

**CENTRAL MISSOURI  
COMMUNITY ACTION**  
Columbia, Missouri

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

For the Year Ended September 30, 2023

**CENTRAL MISSOURI COMMUNITY ACTION**  
Columbia, Missouri

**TABLE OF CONTENTS**

	<u>PAGE NUMBER</u>
Independent Auditor’s Report .....	1-3
Consolidated Statement of Financial Position .....	4
Consolidated Statement of Activities .....	5
Consolidated Statement of Functional Expenses .....	6
Consolidated Statement of Cash Flows .....	7
Notes to the Consolidated Financial Statements .....	8-21
Supplementary Information:	
Combining Schedule of Activities .....	22-34
Schedules Required by Funders	
Low Income Housing Energy Assistance Program – Grant No. ERS11023001 .....	35
Low Income Housing Energy Assistance Program – Grant No. ERS11021001 .....	36
Low Income Housing Energy Assistance Program – Grant No. ERS11021001-003 .....	37
Low Income Housing Water Assistance Program – Grant No. ERS11022W001.....	38
Community Services Block Grant – Grant No PG282200001 .....	39
Weatherization Program – Grant No. G-22-EE0009912-07.....	40
Weatherization Program – Grant No. G-23-EE0009912-2-07 .....	41
Weatherization Program – Grant No. G-22-EE0009997-07 .....	42
Weatherization Program–LIHEAP-Grant No. G-23-LIHEAP-23-07.....	43
Weatherization Program–LIHEAP-Grant No. G-22-LIHEAP-ARPA-07 .....	44
Weatherization Program–LIHEAP-Grant No. G-23-LIHEAP-EMER-07.....	45
HUD Financial Data Schedule .....	46-50
Federal Compliance Section:	
Schedule of Expenditures of Federal Awards .....	51-53
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	54-55
Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance .....	56-58
Schedule of Findings and Questioned Costs .....	59
Summary Schedule of Prior Audit Findings .....	60

**JARRED, GILMORE & PHILLIPS, PA**  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT**

Board of Directors  
Central Missouri Community Action  
Columbia, Missouri

**Report on the 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, 2023, 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, 2023, 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 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 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 22 to 34) and the HUD Financial Data Schedule (presented on Pages 46-50) are prepared for additional analysis and are not a required part of 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 35-45) 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 February 17, 2024, 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

February 17, 2024  
Chanute, Kansas

**CENTRAL MISSOURI COMMUNITY ACTION**  
Columbia, Missouri  
Consolidated Statement of Financial Position  
September 30, 2023

**ASSETS**

Current Assets	
Cash in Bank - Cash and Cash Equivalents	\$ 7,029,067.55
Certificates of Deposit	105,041.02
Earnest Money Deposits	262,922.95
Receivables, Net	1,665,882.50
Prepaid Expenses	51,005.53
Inventory	298,036.81
Current Portion of Notes Receivable	29,130.15
Total Current Assets	9,441,086.51
Note Receivable	134,285.27
Less: Current Portion	(29,130.15)
Long-Term Notes Receivable	105,155.12
Capital Assets, Net	3,330,982.25
Right to Use Assets, Net	656,484.44
TOTAL ASSETS	\$ 13,533,708.32

**LIABILITIES AND NET ASSETS**

Liabilities	
Current Liabilities	
Accounts Payable	\$ 199,770.37
Accrued Payroll	300,214.29
Accrued Annual Leave	341,667.79
Accrued Payroll Withholdings	161,375.82
Refundable Grant Advances	5,471,997.64
Accrued Interest	203.64
Notes Payable, Current Portion	2,558.23
Lease Payable, Current Portion	223,692.14
Total Current Liabilities	6,701,479.92
Long-Term Liabilities	
Notes Payable	98,981.89
Lease Payable	657,859.46
Less: Current Portion	(226,250.37)
Total Long-Term Liabilities	530,590.98
TOTAL LIABILITIES	7,232,070.90
Net Assets	
Without Donor Restrictions	4,210,007.49
With Donor Restrictions	2,091,629.93
TOTAL NET ASSETS	6,301,637.42
TOTAL LIABILITIES AND NET ASSETS	\$ 13,533,708.32

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, 2023

CHANGES IN NET ASSETS

Net Assets without Donor Restrictions

Revenues and Gains

Contributions	\$ 18,131,363.55
Noncash Contributions	408,039.34
Interest Income	3,277.11
Other Income	217,217.64
Total Revenues and Gains	<u>18,759,897.64</u>

Expenses

Program Services

Early Childhood Development	10,068,999.33
Elderly Services	407,819.00
Weatherization Services	1,855,996.01
Energy Assistance	3,079,462.71
Housing Services	2,287,786.31
Community Services	1,527,791.82
Women's Services	423,719.98

Supporting Activities

Management and General	1,546,992.88
Fundraising	62,901.97

Total Expenses

21,261,470.01

Net Assets Released From Restrictions

through Satisfaction of Program Restrictions 2,688,387.70

Increase (Decrease) in Net Assets without Donor Restrictions

186,815.33

Net Assets with Donor Restrictions

Contributions	4,025,402.22
Interest	6.93
Other Income	1,941.12

Net Assets Released From Restrictions

Through Satisfaction of Program Restrictions (2,688,387.70)

Increase (Decrease) in Net Assets with Donor Restrictions

1,338,962.57

Increase (Decrease) in Net Assets

1,525,777.90

Net Assets - Beginning of the Year

4,775,859.52

Net Assets - End of the Year

\$ 6,301,637.42

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, 2023

Program Services						
	Early Childhood Development	Elderly Services	Weatherization Services	Energy Assistance	Housing Services	
Salaries	\$ 5,919,429.56	\$ 137,333.11	\$ 631,287.34	\$ 385,772.93	\$ 324,879.07	
Fringe	1,501,804.33	36,980.08	131,656.31	81,519.36	79,095.32	
Consultant	24,984.02	300.00	-	-	10,544.84	
Travel	144,783.95	9,029.02	74,225.21	8,330.88	25,882.01	
Space Cost	802,865.37	5,829.87	29,909.70	34,030.49	38,568.36	
Supplies	765,646.14	3,062.09	435,621.27	10,902.43	8,222.52	
Equipment	-	-	18,480.77	-	-	
Contractual	70,056.54	-	-	17,935.00	-	
Participants	180,840.11	194,571.04	427,418.47	2,527,238.00	1,751,966.08	
Depreciation	272,612.15	-	51,594.75	-	2,812.25	
Other	385,977.16	20,713.79	55,802.19	13,733.62	45,815.86	
<b>Total Expenses</b>	<b>\$ 10,068,999.33</b>	<b>\$ 407,819.00</b>	<b>\$ 1,855,996.01</b>	<b>\$ 3,079,462.71</b>	<b>\$ 2,287,786.31</b>	
Program Services			Supporting Activities			
	Community Services	Women's Services	Total Program Services	Management and General	Fundraising	Total Organization Services
Salaries	\$ 798,886.46	\$ 208,756.19	\$ 8,406,344.66	\$ 805,722.84	\$ 33,014.28	\$ 9,245,081.78
Fringe	204,331.65	38,737.50	2,074,124.55	161,841.47	6,631.41	2,242,597.43
Consultant	-	14,226.00	50,054.86	209,081.63	8,567.06	267,703.55
Travel	53,227.43	9,313.78	324,792.28	23,758.84	973.51	349,524.63
Space Cost	115,391.32	59,624.68	1,086,219.79	108,109.58	4,429.76	1,198,759.13
Supplies	72,995.83	1,127.74	1,297,578.02	30,242.63	1,239.18	1,329,059.83
Equipment	-	-	18,480.77	7,558.30	309.70	26,348.77
Contractual	85.00	-	88,076.54	-	-	88,076.54
Participants	201,141.20	72,567.00	5,355,741.90	11,852.44	-	5,367,594.34
Depreciation	-	757.72	327,776.87	34,334.06	1,406.83	363,517.76
Other	81,732.93	18,609.37	622,384.92	154,491.10	6,330.23	783,206.25
<b>Total Expenses</b>	<b>\$ 1,527,791.82</b>	<b>\$ 423,719.98</b>	<b>\$ 19,651,575.16</b>	<b>\$ 1,546,992.88</b>	<b>\$ 62,901.97</b>	<b>\$ 21,261,470.01</b>

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, 2023

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in Net Assets	\$ 1,525,777.90
Adjustments to Reconcile Change in Net Assets to Net Cash Used in Operating Activities	
Depreciation Expense	363,517.76
(Increase) Decrease in Receivables	255,887.37
(Increase) Decrease in Prepaid Expense	682.70
(Increase) Decrease in Earnest Money Deposits	(262,922.95)
(Increase) Decrease in Inventory	(48,487.38)
Increase (Decrease) in Accounts Payable	64,304.10
Increase (Decrease) in Accrued Payroll	13,705.05
Increase (Decrease) in Accrued Annual Leave	(34,078.14)
Increase (Decrease) in Accrued Payroll Withholdings	37,461.28
Increase (Decrease) in Refundable Grant Advances	(1,764,918.60)
Increase (Decrease) in Lease Obligations	1,375.02
	<hr/>
Net Cash Provided by (Used in) Operating Activities	152,304.11
	<hr/>
CASH FLOWS FROM INVESTING ACTIVITIES	
Payments for Purchase of Capital Assets	(965,192.52)
Reinvestment of Interest from Investments	(1,843.20)
Proceeds from the Collection of Notes Receivable	178,020.60
	<hr/>
Net Cash Provided by (Used in) Investing Activities	(789,015.12)
	<hr/>
CASH FLOWS FROM FINANCING ACTIVITIES	
Principal Payments on Notes Payable	(2,429.82)
	<hr/>
Net Cash Provided by (Used in) Financing Activities	(2,429.82)
	<hr/>
Net Increase (Decrease) in Cash and Cash Equivalents	(639,140.83)
Cash and Cash Equivalents, Beginning of the Year	7,668,208.38
	<hr/>
Cash and Cash Equivalents, End of the Year	\$ 7,029,067.55
	<hr/> <hr/>
<b>Supplementary Information:</b>	
Cash Paid for Interest	\$ 3,555.05
Right to Use Assets Obtained in Exchange for New Operating Lease Liabilities	\$ 861,420.63

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

## **CENTRAL MISSOURI COMMUNITY ACTION**

Columbia, Missouri

Notes to the Financial Statements

September 30, 2023

### **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)

### Leases

Effective October 1, 2022, the Organization adopted FASB ASC 842, Leases. The new standard establishes a right of use (ROU) model that requires a lessee to record an ROU asset and a lease liability on the balance sheet for all leases with terms longer than 12 months. Leases are classified as either finance or operating, with classification affecting the pattern of expense recognition in the income statement. Leases with a term of less than 12 months will not record a right of use asset and lease liability.

