,371,308.60	\$ 0.00	\$ 0.00	\$ 0.00
Professional	40,102.95	0.00	6,880.00	0.00
Space Costs	130,593.29	0.00	41,379.00	6,621.48
Supplies	107,652.41	0.00	0.00	740.00
Travel	1,256.67	3,810.35	0.00	0.00
Participants	122,464.61	39,044.68	0.00	8,426.94
Other	0.00	0.00	0.00	0.00
Program In-Kind	2,773,378.53	42,855.03	48,259.00	15,788.42
Non-GAAP	<u>(2,371,308.60)</u>	<u>(0.00)</u>	<u>(0.00)</u>	<u>(0.00)</u>
Total In-Kind	<u>\$ 402,069.93</u>	<u>\$ 42,855.03</u>	<u>\$ 48,259.00</u>	<u>\$ 15,788.42</u>

19. 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.

December 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.

20. 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.

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.

20. REAL ESTATE JOINT VENTURES (Continued)

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 Boonville, 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.

21. SUBSEQUENT EVENTS

The Organization evaluated events and transactions occurring subsequent to September 30, 2022, through April 08, 2023, 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, 2022

	HEAD START	EARLY HEAD START	HEAD START - EXTENSION	EARLY HEAD START EXPANSION	HEAD START AMERICAN RESCUE PLAN	HEAD START COVID	USDA
Program:	Childhood	Childhood	Childhood	Childhood	Childhood	Childhood	Childhood
Function:	93.600	93.600	93.600	93.600	93.600	93.600	10.558
CFDA #:							
Contributions							
Grant Revenue - Federal	\$ 3,616,254.25	\$ 3,053,789.71	\$ 621,925.11	\$ 646,674.47	\$ 172,879.18	\$ 25,096.01	\$ 276,642.95
Grant Revenue - State	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-
Local - Non Cash	900,756.83	1,049,959.00	-	-	822,662.70	-	-
Interest Income	-	-	-	-	-	-	-
Other Income	1,184.89	1,546.87	273.79	265.02	1.44	27.68	673.21
Gain (Loss) on Sale of Assets	1,300.00	600.00	-	-	-	-	-
Transfers In(Out)	-	-	-	-	-	-	-
Total Revenue	4,519,495.97	4,105,895.58	622,198.90	646,939.49	995,543.32	25,123.69	277,316.16
Salaries	1,891,928.00	1,585,277.05	321,104.23	387,436.32	-	14,504.00	32,095.01
Salaries - Non Cash	575,301.72	1,020,859.82	-	-	775,147.06	-	-
Fringe	461,560.98	395,455.38	84,382.42	86,887.55	-	3,607.57	8,688.22
In-Direct	329,692.11	277,393.06	56,768.13	66,405.34	-	2,535.62	5,709.65
Consultant	1,234.00	-	-	-	-	-	-
Consultant - Non Cash	36,150.95	3,382.00	-	-	570.00	-	-
Travel	47,587.51	42,825.17	16,348.69	21,173.44	-	-	247.08
Travel - Non Cash	1,235.87	-	-	-	20.80	-	-
Space Cost	474,481.50	337,326.53	47,404.98	32,103.13	172,638.74	-	5.25
Space Cost - Non Cash	59,706.17	25,259.52	-	-	45,627.60	-	-
Supplies	158,944.44	178,462.07	18,286.81	15,274.22	-	4,206.75	229,518.62
Supplies - Non Cash	105,910.10	457.66	-	-	1,284.65	-	-
Equipment	63,354.95	93,422.00	45,909.72	5,807.28	-	-	-
Contractual	10,979.68	20,471.18	150.80	563.30	-	-	-
Participants	31,824.21	35,660.18	12,287.14	14,141.04	-	-	130.02
Participants - Non Cash	122,452.02	-	-	-	12.59	-	-
Depreciation	-	-	-	-	-	-	-
Other	147,151.76	89,643.96	19,555.98	17,147.87	241.88	269.75	922.31
Other - Non Cash	-	-	-	-	-	-	-
Total Expense	4,519,495.97	4,105,895.58	622,198.90	646,939.49	995,543.32	25,123.69	277,316.16
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, 2022

	STATE/PARENT CHILD CARE REIMB	STATE/PARENT CHILD CARE COVID	SHOW ME HEALTHY RELATIONSHIPS	SHOW ME HEALTHY RELATIONSHIPS DONATIONS	THE BRIDGE	THE BRIDGE - UW	THE BRIDGE DONATIONS
Program:	CHILD CARE REIMB	CHILD CARE COVID	RELATIONSHIPS	DONATIONS	CHILDHOOD	CHILDHOOD	CHILDHOOD
Function:	Childhood	Childhood	Childhood	Childhood	Childhood	Childhood	Childhood
CFDA #:	N/A	21.019	93.086	N/A	N/A	N/A	N/A
Contributions							
Grant Revenue - Federal	\$ -	\$ 143.46	\$ 262,438.61	\$ -	\$ -	\$ -	\$ -
Grant Revenue - State	588,701.55	26,624.00	-	-	-	-	-
Local	-	-	-	74.04	331,868.47	22,615.10	2,000.00
Local - Non Cash	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Other Income	-	-	153.32	0.95	427.80	0.55	15.36
Gain (Loss) on Sale of Assets	-	-	-	-	-	-	-
Transfers In(Out)	-	-	-	-	-	-	-
Total Revenue	588,701.55	26,767.46	262,591.93	74.99	332,296.27	22,615.65	2,015.36
Salaries	388,752.84	2,339.26	145,652.96	-	157,442.63	14,309.79	-
Salaries - Non Cash	-	-	-	-	-	-	-
Fringe	94,961.96	562.58	34,650.73	-	34,660.15	2,227.23	-
In-Direct	67,787.95	406.26	25,242.52	-	26,894.39	2,315.18	-
Consultant	-	-	-	-	-	-	-
Consultant - Non Cash	-	-	-	-	-	-	-
Travel	1,942.12	12.25	-	-	1,093.43	552.74	-
Travel - Non Cash	-	-	-	-	-	-	-
Space Cost	22,486.43	-	31,178.42	-	19,047.69	20.50	-
Space Cost - Non Cash	-	-	-	-	-	-	-
Supplies	6,768.89	-	6,195.15	132.25	47,824.75	11.67	14.86
Supplies - Non Cash	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Contractual	-	-	-	-	23,305.48	-	-
Participants	139.52	23,447.11	1,064.39	-	19,562.79	550.00	2,378.00
Participants - Non Cash	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Other	5,861.84	-	18,607.76	-	8,074.49	2,628.54	-
Other - Non Cash	-	-	-	-	-	-	-
Total Expense	588,701.55	26,767.46	262,591.93	132.25	337,905.80	22,615.65	2,392.86
Revenue Over Expense	-	-	-	(57.26)	(5,609.53)	-	(377.50)
Net Assets, Beginning of the Year	-	-	-	1,463.98	44,377.12	-	2,470.39
Net Assets, Ending of the Year	\$ -	\$ -	\$ -	\$ 1,406.72	\$ 38,767.59	\$ -	\$ 2,092.89

