

**MISSOURI VALLEY
COMMUNITY ACTION AGENCY**
Marshall, Missouri

Independent Auditors' Report and
Consolidated Financial Statements with
Supplementary Information
For the Years Ended
August 31, 2020 and 2019

MISSOURI VALLEY COMMUNITY ACTION AGENCY
Marshall, Missouri

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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Missouri Valley Community Action Agency
Marshall, Missouri

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of Missouri Valley Community Action Agency (a nonprofit organization), which comprise the consolidated statements of financial position as of August 31, 2020 and 2019, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated financial statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements 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 the Organization's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Missouri Valley Community Action Agency as of August 31, 2020 and 2019, and the changes in their net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

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* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), 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 20-28) is prepared for additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The supplementary schedules (presented on pages 29-39) 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 December 21, 2020, on our consideration of Missouri Valley Community Action Agency'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 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 Missouri Valley Community Action Agency'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 Missouri Valley Community Action Agency's internal control over financial reporting and compliance.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
December 21, 2020

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Consolidated Statements of Financial Position

August 31, 2020 and 2019

	2020	2019
<u>ASSETS</u>		
Current Assets:		
Cash and Cash Equivalents	\$ 1,890,788.36	\$ 1,292,529.20
Receivables, Net	570,968.57	491,601.61
Promises to Give, Current Portion	42,773.04	44,687.02
Inventory	12,190.46	8,982.80
Prepaid Expenses	57,966.84	62,095.28
Total Current Assets	<u>2,574,687.27</u>	<u>1,899,895.91</u>
Capital Assets, Net	5,032,384.45	5,183,640.88
Promises to Give, Long Term Portion	<u>220,854.65</u>	<u>263,627.69</u>
TOTAL ASSETS	<u>\$ 7,827,926.37</u>	<u>\$ 7,347,164.48</u>
<u>LIABILITIES AND NET ASSETS</u>		
Liabilities		
Current Liabilities:		
Accounts Payable	\$ 185,937.00	\$ 192,620.14
Accrued Payroll	135,750.85	106,279.47
Accrued Payroll Withholdings	8,849.44	10,432.61
Accrued Annual Leave	41,363.56	35,224.19
Accrued Interest	3,932.10	5,309.76
Tenant Security Deposits	4,735.00	4,520.64
Prepaid Rent	6,313.39	-
Refundable Grant Advances	1,143,252.18	618,589.76
Current Maturities of Long-Term Debt	55,136.09	56,680.52
Total Current Liabilities	<u>1,585,269.61</u>	<u>1,029,657.09</u>
Long-Term Liabilities		
Notes Payable	330,532.67	385,901.02
Less: Current Maturities of Long-Term Debt	<u>(55,136.09)</u>	<u>(56,680.52)</u>
Total Long-Term Liabilities	<u>275,396.58</u>	<u>329,220.50</u>
Total Liabilities	<u>1,860,666.19</u>	<u>1,358,877.59</u>
Net Assets:		
Without Donor Restrictions	4,451,692.73	4,293,099.80
With Donor Restrictions	<u>1,515,567.45</u>	<u>1,695,187.09</u>
Total Net Assets	<u>5,967,260.18</u>	<u>5,988,286.89</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 7,827,926.37</u>	<u>\$ 7,347,164.48</u>

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

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Consolidated Statements of Activities

For the Years Ended August 31, 2020 and 2019

	2020	2019
CHANGES IN NET ASSETS		
Changes in Net Assets Without Donor Restrictions		
Support and Revenues		
Contributions	\$ 9,455,789.70	\$ 8,455,650.76
Other Income	248,194.88	195,017.44
Interest Income	2,892.38	1,934.95
Total Support and Revenues	<u>9,706,876.96</u>	<u>8,652,603.15</u>
Expenses		
Program Services		
Early Childhood	5,861,042.42	5,316,012.02
Community Services	651,154.09	623,190.63
Weatherization Services	633,076.20	514,569.63
Housing	1,448,859.55	1,440,062.29
Employment	73,617.51	55,277.05
Emergency Services	901,981.95	1,066,866.76
Supporting Activities		
Management and General	703,447.91	651,961.97
Fundraising	27,153.52	23,858.61
Total Expenses	<u>10,300,333.15</u>	<u>9,691,798.96</u>
Net Assets Released From Restrictions through Satisfaction of Program Restrictions	<u>752,071.34</u>	<u>1,429,188.94</u>
Increase (Decrease) in Net Assets without Donor Restrictions	<u>158,615.15</u>	<u>389,993.13</u>
Net Assets with Donor Restrictions		
Contributions	551,364.10	1,213,282.87
Other Income	21,065.38	99,808.58
Net Assets Released From Restrictions Through Satisfaction of Program Restrictions	<u>(752,071.34)</u>	<u>(1,429,188.94)</u>
Increase (Decrease) in Net Assets with Donor Restrictions	<u>(179,641.86)</u>	<u>(116,097.49)</u>
Net Increase(Decrease) In Net Assets	(21,026.71)	273,895.64
Net Assets at Beginning of the Year, As Previously Reported	5,988,286.89	6,757,831.74
Prior Period Adjustment, See Note 19	-	(1,043,440.49)
Net Assets at Beginning of the Year, As Restated	<u>5,988,286.89</u>	<u>5,714,391.25</u>
Net Assets at End of the Year	<u>\$ 5,967,260.18</u>	<u>\$ 5,988,286.89</u>

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

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Consolidated Statement of Functional Expenses

For the Year Ended August 31, 2020

	Program Services						Total Program Services	Supporting Activities		Total Organization Services
	Early Childhood	Community Services	Weatherization Services	Housing	Employment	Emergency Services		Management and General	Fundraising	
Expenses										
Salary	\$2,777,154.19	\$ 317,976.25	\$ 276,975.25	\$ 93,850.69	\$ 39,211.56	\$ 155,965.31	\$3,661,133.25	\$ 361,231.30	\$ 13,923.81	\$ 4,036,288.36
Fringe	724,069.33	72,041.09	89,848.72	16,518.14	8,699.55	34,957.85	946,134.68	69,729.35	2,687.75	1,018,551.78
Advertising/Public Relations	-	6,041.50	1,900.88	521.37	-	-	8,463.75	-	-	8,463.75
Board Expense	-	2,535.27	-	-	-	-	2,535.27	-	-	2,535.27
Building Repair and Maintenance	109,097.78	7,311.72	16,282.75	6,508.67	804.75	2,679.66	142,685.33	5,452.95	210.19	148,348.47
Client Assistance	468,726.23	70,180.01	168,189.03	1,168,037.30	14,716.89	670,489.61	2,560,339.07	2,096.44	80.81	2,562,516.32
Communications	32,688.68	8,952.11	1,685.35	1,875.84	204.07	2,728.55	48,134.60	673.18	25.95	48,833.73
Computer Expense	195,591.03	51,409.35	18,132.94	27,978.45	4,517.55	17,078.87	314,708.19	40,506.40	1,561.34	356,775.93
Construction	-	-	-	-	-	-	-	-	-	-
Contractual/Consultants	4,087.07	12,470.76	4,144.00	6,640.00	-	-	27,341.83	34,471.29	1,328.71	63,141.83
Day Care Providers	432,629.93	-	-	-	-	-	432,629.93	-	-	432,629.93
Depreciation Expense	69,641.89	6,778.31	2,654.72	66,780.32	-	-	145,855.24	106,391.13	4,100.89	256,347.26
Dues and Subscriptions	31,308.10	2,560.27	1,504.92	7,240.60	239.61	1,255.77	44,109.27	6,593.25	254.14	50,956.66
Equipment	7,700.00	-	-	-	-	-	7,700.00	-	-	7,700.00
Insurance & Taxes	27,556.49	5,329.75	9,136.05	3,963.52	298.33	492.14	46,776.28	16,628.09	679.75	64,084.12
Interest Expense	-	-	-	-	-	-	-	15,849.67	610.93	16,460.60
Management Fees	3,600.00	-	-	9,380.84	-	-	12,980.84	-	-	12,980.84
Miscellaneous	2,400.00	-	364.43	9,681.76	-	-	12,446.19	781.71	30.13	13,258.03
Postage & Printing	22,708.06	5,527.77	2,062.58	6,493.43	150.79	5,871.71	42,814.34	13,563.66	522.82	56,900.82
Space Cost	444,222.65	43,844.08	9,080.77	7,877.95	1,837.94	7,854.36	514,717.75	7,524.04	290.02	522,531.81
Staff Development	34,815.11	4,660.14	9,215.09	3,087.81	32.86	841.08	52,652.09	5,419.34	208.89	58,280.32
Supplies	388,510.38	21,406.14	11,015.64	10,281.71	484.84	1,515.41	433,214.12	7,318.84	282.11	440,815.07
Travel	84,535.50	12,129.57	10,883.08	2,141.15	2,418.77	251.63	112,359.70	9,217.27	355.28	121,932.25
Total Expenses	\$5,861,042.42	\$ 651,154.09	\$ 633,076.20	\$1,448,859.55	\$ 73,617.51	\$ 901,981.95	\$9,569,731.72	\$ 703,447.91	\$ 27,153.52	\$ 10,300,333.15