The Organization elected to adopt these ASUs effective October 1, 2022 and utilized all of the available practical expedients. The adoption had a material impact on the Organization's statement of financial position but did not have a material impact on the statement of activities. The most significant impact was the recognition of ROU assets and lease liabilities for operating leases. The accounting for finance leases remained substantially unchanged. Adoption of the standard required the Organization to restate amounts as of October 1, 2022, resulting in an increase in operating lease ROU assets of \$820,792.24, and an increase in other current and long-term liabilities of \$820,792.24.

The Organization leases buildings. The determination of whether an arrangement is a lease is made at the lease's inception. Under Topic 842, a contract is (or contains) a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is defined under the standard as having both the right to obtain substantially all of the economic benefits from use of the asset and the right to direct the use of the asset. Management only reassesses its determination if the terms and conditions of the contract are changed. Lease assets represent the Organization's right to use an underlying asset for the lease term, and lease liabilities represent the Organization's obligation to make lease payments. Lease assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. The Organization uses the implicit rate when it is readily determinable. Since most of the Organization's leases do not provide an implicit rate, to determine the present value of lease payments, management uses a risk-free rate based on the information available at lease commencement. The Organization's lease terms may include options to extend or terminate the lease when it is reasonably certain that the option will be exercised. Operating lease assets also include any lease payments made and exclude any lease incentives. Lease expense for operating lease payments is recognized on a straight-line basis over the lease term.

### 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 \$7,133,524.70. The bank balance was held at one bank resulting in a concentration of credit risk. The bank balance was \$7,375,955.25. Of the bank balance, \$154,955.25 was covered by FDIC insurance, and \$7,221,000.00 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 3.50% 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, 2023 is \$8,450.02. 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. INVENTORY**

Inventory consists of the following at September 30, 2023:

Weatherization Supplies	\$	14,817.07
Weatherization Work In Progress – Materials		148,231.16
Weatherization Work In Progress – Labor		<u>134,988.58</u>
Total Inventory	\$	<u>298,036.81</u>

**7. 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, 2023. The balance due at September 30, 2023 is \$134,285.27.

## 8. RECEIVABLES, NET

Grant and Contract receivables, net at September 30, 2023, consist of amounts due under the following programs:

Grant and Contract Receivables:	
Head Start	\$ 216,434.06
Section 8 – HAP Reserves	37,563.08
Bridge Grant	96,724.67
Columbia Affordable Housing	48,463.35
Community Housing Development Organization	25,000.00
Community Services Block Grant	162,282.49
Childhood Provider Network	120.58
Family Resource	5,294.11
Foster Grand Parents Program	(2,653.77)
Health Marriage Initiative	64,932.46
MHDC HSED 23	35,082.69
Retired Senior Volunteer Program	2,435.34
LISC	5,693.64
LIHEAP	441,558.00
Skill Up FNS	4,771.26
Skill Up TANF	36,405.34
United Way Bridge	5,608.30
USDA – Head Start Meals	24,898.31
Weatherization DOE	36,054.94
Weatherization Bipartisan Infrastructure	56,536.43
Weatherization City of Columbia Grant	699.00
Weatherization LiHEAP	101,921.00
Weatherization LiHEAP – Emergency	46.49
Women’s Business Center	<u>159,545.38</u>
Total Grants and Contracts	1,565,417.15
Other Receivables	
Daycare Fees	88,024.66
Section 8 Fraud Recovery	2,257.00
Bookkeeping Fees	8,062.10
Miscellaneous Reimbursements	<u>2,121.59</u>
Total Receivables, Net	<u>\$ 1,665,882.50</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 \$21,753.00 at September 30, 2023.

**9. CAPITAL ASSETS**

Following are the changes in capital assets for the year ended September 30, 2023:

	Balance 9/30/2022	Additions	Retirements	Transfers	Balance 9/30/2023
Capital Assets Not Being Depreciated					
Land	\$ 62,668.03	\$ -	\$ -	\$ -	\$ 62,668.03
Construction In Progress	45,832.51	580,744.03	-	(45,832.51)	580,744.03
Other Capital Assets					
Buildings and Improvements	2,160,341.43	126,536.08	-	45,832.51	2,332,710.02
Land Improvements	216,391.70	9,522.00	-	-	225,913.70
Equipment	1,770,803.34	179,860.41	-	-	1,950,663.75
Vehicles	648,087.00	81,116.51	(24,361.00)	-	704,842.51
Total Capital Assets	<u>4,904,124.01</u>	<u>977,779.03</u>	<u>(24,361.00)</u>	<u>-</u>	<u>5,857,542.04</u>
Accumulated Depreciation					
Buildings and Improvements	(807,433.25)	(137,431.90)	-	-	(944,865.15)
Land Improvements	(7,213.06)	(9,214.70)	-	-	(16,427.76)
Equipment	(1,115,012.70)	(124,904.53)	-	-	(1,239,917.23)
Vehicles	(245,157.51)	(91,966.63)	11,774.49	-	(325,349.65)
Total Accumulated Depreciation	<u>(2,174,816.52)</u>	<u>(363,517.76)</u>	<u>11,774.49</u>	<u>-</u>	<u>(2,526,559.79)</u>
Total Net Capital Assets	<u>\$ 2,729,307.49</u>	<u>\$ 614,261.27</u>	<u>\$ (12,586.51)</u>	<u>\$ -</u>	<u>\$ 3,330,982.25</u>

**10. REFUNDABLE GRANT ADVANCES**

Refundable grant advances at September 30, 2023, consist of grant funds received in excess of expenses in the following programs:

LiHEAP ECIP Grant	\$ 58,967.88
LiHEAP ARPA	4,097,659.16
LISC Alternative	12,242.02
Shelter Plus Care	8,639.22
Daycare Fees Due Back to State	1,210,607.09
MFH25	68,392.92
HSH	5,000.00
MDHC Grant	3,327.79
CPN	<u>7,161.56</u>
Total Grant Advances	<u>\$ 5,471,997.64</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, 2023, is \$60,475.89

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, 2023, is \$38,506.00.

The following is a summary of changes in notes payable for the year ended September 30, 2023:

<u>Obligations:</u>	<u>Principal September 30, 2022</u>	<u>Principal Received (Paid)</u>	<u>Principal September 30, 2023</u>	<u>Interest Paid</u>
Fourth – 2 Fourth Ave.	\$ 62,905.71	\$ (2,429.82)	\$ 60,475.89	\$ 3,555.05
City of Columbia – HOME	<u>38,506.00</u>	<u>0.00</u>	<u>38,506.00</u>	<u>0.00</u>
Total Notes Payable	<u>\$ 101,411.71</u>	<u>\$ (2,429.82)</u>	<u>\$ 98,981.89</u>	<u>\$ 3,555.05</u>

The schedule of maturities of notes payable is as follows:

<u>Year Ending September 30:</u>	<u>Amount</u>
2024	\$ 2,558.23
2025	2,677.83
2026	2,795.50
2027	2,918.38
2028	3,040.85
Thereafter	<u>84,991.10</u>
Total	<u>\$ 98,981.89</u>

## 12. LEASES

The Organization has obligations as a lessee for office space and classroom space with initial noncancelable terms in excess of one year. The Organization classified these leases as operating leases or financing leases. These leases generally contain renewal options for periods ranging from two to five years. Because the Organization is not reasonably certain to exercise these renewal options, the optional periods are not included in determining the lease term, and associated payments under these renewal options are excluded from lease payments. The Organization's leases do not include termination options for either party to the lease or restrictive financial or other covenants. Payments due under the lease contracts include fixed payments plus, for many of the Organization's leases, variable payments. The Organization's office space leases require it to make variable payments for the Organization's proportionate share of the building's property taxes, insurance, and common area maintenance. These variable lease payments are not included in lease payments used to determine lease liability and are recognized as variable costs when incurred.

### Lease Expense

Finance Lease Expense	
Amortization of ROU assets	\$ 0.00
Interest on lease liabilities	0.00
Operating Lease Expense	235,476.00
Short Term Lease Cost	<u>1,000.00</u>
Total Lease Expense	<u>\$ 236,476.00</u>

### Other Information

Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows from finance leases (interest)	\$ 0.00
Financing cash flows from finance leases (principal)	0.00
Operating cash flow from operating leases (Fixed payment)	234,226.00
Operating cash flow from operating leases (Liability Reduction)	203,686.16

ROU Assets obtained in exchange for new finance lease liabilities	0.00
ROU Assets obtained in exchange for new operating lease liabilities	861,420.63

### Other information related to leases is as follows:

Lease term (in years) and discount rate:	
Weighted-average remaining lease term, finance leases	0.00
Weighted-average remaining lease term, operating leases	3.61
Weighted-average discount rate, finance leases	0.00%
Weighted-average discount rate, operating leases	4.25%

### Right to Use Assets

Beginning ROU, Net	\$ 0.00
Additions of ROU Assets	861,792.24
Less Accumulated Amortization	<u>(205,307.80)</u>
Ending ROU, Net	<u>\$ 656,484.44</u>

**12. LEASES** (Continued)

The maturities of lease liabilities as of September 30, 2023 were as follows:

	Operating
Year ending September 2023,	
2024	\$ 246,526.00
2025	209,076.00
2026	135,360.00
2027	35,328.00
2028	35,328.00
2029	<u>47,104.00</u>
Total Lease Payments	708,722.00
Less: Present Value Discount	<u>(50,862.54)</u>
Lease Liability	657,859.46
Less Current Maturities	<u>(223,692.14)</u>
Long – Term Lease Liability	<u>\$ 434,167.32</u>