CENTRAL MISSOURI COMMUNITY ACTION

Combining Schedule of Activities

For the Year Ended September 30, 2022

	COMO HELPS	HEAD START	ELDERLY & HANDICAPPED	FOSTER	FOSTER	RETIRED SENIOR	RETIRED SENIOR
Program:	Childhood	Childhood	TRANSPORTATION	GRANDPARENTS	GRANDPARENTS	VOLUNTEER	VOLUNTEER
Function:	Childhood	Childhood	Elderly	Elderly	Elderly	Elderly	Elderly
CFDA #:	N/A	N/A	N/A	94.011	N/A	94.002	N/A
Contributions							
Grant Revenue - Federal	\$ -	\$ -	\$ -	\$ 313,774.38	\$ -	\$ 56,111.83	\$ -
Grant Revenue - State	-	-	-	-	-	-	-
Local	-	50,205.62	8,376.72	-	1,750.00	-	415.00
Local - Non Cash	-	-	-	42,855.03	-	15,788.42	-
Interest Income	-	-	-	-	-	-	-
Other Income	-	169.44	-	101.48	-	46.71	-
Gain (Loss) on Sale of Assets	-	-	-	-	-	-	-
Transfers In(Out)	-	-	(8,376.72)	8,376.72	-	-	-
Total Revenue	-	50,375.06	-	365,107.61	1,750.00	71,946.96	415.00
Salaries	-	-	-	93,142.83	1,714.62	32,707.35	-
Salaries - Non Cash	-	-	-	-	-	-	-
Fringe	-	-	-	23,259.41	196.88	6,555.17	-
In-Direct	-	-	-	16,296.31	267.61	5,496.75	-
Consultant	-	-	-	-	-	-	-
Consultant - Non Cash	-	-	-	-	-	-	-
Travel	-	-	-	6,214.89	43.90	1,433.99	-
Travel - Non Cash	-	-	-	3,810.35	-	-	-
Space Cost	-	194.75	-	5,354.69	-	0.38	-
Space Cost - Non Cash	-	-	-	-	-	6,621.48	-
Supplies	-	7,851.48	-	8,876.52	-	2,078.45	-
Supplies - Non Cash	-	-	-	-	-	740.00	-
Equipment	-	-	-	-	-	-	-
Contractual	-	-	-	-	-	-	-
Participants	-	18,731.82	-	158,478.38	2,682.80	359.00	-
Participants - Non Cash	-	-	-	39,044.68	-	8,426.94	-
Depreciation	-	-	-	-	-	-	-
Other	-	483.10	-	10,629.55	1,000.00	7,527.45	-
Other - Non Cash	-	-	-	-	-	-	-
Total Expense	-	27,261.15	-	365,107.61	5,905.81	71,946.96	-
Revenue Over Expense	-	23,113.91	-	-	(4,155.81)	-	415.00
Net Assets, Beginning of the Year	1,500.00	43,953.05	-	-	11,895.57	-	-
Net Assets, Ending of the Year	\$ 1,500.00	\$ 67,066.96	\$ -	\$ -	\$ 7,739.76	\$ -	\$ 415.00

CENTRAL MISSOURI COMMUNITY ACTION

Combining Schedule of Activities

For the Year Ended September 30, 2022

	WEATHERIZATION/ Program: DOE	AMEREN GAS	AMEREN ELECTRIC	WEATHERIZATION LIHEAP	WEATHERIZATION LIHEAP	WEATHERIZATION LIHEAP-ARPA	LOW INCOME ENERGY ASSISTANCE
Function:	Wzn	Wzn	Wzn	Wzn	Wzn	Wzn	Energy
CFDA #:	81.042	N/A	N/A	93.568	93.568	93.568	93.568
Contributions							
Grant Revenue - Federal	\$ 268,364.77	\$ -	\$ -	\$ 493,268.00	\$ 47,247.00	\$ 549,201.16	\$ 1,994,959.41
Grant Revenue - State	-	160,735.00	-	-	-	-	-
Local	-	-	-	-	-	-	-
Local - Non Cash	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Other Income	476.65	0.19	-	166.99	-	238.64	15,701.48
Gain (Loss) on Sale of Assets	-	-	-	-	-	5,000.00	-
Transfers In(Out)	-	-	-	-	-	-	-
Total Revenue	268,841.42	160,735.19	-	493,434.99	47,247.00	554,439.80	2,010,660.89
Salaries	73,018.55	69,039.45	5,601.65	163,262.55	-	124,215.36	180,812.07
Salaries - Non Cash	-	-	-	-	-	-	-
Fringe	22,703.53	18,769.26	4,319.13	20,033.40	-	24,156.34	35,530.60
In-Direct	14,169.17	13,020.53	1,447.33	27,015.46	69.72	20,772.04	30,287.97
Consultant	-	-	-	-	-	-	-
Consultant - Non Cash	-	-	-	-	-	-	-
Travel	7,348.71	175.65	7.26	13,350.44	-	24,096.40	48.13
Travel - Non Cash	-	-	-	-	-	-	-
Space Cost	7,616.29	1,809.39	-	6,281.59	-	6,549.75	16,097.13
Space Cost - Non Cash	-	-	-	-	-	-	-
Supplies	2,080.86	95.62	6.30	3,676.05	-	3,604.91	8,008.08
Supplies - Non Cash	-	-	-	-	-	-	-
Equipment	8,261.37	-	20.00	27,573.02	19,930.19	150,859.07	-
Contractual	-	-	-	-	-	-	-
Participants	123,289.25	127,978.08	41,370.56	223,660.86	27,247.09	181,185.98	1,727,319.11
Participants - Non Cash	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Other	10,353.69	986.07	31.34	8,581.62	-	18,999.95	12,557.80
Other - Non Cash	-	-	-	-	-	-	-
Total Expense	268,841.42	231,874.05	52,803.57	493,434.99	47,247.00	554,439.80	2,010,660.89
Revenue Over Expense	-	(71,138.86)	(52,803.57)	-	-	-	-
Net Assets, Beginning of the Year	-	289,802.72	65,738.53	-	-	-	-
Net Assets, Ending of the Year	\$ -	\$ 218,663.86	\$ 12,934.96	\$ -	\$ -	\$ -	\$ -

CENTRAL MISSOURI COMMUNITY ACTION
Combining Schedule of Activities
For the Year Ended September 30, 2022

	LOW INCOME Program: WATER ASSISTANCE	LISC-HEALTHY HOMES	LISC-GM	LISC-WBC	RURAL LISC DIGITAL NAVIGATOR	VANDALIA HOUSING	2 FOURTH AVE
Function:	Energy	Housing	Housing	Housing	Housing	Housing	Housing
CFDA #:	93.568	14.252	14.252	14.252	14.252	N/A	N/A
Contributions							
Grant Revenue - Federal	\$ 43,225.54	\$ 7,537.97	\$ -	\$ 787.10	\$ 19,500.00	\$ -	\$ -
Grant Revenue - State	-	-	-	-	-	-	-
Local	-	-	55,000.00	-	-	-	-
Local - Non Cash	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Other Income	-	(9.98)	-	-	-	5,470.00	7,907.00
Gain (Loss) on Sale of Assets	-	-	-	-	-	-	-
Transfers In(Out)	-	-	-	-	-	-	-
Total Revenue	43,225.54	7,527.99	55,000.00	787.10	19,500.00	5,470.00	7,907.00
Salaries	30,129.51	6,061.50	36,946.45	404.96	6,683.37	-	-
Salaries - Non Cash	-	-	-	-	-	-	-
Fringe	4,842.05	550.75	7,747.38	63.72	2,054.21	-	-
In-Direct	4,896.02	925.72	6,257.13	65.62	1,223.26	-	-
Consultant	-	-	-	-	-	-	-
Consultant - Non Cash	-	-	-	-	-	-	-
Travel	-	-	1,039.27	252.80	-	-	-
Travel - Non Cash	-	-	-	-	-	-	-
Space Cost	268.75	-	-	-	-	2,730.00	7,657.25
Space Cost - Non Cash	-	-	-	-	-	-	-
Supplies	1,859.06	-	1,773.01	-	-	-	-
Supplies - Non Cash	-	-	-	-	-	-	-
Equipment	-	-	-	-	1,679.80	-	-
Contractual	-	-	-	-	-	-	-
Participants	-	-	835.55	-	179.96	46,614.84	-
Participants - Non Cash	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Other	1,230.15	-	401.21	-	8,055.10	1,173.00	4,300.89
Other - Non Cash	-	-	-	-	-	-	-
Total Expense	43,225.54	7,537.97	55,000.00	787.10	19,875.70	50,517.84	11,958.14
Revenue Over Expense	-	(9.98)	-	-	(375.70)	(45,047.84)	(4,051.14)
Net Assets, Beginning of the Year	-	-	-	-	-	(10,718.53)	(23,420.26)
Net Assets, Ending of the Year	\$ -	\$ (9.98)	\$ -	\$ -	\$ (375.70)	\$ (55,766.37)	\$ (27,471.40)