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

MISSOURI VALLEY COMMUNITY ACTION AGENCY
 Marshall, Missouri
 Consolidated Statement of Functional Expenses
 For the Year Ended August 31, 2019

	Program Services						Total Program Services	Supporting Activities		Total Organization Services
	Early Childhood	Community Services	Weatherization Services	Housing	Employment	Emergency Services		Management and General	Fundraising	
Expenses										
Salary	\$2,500,079.40	\$ 314,185.06	\$ 238,830.19	\$ 94,938.39	\$ 36,620.89	\$ 110,343.18	\$3,294,997.11	\$ 308,794.79	\$ 10,112.17	\$ 3,613,904.07
Fringe	747,435.88	74,777.49	79,852.98	21,214.78	9,994.76	30,963.50	964,239.39	62,761.48	2,055.26	1,029,056.13
Advertising/Public Relations	4.10	213.50	2,299.57	536.80	-	-	3,053.97	-	-	3,053.97
Board Expense	-	4,706.25	-	-	-	-	4,706.25	-	-	4,706.25
Building Repair and Maintenance	102,696.64	3,728.43	13,890.69	3,311.01	18.20	557.25	124,202.22	1,006.17	32.95	125,241.34
Client Assistance	529,514.97	49,799.91	115,492.59	1,176,533.00	2,554.56	900,095.95	2,773,990.98	917.46	30.04	2,774,938.48
Communications	39,127.96	8,582.25	1,495.14	1,522.54	13.81	1,749.02	52,490.72	(555.34)	-	51,935.38
Computer Expense	169,474.49	57,322.61	4,352.81	14,489.27	2,395.74	7,417.05	255,451.97	28,714.25	940.31	285,106.53
Construction	1,173.00	-	-	-	-	-	1,173.00	-	-	1,173.00
Contractual/Consultants	1,891.92	-	8,296.60	5,475.00	-	-	15,663.52	44,154.08	1,445.92	61,263.52
Day Care Providers	441,198.80	-	-	-	-	-	441,198.80	-	-	441,198.80
Depreciation Expense	69,419.36	5,178.07	1,454.72	66,780.32	-	-	142,832.47	87,907.04	5,369.21	236,108.72
Dues and Subscriptions	28,732.16	2,971.29	2,180.43	8,031.82	92.75	681.17	42,689.62	10,861.42	355.68	53,906.72
Insurance & Taxes	25,384.05	4,363.79	7,197.62	12,342.77	-	796.80	50,085.03	13,067.98	427.94	63,580.95
Interest Expense	-	-	-	-	-	-	-	18,955.95	620.75	19,576.70
Management Fees	-	-	-	8,674.81	-	-	8,674.81	-	-	8,674.81
Miscellaneous	3,600.00	-	1,480.83	1,141.73	-	-	6,222.56	111.66	3.66	6,337.88
Postage & Printing	22,772.54	6,697.50	2,183.61	5,368.46	696.90	7,566.88	45,285.89	13,533.34	443.18	59,262.41
Space Cost	309,968.26	36,695.09	3,300.38	7,812.81	82.23	4,817.98	362,676.75	6,164.38	201.87	369,043.00
Staff Development	28,521.67	23,858.39	15,448.97	1,545.52	-	-	69,374.55	21,704.97	710.78	91,790.30
Supplies	190,725.38	7,113.27	7,573.05	5,095.75	403.23	2,418.29	213,328.97	8,176.11	267.74	221,772.82
Travel	104,291.44	22,997.73	9,239.45	5,247.51	2,403.98	(540.31)	143,639.80	25,686.23	841.15	170,167.18
Total Expenses	\$5,316,012.02	\$ 623,190.63	\$ 514,569.63	\$1,440,062.29	\$ 55,277.05	\$1,066,866.76	\$9,015,978.38	\$ 651,961.97	\$ 23,858.61	\$ 9,691,798.96

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

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Consolidated Statements of Cash Flows

For the Years Ended August 31, 2020 and 2019

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ (21,026.71)	\$ 273,895.64
Adjustments to Reconcile Change in Net Assets to Net Cash Used in Operating Activities		
Depreciation Expense	256,347.26	236,108.72
(Increase) Decrease in Receivables	(79,366.96)	(105,894.26)
(Increase) Decrease in Promises to Give	44,687.02	46,688.13
(Increase) Decrease in Inventory	(3,207.66)	2,124.96
(Increase) Decrease in Prepaid Expense	4,128.44	(7,916.35)
Increase (Decrease) in Accounts Payable	(6,683.14)	(73,861.16)
Increase (Decrease) in Accrued Payroll	29,471.38	48,976.40
Increase (Decrease) in Accrued Payroll Withholdings	(1,583.17)	3,141.13
Increase (Decrease) in Accrued Annual Leave	6,139.37	9,074.28
Increase (Decrease) in Accrued Interest Expense	(1,377.66)	778.19
Increase (Decrease) in Tenant Security Deposits	214.36	244.98
Increase (Decrease) in Prepaid Rent	6,313.39	-
Increase (Decrease) in Advances from Grantor	524,662.42	180,436.91
Net cash provided by (used in) operating activities	<u>758,718.34</u>	<u>613,797.57</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from Sale of Asset	-	-
Payments for Capital Assets	(105,090.83)	(454,514.69)
Net cash provided by (used in) investing activities	<u>(105,090.83)</u>	<u>(454,514.69)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Principal Payments on Notes Payable	(43,547.41)	(42,339.98)
Principal Payments on Line of Credit	(11,820.94)	(11,489.55)
Net cash provided by (used in) financing activities	<u>(55,368.35)</u>	<u>(53,829.53)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	598,259.16	105,453.35
Cash and Cash Equivalents, Beginning of the Year	1,292,529.20	1,187,075.85
Cash and Cash Equivalents, End of the Year	<u>\$ 1,890,788.36</u>	<u>\$ 1,292,529.20</u>
Supplemental Information		
Cash Paid During the Period for:		
Interest Expense	<u>\$ 17,248.53</u>	<u>\$ 18,798.51</u>

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

MISSOURI VALLEY COMMUNITY ACTION AGENCY
Marshall, Missouri

Notes to the Consolidated Financial Statements
For the Years Ended August 31, 2020 and 2019

1. NATURE OF ACTIVITIES

Missouri Valley Community Action Agency (the “Organization”) is a nonprofit organization established in 1965 which serves the economically and socially disadvantaged persons in seven counties of Carroll, Chariton, Johnson, Lafayette, Pettis, Ray, and Saline. Missouri Valley Community Action Agency functions as a Community Development Corporation (CDC) and a Community Housing Development Organization (CHDO). The consolidated financial statements include the accounts of Missouri Valley Community Action Agency and four affiliated organizations, Lafayette County Public Housing Agency (PHA), and MVHR Development Inc. (MVHR). The affiliated organizations are reported separately to emphasize that it is legally separate from the Organization. The affiliated organizations can sue and be sued, and can buy, sell, or lease real property. Separate audited financial statements are prepared and are available at the PHA for the Lafayette County Public Housing Agency, and can be requested from the Organization’s Chief Financial Officer. Separate financial statements are not prepared for the MVHR. Material intercompany transactions and balances have been eliminated.

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. Expenses are broken down by program services. The following is a description of the program services:

Early Childhood Development - Provides educational, nutritional, health, social and special services to children of low-income families.

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

Weatherization Services – Provides services to help low-income people improve residential energy efficiency.

Emergency Assistance – Provides utility assistance to low-income individuals to assist them with energy bills, this could be gas, electric, propane, etc.

Employment Services - Provides employment and job skills training for low-income individuals.

Housing Services – Provides rental assistance to help low-income families afford decent, safe, and sanitary rental housing.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (US GAAP). Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor imposed restrictions. Accordingly, 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.

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.

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.

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

The allowance for doubtful accounts is based upon management's evaluation of outstanding grant receivables and other receivables at the end of the year.

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).

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Inventory

Inventory consist of weatherization materials and work in process and are valued at cost, using the first-in, first-out method (FIFO).