**13. 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, 2023, was \$219,393.77.

**14. COMPENSATED ABSENCES**

Vacation Pay

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

Sick Leave

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

#### 14. COMPENSATED ABSENCES

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

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

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

#### 15. NET ASSETS

##### Net assets without donor restrictions

At September 30, 2023, 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	\$	2,252.70
Show Me Healthy Relationship Donations		1,258.70
United Way FOC		7,500.04
Head Start Donations		72,523.44
Foster Grandparents Donations		12,814.11
Retired Senior Volunteer Donations		259.86
UE Gas Donation		170,855.15
Micro Loan Program		44,520.83
JR Albert Foundation		53,723.02
Employee Engagement Donation		44,735.27
Women's Business Center – Aspire Donation		2,812.05
Women's Business Center Donations		75,509.03
County Donations		28,640.90
Childcare Stabilization		1,321,309.23
HUD – Housing Choice Voucher Program		<u>252,915.60</u>
Total Net Assets with Donor Restrictions	\$	<u>2,091,629.93</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	\$ 7,029,067.55
Certificates of Deposit	105,041.02
Accounts Receivable, Net	1,665,882.50
Less: Grant Advances	(5,471,997.64)
Less: Cash Received with Donor Restrictions	<u>(2,091,629.93)</u>
Net Liquidity	<u>\$ 1,236,363.50</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:

	Head Start	Foster Grandparents	Women’s Bus. Center	Retired Senior Volunteers
Volunteers	\$ 2,675,626.99	\$ 0.00	\$ 0.00	\$ 0.00
Professional	24,984.02	0.00	13,687.00	0.00
Space Costs	112,960.42	0.00	59,621.01	1,124.40
Supplies	148,645.21	0.00	0.00	0.00
Travel	1,644.88	1,575.00	0.00	0.00
Participants	0.00	23,024.90	0.00	4,404.50
Other	16,368.00	0.00	0.00	0.00
Program In-Kind	2,980,229.52	24,599.90	73,308.01	5,528.90
Non-GAAP	<u>(2,675,626.99)</u>	<u>(0.00)</u>	<u>(0.00)</u>	<u>(0.00)</u>
Total In-Kind	<u>\$ 304,602.53</u>	<u>\$ 24,599.90</u>	<u>\$ 73,308.01</u>	<u>\$ 5,528.90</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.

## **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.

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.

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

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, 2023, through February 17, 2024, 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, 2023

	HEAD START	EARLY HEAD START	HEAD START -	EARLY HEAD START	HEAD START	USDA	STATE/PARENT
<b>Program:</b>	CHILDHOOD	CHILDHOOD	EXTENSION	EXPANSION	AMERICAN RESCUE	CHILDHOOD	CHILD CARE REIMB
<b>Function:</b>	CHILDHOOD	CHILDHOOD	CHILDHOOD	CHILDHOOD	CHILDHOOD	CHILDHOOD	CHILDHOOD
<b>CFDA #:</b>	93.600	93.600	93.600	93.600	93.600	10.558	N/A
Contributions							
Grant Revenue - Federal	\$ 3,794,715.33	\$ 3,076,235.10	\$ 758,913.13	\$ 639,677.30	\$ 2,845.67	\$ 248,697.94	\$ -
Grant Revenue - State	-	-	-	-	-	-	3,732.54
Local	-	-	-	-	-	-	-
Local - Non Cash	1,142,391.03	957,130.65	503,861.43	376,846.41	-	-	-
Interest Income	-	-	-	-	-	-	-
Other Income	1,577.76	1,190.03	365.46	343.23	19.09	755.47	-
Transfers In(Out)	-	-	-	-	-	-	0.08
<b>Total Revenue</b>	<b>4,938,684.12</b>	<b>4,034,555.78</b>	<b>1,263,140.02</b>	<b>1,016,866.94</b>	<b>2,864.76</b>	<b>249,453.41</b>	<b>3,732.62</b>
Salaries	2,033,628.07	1,633,176.47	420,226.92	354,948.19	-	33,277.66	234.52
Salaries - Non Cash	894,191.11	939,089.20	475,036.05	367,310.63	-	-	-
Fringe	539,630.96	457,718.30	114,084.45	99,812.22	-	10,018.58	27.03
In-Direct	360,256.25	292,725.27	74,803.59	63,666.45	-	6,061.47	36.62
Consultant	-	-	-	-	-	-	-
Consultant - Non Cash	18,227.31	6,733.58	23.13	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Travel	47,600.44	46,416.56	20,768.39	18,179.98	-	199.06	-
Travel - Non Cash	631.62	33.64	373.52	606.10	-	-	-
Space Cost	468,762.99	303,450.60	72,901.01	51,405.76	-	-	-
Space Cost - Non Cash	82,805.38	5,875.44	15,722.40	8,557.20	-	-	-
Supplies	146,814.24	172,655.35	15,188.13	18,402.74	1,877.39	199,262.63	-
Supplies - Non Cash	136,557.61	583.79	11,131.33	372.48	-	-	-
Equipment	3,399.90	4,652.49	-	-	-	-	-
Contractual	12,115.68	24,843.47	758.19	539.55	-	-	-
Participants	26,855.68	31,467.11	15,923.83	17,084.85	-	-	3,434.45
Participants - Non Cash	-	-	-	-	-	-	-
Other	157,228.88	110,319.51	24,624.08	15,980.79	987.37	634.01	-
Other - Non Cash	9,978.00	4,815.00	1,575.00	-	-	-	-
<b>Total Expense</b>	<b>4,938,684.12</b>	<b>4,034,555.78</b>	<b>1,263,140.02</b>	<b>1,016,866.94</b>	<b>2,864.76</b>	<b>249,453.41</b>	<b>3,732.62</b>
Revenue Over Expense	-	-	-	-	-	-	-
Net Assets, Beginning of the Year	-	-	-	-	-	-	-
Net Assets, Ending of the Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**CENTRAL MISSOURI COMMUNITY ACTION**  
Combining Schedule of Activities  
For the Year Ended September 30, 2023

	STATE CHILD CARE	CHILDHOOD PROVIDER NETWORK	CHILDCARE STABLIZATION	SHOW ME HEALTHY RELATIONSHIPS	SHOW ME HEALTHY RELATIONSHIPS DONATIONS	SHOW ME HEALTHY COMMUNITIES	THE BRIDGE
<b>Program:</b>	Childhood	Childhood	Childhood	Childhood	Childhood	Childhood	Childhood
<b>Function:</b>	N/A	N/A	N/A	93.086	N/A	N/A	N/A
<b>CFDA #:</b>	N/A	N/A	N/A	93.086	N/A	N/A	N/A
Contributions							
Grant Revenue - Federal	\$ -	\$ -	\$ -	\$ 307,903.61	\$ -	\$ -	\$ -
Grant Revenue - State	653,423.59	7,959.02	1,322,050.00	-	-	-	-
Local	-	-	-	-	38.15	41,921.08	398,142.66
Local - Non Cash	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Other Income	-	19.35	-	148.68	1.29	33.71	339.04
Transfers In(Out)	(15,345.74)	-	-	-	-	-	-
<b>Total Revenue</b>	<b>638,077.85</b>	<b>7,978.37</b>	<b>1,322,050.00</b>	<b>308,052.29</b>	<b>39.44</b>	<b>41,954.79</b>	<b>398,481.70</b>
Salaries	400,387.67	3,451.86	-	169,193.33	-	19,537.24	210,112.77
Salaries - Non Cash	-	-	-	-	-	-	-
Fringe	108,712.77	1,082.74	-	42,877.40	-	3,575.44	43,112.63
In-Direct	71,274.06	634.84	-	29,689.90	-	3,235.78	35,451.56
Consultant	-	-	-	-	-	-	-
Consultant - Non Cash	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Travel	1,610.27	26.68	-	728.43	-	679.01	3,103.64
Travel - Non Cash	-	-	-	-	-	-	-
Space Cost	31,853.20	-	-	18,199.44	-	-	17,880.67
Space Cost - Non Cash	-	-	-	-	-	-	-
Supplies	7,552.14	798.79	-	17,480.23	70.00	7,393.75	11,874.87
Supplies - Non Cash	-	-	-	-	-	-	-
Equipment	9,841.81	-	-	-	-	-	-
Contractual	-	-	-	-	-	5,200.00	23,079.35
Participants	264.18	1,983.46	-	3,503.41	-	-	32,184.73
Participants - Non Cash	-	-	-	-	-	-	-
Other	6,581.75	-	740.77	26,380.15	117.46	2,333.57	21,681.48
Other - Non Cash	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>638,077.85</b>	<b>7,978.37</b>	<b>740.77</b>	<b>308,052.29</b>	<b>187.46</b>	<b>41,954.79</b>	<b>398,481.70</b>
Revenue Over Expense	-	-	1,321,309.23	-	(148.02)	-	-
Net Assets, Beginning of the Year	-	-	-	-	1,406.72	-	38,767.59
Net Assets, Ending of the Year	\$ -	\$ -	\$ 1,321,309.23	\$ -	\$ 1,258.70	\$ -	\$ 38,767.59

**CENTRAL MISSOURI COMMUNITY ACTION**  
Combining Schedule of Activities  
For the Year Ended September 30, 2023

	<b>Program:</b>	THE BRIDGE - UW	UNITED WAY FOC	THE BRIDGE DONATIONS	COMO HELPS	RETENTION INCENTIVE	HEAD START DONATIONS	ELDERLY & HANDICAPPED TRANSPORTATION
	<b>Function:</b>	Childhood	Childhood	Childhood	Childhood	Childhood	Childhood	Elderly
	<b>CFDA #:</b>	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contributions								
Grant Revenue - Federal	\$	-	\$	-	\$	-	\$	-
Grant Revenue - State		-	-	-	-	709,750.00	-	-
Local		130,892.65	7,500.04	1,250.00	-	-	39,471.98	10,060.98
Local - Non Cash		-	-	-	-	-	-	-
Interest Income		-	-	-	-	-	-	-
Other Income		98.28	-	-	-	-	145.93	-
Transfers In(Out)		-	-	-	(1,500.00)	38,273.95	-	(10,060.98)
<b>Total Revenue</b>		<b>130,990.93</b>	<b>7,500.04</b>	<b>1,250.00</b>	<b>(1,500.00)</b>	<b>748,023.95</b>	<b>39,617.91</b>	<b>-</b>
Salaries		52,879.18	-	-	-	588,375.68	-	-
Salaries - Non Cash		-	-	-	-	-	-	-
Fringe		13,366.13	-	-	-	67,785.68	-	-
In-Direct		9,274.34	-	-	-	91,862.59	-	-
Consultant		-	-	-	-	-	-	-
Consultant - Non Cash		-	-	-	-	-	-	-
Depreciation		-	-	-	-	-	-	-
Travel		3,826.61	-	-	-	-	-	-
Travel - Non Cash		-	-	-	-	-	-	-
Space Cost		5,307.57	-	-	-	-	10,300.00	-
Space Cost - Non Cash		-	-	-	-	-	-	-
Supplies		12,476.04	-	-	-	-	5,154.63	-
Supplies - Non Cash		-	-	-	-	-	-	-
Equipment		-	-	-	-	-	-	-
Contractual		3,520.30	-	-	-	-	-	-
Participants		28,649.62	-	1,090.19	-	-	18,398.60	-
Participants - Non Cash		-	-	-	-	-	-	-
Other		1,691.14	-	-	-	-	308.20	-
Other - Non Cash		-	-	-	-	-	-	-
<b>Total Expense</b>		<b>130,990.93</b>	<b>-</b>	<b>1,090.19</b>	<b>-</b>	<b>748,023.95</b>	<b>34,161.43</b>	<b>-</b>
Revenue Over Expense		-	7,500.04	159.81	(1,500.00)	-	5,456.48	-
Net Assets, Beginning of the Year		-	-	2,092.89	1,500.00	-	67,066.96	-
Net Assets, Ending of the Year	\$	-	\$	7,500.04	\$	2,252.70	\$	-
		-	7,500.04	2,252.70	-	-	72,523.44	-