CENTRAL MISSOURI COMMUNITY ACTION

Combining Schedule of Activities

For the Year Ended September 30, 2022

	COLE AFFORDABLE HOUSING	COLUMBIA AFFORDABLE HOUSING	COLUMBIA OAKS CENTALIA	CITY OF COLUMBIA HOUSING ASSISTANCE	WEATHERED ROCK II	CHDO- SAVINGS ACCOUNT	REHAB-REHAB PROJECTS
Program:	Housing	Housing	Housing	Housing	Housing	Housing	Housing
Function:	Housing	Housing	Housing	Housing	Housing	Housing	Housing
CFDA #:	N/A	14.239	N/A	N/A	N/A	N/A	N/A
Contributions							
Grant Revenue - Federal	\$ -	\$ 18,602.63	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Revenue - State	-	-	-	-	-	-	-
Local	-	-	-	43,300.00	-	-	-
Local - Non Cash	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	2,162.19	-
Other Income	-	5.20	-	-	3.84	37,351.00	-
Gain (Loss) on Sale of Assets	-	(88,144.20)	-	-	-	-	-
Transfers In(Out)	500.00	119,170.80	-	-	-	(20,358.69)	-
Total Revenue	500.00	49,634.43	-	43,300.00	3.84	19,154.50	-
Salaries	-	-	-	2,715.94	-	-	-
Salaries - Non Cash	-	-	-	-	-	-	-
Fringe	-	-	-	792.83	-	-	-
In-Direct	-	-	-	491.23	-	-	-
Consultant	-	-	-	-	-	-	-
Consultant - Non Cash	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Travel - Non Cash	-	-	-	-	-	-	-
Space Cost	-	-	-	-	-	270.00	-
Space Cost - Non Cash	-	-	-	-	-	-	-
Supplies	-	6.89	-	-	-	-	-
Supplies - Non Cash	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Contractual	500.00	-	-	-	-	-	-
Participants	-	-	-	39,300.00	-	-	-
Participants - Non Cash	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Other	-	1,936.74	-	-	-	-	-
Other - Non Cash	-	-	-	-	-	-	-
Total Expense	500.00	1,943.63	-	43,300.00	-	270.00	-
Revenue Over Expense	-	47,690.80	-	-	3.84	18,884.50	-
Net Assets, Beginning of the Year	-	-	(2,229.79)	-	0.97	160,777.09	(5,539.50)
Net Assets, Ending of the Year	\$ -	\$ 47,690.80	\$ (2,229.79)	\$ -	\$ 4.81	\$ 179,661.59	\$ (5,539.50)

CENTRAL MISSOURI COMMUNITY ACTION

Combining Schedule of Activities

For the Year Ended September 30, 2022

	WOODCREST VILLAGE	MHDC	RAP	Rural Development Loan Processing	CSBG	CSBG	CSBG - COVID
Program:	Housing	Housing	Housing	Housing	Comm Service	Comm Service	Comm Service
Function:	N/A	N/A	N/A	N/A	93.569	93.569	93.569
CFDA #:							
Contributions							
Grant Revenue - Federal	\$ -	\$ -	\$ -	\$ -	\$ 324,738.75	\$ 424,625.78	\$ 1,015,514.41
Grant Revenue - State	-	16,346.67	12,243.00	-	-	-	-
Local	-	-	-	-	-	-	-
Local - Non Cash	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Other Income	-	-	858.00	-	79.70	77.50	260.79
Gain (Loss) on Sale of Assets	-	-	-	-	-	-	-
Transfers In(Out)	(99,312.11)	-	-	-	-	-	-
Total Revenue	(99,312.11)	16,346.67	13,101.00	-	324,818.45	424,703.28	1,015,775.20
Salaries	-	12,853.93	-	4,116.06	187,764.35	274,647.68	474,584.38
Salaries - Non Cash	-	-	-	-	-	-	-
Fringe	-	1,310.97	-	1,473.63	53,385.83	59,854.40	121,998.37
In-Direct	-	1,983.09	-	782.56	33,761.03	46,830.25	83,521.63
Consultant	-	-	-	-	-	-	8,795.00
Consultant - Non Cash	-	-	-	-	-	-	-
Travel	-	198.68	-	-	3,970.98	1,258.43	20,940.87
Travel - Non Cash	-	-	-	-	-	-	-
Space Cost	-	-	-	-	30,275.10	25,300.02	70,371.10
Space Cost - Non Cash	-	-	-	-	-	-	-
Supplies	-	-	0.49	57.78	4,326.96	1,488.13	18,371.57
Supplies - Non Cash	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	2,872.24
Contractual	-	-	-	-	-	-	33,923.23
Participants	-	-	12,243.00	-	320.00	-	137,243.92
Participants - Non Cash	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Other	-	-	-	-	11,014.20	15,324.37	43,152.89
Other - Non Cash	-	-	-	-	-	-	-
Total Expense	-	16,346.67	12,243.49	6,430.03	324,818.45	424,703.28	1,015,775.20
Revenue Over Expense	(99,312.11)	-	857.51	(6,430.03)	-	-	-
Net Assets, Beginning of the Year	249,516.79	-	(3,584.68)	(9,892.20)	-	-	-
Net Assets, Ending of the Year	\$ 150,204.68	\$ -	\$ (2,727.17)	\$ (16,322.23)	\$ -	\$ -	\$ -