Capital Assets

It is the Organization's policy to capitalize capital assets with a useful life of more than one year and a value over \$5,000.00. Capital assets are stated at cost, if purchased, and at fair value at the date of donation, if donated. 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.

In-Kind Goods/Services

The Organization receives donated goods and services as part of its programs. In-kind contributions are shown both as support and expenditures in these programs, and are recorded at the fair value of the goods or services at the time of donation. Amounts included are only those allowable under generally accepted accounting principles.

Promises to Give

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. 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.

Allocated Costs

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

3. CONCENTRATION OF CREDIT RISK

At year-end, the carrying amount of the Organization's deposits including certificates of deposit was \$1,890,788.36. The bank balance was held at four banks resulting in a concentration of credit risk. The bank balance was \$1,959,758.24. Of the bank balance, \$311,918.62 was covered by FDIC insurance, \$1,583,541.76 was secured by a letter of credit, and \$64,297.86 was held in escrow by the Missouri Housing Development Commission.

At year-end, the carrying amount of the Organization's deposits including certificates of deposit was \$1,292,529.20. The bank balance was held at four banks resulting in a concentration of credit risk. The bank balance was \$1,340,624.37. Of the bank balance, \$308,446.83 was covered by FDIC insurance, \$976,859.33 was secured by a letter of credit, and \$55,318.21 was held in escrow by the Missouri Housing Development Commission.

4. RECEIVABLES, NET

Grant and contracts receivable at August 31, 2020 and 2019, consist of amounts due under the following grants and programs:

	2020	2019
Grants Receivable:		
Head Start	\$ 322,104.03	\$ 195,318.39
Early Head Start Expansion	31,099.24	9,342.75
Early Head Start Expansion-CARES	19.30	0.00
Early Head Start-CARES	17.37	0.00
Early Head Start – State	17,599.03	67,314.54
Head Start – USDA	10,730.45	12,590.96
CHDO Operating Grant	3,184.13	0.00
CSBG	80,807.87	115,701.17
MHDC-Crisis	3,850.00	0.00
SkillUp	12,691.06	12,617.68
Weatherization	64,798.49	20,869.73
Weatherization - LIHEAP	3,712.77	36,501.36
Kansas City Power and Light	7,924.14	0.00
Empire Gas Company	0.00	5,309.00
Total Grants Receivable	<u>558,537.88</u>	<u>475,566.58</u>
Accounts Receivable:		
Tenant Receivables	11,430.69	15,549.28
Other Miscellaneous	<u>1,000.00</u>	<u>485.75</u>
Total Accounts Receivable	<u>12,430.69</u>	<u>16,035.03</u>
Net Receivables	<u>\$ 570,968.57</u>	<u>\$ 491,601.61</u>

All receivables at August 31, 2020, are considered collectible. Accordingly, the allowance for uncollectibility is zero.

5. PROMISES TO GIVE

Promises to give at August 31, 2020 and 2019, consist of the following:

	2020	2019
Contributions Due within one year	\$ 50,000.00	\$ 50,000.00
Contributions Due within one to five years	250,000.00	250,000.00
Thereafter	<u>50,000.00</u>	<u>100,000.00</u>
Total Promises to Give	350,000.00	400,000.00
Less Present Value Discount	<u>(86,372.31)</u>	<u>(91,685.29)</u>
Net Promises to Give	<u>\$ 263,627.69</u>	<u>\$ 308,314.71</u>

Uncollectible amounts for promises to give are expected to be insignificant. Accordingly, no provision is made for uncollectible amounts.

6. INVENTORY

Inventory consists of the following at August 31, 2020 and 2019:

Weatherization Materials	\$ 7,880.12	\$ 7,094.75
Weatherization Work In Progress	<u>4,310.34</u>	<u>1,888.05</u>
Total Inventory	<u>\$ 12,190.46</u>	<u>\$ 8,982.80</u>

7. CAPITAL ASSETS, NET

Following are the changes in capital assets for the year ended August 31, 2020:

	Balance 8/31/2019	Additions	Retirements	Balance 8/31/2020
Capital Assets not being depreciated				
Land	\$ 214,244.79	\$ 33,481.76	\$ -	\$ 247,726.55
Other Capital Assets				
Buildings and Improvements	6,985,135.77	71,609.07	-	7,056,744.84
Equipment	98,497.53	-	(8,520.00)	89,977.53
Vehicles	303,862.44	-	-	303,862.44
Total Other Capital Assets	<u>7,387,495.74</u>	<u>71,609.07</u>	<u>(8,520.00)</u>	<u>7,450,584.81</u>
Accumulated Depreciation				
Buildings and Improvements	(2,084,429.68)	(225,438.81)	-	(2,309,868.49)
Land Improvements	(1,650.91)	(7,760.54)	-	(9,411.45)
Other Assets	-	-	-	-
Equipment	(62,980.97)	(4,992.42)	6,525.00	(61,448.39)
Vehicles	(269,038.09)	(16,160.49)	-	(285,198.58)
Total Accumulated Depreciation	<u>(2,418,099.65)</u>	<u>(254,352.26)</u>	<u>6,525.00</u>	<u>(2,665,926.91)</u>
Total Net Capital Assets	<u>\$ 5,183,640.88</u>	<u>\$ (149,261.43)</u>	<u>\$ (1,995.00)</u>	<u>\$5,032,384.45</u>

7. CAPITAL ASSETS, NET (Continued)

Following are the changes in capital assets for the year ended August 31, 2019:

	Balance 8/31/2018	Additions	Retirements	Balance 8/31/2019
Capital Assets not being depreciated				
Land	\$ 170,380.79	\$ 43,864.00	\$ -	\$ 214,244.79
Other Capital Assets				
Buildings and Improvements	6,615,528.32	369,607.45	-	6,985,135.77
Equipment	100,060.54	33,043.24	(34,606.25)	98,497.53
Vehicles	310,557.44	8,000.00	(14,695.00)	303,862.44
Total Other Capital Assets	<u>7,026,146.30</u>	<u>410,650.69</u>	<u>(49,301.25)</u>	<u>7,387,495.74</u>
Accumulated Depreciation				
Buildings and Improvements	(1,872,359.23)	(212,070.45)	-	(2,084,429.68)
Land Improvements	-	(1,650.91)	-	(1,650.91)
Other Assets	-	-	-	-
Equipment	(96,109.02)	(1,478.20)	34,606.25	(62,980.97)
Vehicles	(262,823.93)	(20,909.16)	14,695.00	(269,038.09)
Total Accumulated Depreciation	<u>(2,231,292.18)</u>	<u>(236,108.72)</u>	<u>49,301.25</u>	<u>(2,418,099.65)</u>
Total Net Capital Assets	<u>\$ 4,965,234.91</u>	<u>\$ 218,405.97</u>	<u>\$ -</u>	<u>\$5,183,640.88</u>

8. REFUNDABLE GRANT ADVANCES

Refundable grant advances at August 31, 2020 and 2019, consist of grant funds received in advance of expenditures in the following programs:

	2020	2019
LIHEAP	\$ 1,101,614.04	\$ 567,499.82
Head Start – CARES	41,638.14	0.00
Sedalia CDBG	0.00	4,796.80
LIHEAP – Kansas City	0.00	37,345.41
Shelter Plus Care	0.00	8,947.73
	<u>\$ 1,143,252.18</u>	<u>\$ 618,589.76</u>

9. NOTES PAYABLE

The Organization has a note payable with Community Bank of Marshall, Marshall, Missouri for operations. The note requires monthly payments of \$1,067.24, payable through September 30, 2022, including interest of 3.0%. The note is secured by the administrative offices at 1415 S. Odell Ave. The balance on the note at August 31, 2020 is \$25,819.21.

The Organization signed an agreement dated August 1, 2017 with Community Bank of Marshall, Marshall, Missouri to refinance the Warrensburg facility construction loan which requires 120 monthly payments of \$1,357.80, payable through July 31, 2027, including interest of 4.75%. This note is secured with the building constructed. The balance on this note at August 31, 2020, is \$22,623.39.

The Organization signed an agreement dated August 1, 2017 with Community Bank of Marshall, Marshall, Missouri to refinance the Richmond facility construction loan which requires 144 monthly payments of \$1,916.13, payable through July 31, 2029, including interest of 4.75%. This note is secured with the building constructed. The balance on this note at August 31, 2020, is \$166,493.39.

The Organization signed an agreement dated October 24, 2006, with USDA Rural Development, to purchase and renovate a building in Marshall, Missouri, to be used as Head Start classrooms. The note is payable annually with 4.375% interest, payable through October 24, 2026. The promissory note is secured by the building. The balance on the note at August 31, 2020, is \$115,596.68.