**CENTRAL MISSOURI COMMUNITY ACTION**

Combining Schedule of Activities

For the Year Ended September 30, 2023

	FOSTER GRANDPARENTS	FOSTER GRANDPARENTS DONATIONS	RETIRED SENIOR VOLUNTEER PROGRAM	RETIRED SENIOR VOLUNTEER DONATIONS	WEATHERIZATION/DO E	AMEREN GAS	AMEREN ELECTRIC
<b>Program:</b>	Elderly	Elderly	Elderly	Elderly	Wzn	Wzn	Wzn
<b>Function:</b>	94.011	N/A	94.002	N/A	81.042	N/A	N/A
<b>CFDA #:</b>							
Contributions							
Grant Revenue - Federal	\$ 308,935.84	\$ -	\$ 79,837.63	\$ -	\$ 418,764.51	\$ -	\$ -
Grant Revenue - State	-	-	-	-	-	153,874.21	116,250.00
Local	-	8,050.00	-	-	-	-	-
Local - Non Cash	24,599.90	-	-	5,528.90	-	-	-
Interest Income	-	-	-	-	-	-	-
Other Income	77.72	-	51.09	-	716.25	6.39	-
Transfers In(Out)	10,060.98	-	-	-	(6.19)	-	-
<b>Total Revenue</b>	<b>343,674.44</b>	<b>8,050.00</b>	<b>79,888.72</b>	<b>5,528.90</b>	<b>419,474.57</b>	<b>153,880.60</b>	<b>116,250.00</b>
Salaries	90,211.97	-	47,121.14	-	148,659.03	36,200.22	13,292.17
Salaries - Non Cash	-	-	-	-	-	-	-
Fringe	24,222.08	-	12,758.00	-	27,975.43	11,035.91	-
In-Direct	16,020.77	-	8,383.08	-	24,728.82	6,613.06	1,860.91
Consultant	-	300.00	-	-	-	-	-
Consultant - Non Cash	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Travel	4,671.87	-	2,782.15	-	29,885.54	229.71	-
Travel - Non Cash	1,575.00	-	-	-	-	-	-
Space Cost	4,779.87	-	-	-	1,577.23	330.76	-
Space Cost - Non Cash	-	-	-	1,050.00	-	-	-
Supplies	2,921.75	-	140.34	-	82,528.97	83,254.47	52,218.95
Supplies - Non Cash	-	-	-	-	-	-	-
Equipment	-	-	-	-	3,507.14	-	-
Contractual	-	-	-	-	-	-	-
Participants	164,274.83	2,375.65	416.76	-	73,911.39	63,638.27	61,049.08
Participants - Non Cash	23,024.90	-	-	4,478.90	-	-	-
Other	11,971.40	300.00	8,287.25	155.14	26,701.02	386.91	116.97
Other - Non Cash	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>343,674.44</b>	<b>2,975.65</b>	<b>79,888.72</b>	<b>5,684.04</b>	<b>419,474.57</b>	<b>201,689.31</b>	<b>128,538.08</b>
Revenue Over Expense	-	5,074.35	-	(155.14)	-	(47,808.71)	(12,288.08)
Net Assets, Beginning of the Year	-	7,739.76	-	415.00	-	218,663.86	12,934.96
Net Assets, Ending of the Year	\$ -	\$ 12,814.11	\$ -	\$ 259.86	\$ -	\$ 170,855.15	\$ 646.88

**CENTRAL MISSOURI COMMUNITY ACTION**  
Combining Schedule of Activities  
For the Year Ended September 30, 2023

	CITY OF COLUMBIA WX GRANT	WEATHERIZATION LIHEAP	WEATHERIZATION LIHEAP EMERGENCY	WEATHERIZATION LIHEAP-ARPA	WX BIPARTISAN INFRASTRUCURE	LOW INCOME ENERGY ASSISTANCE- 2021	LOW INCOME ENERGY ASSISTANCE- 2023
<b>Program:</b>	GRANT	LIHEAP	LIHEAP EMERGENCY	LIHEAP-ARPA	INFRASTRUCURE	ENERGY ASSISTANCE- 2021	ENERGY ASSISTANCE- 2023
<b>Function:</b>	Wzn	Wzn	Wzn	Wzn	Wzn	Energy	Energy
<b>CFDA #:</b>	93.568	93.568	93.568	93.568	81.042	93.568	93.568
Contributions							
Grant Revenue - Federal	\$ -	\$ 497,637.00	\$ 5,307.49	\$ 52,857.84	\$ 672,920.43	\$ 716,188.47	\$ 1,963,734.09
Grant Revenue - State	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-
Local - Non Cash	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Other Income	699.00	227.16	29.19	197.73	165.57	44.53	22.40
Transfers In(Out)	-	-	-	-	-	(15,665.00)	-
<b>Total Revenue</b>	<b>699.00</b>	<b>497,864.16</b>	<b>5,336.68</b>	<b>53,055.57</b>	<b>673,086.00</b>	<b>700,568.00</b>	<b>1,963,756.49</b>
Salaries	-	98,733.11	10.00	26,141.04	308,251.77	-	167,697.46
Salaries - Non Cash	-	-	-	-	-	-	-
Fringe	-	15,205.02	-	9,507.30	67,932.65	-	38,404.49
In-Direct	-	15,951.33	1.40	4,990.77	52,665.82	-	28,854.27
Consultant	-	-	-	-	-	-	-
Consultant - Non Cash	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Travel	-	26,278.44	5,261.08	3,221.61	9,348.83	-	1,543.31
Travel - Non Cash	-	-	-	-	-	-	-
Space Cost	-	2,382.29	-	3,264.09	22,355.33	-	24,483.67
Space Cost - Non Cash	-	-	-	-	-	-	-
Supplies	699.00	128,167.53	64.20	1,733.57	86,954.58	-	8,559.35
Supplies - Non Cash	-	-	-	-	-	-	-
Equipment	-	75,177.88	-	-	8,325.75	-	-
Contractual	-	-	-	-	-	-	-
Participants	-	128,654.81	-	2,386.29	97,778.63	700,568.00	1,684,106.00
Participants - Non Cash	-	-	-	-	-	-	-
Other	-	7,313.75	-	1,810.90	19,472.64	-	10,107.94
Other - Non Cash	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>699.00</b>	<b>497,864.16</b>	<b>5,336.68</b>	<b>53,055.57</b>	<b>673,086.00</b>	<b>700,568.00</b>	<b>1,963,756.49</b>
Revenue Over Expense	-	-	-	-	-	-	-
Net Assets, Beginning of the Year	-	-	-	-	-	-	-
Net Assets, Ending of the Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**CENTRAL MISSOURI COMMUNITY ACTION**  
Combining Schedule of Activities  
For the Year Ended September 30, 2023

	LOW INCOME ENERGY ASSISTANCE - <b>Program:</b> ARPA	LOW INCOME WATER ASSISTANCE ARPA	LISC-HEALTHY HOMES	LISC-General Motors Housing	RURAL LISC DIGITAL NAVIGATOR	VANDALIA HOUSING Housing	COMMUNITY HOUSING DEVELOPMENT ORG
<b>Function:</b>	Energy	Energy	Housing	Housing	Housing	Housing	Housing
<b>CFDA #:</b>	93.568	93.568	14.252	N/A	14.252	N/A	N/A
Contributions							
Grant Revenue - Federal	\$ 317,852.84	\$ 162,668.46	\$ 19,179.24	\$ -	\$ -	\$ -	\$ -
Grant Revenue - State	-	-	-	-	-	-	-
Local	-	-	-	55,000.00	-	-	-
Local - Non Cash	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	670.33
Other Income	23.68	14.17	6.22	1.63	-	(25,153.71)	144,084.26
Transfers In(Out)	-	(0.02)	9.98	-	375.70	-	(2,220.17)
<b>Total Revenue</b>	<b>317,876.52</b>	<b>162,682.61</b>	<b>19,195.44</b>	<b>55,001.63</b>	<b>375.70</b>	<b>(25,153.71)</b>	<b>142,534.42</b>
Salaries	120,671.28	97,404.19	13,514.27	37,472.07	-	-	-
Salaries - Non Cash	-	-	-	-	-	-	-
Fringe	24,251.45	18,863.42	2,369.54	6,289.04	-	-	-
In-Direct	20,289.18	16,277.46	2,223.73	6,126.56	-	-	-
Consultant	-	-	-	-	-	-	10,000.00
Consultant - Non Cash	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Travel	2,748.29	4,039.28	1,077.92	3,612.50	-	-	15,450.00
Travel - Non Cash	-	-	-	-	-	-	-
Space Cost	3,768.42	5,778.40	-	-	-	315.00	50.00
Space Cost - Non Cash	-	-	-	-	-	-	-
Supplies	670.63	1,672.45	-	1,059.40	-	-	51.08
Supplies - Non Cash	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Contractual	-	17,935.00	-	-	-	-	-
Participants	142,564.00	-	-	25.00	-	-	-
Participants - Non Cash	-	-	-	-	-	-	-
Other	2,913.27	712.41	-	417.06	-	16,129.00	36.00
Other - Non Cash	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>317,876.52</b>	<b>162,682.61</b>	<b>19,185.46</b>	<b>55,001.63</b>	<b>-</b>	<b>16,444.00</b>	<b>25,587.08</b>
Revenue Over Expense	-	-	9.98	-	375.70	(41,597.71)	116,947.34
Net Assets, Beginning of the Year	-	-	(9.98)	-	(375.70)	(55,766.37)	-
Net Assets, Ending of the Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (97,364.08)	\$ 116,947.34