CENTRAL MISSOURI COMMUNITY ACTION

Combining Schedule of Activities

For the Year Ended September 30, 2022

	FAMILY RESOURCES	CHILDREN TRUST LICENSE PLATE	MICROLOAN - USDA	MISSOURI FOUNDATION FOR HEALTH	JR ALBERT FOUNDATION	JR ALBERT FOUNDATION	EMPLOYEE ENGAGEMENT SPEC
Program:	Comm Service	Comm Service	Comm Service	Comm Service	Comm Service	Comm Service	Comm Service
Function:	Comm Service	Comm Service	Comm Service	Comm Service	Comm Service	Comm Service	Comm Service
CFDA #:	N/A	N/A	10.870	N/A	N/A	N/A	N/A
Contributions							
Grant Revenue - Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Revenue - State	6,758.24	4,532.97	-	-	-	-	-
Local	-	-	-	126,233.52	100,000.00	52,000.00	133,926.00
Local - Non Cash	-	-	-	-	-	-	-
Interest Income	-	-	3.98	-	-	-	-
Other Income	-	(14.49)	-	9.86	383.11	273.91	18.66
Gain (Loss) on Sale of Assets	-	-	-	-	-	-	-
Transfers In(Out)	-	-	-	-	-	-	-
Total Revenue	6,758.24	4,518.48	3.98	126,243.38	100,383.11	52,273.91	133,944.66
Salaries	1,415.60	970.73	-	85,071.87	7,677.88	5,021.31	52,631.61
Salaries - Non Cash	-	-	-	-	-	-	-
Fringe	454.71	206.37	-	18,875.38	1,551.04	1,080.11	11,312.54
In-Direct	261.84	164.79	-	14,552.62	1,292.05	854.20	8,952.18
Consultant	-	-	-	-	-	-	-
Consultant - Non Cash	-	-	-	-	-	-	-
Travel	33.48	3,200.00	-	1,122.18	2,885.22	15,430.71	1,986.80
Travel - Non Cash	-	-	-	-	-	-	-
Space Cost	0.17	-	-	316.82	1,745.01	0.63	1,698.35
Space Cost - Non Cash	-	-	-	-	-	-	-
Supplies	1.37	-	-	1,841.95	40,543.50	33,688.75	122.25
Supplies - Non Cash	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Contractual	-	-	-	-	-	-	-
Participants	-	-	-	275.00	329.07	3,401.17	-
Participants - Non Cash	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Other	0.76	-	-	4,507.56	20,971.64	3,218.91	1,765.29
Other - Non Cash	-	-	-	-	-	-	-
Total Expense	2,167.93	4,541.89	-	126,563.38	76,995.41	62,695.79	78,469.02
Revenue Over Expense	4,590.31	(23.41)	3.98	(320.00)	23,387.70	(10,421.88)	55,475.64
Net Assets, Beginning of the Year	-	11.82	44,516.48	-	-	48,691.52	-
Net Assets, Ending of the Year	\$ 4,590.31	\$ (11.59)	\$ 44,520.46	\$ (320.00)	\$ 23,387.70	\$ 38,269.64	\$ 55,475.64

CENTRAL MISSOURI COMMUNITY ACTION

Combining Schedule of Activities

For the Year Ended September 30, 2022

	COMMUNITY FINANCIAL SERVICES MBE	UPWARD MOBILITY	SKILLUP	SKILLUP- TANF	WOMENS BUSINESS CENTER	WOMENS BUSINESS CENTER COVID	WOMENS BUSINESS CENTER CDBG
Program:	Comm Service	Comm Service	Comm Service	Comm Service	Women's Services	Women's Services	Women's Services
Function:	Comm Service	Comm Service	Comm Service	Comm Service	Women's Services	Women's Services	Women's Services
CFDA #:	N/A	N/A	10.551	93.558	59.043	59.043	14.218
Contributions							
Grant Revenue - Federal	\$ -	\$ -	\$ 49,814.35	\$ 167,398.28	\$ 150,000.00	\$ 135,065.44	\$ 109,225.51
Grant Revenue - State	-	-	-	-	-	-	-
Local	50,000.00	10,180.00	-	0.01	-	-	-
Local - Non Cash	-	-	-	-	48,259.00	-	-
Interest Income	-	-	-	-	-	-	-
Other Income	-	-	0.90	14.17	58.75	33.38	-
Gain (Loss) on Sale of Assets	-	-	-	-	-	-	-
Transfers In(Out)	-	-	-	-	46,347.72	10,292.08	-
Total Revenue	50,000.00	10,180.00	49,815.25	167,412.46	244,665.47	145,390.90	109,225.51
Salaries	-	-	13,858.56	83,208.58	128,610.01	88,711.10	50,906.66
Salaries - Non Cash	-	-	-	-	-	-	-
Fringe	-	-	2,865.29	14,416.73	19,521.61	11,906.62	6,983.26
In-Direct	-	-	2,345.15	13,663.73	20,738.43	14,086.48	8,104.59
Consultant	-	-	-	-	2,181.05	13,140.52	792.00
Consultant - Non Cash	-	-	-	-	6,880.00	-	-
Travel	-	-	(832.22)	2,455.69	2,945.24	214.00	-
Travel - Non Cash	-	-	-	-	-	-	-
Space Cost	-	-	66.12	16,993.82	31.13	-	-
Space Cost - Non Cash	-	-	-	-	41,379.00	-	-
Supplies	-	-	363.74	3,247.52	1,890.04	10,142.95	-
Supplies - Non Cash	-	-	-	-	-	-	-
Equipment	-	-	1,500.00	1,159.10	-	-	-
Contractual	-	-	-	-	-	-	-
Participants	-	180.00	29,305.00	24,959.34	800.00	-	42,439.00
Participants - Non Cash	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Other	-	6,500.00	343.61	7,307.95	19,688.96	7,189.23	-
Other - Non Cash	-	-	-	-	-	-	-
Total Expense	-	6,680.00	49,815.25	167,412.46	244,665.47	145,390.90	109,225.51
Revenue Over Expense	50,000.00	3,500.00	-	-	-	-	-
Net Assets, Beginning of the Year	-	-	-	-	-	-	-
Net Assets, Ending of the Year	\$ 50,000.00	\$ 3,500.00	\$ -	\$ -	\$ -	\$ -	\$ -

CENTRAL MISSOURI COMMUNITY ACTION

Combining Schedule of Activities

For the Year Ended September 30, 2022

	WOMENS BUSINESS CENTER - ASPIRE	WOMENS BUSINESS CENTER DONATIONS	DEVELOPMENT FUND	BOONVILLE VFW BUILDING	WORLEY BUILDING	COUNTY FUNDS	FEEES FOR SERVICE
Program:	ASPIRE	DONATIONS	FUND	BUILDING			SERVICE
Function:	Women's Services	Women's Services	Mgt & Gen	Mgt & Gen	Mgt & Gen	Mgt & Gen	Mgt & Gen
CFDA #:	N/A	N/A	N/A	14.252	N/A	N/A	N/A
Contributions							
Grant Revenue - Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Revenue - State	-	-	-	-	-	-	-
Local	-	64,745.00	123,927.40	-	-	10,213.40	-
Local - Non Cash	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Other Income	0.71	264.88	29.96	-	10,030.00	28.24	5,500.00
Gain (Loss) on Sale of Assets	-	-	-	-	-	-	-
Transfers In(Out)	-	(56,639.80)	-	-	-	-	-
Total Revenue	0.71	8,370.08	123,957.36	-	10,030.00	10,241.64	5,500.00
Salaries	-	-	21,112.01	-	-	-	-
Salaries - Non Cash	-	-	-	-	-	-	-
Fringe	-	-	3,922.21	-	-	-	(12.95)
In-Direct	-	-	3,504.79	-	-	-	(1.82)
Consultant	-	10,405.88	-	-	-	-	-
Consultant - Non Cash	-	-	-	-	-	-	-
Travel	-	1,849.44	384.15	-	-	-	940.19
Travel - Non Cash	-	-	-	-	-	-	-
Space Cost	-	-	125.14	-	-	-	-
Space Cost - Non Cash	-	-	-	-	-	-	-
Supplies	-	4,981.12	10,462.94	-	-	2,203.73	-
Supplies - Non Cash	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Contractual	-	-	-	-	-	-	-
Participants	-	-	590.95	-	-	-	-
Participants - Non Cash	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Other	-	10,016.47	11,062.83	-	128.92	4,626.70	3,083.87
Other - Non Cash	-	-	-	-	-	-	-
Total Expense	-	27,252.91	51,165.02	-	128.92	6,830.43	4,009.29
Revenue Over Expense	0.71	(18,882.83)	72,792.34	-	9,901.08	3,411.21	1,490.71
Net Assets, Beginning of the Year	2,811.34	35,621.43	62,609.38	-	151,091.31	21,882.95	7,972.30
Net Assets, Ending of the Year	\$ 2,812.05	\$ 16,738.60	\$ 135,401.72	\$ -	\$ 160,992.39	\$ 25,294.16	\$ 9,463.01