9. NOTES PAYABLE (Continued)

The following is a summary of changes in notes payable for the year ended August 31, 2020:

	Principal August 31, 2019	Principal Received (Paid)	Principal August 31, 2020	Interest Paid
<u>Obligations:</u>				
Operating Note	\$ 37,640.15	\$ (11,820.94)	\$ 25,819.21	\$ 985.94
Richmond Refinance	181,047.47	(14,554.08)	166,493.39	8,428.32
Marshall HS – USDA 1	129,783.72	(14,187.04)	115,596.68	6,346.96
Warrensburg Refinance	<u>37,429.68</u>	<u>(14,806.29)</u>	<u>22,623.39</u>	<u>1,487.31</u>
	<u>\$ 385,901.02</u>	<u>\$ (55,368.35)</u>	<u>\$ 330,532.67</u>	<u>\$ 17,248.53</u>

The following is a summary of changes in notes payable for the year ended August 31, 2019:

	Principal August 31, 2018	Principal Received (Paid)	Principal August 31, 2019	Interest Paid
<u>Obligations:</u>				
Operating Note	\$ 49,129.70	\$ (11,489.55)	\$ 37,640.15	\$ 1,317.33
Richmond Refinance	195,090.27	(14,042.80)	181,047.47	8,950.76
Marshall HS – USDA 1	143,934.33	(14,150.61)	129,783.72	6,383.39
Warrensburg Refinance	<u>51,576.25</u>	<u>(14,146.57)</u>	<u>37,429.68</u>	<u>2,147.03</u>
	<u>\$ 409,730.55</u>	<u>\$ (53,829.53)</u>	<u>\$ 385,901.02</u>	<u>\$ 18,798.51</u>

The schedule of maturities of notes payable is as follows:

<u>Year Ending August 31:</u>	<u>Amount</u>
2021	\$ 55,136.09
2022	55,504.98
2023	34,879.49
2024	35,390.97
2025	37,024.58
2026-2030	<u>112,596.56</u>
Total	<u>\$ 330,532.67</u>

10. OPERATING LEASES

As of August 31, 2020, the Organization has entered into a number of operating leases for various office equipment and space. Total payments for the year ended August 31, 2020 and 2019, was \$92,849.52 and \$89,502.51, respectively Under the current lease agreements, the future minimum lease rentals are as follows:

2021	\$ 62,001.89
2022	28,295.00
2023	670.00

11. NET ASSETS

Net assets without donor restrictions

At August 31, 2020 and 2019, 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, promises to give, and MHDC properties that have a use provision. Below is a detailed list of net assets by donor restriction:

	2020	2019
HUD – Housing Grant Payments	\$ 38,988.72	\$ 90,769.10
AWARE Program Donations	929.89	794.48
Head Start Donations	26,718.94	14,468.44
Missouri American Water Donations	694.58	1,303.12
Help Now by Restricted by County	325.32	1,231.16
School Supplies Restricted by County	6,084.45	6,569.45
Local Direct Services Donations	93.17	985.91
Experimental Low Income Program	3,330.26	3,330.26
Helping Hands	4,653.57	4,130.41
Empire Gas Company	3,857.77	3,857.84
Empire-Project Help	14,719.46	14,544.63
Lexington Ministerial Alliance	1,005.65	1,043.40
Lafayette County Health Donations	176.01	2,046.11
KCP&L - Evergy	309,320.03	380,444.22
HEAT	5,549.43	3,678.03
Sunshine Estates Net Book Value (Restrictions Expire July 10, 2027)	663,765.97	705,056.88
Dreamer’s Estates Net Book Value (Restrictions Expire October 1, 2029)	<u>435,444.23</u>	<u>460,933.65</u>
Total Net Assets with Donor Restrictions	<u>\$ 1,515,567.45</u>	<u>\$ 1,695,187.09</u>

12. LIQUIDITY

At August 31, 2020, all net assets with donor restrictions are available for payment of qualifying expenses within the respective The Organization funds as such expenses are incurred, except for contributions receivable which are available when the receivable is collected, which is expected within the next year, and the expense is incurred. Likewise, as of August 31, 2020, all net assets without donor restrictions are available to meet cash needs for general expenses of the Organization within one year.

Cash and Cash Equivalents	\$ 1,890,788.36	\$ 1,292,529.20
Accounts Receivable, Net	570,968.57	491,601.61
Less: Cash Received by Grants in Advance	(1,143,252.18)	(618,589.76)
Less: Cash Received with Donor Restrictions	<u>(152,729.56)</u>	<u>(220,881.85)</u>
Assets Available to Satisfy Current Obligations	<u>\$ 1,165,775.19</u>	<u>\$ 944,659.20</u>

13. COMPENSATED ABSENCES

Employees earn annual leave based upon the number of years of service and hours worked.

Upon initial eligibility $\frac{1}{2}$ hour for every 20 hours paid.

After 1 year service $\frac{3}{4}$ hours for every 20 hours paid.

After 3 years service 1 hour for every 20 hours paid.

After 5 years service $1\frac{1}{4}$ hours for every 20 hours paid.

After 7 years service $1\frac{1}{2}$ hours for every 20 hours paid.

After 10 years service $1\frac{3}{4}$ hours for every 20 hours paid.

After 15 years service 2 hours for every 20 hours paid.

After 20 years service $2\frac{1}{4}$ hours for every 20 hours paid.

After 30 years service $2\frac{1}{2}$ hours for every 20 hours paid.

Maximum accumulation of annual leave is 100 hours and employees are not allowed to carryover more than 40 hours to any new fiscal year. Employees earn 2 hours of sick leave per 20 hours paid. Employees may accumulate up to 480 hours of sick leave. Accumulated sick leave is not paid to terminated employees.

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; however, 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, the amounts cannot be reasonably estimated at this time.

14. EMPLOYEE BENEFIT PLANS

The Organization participates in a 403(b) plan available for its employees. An employee is eligible upon hire. The Agency matches 50% of an eligible employee's contribution to their account up to a maximum 4% to 5.5% of eligible contributions based on total years of service. Total contributions made by the Organization into the plan on behalf of the employees for the year ended August 31, 2020 and 2019 was \$81,598.43 and \$75,380.95, respectively.

15. 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 property from the Organization, delegated agencies, the community, or non-Federal governmental organizations. The services and goods donated are valued according to the grant guidelines. In-kind revenues and in-kind expenses that are allowable under generally accepted accounting principles (GAAP) have been recognized in the financial statements.

For the year ended August 31, 2020:

	Head Start	Early Head Start
Non-professional Volunteers	\$ 1,187,866.49	\$ 258,507.59
Professional Volunteers	2,147.53	2,038.11
Space	22,959.04	28,257.09
Travel	8,321.77	807.28
Supplies	<u>47,194.99</u>	<u>8,683.04</u>
Total Program In-Kind	1,268,489.82	298,293.11
Non-GAAP	<u>(1,187,866.49)</u>	<u>(258,507.59)</u>
Total In-Kind	<u>\$ 80,623.33</u>	<u>\$ 39,785.52</u>

For the year ended August 31, 2019:

	Head Start	Early Head Start
Non-professional Volunteers	\$ 1,226,646.72	\$ 136,229.92
Professional Volunteers	3,526.01	2,338.94
Space	1,248.30	53,206.18
Travel	11,093.23	920.44
Supplies	<u>34,499.24</u>	<u>1,523.61</u>
Total Program In-Kind	1,277,013.50	194,219.09
Non-GAAP	<u>(1,226,646.72)</u>	<u>(136,229.92)</u>
Total In-Kind	<u>\$ 50,366.78</u>	<u>\$ 57,989.17</u>

16. REAL ESTATE JOINT VENTURES

Brunswick Associated I, L.P., a limited partnership, owns and operates a twenty unit affordable housing development project in Brunswick Missouri. The Organization is a general partner. The limited partners have a 99% ownership interest. The Organization 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.

Deer Creek Apartments, L.P., a limited partnership, owns and operates a seventy two unit affordable housing development project in Marshall, Missouri. The Organization is a general partner. The limited partners have a 99.995% ownership interest. The Organization 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.

16. REAL ESTATE JOINT VENTURES (Continued)

Mallory Place, L.P., a limited partnership, owns and operates a thirty two unit affordable housing development project in Marshall, Missouri. The Organization is a general partner. The limited partners have a 99.95% ownership interest. The Organization has a .051% 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.

Marshall Associates I, L.P., a limited partnership, owns and operates a forty eight unit affordable housing development project in Marshall, Missouri referred to as Valley Southwest Apartments. The Organization's affiliated organization MVHR is a general partner. The limited partners have a 99.95% ownership interest. MVHR has a .051% 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.