**CENTRAL MISSOURI COMMUNITY ACTION**  
Combining Schedule of Activities  
For the Year Ended September 30, 2023

	HOUSING DEVELOPMENT ADMIN	2 FOURTH AVE	COLUMBIA AFFORDABLE HOUSING	COLUMBIA OAKS CENTALIA	WEATHERED ROCK II	CHDO- SAVINGS ACCOUNT	REHAB-REHAB PROJECTS
<b>Program:</b>	Housing	Housing	Housing	Housing	Housing	Housing	Housing
<b>Function:</b>	N/A	N/A	14.239	N/A	N/A	N/A	N/A
<b>CFDA #:</b>							
Contributions							
Grant Revenue - Federal	\$ -	\$ -	\$ 48,463.35	\$ -	\$ -	\$ -	\$ -
Grant Revenue - State	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-
Local - Non Cash	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Other Income	4.89	9,552.00	2.66	-	-	-	-
Transfers In(Out)	4,377.16	-	235,136.84	2,229.79	(4.81)	-	5,539.50
<b>Total Revenue</b>	<b>4,382.05</b>	<b>9,552.00</b>	<b>283,602.85</b>	<b>2,229.79</b>	<b>(4.81)</b>	<b>-</b>	<b>5,539.50</b>
Salaries	5,281.93	-	-	-	-	-	-
Salaries - Non Cash	-	-	-	-	-	-	-
Fringe	1,325.93	-	-	-	-	-	-
In-Direct	925.10	-	-	-	-	-	-
Consultant	-	-	-	-	-	-	-
Consultant - Non Cash	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Travel	705.00	-	-	-	-	-	-
Travel - Non Cash	-	-	-	-	-	-	-
Space Cost	-	2,515.53	6,411.82	-	-	-	-
Space Cost - Non Cash	-	-	-	-	-	-	-
Supplies	28.07	-	-	-	-	-	-
Supplies - Non Cash	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Contractual	-	-	580,744.03	-	-	-	-
Participants	-	-	-	-	-	-	-
Participants - Non Cash	-	-	-	-	-	-	-
Other	1,783.19	5,008.76	893.68	-	-	-	-
Other - Non Cash	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>10,049.22</b>	<b>7,524.29</b>	<b>588,049.53</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Over Expense	(5,667.17)	2,027.71	(304,446.68)	2,229.79	(4.81)	-	5,539.50
Net Assets, Beginning of the Year	-	(27,471.40)	47,690.80	(2,229.79)	4.81	179,661.59	(5,539.50)
Net Assets, Ending of the Year	\$ (5,667.17)	\$ (25,443.69)	\$ (256,755.88)	\$ -	\$ -	\$ 179,661.59	\$ -

**CENTRAL MISSOURI COMMUNITY ACTION**  
Combining Schedule of Activities  
For the Year Ended September 30, 2023

	WOODCREST VILLAGE	MHDC	MHDC - HSED 23	RAP	Rural Development Loan Processing	CSBG Comm Service	CSBG 23 Comm Service
<b>Program:</b>	Housing	Housing	Housing	Housing	Housing	93.569	93.569
<b>Function:</b>	N/A	N/A	N/A	N/A	N/A		
<b>CFDA #:</b>							
Contributions							
Grant Revenue - Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 169,394.59
Grant Revenue - State	-	94,778.24	106,754.90	8,507.00	-	-	-
Local	-	-	-	-	-	-	-
Local - Non Cash	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Other Income	-	1.65	4.52	1,928.00	-	-	36.83
Transfers In(Out)	(150,204.68)	919.48	-	2,127.17	16,322.23	84.68	(12,624.00)
<b>Total Revenue</b>	<b>(150,204.68)</b>	<b>95,699.37</b>	<b>106,759.42</b>	<b>12,562.17</b>	<b>16,322.23</b>	<b>84.68</b>	<b>156,807.42</b>
Salaries	-	57,239.70	69,679.18	-	-	-	102,888.56
Salaries - Non Cash	-	-	-	-	-	-	-
Fringe	-	18,800.80	19,958.14	-	-	-	19,254.99
In-Direct	-	10,645.67	12,549.22	-	-	-	17,100.11
Consultant	-	-	-	-	-	-	-
Consultant - Non Cash	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Travel	-	438.41	473.70	-	-	(40.00)	3,611.57
Travel - Non Cash	-	-	-	-	-	-	-
Space Cost	-	8,077.28	3,680.96	-	-	124.68	2,029.29
Space Cost - Non Cash	-	-	-	-	-	-	-
Supplies	-	113.93	115.43	-	-	-	1,604.27
Supplies - Non Cash	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Contractual	-	-	-	-	-	-	-
Participants	-	-	-	9,835.00	-	-	2,323.98
Participants - Non Cash	-	-	-	-	-	-	-
Other	-	383.58	302.79	-	-	-	7,994.65
Other - Non Cash	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>-</b>	<b>95,699.37</b>	<b>106,759.42</b>	<b>9,835.00</b>	<b>-</b>	<b>84.68</b>	<b>156,807.42</b>
Revenue Over Expense	(150,204.68)	-	-	2,727.17	16,322.23	-	-
Net Assets, Beginning of the Year	150,204.68	-	-	(2,727.17)	(16,322.23)	-	-
Net Assets, Ending of the Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**CENTRAL MISSOURI COMMUNITY ACTION**  
Combining Schedule of Activities  
For the Year Ended September 30, 2023

	<b>Program:</b>	CSBG Alt	CSBG - COVID	FAMILY RESOURCES	CHILDREN TRUST LICENSE PLATE	MICROLOAN - USDA	MISSOURI FOUNDATION FOR HEALTH	NATIONAL CENTER ON HEALTH
	<b>Function:</b>	Comm Service	Comm Service	Comm Service	Comm Service	Comm Service	Comm Service	Comm Service
	<b>CFDA #:</b>	93.569	93.569	N/A	N/A	10.870	N/A	N/A
Contributions								
Grant Revenue - Federal	\$	868,959.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Revenue - State		-	-	-	-	-	-	-
Local		-	-	9,856.35	-	-	81,809.56	-
Local - Non Cash		-	-	-	-	-	-	-
Interest Income		-	-	-	-	0.37	-	-
Other Income		300.74	-	-	-	-	(9.86)	-
Transfers In(Out)		12,624.00	-	-	11.59	-	-	34.32
<b>Total Revenue</b>		<b>881,883.99</b>	<b>-</b>	<b>9,856.35</b>	<b>11.59</b>	<b>0.37</b>	<b>81,799.70</b>	<b>34.32</b>
Salaries		483,353.93	-	6,805.04	-	-	52,658.12	-
Salaries - Non Cash		-	-	-	-	-	-	-
Fringe		133,945.97	-	1,832.74	-	-	13,368.08	-
In-Direct		86,421.98	-	1,209.29	-	-	9,243.66	-
Consultant		-	-	-	-	-	-	-
Consultant - Non Cash		-	-	-	-	-	-	-
Depreciation		-	-	-	-	-	-	-
Travel		30,054.17	-	9.28	-	-	802.61	-
Travel - Non Cash		-	-	-	-	-	-	-
Space Cost		79,632.87	-	-	-	-	4,356.24	34.32
Space Cost - Non Cash		-	-	-	-	-	-	-
Supplies		10,764.36	-	-	-	-	600.05	-
Supplies - Non Cash		-	-	-	-	-	-	-
Equipment		-	-	-	-	-	-	-
Contractual		85.00	-	-	-	-	-	-
Participants		19,742.23	-	-	-	-	-	-
Participants - Non Cash		-	-	-	-	-	-	-
Other		37,883.48	-	-	-	-	450.94	-
Other - Non Cash		-	-	-	-	-	-	-
<b>Total Expense</b>		<b>881,883.99</b>	<b>-</b>	<b>9,856.35</b>	<b>-</b>	<b>-</b>	<b>81,479.70</b>	<b>34.32</b>
Revenue Over Expense		-	-	-	11.59	0.37	320.00	-
Net Assets, Beginning of the Year		-	-	4,590.31	(11.59)	44,520.46	(320.00)	-
Net Assets, Ending of the Year	\$	-	\$ -	\$ 4,590.31	\$ -	\$ 44,520.83	\$ -	\$ -

**CENTRAL MISSOURI COMMUNITY ACTION**

Combining Schedule of Activities

For the Year Ended September 30, 2023

	JR ALBERT FOUNDATION	JR ALBERT FOUNDATION Alt	EMPLOYEE ENGAGEMENT SPEC	COMMUNITY FINANCIAL SERVICES MBE	UPWARD MOBILITY	SKILLUP	SKILLUP- TANF
<b>Program:</b>	Comm Service	Comm Service	Comm Service	Comm Service	Comm Service	Comm Service	Comm Service
<b>Function:</b>	N/A	N/A	N/A	N/A	N/A	10.551	93.558
<b>CFDA #:</b>							
Contributions							
Grant Revenue - Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,312.36	\$ 147,310.44
Grant Revenue - State	-	-	66,308.00	-	-	-	-
Local	50,000.00	114,050.00	-	55,000.00	-	-	-
Local - Non Cash	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Other Income	428.51	392.57	46.58	-	-	3.33	41.89
Transfers In(Out)	-	-	(472.49)	-	(3,500.00)	-	-
<b>Total Revenue</b>	<b>50,428.51</b>	<b>114,442.57</b>	<b>65,882.09</b>	<b>55,000.00</b>	<b>(3,500.00)</b>	<b>36,315.69</b>	<b>147,352.33</b>
Salaries	5,196.86	17,004.39	45,075.93	-	-	21,944.39	63,959.24
Salaries - Non Cash	-	-	-	-	-	-	-
Fringe	1,240.67	3,468.59	10,981.00	-	-	4,401.68	15,837.93
In-Direct	901.25	2,866.22	7,847.97	-	-	3,688.44	11,171.60
Consultant	-	-	-	-	-	-	-
Consultant - Non Cash	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Travel	4,177.26	4,166.55	3,632.87	-	-	2,145.58	4,667.54
Travel - Non Cash	-	-	-	-	-	-	-
Space Cost	4,117.66	900.00	2,450.08	-	-	-	21,746.18
Space Cost - Non Cash	-	-	-	-	-	-	-
Supplies	23,196.92	33,854.55	1,466.55	-	-	0.31	1,508.82
Supplies - Non Cash	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Contractual	-	-	-	-	-	-	-
Participants	23,390.50	23,649.04	-	105,000.00	-	3,937.36	23,098.09
Participants - Non Cash	-	-	-	-	-	-	-
Other	2,376.23	22,298.71	5,168.06	-	-	197.93	5,362.93
Other - Non Cash	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>64,597.35</b>	<b>108,208.05</b>	<b>76,622.46</b>	<b>105,000.00</b>	<b>-</b>	<b>36,315.69</b>	<b>147,352.33</b>
Revenue Over Expense	(14,168.84)	6,234.52	(10,740.37)	(50,000.00)	(3,500.00)	-	-
Net Assets, Beginning of the Year	23,387.70	38,269.64	55,475.64	50,000.00	3,500.00	-	-
Net Assets, Ending of the Year	\$ 9,218.86	\$ 44,504.16	\$ 44,735.27	\$ -	\$ -	\$ -	\$ -