CENTRAL MISSOURI COMMUNITY ACTION

Combining Schedule of Activities

For the Year Ended September 30, 2022

	ADMIN INDIRECT			SECTION EIGHT	SECTION EIGHT -	SECTION EIGHT -	
Program:	POOL	CORPORATE	Organization	SECTION EIGHT	MAIN STREAM	COVID	CMC PROPERTIES
Function:	Mgt & Gen	Mgt & Gen	Subtotals	Housing	Housing	Housing	Housing
CFDA #:	N/A	N/A		14.871	14.878	14.871	N/A
Contributions							
Grant Revenue - Federal	\$ -	\$ -	\$ 14,864,806.06	\$ 1,648,358.08	\$ 127,622.00	\$ 37,130.63	\$ -
Grant Revenue - State	-	-	815,941.43	-	-	-	-
Local	3,000.00	836,440.02	2,026,270.30	-	-	-	-
Local - Non Cash	-	-	2,880,280.98	-	-	-	-
Interest Income	407.43	596.25	3,169.85	7.49	-	-	-
Other Income	1,343,823.92	0.15	1,433,931.62	2,851.49	-	4.70	-
Gain (Loss) on Sale of Assets	-	-	(81,244.20)	-	-	-	-
Transfers In(Out)	-	-	-	-	-	-	-
Total Revenue	1,347,231.35	837,036.42	21,943,156.04	1,651,217.06	127,622.00	37,135.33	-
Salaries	705,201.80	(11,258.85)	7,954,403.52	101,093.16	5,389.83	13,614.42	-
Salaries - Non Cash	-	-	2,371,308.60	-	-	-	-
Fringe	147,750.93	-	1,858,076.48	25,513.21	1,142.05	754.97	-
In-Direct	1,078.99	-	1,260,328.66	17,724.89	914.46	2,011.72	-
Consultant	214,137.44	-	250,685.89	2,009.89	-	-	-
Consultant - Non Cash	-	-	46,982.95	-	-	-	-
Travel	16,714.95	-	261,492.66	2,165.37	13.51	310.80	-
Travel - Non Cash	-	-	5,067.02	-	-	-	-
Space Cost	84,396.27	280.73	1,423,123.55	17,433.15	1.50	-	-
Space Cost - Non Cash	-	-	178,593.77	-	-	-	-
Supplies	23,982.08	-	863,274.58	3,651.43	-	55.00	-
Supplies - Non Cash	-	-	108,392.41	-	-	-	-
Equipment	-	-	422,348.74	-	-	-	-
Contractual	-	-	89,893.67	-	-	-	-
Participants	1.49	1,762.86	3,114,268.48	1,465,873.62	139,775.00	19,988.42	-
Participants - Non Cash	-	-	169,936.23	-	-	-	-
Depreciation	-	283,238.22	283,238.22	-	-	-	-
Other	126,888.62	3,281.27	698,427.85	15,870.94	2.82	400.00	-
Other - Non Cash	-	-	-	-	-	-	-
Total Expense	1,320,152.57	277,304.23	21,359,843.28	1,651,335.66	147,239.17	37,135.33	-
Revenue Over Expense	27,078.78	559,732.19	583,312.76	(118.60)	(19,617.17)	-	-
Net Assets, Beginning of the Year	-	2,761,297.86	3,952,617.64	179,412.41	35,514.00	-	44,738.48
Net Assets, Ending of the Year	\$ 27,078.78	\$ 3,321,030.05	\$ 4,535,930.40	\$ 179,293.81	\$ 15,896.83	\$ -	\$ 44,738.48

CENTRAL MISSOURI COMMUNITY ACTION
Combining Schedule of Activities
For the Year Ended September 30, 2022

	Program:	Elimination	Consolidated
	Function:	Entries	Totals
	CFDA #:		
Contributions			
Grant Revenue - Federal	\$	-	\$ 16,677,916.77
Grant Revenue - State		-	815,941.43
Local		(836,440.02)	1,189,830.28
Local - Non Cash		(2,371,308.60)	508,972.38
Interest Income		-	3,177.34
Other Income		(1,280,979.73)	155,808.08
Gain (Loss) on Sale of Assets		-	(81,244.20)
Transfers In(Out)		-	-
Total Revenue		<u>(4,488,728.35)</u>	<u>19,270,402.08</u>
Salaries		-	8,074,500.93
Salaries - Non Cash		(2,371,308.60)	-
Fringe		-	1,885,486.71
In-Direct		(1,280,979.73)	-
Consultant		-	252,695.78
Consultant - Non Cash		-	46,982.95
Travel		-	263,982.34
Travel - Non Cash		-	5,067.02
Space Cost		(446,515.02)	994,043.18
Space Cost - Non Cash		-	178,593.77
Supplies		-	866,981.01
Supplies - Non Cash		-	108,392.41
Equipment		(389,925.00)	32,423.74
Contractual		-	89,893.67
Participants		-	4,739,905.52
Participants - Non Cash		-	169,936.23
Depreciation		-	283,238.22
Other		-	714,701.61
Other - Non Cash		-	-
Total Expense		<u>(4,488,728.35)</u>	<u>18,706,825.09</u>
Revenue Over Expense		-	563,576.99
Net Assets, Beginning of the Year		-	4,212,282.53
Net Assets, Ending of the Year	\$	<u>-</u>	<u>\$ 4,775,859.52</u>

CENTRAL MISSOURI COMMUNITY ACTION

Columbia, Missouri

LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM

GRANT NO. ERS11021001

For the Program Period October 1, 2021 to September 30, 2022

Schedule of Revenue and Expenses

Revenue	
Grant Revenue-LIHEAP	
Special Start-up	
Current (initial + amendments)	\$ 1,994,959.41
Transfer Rev/Private grants/misc	15,701.48
	<hr/>
Total Revenue	2,010,660.89
Expenditures	
Personnel	176,271.40
Employee Benefits	35,530.60
Travel/Training	450.06
Rent/Space	11,993.05
Utilities	3,294.40
Equipment	702.09
Supplies	15,076.73
Other:Advertising	2,213.61
Insurance/repairs	2,981.20
Other:Overtime	4,540.67
Indirect Costs	30,287.97
Total Administrative/ Program Services	283,341.78
	<hr/>
ECIP Direct Services	
Winter	1,134,257.11
Summer	589,416.00
Emergency Services	3,646.00
Total ECIP Direct Services	1,727,319.11
	<hr/>
Total Expenditures	2,010,660.89
	<hr/>
Revenue over (under) Expenditures	-
Transfer from LIHEAP	-
	<hr/>
Ending Program Balance	\$ -
	<hr/>

CENTRAL MISSOURI COMMUNITY ACTION
Columbia, Missouri
COMMUNITY SERVICES BLOCK GRANT PROGRAM
GRANT NO. PG282000051
For the Program Period October 1, 2020 to September 30, 2022
Schedule of Revenue and Expenses

Beginning CSBG Residual Receipts	\$	-
Revenue		
Grant Revenue-CSBG		1,504,080.00
Other Revenues		369.00
		1,504,449.00
Total Revenue		1,504,449.00
Expenditures		
Salaries		735,483.92
Fringe		179,654.36
In-Direct		128,119.36
Travel/Training		40,541.56
Rent/Space		81,757.06
Utilities		20,922.07
Equipment		39,656.49
Supplies/Printing		20,160.38
Contracting/Consulting		16,379.20
Direct Client Svcs/Program expense		229,606.44
Other - Dues & Subscriptions		-
Other - Insurance		2,179.87
Other - Advertizing/Recruit		9,988.29
Sub Total Program Expenses		1,504,449.00
		1,504,449.00
Total Expenditures		1,504,449.00
Revenue over(under) Expense		-
Ending CSBG Residuals	\$	-