Huntington Heights, L.P., a limited partnership, owns and operates a twelve unit affordable housing development project in Knob Noster, Missouri referred to as Huntington Heights. The Organization's affiliated organization MVHR is a general partner. The limited partners have a 99.95% ownership interest. The MVHR has a .051% 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.

Olsen West Senior, L.P., a limited partnership, owns and operates a fifty two unit affordable housing development project in Sedalia, Missouri referred to as Olsen West Apartments. The Organization's affiliated organization MVHR is a general partner. The limited partners have a 99.95% ownership interest. The MVHR has a .051% 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.

Hawthorne Senior Housing, L.P., a limited partnership, owns and operates a thirty six unit affordable housing development project in Warrensburg, Missouri referred to as Hawthorne Apartments. The Organization's affiliated organization MVHR is a general partner. The limited partners have a 99.49% ownership interest. The MVHR has a 0.51% 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.

17. 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.

18. CONCENTRATION OF RISK

Most of the Organization's revenues are in the form of grants from federal and state sources. The Organization's ability to continue operations if the grant programs were lost or canceled is unknown.

19. PRIOR PERIOD ADJUSTMENT

During the year ended August 31, 2020 the Organization discovered a misinterpretation of a partnership agreement for the building of the Westport Village Apartments and the Westport Marshall Apartments. Previous interpretation of the partnership agreement was the Organization owned 51% of these apartments resulting in the consolidation of the apartments with the Organizations financial statements. Clarification was obtained during negotiations of management services that the Organization only owns 51% of 1% of the general partnership interest. A prior period adjustment has been retroactively applied to the comparative financial statements to remove the assets and liabilities as follows:

Removal of:	
Cash in Bank	\$ (346,079.48)
Receivables	(10,041.66)
Prepaid Expense	(355.31)
Capital Assets	(3,613,692.67)
Add back:	
Liabilities	464,913.14
Notes Payable	<u>2,461,815.49</u>
Net Prior Period Adjustment	<u>\$ (1,043,440.49)</u>

Net Assets as Previously Reported	
at August 31, 2018	\$ 6,757,831.74
Prior Period Adjustment	<u>(1,043,440.49)</u>
Net Assets as Restated	
at August 31, 2018	<u>\$ 5,714,391.25</u>

This prior period adjustment reduced fiscal year August 31, 2018 revenue by \$377,242.86 and reduce expenses by \$70,215.91.

20. SUBSEQUENT EVENTS

The Organization evaluated events and transactions occurring subsequent to August 31, 2020 through December 21, 2020, the date the financial statements were available to be issued. During this period, there were no subsequent events requiring recognition in the financial statements. However, in recent months, the novel coronavirus "COVID-19" pandemic in the United States has resulted in classroom buildings being closed, activities canceled and the temporary closure of operating hours for the offices. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impact to the Organization as of the date of this report, management believes that a material impact on the Organization's financial position and results of future operations is reasonably possible.

SUPPLEMENTARY INFORMATION

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Combining Schedule of Activities

For the Year Ended August 31, 2020

Program Year End Function CFDA	Head Start - PA20 8/31/2020 Early Childhood 93.600	Head Start - PA22 8/31/2020 Early Childhood 93.600	HS - Early Head Start T &TA 8/31/2020 Early Childhood 93.600	Early Head Start- Federal 8/31/2020 Early Childhood 93.600	Head Start - CARES 8/31/2020 Early Childhood 93.600	Early Head Start Expansion 8/31/2020 Early Childhood 93.600	T & TA Expansion/ChildCare 8/31/2020 Early Childhood 93.600	Head Start CARES 8/31/2020 Early Childhood 93.600
Revenues and Gains								
Contributions								
Grant Revenue - Federal	\$ 43,969.00	\$ 4,163,006.00	\$ 3,948.00	\$ 171,746.00	\$ 268,606.38	\$ 640,420.00	\$ 14,913.00	\$ 20,834.78
Grant Revenue - State	-	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-	-
Local - Non Cash	-	1,268,489.82	-	140,082.01	-	158,211.10	-	-
Other Income	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Indirect Cost	-	-	-	-	-	-	-	-
Total Revenues and Gains	<u>43,969.00</u>	<u>5,431,495.82</u>	<u>3,948.00</u>	<u>311,828.01</u>	<u>268,606.38</u>	<u>798,631.10</u>	<u>14,913.00</u>	<u>20,834.78</u>
Expenses								
Salary	-	2,088,640.48	-	84,167.13	125,667.96	265,420.93	-	-
Salary Non-Cash	-	1,190,014.02	-	115,197.89	-	145,347.81	-	-
Fringe	-	573,576.31	-	22,464.64	12,272.80	60,886.39	-	-
Advertising/Public Relations	-	-	-	-	-	-	-	-
Board Expense	-	-	-	-	-	-	-	-
Building Repair & Maintenance	-	144,296.00	-	1,746.93	8,197.43	23,412.26	-	-
Client Assistance	-	209,786.08	-	21.94	44,880.32	1,205.58	-	2,887.88
Communications	-	26,306.96	-	273.99	-	2,632.50	-	-
Computer Expense	27.00	159,255.57	-	6,801.94	-	16,279.86	-	-
Construction	-	-	-	-	-	-	-	-
Contractual/Consultant Expense	-	2,890.27	-	-	-	-	-	-
Day Care Providers	-	-	-	18,186.00	-	155,406.93	-	-
Depreciation Expense	-	-	-	-	-	-	-	-
Dues and Subscriptions	-	20,457.11	-	869.13	-	3,034.73	998.00	-
Equipment	-	6,500.00	-	-	-	-	-	7,700.00
Indirect Cost	-	327,452.67	-	13,115.70	16,966.71	40,135.80	-	-
Insurance & Taxes	-	19,582.39	-	950.62	-	3,556.26	-	-
Interest Expense	-	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	2,400.00	-	-
Postage & Printing	-	20,470.98	-	50.61	-	967.64	-	-
Space Cost	-	277,863.76	-	7,647.48	25,853.80	41,133.38	-	8,310.85
Space Non-Cash	-	22,959.04	-	19,561.33	-	8,695.76	-	-
Staff Development	22,050.28	5,233.14	1,014.87	241.90	70.00	214.90	2,854.57	-
Supplies	1,412.47	248,837.78	4.37	13,567.90	32,437.97	21,634.19	786.59	1,936.05
Supplies Non-Cash	-	47,194.99	-	5,148.26	-	3,534.78	-	-
Transfers	-	-	-	-	-	-	-	-
Travel	20,479.25	31,856.50	2,928.76	1,640.09	2,259.39	2,098.65	10,273.84	-
Travel Non-Cash	-	8,321.77	-	174.53	-	632.75	-	-
Total Expenses	<u>43,969.00</u>	<u>5,431,495.82</u>	<u>3,948.00</u>	<u>311,828.01</u>	<u>268,606.38</u>	<u>798,631.10</u>	<u>14,913.00</u>	<u>20,834.78</u>
Increase (Decrease) in Net Assets	-	-	-	-	-	-	-	-
Net Assets, Beginning of the Year	-	-	-	-	-	-	-	-
Net Assets, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Combining Schedule of Activities