**CENTRAL MISSOURI COMMUNITY ACTION**  
Combining Schedule of Activities  
For the Year Ended September 30, 2023

	WOMENS BUSINESS CENTER	WOMENS BUSINESS CENTER COVID	WOMENS BUSINESS CENTER CDBG	WOMENS BUSINESS CENTER - ASPIRE	WOMENS BUSINESS CENTER DONATIONS	DEVELOPMENT FUND	WORLEY BUILDING
<b>Program:</b>	CENTER	CENTER COVID	CENTER CDBG	CENTER - ASPIRE	CENTER DONATIONS	DEVELOPMENT FUND	WORLEY BUILDING
<b>Function:</b>	Women's Services	Women's Services	Women's Services	Women's Services	Women's Services	Mgt & Gen	Mgt & Gen
<b>CFDA #:</b>	59.043	59.043	14.218	N/A	N/A	N/A	N/A
Contributions							
Grant Revenue - Federal	\$ 150,000.00	\$ 10,349.27	\$ 68,062.11	\$ -	\$ -	\$ -	\$ -
Grant Revenue - State	-	-	57,261.00	-	-	-	-
Local	-	-	-	-	154,195.15	101,223.10	-
Local - Non Cash	73,308.01	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Other Income	3,034.42	(57.19)	-	-	229.04	4,032.51	-
Transfers In(Out)	-	-	-	-	-	23,036.58	-
<b>Total Revenue</b>	<b>226,342.43</b>	<b>10,292.08</b>	<b>125,323.11</b>	<b>-</b>	<b>154,424.19</b>	<b>128,292.19</b>	<b>-</b>
Salaries	102,846.94	-	51,185.61	-	54,723.64	40,300.08	-
Salaries - Non Cash	-	-	-	-	-	-	-
Fringe	16,521.24	-	8,949.57	-	13,266.69	7,696.12	-
In-Direct	16,711.56	-	8,418.93	-	9,518.63	6,719.47	-
Consultant	-	-	(792.00)	-	1,331.00	-	-
Consultant - Non Cash	13,687.00	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Travel	2,866.68	-	-	-	6,447.10	1,739.14	-
Travel - Non Cash	-	-	-	-	-	-	-
Space Cost	-	-	-	-	3.67	(1,200.00)	-
Space Cost - Non Cash	59,621.01	-	-	-	-	-	-
Supplies	709.95	-	-	-	417.79	(3,516.10)	-
Supplies - Non Cash	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Contractual	-	-	-	-	-	-	-
Participants	60.00	10,292.08	57,561.00	-	4,653.92	3,895.38	-
Participants - Non Cash	-	-	-	-	-	-	-
Other	13,318.05	-	-	-	5,291.32	9,845.94	-
Other - Non Cash	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>226,342.43</b>	<b>10,292.08</b>	<b>125,323.11</b>	<b>-</b>	<b>95,653.76</b>	<b>65,480.03</b>	<b>-</b>
Revenue Over Expense	-	-	-	-	58,770.43	62,812.16	-
Net Assets, Beginning of the Year	-	-	-	2,812.05	16,738.60	135,401.72	160,992.39
Net Assets, Ending of the Year	\$ -	\$ -	\$ -	\$ 2,812.05	\$ 75,509.03	\$ 198,213.88	\$ 160,992.39

**CENTRAL MISSOURI COMMUNITY ACTION**  
Combining Schedule of Activities  
For the Year Ended September 30, 2023

	COUNTY FUNDS	FEES FOR SERVICE	ADMIN INDIRECT	CORPORATE	Organization	SECTION EIGHT	SECTION EIGHT -
<b>Program:</b>	Mgt & Gen	Mgt & Gen	POOL	Mgt & Gen	Subtotals	Housing	MAIN STREAM
<b>Function:</b>	N/A	N/A	Mgt & Gen	Mgt & Gen		14.871	Housing
<b>CFDA #:</b>			N/A	N/A			14.878
Contributions							
Grant Revenue - Federal	\$ -	\$ -	\$ -	\$ -	\$ 15,543,723.29	\$ 1,821,120.67	\$ 223,577.00
Grant Revenue - State	-	-	-	-	3,300,648.50	-	-
Local	8,860.61	-	-	965,566.52	2,232,888.83	-	-
Local - Non Cash	-	-	-	-	3,083,666.33	-	-
Interest Income	-	-	1,318.71	1,288.07	3,277.48	6.56	-
Other Income	5.58	20,012.60	1,525,485.28	443.13	1,692,170.28	685.23	-
Transfers In(Out)	-	(10,180.68)	(1,224.55)	(128,154.72)	-	-	-
<b>Total Revenue</b>	<b>8,866.19</b>	<b>9,831.92</b>	<b>1,525,579.44</b>	<b>839,143.00</b>	<b>25,856,374.71</b>	<b>1,821,812.46</b>	<b>223,577.00</b>
Salaries	-	1,458.25	831,056.93	(34,078.14)	9,103,389.86	128,371.51	13,320.41
Salaries - Non Cash	-	-	-	-	2,675,626.99	-	-
Fringe	-	53.45	160,723.31	-	2,212,245.56	27,328.19	3,023.68
In-Direct	-	211.64	-	-	1,450,110.62	21,797.96	2,288.17
Consultant	-	-	217,648.69	-	228,487.69	69.84	-
Consultant - Non Cash	-	-	-	-	38,671.02	-	-
Depreciation	-	-	-	363,517.76	363,517.76	-	-
Travel	-	290.93	21,811.54	890.74	342,180.27	4,075.18	49.30
Travel - Non Cash	-	-	-	-	3,219.88	-	-
Space Cost	-	-	112,489.32	1,250.02	1,297,766.22	17,517.77	-
Space Cost - Non Cash	-	-	-	-	173,631.43	-	-
Supplies	834.15	389.57	33,774.19	-	1,173,560.01	6,854.61	-
Supplies - Non Cash	-	-	-	-	148,645.21	-	-
Equipment	-	-	-	7,868.00	112,772.97	-	-
Contractual	-	-	-	-	668,820.57	-	-
Participants	367.00	103.24	1,883.72	5,603.10	3,597,984.46	1,586,210.08	155,896.00
Participants - Non Cash	-	-	-	-	27,503.80	-	-
Other	4,318.30	-	149,817.09	4,708.00	753,844.45	20,861.80	-
Other - Non Cash	-	-	-	-	16,368.00	-	-
<b>Total Expense</b>	<b>5,519.45</b>	<b>2,507.08</b>	<b>1,529,204.79</b>	<b>349,759.48</b>	<b>24,388,346.77</b>	<b>1,813,086.94</b>	<b>174,577.56</b>
Revenue Over Expense	3,346.74	7,324.84	(3,625.35)	489,383.52	1,468,027.94	8,725.52	48,999.44
Net Assets, Beginning of the Year	25,294.16	9,463.01	27,078.78	3,321,030.05	4,535,930.40	179,293.81	15,896.83
Net Assets, Ending of the Year	\$ 28,640.90	\$ 16,787.85	\$ 23,453.43	\$ 3,810,413.57	\$ 6,003,958.34	\$ 188,019.33	\$ 64,896.27

**CENTRAL MISSOURI COMMUNITY ACTION**  
Combining Schedule of Activities  
For the Year Ended September 30, 2023

<b>Program:</b>	CMC PROPERTIES	Elimination	Consolidated
<b>Function:</b>	Housing	Entries	Totals
<b>CFDA #:</b>	N/A		
Contributions			
Grant Revenue - Federal	\$ -	\$ -	\$ 17,588,420.96
Grant Revenue - State	-	-	3,300,648.50
Local	-	(965,192.52)	1,267,696.31
Local - Non Cash	-	(2,675,626.99)	408,039.34
Interest Income	-	-	3,284.04
Other Income	500.00	(1,474,196.75)	219,158.76
Transfers In(Out)	-	-	-
<b>Total Revenue</b>	<b>500.00</b>	<b>(5,115,016.26)</b>	<b>22,787,247.91</b>
Salaries	-	-	9,245,081.78
Salaries - Non Cash	-	(2,675,626.99)	-
Fringe	-	-	2,242,597.43
In-Direct	-	(1,474,196.75)	-
Consultant	475.00	-	229,032.53
Consultant - Non Cash	-	-	38,671.02
Depreciation	-	-	363,517.76
Travel	-	-	346,304.75
Travel - Non Cash	-	-	3,219.88
Space Cost	-	(290,156.29)	1,025,127.70
Space Cost - Non Cash	-	-	173,631.43
Supplies	-	-	1,180,414.62
Supplies - Non Cash	-	-	148,645.21
Equipment	-	(86,424.20)	26,348.77
Contractual	-	(580,744.03)	88,076.54
Participants	-	-	5,340,090.54
Participants - Non Cash	-	-	27,503.80
Other	-	(7,868.00)	766,838.25
Other - Non Cash	-	-	16,368.00
<b>Total Expense</b>	<b>475.00</b>	<b>(5,115,016.26)</b>	<b>21,261,470.01</b>
Revenue Over Expense	25.00	-	1,525,777.90
Net Assets, Beginning of the Year	44,738.48	-	4,775,859.52
Net Assets, Ending of the Year	\$ 44,763.48	\$ -	\$ 6,301,637.42