CENTRAL MISSOURI COMMUNITY ACTION
Columbia, Missouri
COMMUNITY SERVICES BLOCK GRANT PROGRAM
GRANT NO. PG282100001
For the Program Period October 1, 2020 to September 30, 2022
Schedule of Revenue and Expenses

Beginning CSBG Residual Receipts	\$	-
Revenue		
Grant Revenue-CSBG		1,136,961.00
Other Revenues		618.01
		1,137,579.01
Total Revenue		1,137,579.01
Expenditures		
Salaries		697,002.55
Fringe		179,026.09
In-Direct		122,644.01
Travel/Training		12,482.53
Rent/Space		52,401.13
Utilities		31,527.98
Equipment		479.35
Supplies/Printing		7,515.31
Contracting/Consulting		17,465.59
Direct Client Svcs/Program expense		518.99
Other - Dues & Subscriptions		11,691.44
Other - Insurance		4,286.04
Other - Advertizing/Recruit		538.00
Sub Total Program Expenses		1,137,579.01
		1,137,579.01
Total Expenditures		1,137,579.01
Revenue over(under) Expense		-
Ending CSBG Residuals	\$	-

CENTRAL MISSOURI COMMUNITY ACTION
Columbia, Missouri
COMMUNITY SERVICES BLOCK GRANT PROGRAM
GRANT NO. PG282000001
For the Program Period October 1, 2021 to September 30, 2022
Schedule of Revenue and Expenses

Beginning CSBG Residual Receipts	\$	-
Revenue		
Grant Revenue-CSBG		282,112.50
Other Revenues		78.74
		282,191.24
Total Revenue		282,191.24
Expenditures		
Salaries		156,004.00
Fringe		50,033.32
In-Direct		28,845.22
Travel/Training		3,755.94
Rent/Space		22,128.89
Utilities		10,132.62
Equipment		3,002.73
Supplies/Printing		3,968.20
Contracting/Consulting		-
Direct Client Svcs/Program expense		320.00
Other - Dues & Subscriptions		2,132.43
Other - Insurance		1,853.14
Other - Advertizing/Recruit		14.75
Sub Total Program Expenses		282,191.24
Total Expenditures		282,191.24
Revenue over(under) Expense		-
Ending CSBG Residuals	\$	-

Central Missouri Community Action
Grant No. G-22-LIHEAP-22-07
RECONCILIATION OF REVENUES AND EXPENSES
FOR THE PERIOD OF October 1, 2021 to September 30, 2022

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) 493,268

Program Income _____ -

Total Revenue _____ 493,268

Expenditures

Administration 27,015

Insurance 962

Financial Audit -

Leveraging -

T & TA 18,689

Program Operations _____ 446,602

Total Expenditures _____ 493,268

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 493,268

Program Income _____ -

Total Revenue _____ 493,268

Expenditures

Administration 27,015

Insurance 962

Financial Audit -

Leveraging -

T & TA 18,689

Program Operations _____ 446,602

Total Expenditures _____ 493,268

Ending Fund Balance _____ -

Ending Cash on Hand _____ -

Ending Inventory _____ -

Boone County Public Housing Agency (MO198)
Columbia, MO

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 09/30/2022

	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers	14.HCC HCV CARES Act Funding	Subtotal	Total
111 Cash - Unrestricted	\$11,802	\$182,725		\$194,527	\$194,527
112 Cash - Restricted - Modernization and Development					
113 Cash - Other Restricted	\$4,096			\$4,096	\$4,096
114 Cash - Tenant Security Deposits					
115 Cash - Restricted for Payment of Current Liabilities					
100 Total Cash	\$15,898	\$182,725	\$0	\$198,623	\$198,623
121 Accounts Receivable - PHA Projects					
122 Accounts Receivable - HUD Other Projects					
124 Accounts Receivable - Other Government					
125 Accounts Receivable - Miscellaneous		\$0		\$0	\$0
126 Accounts Receivable - Tenants					
126.1 Allowance for Doubtful Accounts - Tenants					
126.2 Allowance for Doubtful Accounts - Other		\$0		\$0	\$0
127 Notes, Loans, & Mortgages Receivable - Current					
128 Fraud Recovery		\$24,010		\$24,010	\$24,010
128.1 Allowance for Doubtful Accounts - Fraud		-\$21,753		-\$21,753	-\$21,753
129 Accrued Interest Receivable					
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$0	\$2,257	\$0	\$2,257	\$2,257
131 Investments - Unrestricted					
132 Investments - Restricted					
135 Investments - Restricted for Payment of Current Liability					
142 Prepaid Expenses and Other Assets		\$401		\$401	\$401
143 Inventories					
143.1 Allowance for Obsolete Inventories					
144 Inter Program Due From					
145 Assets Held for Sale					
150 Total Current Assets	\$15,898	\$185,383	\$0	\$201,281	\$201,281
161 Land					
162 Buildings					
163 Furniture, Equipment & Machinery - Dwellings					
164 Furniture, Equipment & Machinery - Administration					
165 Leasehold Improvements					
166 Accumulated Depreciation					
167 Construction in Progress					
168 Infrastructure					
160 Total Capital Assets, Net of Accumulated Depreciation	\$0	\$0	\$0	\$0	\$0
171 Notes, Loans and Mortgages Receivable - Non-Current					
172 Notes, Loans, & Mortgages Receivable - Non Current - Past Due					
173 Grants Receivable - Non Current					
174 Other Assets					
176 Investments in Joint Ventures					
180 Total Non-Current Assets	\$0	\$0	\$0	\$0	\$0
200 Deferred Outflow of Resources					
290 Total Assets and Deferred Outflow of Resources	\$15,898	\$185,383	\$0	\$201,281	\$201,281
311 Bank Overdraft					
312 Accounts Payable <= 90 Days		\$1,918		\$1,918	\$1,918
313 Accounts Payable >90 Days Past Due					
321 Accrued Wage/Payroll Taxes Payable		\$4,170		\$4,170	\$4,170

Boone County Public Housing Agency (MO198)
Columbia, MO
Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 09/30/2022

322	Accrued Compensated Absences - Current Portion					
324	Accrued Contingency Liability					
325	Accrued Interest Payable					
331	Accounts Payable - HUD PHA Programs					
332	Account Payable - PHA Projects					
333	Accounts Payable - Other Government					
341	Tenant Security Deposits					
342	Unearned Revenue					
343	Current Portion of Long-term Debt - Capital Projects/Mortgage Revenue					
344	Current Portion of Long-term Debt - Operating Borrowings					
345	Other Current Liabilities					
346	Accrued Liabilities - Other					
347	Inter Program - Due To					
348	Loan Liability - Current					
310	Total Current Liabilities	\$0	\$6,088	\$0	\$6,088	\$6,088
351	Long-term Debt, Net of Current - Capital Projects/Mortgage Revenue					
352	Long-term Debt, Net of Current - Operating Borrowings					
353	Non-current Liabilities - Other					
354	Accrued Compensated Absences - Non Current					
355	Loan Liability - Non Current					
356	FASB 5 Liabilities					
357	Accrued Pension and OPEB Liabilities					
350	Total Non-Current Liabilities	\$0	\$0	\$0	\$0	\$0
300	Total Liabilities	\$0	\$6,088	\$0	\$6,088	\$6,088
400	Deferred Inflow of Resources					
508.4	Net Investment in Capital Assets					
511.4	Restricted Net Position	\$4,096			\$4,096	\$4,096
512.4	Unrestricted Net Position	\$11,802	\$179,295	\$0	\$191,097	\$191,097
513	Total Equity - Net Assets / Position	\$15,898	\$179,295	\$0	\$195,193	\$195,193
600	Total Liabilities, Deferred Inflows of Resources and Equity - Net	\$15,898	\$185,383	\$0	\$201,281	\$201,281