For the Year Ended August 31, 2020

Program Year End Function CFDA	Early Head Start - State 6/30/2020 Early Childhood N/A	Early Head Start - State 6/30/2021 Early Childhood N/A	Head Start - USDA 9/30/2020 Early Childhood 10.558	RICHMOND EARLY CHILD CARE CNTR 8/31/2020 Early Childhood N/A	Head Start Donations 8/31/2020 Early Childhood N/A	CDBG Sedalia 9/30/2020 Early Childhood 14.228	CSBG 9/30/2019 Community Services 93.569	CSBG 9/30/2020 Community Services 93.569
Revenues and Gains								
Contributions								
Grant Revenue - Federal	\$ -	\$ -	\$ 224,602.97	\$ -	\$ -	\$ 4,796.80	\$ 31,752.49	\$ 256,887.27
Grant Revenue - State	574,818.37	58,638.34	-	-	-	-	-	-
Local	-	-	-	-	-	-	-	-
Local - Non Cash	-	-	-	-	-	-	-	-
Other Income	-	-	-	4,921.44	17,743.24	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Indirect Cost	-	-	-	-	-	-	-	-
Total Revenues and Gains	574,818.37	58,638.34	224,602.97	4,921.44	17,743.24	4,796.80	31,752.49	256,887.27
Expenses								
Salary	180,310.85	18,942.70	9,704.07	114.43	-	-	4,675.63	121,658.71
Salary Non-Cash	-	-	-	-	-	-	-	-
Fringe	48,759.58	2,868.95	3,225.04	15.62	-	-	129.51	28,116.95
Advertising/Public Relations	-	-	-	-	-	-	2,216.00	3,825.50
Board Expense	-	-	-	-	-	-	216.24	1,409.10
Building Repair & Maintenance	5,287.44	100.00	-	-	-	-	(126.92)	1,675.95
Client Assistance	-	-	209,944.43	-	-	-	13,408.35	13,577.20
Communications	2,943.64	506.76	-	24.83	-	-	(414.05)	3,257.56
Computer Expense	11,710.86	1,515.80	-	-	-	-	1,864.12	21,029.21
Construction	-	-	-	-	-	-	-	-
Contractual/Consultant Expense	-	-	-	-	-	1,196.80	-	12,470.76
Day Care Providers	232,242.00	26,795.00	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-	-	-
Dues and Subscriptions	1,564.68	694.15	-	20.35	3,669.95	-	(76.00)	1,027.88
Equipment	-	-	-	-	-	-	-	-
Indirect Cost	28,175.66	2,682.83	1,590.28	15.99	-	-	676.69	18,422.40
Insurance & Taxes	3,147.63	319.59	-	-	-	-	5,252.53	-
Interest Expense	-	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	3,600.00	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Postage & Printing	954.64	261.67	-	2.52	-	-	(163.02)	2,308.65
Space Cost	29,256.49	2,083.28	-	571.80	285.68	-	555.31	16,241.99
Space Non-Cash	-	-	-	-	-	-	-	-
Staff Development	3,135.45	-	-	-	-	-	3,000.00	575.14
Supplies	23,985.83	1,341.26	139.15	7.54	1,537.11	-	-	4,316.80
Supplies Non-Cash	-	-	-	-	-	-	-	-
Transfers	-	-	-	4,148.36	-	-	-	-
Travel	3,343.62	526.35	-	-	-	-	538.10	6,973.47
Travel Non-Cash	-	-	-	-	-	-	-	-
Total Expenses	574,818.37	58,638.34	224,602.97	4,921.44	5,492.74	4,796.80	31,752.49	256,887.27
Increase (Decrease) in Net Assets	-	-	-	-	12,250.50	-	-	-
Net Assets, Beginning of the Year	-	-	-	-	14,468.44	-	-	-
Net Assets, End of Year	\$ -	\$ -	\$ -	\$ -	\$ 26,718.94	\$ -	\$ -	\$ -

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Combining Schedule of Activities

For the Year Ended August 31, 2020

Program Year End Function CFDA	CSBG 9/30/2021 Community Services 93.569	CSBG-Discretionary 9/30/2020 Community Services 93.569	Skill Up 9/30/2019 Employment 93.558	Skill Up 7/31/2020 Employment 93.558	Skill Up 5/31/2021 Employment 93.558	Weatherization 6/30/2020 Weatherization 81.042	Weatherization 6/30/2021 Weatherization 81.042	KCP&L - Evergy 8/31/2020 Weatherization N/A
Revenues and Gains								
Contributions								
Grant Revenue - Federal	\$ 235,601.85	\$ 170,337.00	\$ 7,914.21	\$ 59,262.82	\$ 12,691.06	\$ 165,922.27	\$ 76,343.49	\$ -
Grant Revenue - State	-	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-	5,312.98
Local - Non Cash	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	325.00	-	-
Interest Income	-	-	-	-	-	-	-	-
Indirect Cost	-	-	-	-	-	-	-	-
Total Revenues and Gains	<u>235,601.85</u>	<u>170,337.00</u>	<u>7,914.21</u>	<u>59,262.82</u>	<u>12,691.06</u>	<u>166,247.27</u>	<u>76,343.49</u>	<u>5,312.98</u>
Expenses								
Salary	109,935.82	81,706.09	2,729.14	35,695.05	787.37	94,198.28	26,394.91	12,256.06
Salary Non-Cash	-	-	-	-	-	-	-	-
Fringe	23,241.80	20,552.83	806.27	8,028.34	(135.06)	24,508.45	6,964.72	5,438.06
Advertising/Public Relations	-	-	-	-	-	-	77.58	665.92
Board Expense	620.38	289.55	-	-	-	-	-	-
Building Repair & Maintenance	3,559.81	2,202.88	14.60	559.37	230.78	3,804.95	4,895.90	-
Client Assistance	16,266.88	26,927.58	2,695.00	773.11	11,248.78	2,451.05	14,211.13	53,879.09
Communications	2,736.54	3,372.06	-	198.26	5.81	728.09	334.01	-
Computer Expense	19,564.52	8,951.50	596.15	3,790.86	130.54	4,031.84	4,419.57	-
Construction	-	-	-	-	-	-	-	-
Contractual/Consultant Expense	-	-	-	-	-	224.00	2,063.50	1,856.50
Day Care Providers	-	-	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-	-	-
Dues and Subscriptions	1,031.02	577.37	-	226.87	12.74	349.48	166.96	-
Equipment	-	-	-	-	-	-	-	-
Indirect Cost	16,380.84	12,577.85	434.87	5,377.98	80.23	14,596.22	4,103.23	2,176.38
Insurance & Taxes	77.22	-	292.15	6.18	-	5,352.19	3,783.86	-
Interest Expense	-	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	229.83	-
Postage & Printing	2,653.54	728.60	25.70	109.73	15.36	697.06	789.28	-
Space Cost	15,694.60	11,352.18	41.02	1,590.90	206.02	2,826.16	1,720.75	-
Space Non-Cash	-	-	-	-	-	-	-	-
Staff Development	1,085.00	-	32.86	-	-	5,646.74	-	-
Supplies	18,260.34	974.05	-	826.60	15.74	4,162.59	3,055.25	231.84
Supplies Non-Cash	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	(0.37)	0.37	-
Travel	4,493.54	124.46	246.45	2,079.57	92.75	2,670.54	3,132.64	23.32
Travel Non-Cash	-	-	-	-	-	-	-	-
Total Expenses	<u>235,601.85</u>	<u>170,337.00</u>	<u>7,914.21</u>	<u>59,262.82</u>	<u>12,691.06</u>	<u>166,247.27</u>	<u>76,343.49</u>	<u>76,527.17</u>
Increase (Decrease) in Net Assets	-	-	-	-	-	-	-	(71,214.19)
Net Assets, Beginning of the Year	-	-	-	-	-	-	-	380,444.22
Net Assets, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 309,230.03</u>

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Combining Schedule of Activities

For the Year Ended August 31, 2020

Program Year End Function CFDA	MO Gas Energy/Laclede Program 8/31/2020 Weatherization N/A	Weatherization- LIHEAP 9/30/2020 Weatherization 93.568	KCP&L GMOC 12/31/2019 Weatherization N/A	KCP&L GMOC 12/31/2020 Weatherization N/A	Kansas City Power and Light 12/31/2020 Weatherization N/A	Empire Gas Company 10/31/2019 Weatherization N/A	Empire Gas Company 10/31/2020 Weatherization N/A	ELIP 08/31/220 Weatherization N/A
Revenues and Gains								
Contributions								
Grant Revenue - Federal	\$ -	\$ 244,722.41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Revenue - State	-	-	-	-	-	-	-	-
Local	-	-	16,020.69	23,014.60	6,517.70	16,823.00	14,085.00	-
Local - Non Cash	-	-	-	-	-	-	-	-
Other Income	-	1,500.00	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Indirect Cost	-	-	-	-	-	-	-	-
Total Revenues and Gains	-	246,222.41	16,020.69	23,014.60	6,517.70	16,823.00	14,085.00	-
Expenses								
Salary	4,917.56	120,425.62	4,438.19	4,306.51	1,962.63	5,180.55	2,894.94	-
Salary Non-Cash	-	-	-	-	-	-	-	-
Fringe	3,442.58	34,127.17	3,631.23	3,523.52	1,605.78	4,238.63	2,368.58	-
Advertising/Public Relations	-	1,157.38	-	-	-	-	-	-
Board Expense	-	-	-	-	-	-	-	-
Building Repair & Maintenance	50.00	6,347.78	15.91	986.27	111.12	70.82	-	-
Client Assistance	24,190.98	40,805.28	5,530.02	12,110.24	2,084.59	5,478.78	7,447.87	-
Communications	-	599.77	-	23.48	-	-	-	-
Computer Expense	174.23	9,357.62	149.68	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Contractual/Consultant Expense	-	-	-	-	-	-	-	-
Day Care Providers	-	-	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-	-	-
Dues and Subscriptions	-	988.48	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-
Indirect Cost	1,028.30	19,008.64	992.54	963.09	438.90	1,158.56	647.41	-
Insurance & Taxes	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	-	-	-
Miscellaneous	-	134.60	-	-	-	-	-	-
Postage & Printing	70.00	491.96	-	14.28	-	-	-	-
Space Cost	650.08	2,935.70	228.10	87.14	199.79	300.00	133.05	-
Space Non-Cash	-	-	-	-	-	-	-	-
Staff Development	-	3,568.35	-	-	-	-	-	-
Supplies	1,730.36	2,986.61	456.86	573.43	-	-	500.00	-
Supplies Non-Cash	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	3,857.70	(3,857.70)	-
Travel	160.56	3,287.45	578.16	426.64	114.89	395.80	93.08	-
Travel Non-Cash	-	-	-	-	-	-	-	-
Total Expenses	36,414.65	246,222.41	16,020.69	23,014.60	6,517.70	20,680.84	10,227.23	-
Increase (Decrease) in Net Assets	(36,414.65)	-	-	-	-	(3,857.84)	3,857.77	-
Net Assets, Beginning of the Year	166,717.62	-	-	-	-	3,857.84	-	3,330.26
Net Assets, End of Year	\$ 130,302.97	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,857.77	\$ 3,330.26