**CENTRAL MISSOURI COMMUNITY ACTION**

Columbia, Missouri

**LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM**

**GRANT NO. ERS11023001**

For the Program Period October 1, 2022 to September 30, 2023

**Schedule of Revenue and Expenses**

Revenue	
Grant Revenue-LIHEAP	
Special Start-up	
Current (initial + amendments)	\$ 1,963,734.09
Transfer Rev/Private grants/misc	-
	<hr/>
Total Revenue	1,963,734.09
	<hr/>
Expenditures	
Salaries/Wages/Benefits	203,993.35
Travel/Training	2,280.02
Rent/Space	18,912.30
Equipment	1,045.91
Supplies	14,046.81
Contract/Consulting	3,044.19
Other:Insurance	642.39
Other:Overtime	2,108.60
Other:Utilities	4,700.25
Indirect Costs	28,854.27
	<hr/>
Total Administrative/ Program Services	279,628.09
	<hr/>
ECIP Direct Services	
Winter	1,073,160.00
Summer	610,946.00
Emergency Services	-
	<hr/>
Total ECIP Direct Services	1,684,106.00
	<hr/>
	<hr/>
Total Expenditures	1,963,734.09
	<hr/>
Revenue over (under) Expenditures	-
Transfer from LIHEAP	-
	<hr/>
Ending Program Balance	\$ -
	<hr/>

**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, 2023

**Schedule of Revenue and Expenses**

Revenue	
Grant Revenue-LIHEAP	
Special Start-up	
Current (initial + amendments)	\$ 2,713,812.89
Transfer Rev/Private grants/misc	-
	<hr/>
Total Revenue	2,713,812.89
	<hr/>
Expenditures	
Salaries/Wages/Benefits	216,342.67
Travel/Training	450.06
Rent/Space	11,993.05
Equipment	702.09
Supplies	15,076.73
Contract/Consulting	2,430.64
Other:Insurance	-
Other:Overtime	-
Other:Utilities	6,058.57
Indirect Costs	30,287.97
	<hr/>
Total Administrative/ Program Services	283,341.78
	<hr/>
ECIP Direct Services	
Winter	1,183,776.11
Summer	1,245,362.00
Emergency Services	1,333.00
	<hr/>
Total ECIP Direct Services	2,430,471.11
	<hr/>
	<hr/>
Total Expenditures	2,713,812.89
	<hr/>
Revenue over (under) Expenditures	-
Transfer from LIHEAP	-
	<hr/>
Ending Program Balance	\$ -
	<hr/>

**CENTRAL MISSOURI COMMUNITY ACTION**

Columbia, Missouri

LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM

GRANT NO. ERS11021001-003

For the Program Period October 1, 2022 to September 30, 2023

Schedule of Revenue and Expenses

Revenue	
Grant Revenue-LIHEAP	
Special Start-up	
Current (initial + amendments)	\$ 317,852.66
Transfer Rev/Private grants/misc	-
	<hr/>
Total Revenue	317,852.66
Expenditures	
Salaries/Wages & Benefits	144,922.73
Travel/Training	2,997.79
Rent/Space	3,599.84
Equipment	902.51
Supplies	1,932.46
Contract/Consulting	644.33
Other: Utilities	-
Indirect Costs	20,289.00
Total Administrative/ Program Services	<hr/> 175,288.66 <hr/>
ECIP Direct Services	
Winter	-
Summer	142,405.00
Emergency Services	159.00
Total ECIP Direct Services	<hr/> 142,564.00 <hr/>
	<hr/>
Total Expenditures	317,852.66
Revenue over (under) Expenditures	-
Transfer from LIHEAP	-
Ending Program Balance	<hr/> <hr/> \$ - <hr/> <hr/>

**CENTRAL MISSOURI COMMUNITY ACTION**

Columbia, Missouri

**LOW INCOME HOUSING WATER ASSISTANCE PROGRAM**

**GRANT NO. ERS11022W001**

For the Program Period October 1, 2021 to September 30, 2023

**Schedule of Revenue and Expenses**

Revenue	
Grant Revenue-LIHEAP	
Special Start-up	
Current (initial + amendments)	\$ 162,668.46
Transfer Rev/Private grants/misc	-
	<hr/>
Total Revenue	162,668.46
	<hr/>
Expenditures	
Salaries/Wages & Benefits	116,267.61
Travel/Training	4,039.28
Rent/Space	5,513.67
Equipment	-
Supplies	1,690.82
Contract/Consulting	17,935.00
Other: Utilities	944.62
Indirect Costs	16,277.46
Total Administrative/ Program Services	162,668.46
	<hr/>
ECIP Direct Services	
Water	-
Emergency Services	-
Total ECIP Direct Services	-
	<hr/>
	<hr/>
Total Expenditures	162,668.46
	<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. PG282200001  
For the Program Period October 1, 2022 to September 30, 2023  
Schedule of Revenue and Expenses

Beginning CSBG Residual Receipts	\$	-
Revenue		
Grant Revenue-CSBG		1,206,322.00
Other Revenues		380.44
		1,206,702.44
Total Revenue		1,206,702.44
Expenditures		
Salaries		667,107.54
Fringe		197,982.24
In-Direct		120,183.01
Travel/Training		40,222.75
Rent/Space		88,457.40
Utilities		43,133.99
Equipment		1,103.62
Supplies/Printing		14,608.18
Contracting/Consulting		85.00
Direct Client Svcs/Program expense		17,071.41
Other - Dues & Subscriptions		6,655.17
Other - Insurance		6,271.43
Other - Advertising/Recruit		3,820.70
Sub Total Program Expenses		1,206,702.44
Total Expenditures		1,206,702.44
Revenue over(under) Expense		-
Ending CSBG Residuals	\$	-



Central Missouri Community Action  
Grant No. G-23-EE0009912-2-07  
RECONCILIATION OF REVENUES AND EXPENSES  
FOR THE PERIOD OF July 1, 2023 to September 30, 2023

**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) 85,838

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

**Total Revenue** \_\_\_\_\_ 85,838

**Expenditures**

**Administration** 7,313

**Insurance** -

**Financial Audit** -

**Leveraging** -

**T & TA** 5,372

**Program Operations** \_\_\_\_\_ 73,153

**Total Expenditures** \_\_\_\_\_ 85,838

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** 85,838

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

**Total Revenue** \_\_\_\_\_ 85,838

**Expenditures**

**Administration** 7,313

**Insurance** -

**Financial Audit** -

**Leveraging** -

**T & TA** 5,372

**Program Operations** \_\_\_\_\_ 73,153

**Total Expenditures** \_\_\_\_\_ 85,838

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

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

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



Central Missouri Community Action  
Grant No. G-23-LIHEAP-23-07  
RECONCILIATION OF REVENUES AND EXPENSES  
FOR THE PERIOD OF October 1, 2022 to September 30, 2023

**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) 497,637

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

**Total Revenue** \_\_\_\_\_ 497,637

**Expenditures**

**Administration** 15,951

**Insurance** 4,088

**Financial Audit** -

**Leveraging** -

**T & TA** 26,240

**Program Operations** \_\_\_\_\_ 451,358

**Total Expenditures** \_\_\_\_\_ 497,637

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** 497,637

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

**Total Revenue** \_\_\_\_\_ 497,637

**Expenditures**

**Administration** 15,951

**Insurance** 4,088

**Financial Audit** -

**Leveraging** -

**T & TA** 26,240

**Program Operations** \_\_\_\_\_ 451,358

**Total Expenditures** \_\_\_\_\_ 497,637

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

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

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



Central Missouri Community Action  
Grant No. G-23-LIHEAP-EMER-07  
RECONCILIATION OF REVENUES AND EXPENSES  
FOR THE PERIOD OF October 1, 2022 to June 30, 2023

**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) 5,261

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

**Total Revenue** \_\_\_\_\_ 5,261

**Expenditures**

**Administration** -

**Insurance** -

**Financial Audit** -

**Leveraging** -

**T & TA** 5,261

**Program Operations** \_\_\_\_\_ -

**Total Expenditures** \_\_\_\_\_ 5,261

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** 5,261

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

**Total Revenue** \_\_\_\_\_ 5,261

**Expenditures**

**Administration** -

**Insurance** -

**Financial Audit** -

**Leveraging** -

**T & TA** 5,261

**Program Operations** \_\_\_\_\_ -

**Total Expenditures** \_\_\_\_\_ 5,261

**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: 09/30/2023

	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers	Subtotal	Total
111 Cash - Unrestricted	\$57,994	\$149,303	\$207,297	\$207,297
112 Cash - Restricted - Modernization and Development				
113 Cash - Other Restricted	\$6,902		\$6,902	\$6,902
114 Cash - Tenant Security Deposits				
115 Cash - Restricted for Payment of Current Liabilities				
100 Total Cash	\$64,896	\$149,303	\$214,199	\$214,199
121 Accounts Receivable - PHA Projects		\$37,563	\$37,563	\$37,563
122 Accounts Receivable - HUD Other Projects				
124 Accounts Receivable - Other Government				
125 Accounts Receivable - Miscellaneous				
126 Accounts Receivable - Tenants				
126.1 Allowance for Doubtful Accounts - Tenants		\$0	\$0	\$0
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	\$39,820	\$39,820	\$39,820
131 Investments - Unrestricted				
132 Investments - Restricted				
135 Investments - Restricted for Payment of Current Liability				
142 Prepaid Expenses and Other Assets		\$403	\$403	\$403
143 Inventories				
143.1 Allowance for Obsolete Inventories				
144 Inter Program Due From				
145 Assets Held for Sale				
150 Total Current Assets	\$64,896	\$189,526	\$254,422	\$254,422
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
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

200	Deferred Outflow of Resources				
290	Total Assets and Deferred Outflow of Resources	\$64,896	\$189,526	\$254,422	\$254,422
311	Bank Overdraft				
312	Accounts Payable <= 90 Days		\$1,506	\$1,506	\$1,506
313	Accounts Payable >90 Days Past Due				
321	Accrued Wage/Payroll Taxes Payable				
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	\$1,506	\$1,506	\$1,506
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
300	Total Liabilities	\$0	\$1,506	\$1,506	\$1,506
400	Deferred Inflow of Resources				
508.4	Net Investment in Capital Assets		\$0	\$0	\$0
511.4	Restricted Net Position	\$6,902	\$0	\$6,902	\$6,902
512.4	Unrestricted Net Position	\$57,994	\$188,020	\$246,014	\$246,014
513	Total Equity - Net Assets / Position	\$64,896	\$188,020	\$252,916	\$252,916
600	Total Liabilities, Deferred Inflows of Resources and Equity - Net	\$64,896	\$189,526	\$254,422	\$254,422