Boone County Public Housing Agency (MO198)
Columbia, MO

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 09/30/2022

	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers	14.HCC HCV CARES Act Funding	Subtotal	Total
70300 Net Tenant Rental Revenue					
70400 Tenant Revenue - Other					
70500 Total Tenant Revenue	\$0	\$0	\$0	\$0	\$0
70600 HUD PHA Operating Grants	\$127,622	\$1,637,085	\$37,131	\$1,801,838	\$1,801,838
70610 Capital Grants					
70710 Management Fee					
70720 Asset Management Fee					
70730 Book Keeping Fee					
70740 Front Line Service Fee					
70750 Other Fees					
70700 Total Fee Revenue					
70800 Other Government Grants					
71100 Investment Income - Unrestricted		\$8		\$8	\$8
71200 Mortgage Interest Income					
71300 Proceeds from Disposition of Assets Held for Sale					
71310 Cost of Sale of Assets					
71400 Fraud Recovery		\$2,036		\$2,036	\$2,036
71500 Other Revenue		\$12,088	\$5	\$12,093	\$12,093
71600 Gain or Loss on Sale of Capital Assets					
72000 Investment Income - Restricted					
70000 Total Revenue	\$127,622	\$1,651,217	\$37,136	\$1,815,975	\$1,815,975
91100 Administrative Salaries	\$5,389	\$101,093	\$13,614	\$120,096	\$120,096
91200 Auditing Fees					
91300 Management Fee					
91310 Book-keeping Fee					
91400 Advertising and Marketing		\$307		\$307	\$307
91500 Employee Benefit contributions - Administrative	\$1,140	\$25,371	\$755	\$27,266	\$27,266
91600 Office Expenses		\$13,973	\$55	\$14,028	\$14,028
91700 Legal Expense					
91800 Travel	\$14	\$5,302	\$311	\$5,627	\$5,627
91810 Allocated Overhead	\$914	\$17,725	\$2,012	\$20,651	\$20,651
91900 Other	\$4	\$19,051	\$20,389	\$39,444	\$39,444
91000 Total Operating - Administrative	\$7,461	\$182,822	\$37,136	\$227,419	\$227,419
92000 Asset Management Fee					
92100 Tenant Services - Salaries					
92200 Relocation Costs					
92300 Employee Benefit Contributions - Tenant Services					
92400 Tenant Services - Other					
92500 Total Tenant Services	\$0	\$0	\$0	\$0	\$0
93100 Water					
93200 Electricity					
93300 Gas					
93400 Fuel					
93500 Labor					
93600 Sewer					
93700 Employee Benefit Contributions - Utilities					
93800 Other Utilities Expense		\$4,285		\$4,285	\$4,285
93000 Total Utilities	\$0	\$4,285	\$0	\$4,285	\$4,285
94100 Ordinary Maintenance and Operations - Labor					

Boone County Public Housing Agency (MO198)
Columbia, MO

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 09/30/2022

94200 Ordinary Maintenance and Operations - Materials and Other					
94300 Ordinary Maintenance and Operations Contracts		\$5,280		\$5,280	\$5,280
94500 Employee Benefit Contributions - Ordinary Maintenance					
94000 Total Maintenance	\$0	\$5,280	\$0	\$5,280	\$5,280
95100 Protective Services - Labor					
95200 Protective Services - Other Contract Costs					
95300 Protective Services - Other					
95500 Employee Benefit Contributions - Protective Services					
95000 Total Protective Services	\$0	\$0	\$0	\$0	\$0
96110 Property Insurance		\$133		\$133	\$133
96120 Liability Insurance		\$1,134		\$1,134	\$1,134
96130 Workmen's Compensation	\$2	\$142		\$144	\$144
96140 All Other Insurance					
96100 Total Insurance Premiums	\$2	\$1,409	\$0	\$1,411	\$1,411
96200 Other General Expenses					
96210 Compensated Absences					
96300 Payments in Lieu of Taxes					
96400 Bad debt - Tenant Rents					
96500 Bad debt - Mortgages					
96600 Bad debt - Other					
96800 Severance Expense					
96000 Total Other General Expenses	\$0	\$0	\$0	\$0	\$0
96710 Interest of Mortgage (or Bonds) Payable					
96720 Interest on Notes Payable (Short and Long Term)					
96730 Amortization of Bond Issue Costs					
96700 Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$0	\$0
96900 Total Operating Expenses	\$7,463	\$193,796	\$37,136	\$238,395	\$238,395
97000 Excess of Operating Revenue over Operating Expenses	\$120,159	\$1,457,421	\$0	\$1,577,580	\$1,577,580
97100 Extraordinary Maintenance					
97200 Casualty Losses - Non-capitalized					
97300 Housing Assistance Payments	\$139,775	\$1,457,538		\$1,597,313	\$1,597,313
97350 HAP Portability-In					
97400 Depreciation Expense					
97500 Fraud Losses					
97600 Capital Outlays - Governmental Funds					
97700 Debt Principal Payment - Governmental Funds					
97800 Dwelling Units Rent Expense					
90000 Total Expenses	\$147,238	\$1,651,334	\$37,136	\$1,835,708	\$1,835,708
10010 Operating Transfer In					
10020 Operating transfer Out					
10030 Operating Transfers from/to Primary Government					
10040 Operating Transfers from/to Component Unit					
10050 Proceeds from Notes, Loans and Bonds					
10060 Proceeds from Property Sales					
10070 Extraordinary Items, Net Gain/Loss					
10080 Special Items (Net Gain/Loss)					
10091 Inter Project Excess Cash Transfer In					
10092 Inter Project Excess Cash Transfer Out					
10093 Transfers between Program and Project - In					
10094 Transfers between Project and Program - Out					
10100 Total Other financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0

Boone County Public Housing Agency (MO198)
Columbia, MO

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 09/30/2022

10000 Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	-\$19,616	-\$117	\$0	-\$19,733	-\$19,733
11020 Required Annual Debt Principal Payments	\$0	\$0	\$0	\$0	\$0
11030 Beginning Equity	\$35,514	\$179,412	\$0	\$214,926	\$214,926
11040 Prior Period Adjustments, Equity Transfers and Correction of Errors					
11050 Changes in Compensated Absence Balance					
11060 Changes in Contingent Liability Balance					
11070 Changes in Unrecognized Pension Transition Liability					
11080 Changes in Special Term/Severance Benefits Liability					
11090 Changes in Allowance for Doubtful Accounts - Dwelling Rents					
11100 Changes in Allowance for Doubtful Accounts - Other					
11170 Administrative Fee Equity		\$179,295		\$179,295	\$179,295
11180 Housing Assistance Payments Equity		\$0		\$0	\$0
11190 Unit Months Available	480	5664		6144	6144
11210 Number of Unit Months Leased	417	3401		3818	3818
11270 Excess Cash					
11610 Land Purchases					
11620 Building Purchases					
11630 Furniture & Equipment - Dwelling Purchases					
11640 Furniture & Equipment - Administrative Purchases					
11650 Leasehold Improvements Purchases					
11660 Infrastructure Purchases					
13510 CFFP Debt Service Payments					
13901 Replacement Housing Factor Funds					