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Combining Schedule of Activities

For the Year Ended August 31, 2020

Program Year End Function CFDA	Shelter Plus Care 12/31/2019 Housing 14.238	CHDO Operating 2/20/2022 Housing 14.239	MHDC - CARES 9/30/2020 Housing N/A	Sunshine Estates 8/31/2020 Housing N/A	Dreamers' Estates 8/31/2020 Housing N/A	LIHEAP 9/30/2019 Emergency 93.568	LIHEAP 9/30/2020 Emergency 93.568	Local Direct Service 8/31/2020 Emergency N/A
Revenues and Gains								
Contributions								
Grant Revenue - Federal	\$ 14,222.73	\$ 3,184.13	\$ -	\$ -	\$ -	\$ 120,295.82	\$ 777,672.37	\$ -
Grant Revenue - State	-	-	6,197.30	-	-	-	-	-
Local	-	-	-	-	-	-	-	10.00
Local - Non Cash	-	-	-	-	-	-	-	-
Other Income	275.00	-	-	25,820.63	18,686.00	-	-	-
Interest Income	-	-	-	367.56	222.92	-	-	-
Indirect Cost	-	-	-	-	-	-	-	-
Total Revenues and Gains	<u>14,497.73</u>	<u>3,184.13</u>	<u>6,197.30</u>	<u>26,188.19</u>	<u>18,908.92</u>	<u>120,295.82</u>	<u>777,672.37</u>	<u>10.00</u>
Expenses								
Salary	189.73	1,736.82	-	-	-	23,791.52	132,173.79	-
Salary Non-Cash	-	-	-	-	-	-	-	-
Fringe	35.48	419.78	-	-	-	5,701.28	29,256.57	-
Advertising/Public Relations	-	-	-	96.68	73.44	-	-	-
Board Expense	-	-	-	-	-	-	-	-
Building Repair & Maintenance	-	-	-	4,120.71	374.11	336.23	2,343.43	-
Client Assistance	7,874.00	-	6,197.30	-	-	72,557.00	571,063.00	-
Communications	-	-	-	1,081.45	535.05	1,056.55	1,672.00	-
Computer Expense	-	-	-	94.44	(320.38)	6,417.16	10,661.71	-
Construction	-	-	-	-	-	-	-	-
Contractual/Consultant Expense	-	637.50	-	602.50	-	-	-	-
Day Care Providers	-	-	-	-	-	-	-	-
Depreciation Expense	-	-	-	41,290.91	25,489.41	-	-	-
Dues and Subscriptions	-	4.08	-	3,296.36	1,687.23	101.00	1,152.73	2.04
Equipment	-	-	-	-	-	-	-	-
Indirect Cost	27.70	265.26	-	-	-	3,630.14	19,855.93	-
Insurance & Taxes	-	-	-	2,057.57	539.21	476.70	15.44	-
Interest Expense	-	-	-	-	-	-	-	-
Management Fees	-	-	-	6,001.32	3,379.52	-	-	-
Miscellaneous	6,370.82	-	-	2,372.75	(122.57)	-	-	-
Postage & Printing	-	26.35	-	234.96	186.01	1,074.19	3,907.33	890.19
Space Cost	-	-	-	4,194.91	657.95	4,486.15	3,368.21	-
Space Non-Cash	-	-	-	-	-	-	-	-
Staff Development	-	-	-	884.65	884.65	41.08	-	-
Supplies	-	-	-	1,609.11	2,592.75	375.19	2,202.23	10.51
Supplies Non-Cash	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Travel	-	94.34	-	-	-	251.63	-	-
Travel Non-Cash	-	-	-	-	-	-	-	-
Total Expenses	<u>14,497.73</u>	<u>3,184.13</u>	<u>6,197.30</u>	<u>67,938.32</u>	<u>35,956.38</u>	<u>120,295.82</u>	<u>777,672.37</u>	<u>902.74</u>
Increase (Decrease) in Net Assets	-	-	-	(41,750.13)	(17,047.46)	-	-	(892.74)
Net Assets, Beginning of the Year	-	-	-	786,388.97	520,133.03	-	-	985.91
Net Assets, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 744,638.84</u>	<u>\$ 503,085.57</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 93.17</u>

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Combining Schedule of Activities

For the Year Ended August 31, 2020

Program Year End Function CFDA	Carroll County School Supplies 8/31/2020 Emergency N/A	Chariton County School Supplie 8/31/2020 Emergency N/A	Johnson County School Supplies 8/31/2020 Emergency N/A	Lafayette County School Supplies 8/31/2020 Emergency N/A	Ray County School Supplies 8/31/2020 Emergency N/A	HEAT 8/31/2020 Emergency N/A	Empire - Project Help 8/31/2020 Emergency N/A	Carroll County Helping Hands 8/31/2020 Emergency N/A
Revenues and Gains								
Contributions								
Grant Revenue - Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Revenue - State	-	-	-	-	-	-	-	-
Local	-	100.00	3,000.00	1,992.13	-	4,717.00	174.83	523.16
Local - Non Cash	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Indirect Cost	-	-	-	-	-	-	-	-
Total Revenues and Gains	-	100.00	3,000.00	1,992.13	-	4,717.00	174.83	523.16
Expenses								
Salary	-	-	-	-	-	-	-	-
Salary Non-Cash	-	-	-	-	-	-	-	-
Fringe	-	-	-	-	-	-	-	-
Advertising/Public Relations	-	-	-	-	-	-	-	-
Board Expense	-	-	-	-	-	-	-	-
Building Repair & Maintence	-	-	-	-	-	-	-	-
Client Assistance	487.65	624.77	1,989.28	2,397.73	77.70	2,845.60	-	-
Communications	-	-	-	-	-	-	-	-
Computer Expense	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Contractual/Consultant Expense	-	-	-	-	-	-	-	-
Day Care Providers	-	-	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-	-	-
Dues and Subscriptions	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-
Indirect Cost	-	-	-	-	-	-	-	-
Insurance & Taxes	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Postage & Printing	-	-	-	-	-	-	-	-
Space Cost	-	-	-	-	-	-	-	-
Space Non-Cash	-	-	-	-	-	-	-	-
Staff Development	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Supplies Non-Cash	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Travel Non-Cash	-	-	-	-	-	-	-	-
Total Expenses	487.65	624.77	1,989.28	2,397.73	77.70	2,845.60	-	-
Increase (Decrease) in Net Assets	(487.65)	(524.77)	1,010.72	(405.60)	(77.70)	1,871.40	174.83	523.16
Net Assets, Beginning of the Year	487.65	637.42	3,308.95	2,057.73	77.70	3,678.03	14,544.63	4,130.41
Net Assets, End of Year	\$ -	\$ 112.65	\$ 4,319.67	\$ 1,652.13	\$ -	\$ 5,549.43	\$ 14,719.46	\$ 4,653.57

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Combining Schedule of Activities