Boone County Public Housing Agency (MO198)  
Columbia, MO

**Entity Wide Revenue and Expense Summary**

Submission Type: Audited/Single Audit

Fiscal Year End: 09/30/2023

	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers	Subtotal	Total
70300 Net Tenant Rental Revenue				
70400 Tenant Revenue - Other				
70500 Total Tenant Revenue	\$0	\$0	\$0	\$0
70600 HUD PHA Operating Grants	\$223,577	\$1,815,006	\$2,038,583	\$2,038,583
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		\$0	\$0	\$0
71200 Mortgage Interest Income				
71300 Proceeds from Disposition of Assets Held for Sale				
71310 Cost of Sale of Assets				
71400 Fraud Recovery				
71500 Other Revenue		\$6,800	\$6,800	\$6,800
71600 Gain or Loss on Sale of Capital Assets				
72000 Investment Income - Restricted		\$6	\$6	\$6
70000 Total Revenue	\$223,577	\$1,821,812	\$2,045,389	\$2,045,389
91100 Administrative Salaries	\$13,321	\$128,372	\$141,693	\$141,693
91200 Auditing Fees				
91300 Management Fee				
91310 Book-keeping Fee				
91400 Advertising and Marketing		\$137	\$137	\$137
91500 Employee Benefit contributions - Administrative	\$2,998	\$26,877	\$29,875	\$29,875
91600 Office Expenses		\$12,986	\$12,986	\$12,986
91700 Legal Expense		\$0	\$0	\$0
91800 Travel	\$50	\$10,100	\$10,150	\$10,150
91810 Allocated Overhead	\$2,288	\$21,798	\$24,086	\$24,086
91900 Other		\$22,493	\$22,493	\$22,493
91000 Total Operating - Administrative	\$18,657	\$222,763	\$241,420	\$241,420
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
93100 Water				
93200 Electricity				

93300 Gas				
93400 Fuel				
93500 Labor				
93600 Sewer				
93700 Employee Benefit Contributions - Utilities				
93800 Other Utilities Expense		\$4,371	\$4,371	\$4,371
93000 Total Utilities	\$0	\$4,371	\$4,371	\$4,371
94100 Ordinary Maintenance and Operations - Labor				
94200 Ordinary Maintenance and Operations - Materials and Other				
94300 Ordinary Maintenance and Operations Contracts		\$5,755	\$5,755	\$5,755
94500 Employee Benefit Contributions - Ordinary Maintenance				
94000 Total Maintenance	\$0	\$5,755	\$5,755	\$5,755
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
96110 Property Insurance		\$1,262	\$1,262	\$1,262
96120 Liability Insurance				
96130 Workmen's Compensation	\$26	\$451	\$477	\$477
96140 All Other Insurance				
96100 Total Insurance Premiums	\$26	\$1,713	\$1,739	\$1,739
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
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
96900 Total Operating Expenses	\$18,683	\$234,602	\$253,285	\$253,285
97000 Excess of Operating Revenue over Operating Expenses	\$204,894	\$1,587,210	\$1,792,104	\$1,792,104
97100 Extraordinary Maintenance				
97200 Casualty Losses - Non-capitalized				
97300 Housing Assistance Payments	\$155,896	\$1,578,485	\$1,734,381	\$1,734,381
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	\$174,579	\$1,813,087	\$1,987,666	\$1,987,666

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
10000 Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	\$48,998	\$8,725	\$57,723	\$57,723
11020 Required Annual Debt Principal Payments	\$0	\$0	\$0	\$0
11030 Beginning Equity	\$15,898	\$179,295	\$195,193	\$195,193
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		\$188,020	\$188,020	\$188,020
11180 Housing Assistance Payments Equity		\$0	\$0	\$0
11190 Unit Months Available	510	5694	6204	6204
11210 Number of Unit Months Leased	468	3394	3862	3862
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, 2023

Federal Grantor/Pass-Through Grantor/Program Title	CFDA #	Pass-Through Entity Identifying Number	Provided to Subrecipients	Federal Expenditures
<b><u>Corporation for National and Community Services</u></b>				
Direct Programs:				
Foster Grandparents/Senior Companion Cluster				
Foster Grandparents	94.011	N/A	\$ -	\$ 308,935.84
Retired Senior Volunteer Program	94.002	N/A	-	79,837.63
			-	388,773.47
<b><u>U.S. Department of Health and Human Services</u></b>				
Direct Programs:				
Head Start Cluster				
Head Start	93.600	N/A	-	7,629,863.56
Head Start - Expansion	93.600	N/A	-	639,677.30
COVID-19 Head Start-American Rescue Plan	93.600	N/A	-	2,845.67
Passed-through: Total Head Start Cluster			-	8,272,386.53
Missouri Department of Social Services Family Support Division				
SkillUP Program (TANF)	93.558	CS200821001	-	147,310.44
The Curators of The University of Missouri				
Show Me Healthy Marriages and Relationships	93.086	C00079073-1	-	307,903.61
State of Missouri Division of Support Services				
Low-Income Home Energy Assistance Program (LIHEAP- ECIP)	93.568	ERS11021001	-	716,188.47
Low-Income Home Energy Assistance Program (LIHEAP- ECIP)	93.568	ERS11023001	-	1,963,734.09
Low-Income Home Energy Assistance Program (LIHEAP- ECIP) ARPA-COVID 19	93.568	ERS11021001-003	-	317,852.84
Low-Income Home Energy Assistance Program (LIWAP- ECIP) ARPA-COVID 19	93.568	ERS11022W001	-	162,668.46
Missouri Department of Economic Development				
Low-Income Home Energy Assistance Program (LIHEAP- WZN)	93.568	G-23-LIHEAP-23-07	-	497,637.00
Low-Income Home Energy Assistance Program (LIHEAP- WZN) ARPA - COVID 19	93.568	G-22-LIHEAP-ARPA-07	-	52,857.84
Low-Income Home Energy Assistance Program (LIHEAP- WZN) EMER - COVID 19	93.568	G-23-LIHEAO-EMER-07	-	5,307.49
Total 93.568			-	3,716,246.19

**CENTRAL MISSOURI COMMUNITY ACTION**  
Columbia, Missouri  
Schedule of Expenditures of Federal Awards  
For the Year Ended September 30, 2023

Federal Grantor/Pass-Through Grantor/Program Title	CFDA #	Pass-Through Entity Identifying Number	Provided to Subrecipients	Federal Expenditures
<b><u>U.S. Department of Health and Human Services (Continued)</u></b>				
State of Missouri Division of Support Services				
Community Services Block Grant	93.569	PG282000001	\$ -	\$ 868,959.25
Community Services Block Grant	93.569	PG282300001	-	169,394.59
	Total 93.569		-	1,038,353.84
Total U.S. Department of Health and Human Services			-	13,482,200.61
<b><u>U.S. Department of Energy</u></b>				
Passed-through:				
Missouri Department of Economic Development				
Weatherization Assistance for Low-Income Individuals	81.042	G-22-EE0009912-07	-	332,926.51
Weatherization Assistance for Low-Income Individuals	81.042	G-23-EE0009912-2-07	-	85,838.00
Weatherization Assistance for Low-Income Individuals - BIL - COVID19	81.042	G-22-EE0009997-07	-	672,920.43
	Total 81.042		-	1,091,684.94
Total U.S. Department of Energy			-	1,091,684.94
<b><u>U.S. Department of Housing and Urban Development</u></b>				
Passed-through:				
Boone County Public Housing Agency				
Housing Voucher Cluster				
Section 8 Housing Choice Vouchers	14.871	MO198	-	1,821,120.67
Section 8 Mainstream Vouchers Program (MV)	14.879	MO198	-	223,577.00
Total Housing Voucher Cluster			-	2,044,697.67
Local Initiative Support Corporation				
HUD Section 4 Grant	14.252	41181-0037	-	19,179.24
City of Columbia, Missouri				
CDBG - Entitlement Grants Cluster				
Community Development Block Grant	14.218	26604130	-	68,062.11
Columbia Affordable Housing	14.239	26704131	-	48,463.35
Total U.S. Department of Housing and Urban Development			-	2,180,402.37

**CENTRAL MISSOURI COMMUNITY ACTION**  
Columbia, Missouri  
Schedule of Expenditures of Federal Awards  
For the Year Ended September 30, 2023

Federal Grantor/Pass-Through Grantor/Program Title	CFDA #	Pass-Through Entity Identifying Number	Provided to Subrecipients	Federal Expenditures
<b><u>U.S. Department of Agriculture</u></b>				
Passed-through:				
Missouri Community Action Network				
SNAP Cluster				
Skill UP - FNS	10.551	CS200821001	\$ -	\$ 36,312.36
State of Missouri Department of Health				
Child and Adult Care Food Program	10.558	ERS46110023	-	248,697.94
Total U.S. Department of Agriculture			-	285,010.30
<b><u>U.S. Small Business Administration</u></b>				
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	-	10,349.27
	Total 59.043		-	160,349.27
Total U.S. Small Business Administration			-	160,349.27
		Total Expenditures of Federal Awards	\$ -	\$ 17,588,420.96

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 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, 2023, 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 February 17, 2024.

**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

February 17, 2024  
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, 2023. 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, 2023.

**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

February 17, 2024  
Chanute, Kansas

**CENTRAL MISSOURI COMMUNITY ACTION**  
Columbia, Missouri

Schedule of Findings and Questioned Costs  
For the Year Ended September 30, 2023

**I. SUMMARY OF AUDITOR'S RESULTS**

**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
--	-------	-----	----------------------	----

Identification of major programs:

- U.S. Department of Health and Human Services**  
Head Start Cluster – CFDA 93.600
- U.S. Department of Agriculture**  
Child and Adult Care Food Program – CFDA 10.558
- Corporation for National and Community Services**  
Foster Grandparent/Senior Companion Cluster  
Foster Grandparents – CFDA 94.011

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
--	----------------------	-----	-------------	----

**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, 2023

---

None