CENTRAL MISSOURI COMMUNITY ACTION
Columbia, Missouri
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	CFDA #	Pass-Through Entity Identifying Number	Provided to Subrecipients	Federal Expenditures
<u>Corporation for National and Community Services</u>				
Direct Programs:				
Foster Grandparents/Senior Companion Cluster				
Foster Grandparents	94.011	N/A	\$ -	\$ 313,774.38
Retired Senior Volunteer Program	94.002	N/A	-	56,111.83
			<hr/>	<hr/>
Total Corporation for National and Community Services			-	369,886.21
<u>U.S. Department of Health and Human Services</u>				
Direct Programs:				
Head Start Cluster				
Head Start	93.600	N/A	-	7,291,969.07
Head Start - Expansion	93.600	N/A	-	646,674.47
COVID-19 Head Start	93.600	N/A	-	25,096.01
COVID-19 Head Start-American Rescue Plan	93.600	N/A	-	172,879.18
			<hr/>	<hr/>
Passed-through:			-	8,136,618.73
Missouri Department of Social Services Family Support Division				
SkillUP Program (TANF)	93.558	CS200821001	-	167,398.28
The Curators of The University of Missouri				
Show Me Healthy Marriages and Relationships	93.086	C00075199-3	-	262,438.61
State of Missouri Division of Support Services				
Low-Income Home Energy Assistance Program (LIWAP- ECIP)	93.568	ER11022W001	-	43,225.54
Low-Income Home Energy Assistance Program (LIHEAP- ECIP)	93.568	ER11021001	-	1,994,959.41
Missouri Department of Economic Development				
COVID19 -Low-Income Home Energy Assistance Program (LIHEAP- WZN) ARPA	93.568	G-22-LIHEAP-ARPA-07	-	549,201.16
Low-Income Home Energy Assistance Program (LIHEAP- WZN)	93.568	G-21-LIHEAP-21-07	-	47,247.00
Low-Income Home Energy Assistance Program (LIHEAP- WZN)	93.568	G-22-LIHeAP-22-07	-	493,268.00
	<hr/>		<hr/>	<hr/>
Total 93.568			-	3,127,901.11

CENTRAL MISSOURI COMMUNITY ACTION
Columbia, Missouri
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	CFDA #	Pass-Through Entity Identifying Number	Provided to Subrecipients	Federal Expenditures
<u>U.S. Department of Health and Human Services (Continued)</u>				
State of Missouri Division of Support Services				
COVID19-Community Services Block Grant	93.569	PG282000051	\$ -	\$ 1,015,514.41
Community Services Block Grant	93.569	PG282100001	-	424,625.78
Community Services Block Grant	93.569	PG282000001	-	324,738.75
	Total 93.569		-	1,764,878.94
Total U.S. Department of Health and Human Services			-	13,459,235.67
<u>U.S. Department of Energy</u>				
Passed-through:				
Missouri Department of Economic Development				
Weatherization Assistance for Low-Income Individuals	81.042	G-21-EE007930-5-07	-	262,057.41
Weatherization Assistance for Low-Income Individuals	81.042	G-22-EE0009912-07	-	6,307.36
	Total 81.042		-	268,364.77
Total U.S. Department of Energy			-	268,364.77
<u>U.S. Department of Housing and Urban Development</u>				
Passed-through:				
Boone County Public Housing Agency				
Housing Voucher Cluster				
COVID19-Section 8 Housing Choice Vouchers - CARES	14.871	MO198	-	37,130.62
Section 8 Housing Choice Vouchers	14.871	MO198	-	1,648,358.08
	Total 14.871		-	1,685,488.70
Section 8 Mainstream Vouchers Program (MV)	14.879	MO198	-	127,622.00
Total Housing Voucher Cluster			-	1,813,110.70
Local Initiative Support Corporation				
HUD Section 4 Grant	14.252	41181-0037	-	27,825.07
City of Columbia, Missouri				
CDBG - Entitlement Grants Cluster				
Community Development Block Grant	14.218	26604130	-	109,224.51
Columbia Affordable Housing	14.239	26704131	-	18,602.63
Total U.S. Department of Housing and Urban Development			-	1,968,762.91

CENTRAL MISSOURI COMMUNITY ACTION
 Columbia, Missouri
 Schedule of Expenditures of Federal Awards
 For the Year Ended September 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	CFDA #	Pass-Through Entity Identifying Number	Provided to Subrecipients	Federal Expenditures
<u>U.S. Department of Agriculture</u>				
Passed-through:				
Missouri Community Action Network SNAP Cluster Skill UP - FNS	10.551	CS200821001	\$ -	\$ 49,814.35
State of Missouri Department of Health Child and Adult Care Food Program	10.558	ERS46110023	-	276,642.95
Total U.S. Department of Agriculture			-	326,457.30
<u>U.S. Department of the Treasury</u>				
Passed-through:				
Missouri Department of Economic Development COVID-19 Coronavirus Relief Fund	21.019	Not Assigned	-	144.47
Total U.S. Department of the Treasury	Total 21.019		-	144.47
<u>U.S. Small Business Administration</u>				
Direct Programs:				
Women's Business Ownership Assistance	59.043	N/A		150,000.00
COVID-19 Women's Business Ownership Assistance	59.043	N/A		135,065.44
Total U.S. Small Business Administration	Total 59.043		-	285,065.44
Total Expenditures of Federal Awards			\$ -	\$ 16,677,916.77

NOTE A -- BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Central Missouri Community Action and presents expenditures on the accrual basis of accounting, except for subsidy programs, which follows REAC PHA - Financial Accounting Brief - Accounting Issue #10, which defines a Federal expenditure expended for single audit purposes as when dollars are received. The information in this schedule is presented in accordance with the Uniform Guidance.

NOTE B: INDIRECT COST RATE

Central Missouri Community Action did not elect to use the 10% de minimis cost rate.

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

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

Board of Directors
Central Missouri Community Action
Columbia, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Central Missouri Community Action (a nonprofit organization), which comprise the consolidated statement of financial position as of September 30, 2022, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated April 08, 2023.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

April 08, 2023
Chanute, Kansas

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

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

Board of Directors
Central Missouri Community Action
Columbia, Missouri

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Central Missouri Community Action's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Central Missouri Community Action's major federal programs for the year ended September 30, 2022. Central Missouri Community Action's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Central Missouri Community Action complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2022.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

Purpose of this Report

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



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

April 08, 2023
Chanute, Kansas

CENTRAL MISSOURI COMMUNITY ACTION
Columbia, Missouri

Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2022

I. SUMMARY OF AUDITOR'S RESULTS

Consolidated Financial Statements:

The auditor's report expresses an unmodified opinion on the consolidated financial statements of Central Missouri Community Action

Internal Control over Financial Reporting:

Material weakness(es) identified?	_____	Yes	_____ <u>X</u> _____	No
Significant deficiencies identified?	_____	Yes	_____ <u>X</u> _____	None Reported
Noncompliance or other matters required to be reported under <i>Government Auditing Standards</i> ?	_____	Yes	_____ <u>X</u> _____	No

Federal Awards:

Internal control over major programs:				
Material weakness(es) identified?	_____	Yes	_____ <u>X</u> _____	No
Significant deficiencies identified?	_____	Yes	_____ <u>X</u> _____	None Reported

The auditor's report on compliance for the major federal award programs for Central Missouri Community Action expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____	Yes	_____ <u>X</u> _____	No
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Identification of major programs:

U.S. Department of Health and Human Services

- Head Start Cluster – CFDA 93.600
- Low-Income Home Energy Assistance Program – CFDA 93.568
- Community Services Block Grant – CFDA 93.569

U.S. Department of Housing and Urban Development

- Housing Voucher Cluster
- Section 8 Housing Choice Vouchers – CFDA 14.871
- Section 8 Mainstream Vouchers – CFDA 14.879

The threshold for distinguishing Types A and B programs was \$750,000.00.

Auditee qualified as a low risk auditee?	_____ <u>X</u> _____	Yes	_____	No
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II. FINANCIAL STATEMENT FINDINGS

None

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

CENTRAL MISSOURI COMMUNITY ACTION
Columbia, Missouri

Summary Schedule of Prior Audit Findings
For the Year Ended September 30, 2022

None