For the Year Ended August 31, 2020

Program Year End Function CFDA	Chariton County Help Now 8/31/2020 Emergency N/A	Johnson County Help Now 8/31/2020 Emergency N/A	Lafayette County Help Now 8/31/2020 Emergency N/A	Pettis County Help Now 8/31/2020 Emergency N/A	Ray County Help Now 8/31/2020 Emergency N/A	Saline COVID Donations 8/31/2020 Emergency N/A	Lafayette County Health 8/31/2020 Emergency N/A	Missouri American Water 8/31/2020 Emergency N/A
Revenues and Gains								
Contributions								
Grant Revenue - Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Revenue - State	-	-	-	-	-	-	-	-
Local	30.00	2,363.00	52.00	52.00	72.00	34,500.00	-	-
Local - Non Cash	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	300.00	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Indirect Cost	-	-	-	-	-	-	-	-
Total Revenues and Gains	<u>30.00</u>	<u>2,363.00</u>	<u>52.00</u>	<u>52.00</u>	<u>372.00</u>	<u>34,500.00</u>	<u>-</u>	<u>-</u>
Expenses								
Salary	-	-	-	-	-	-	-	-
Salary Non-Cash	-	-	-	-	-	-	-	-
Fringe	-	-	-	-	-	-	-	-
Advertising/Public Relations	-	-	-	-	-	-	-	-
Board Expense	-	-	-	-	-	-	-	-
Building Repair & Maintenance	-	-	-	-	-	-	-	-
Client Assistance	-	2,292.19	309.22	150.00	1,023.43	7,281.06	1,870.10	608.54
Communications	-	-	-	-	-	-	-	-
Computer Expense	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Contractual/Consultant Expense	-	-	-	-	-	-	-	-
Day Care Providers	-	-	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-	-	-
Dues and Subscriptions	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-
Indirect Cost	-	-	-	-	-	-	-	-
Insurance & Taxes	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Postage & Printing	-	-	-	-	-	-	-	-
Space Cost	-	-	-	-	-	-	-	-
Space Non-Cash	-	-	-	-	-	-	-	-
Staff Development	-	-	-	-	-	800.00	-	-
Supplies	-	-	-	-	-	-	-	-
Supplies Non-Cash	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Travel Non-Cash	-	-	-	-	-	-	-	-
Total Expenses	<u>-</u>	<u>2,292.19</u>	<u>309.22</u>	<u>150.00</u>	<u>1,023.43</u>	<u>8,081.06</u>	<u>1,870.10</u>	<u>608.54</u>
Increase (Decrease) in Net Assets	30.00	70.81	(257.22)	(98.00)	(651.43)	26,418.94	(1,870.10)	(608.54)
Net Assets, Beginning of the Year	8.14	23.49	368.00	151.69	679.84	-	2,046.11	1,303.12
Net Assets, End of Year	<u>\$ 38.14</u>	<u>\$ 94.30</u>	<u>\$ 110.78</u>	<u>\$ 53.69</u>	<u>\$ 28.41</u>	<u>\$ 26,418.94</u>	<u>\$ 176.01</u>	<u>\$ 694.58</u>

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Combining Schedule of Activities

For the Year Ended August 31, 2020

Program Year End Function CFDA	AWARE 8/31/2020 Emergency N/A	Lexington Ministerial Alliance 8/31/2020 Emergency N/A	Macon ElectricCooperative 8/31/2020 Emergency N/A	Corporate 8/31/2020 Mgt & General N/A	Cookbook 8/31/2020 Mgt & General N/A	Fingerprint 8/31/2020 Mgt & General N/A	Fundraising-Trivia Night 8/31/2020 Mgt & General N/A	Resource Development - Grant 8/31/2020 Mgt & General N/A
Revenues and Gains								
Contributions								
Grant Revenue - Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Revenue - State	-	-	-	-	-	-	-	-
Local	1,010.00	4,000.00	-	105,090.83	-	-	-	-
Local - Non Cash	-	-	-	-	-	-	-	-
Other Income	-	-	-	191,501.95	-	1,774.00	1,196.40	-
Interest Income	-	-	-	2,235.05	-	-	-	-
Indirect Cost	-	-	-	-	-	-	-	-
Total Revenues and Gains	<u>1,010.00</u>	<u>4,000.00</u>	<u>-</u>	<u>298,827.83</u>	<u>-</u>	<u>1,774.00</u>	<u>1,196.40</u>	<u>-</u>
Expenses								
Salary	-	-	-	6,139.37	-	-	-	-
Salary Non-Cash	-	-	-	-	-	-	-	-
Fringe	-	-	-	(3,626.14)	-	-	-	-
Advertising/Public Relations	-	-	-	-	-	-	-	-
Board Expense	-	-	-	-	-	-	-	-
Building Repair & Maintence	-	-	-	24.84	-	-	-	-
Client Assistance	874.59	4,037.75	-	-	-	-	-	1,650.60
Communications	-	-	-	-	-	-	-	-
Computer Expense	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Contractual/Consultant Expense	-	-	-	-	-	-	-	-
Day Care Providers	-	-	-	-	-	-	-	-
Depreciation Expense	-	-	-	189,566.94	-	-	-	-
Dues and Subscriptions	-	-	-	3,016.97	-	-	-	-
Equipment	-	-	-	-	-	-	-	-
Indirect Cost	-	-	-	755.14	-	-	-	-
Insurance & Taxes	-	-	-	15,570.67	-	-	-	-
Interest Expense	-	-	-	16,460.60	-	-	-	-
Management Fees	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	811.84
Postage & Printing	-	-	-	13,322.53	-	-	-	-
Space Cost	-	-	-	(656.00)	-	-	-	-
Space Non-Cash	-	-	-	-	-	-	-	-
Staff Development	-	-	-	344.22	-	-	1,200.00	-
Supplies	-	-	-	953.15	-	-	-	-
Supplies Non-Cash	-	-	-	-	-	-	-	-
Transfers	-	-	-	(44,284.56)	(1,643.49)	7,592.40	32,318.18	1,881.00
Travel	-	-	-	-	-	-	-	-
Travel Non-Cash	-	-	-	-	-	-	-	-
Total Expenses	<u>874.59</u>	<u>4,037.75</u>	<u>-</u>	<u>197,587.73</u>	<u>(1,643.49)</u>	<u>7,592.40</u>	<u>33,518.18</u>	<u>4,343.44</u>
Increase (Decrease) in Net Assets	135.41	(37.75)	-	101,240.10	1,643.49	(5,818.40)	(32,321.78)	(4,343.44)
Net Assets, Beginning of the Year	794.48	1,043.40	1,946.29	3,944,440.23	(1,643.49)	5,818.40	32,321.78	4,343.44
Net Assets, End of Year	<u>\$ 929.89</u>	<u>\$ 1,005.65</u>	<u>\$ 1,946.29</u>	<u>\$ 4,045,680.33</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Combining Schedule of Activities

For the Year Ended August 31, 2020

Program Year End Function CFDA	Indirect Cost 8/31/2020 Mgt & General N/A	SNACKS AND SODA 8/31/2020 Mgt & General N/A	Organization Sub Totals	Hud - Section 8 - Vouchers 12/31/2019 Housing 14.871	Hud - Section 8 - Vouchers 12/31/2020 Housing 14.871	Hud - Section 8 - CARES 12/31/2021 Housing 14.871	MVHR Development Inc 08/31/2020 Housing N/A	Generally Accepted Accounting Principles Adjustments and Eliminating Entries	Total
Revenues and Gains									
Contributions									
Grant Revenue - Federal	\$ -	\$ -	\$ 7,733,652.85	\$ 428,816.00	\$ 882,021.00	\$ 68,231.00	\$ -	\$ -	\$ 9,112,720.85
Grant Revenue - State	-	-	639,654.01	-	-	-	-	-	639,654.01
Local	-	-	239,460.92	-	-	-	-	(105,090.83)	134,370.09
Local - Non Cash	-	-	1,566,782.93	-	-	-	-	(1,446,374.08)	120,408.85
Other Income	-	626.48	264,670.14	3,022.14	1,567.98	-	-	-	269,260.26
Interest Income	-	-	2,825.53	22.22	44.63	-	-	-	2,892.38
Indirect Cost	566,860.77	-	566,860.77	-	-	-	-	(566,860.77)	-
Total Revenues and Gains	566,860.77	626.48	11,013,907.15	431,860.36	883,633.61	68,231.00	-	(2,118,325.68)	10,279,306.44
Expenses									
Salary	369,015.74	-	3,940,178.58	31,500.22	50,977.36	9,446.56	-	-	4,032,102.72
Salary Non-Cash	-	-	1,450,559.72	-	-	-	-	(1,446,374.08)	4,185.64
Fringe	76,043.24	-	1,002,488.90	5,170.04	9,071.51	1,821.33	-	-	1,018,551.78
Advertising/Public Relations	-	-	8,112.50	-	351.25	-	-	-	8,463.75
Board Expense	-	-	2,535.27	-	-	-	-	-	2,535.27
Building Repair & Maintence	5,638.30	-	220,276.90	249.90	1,172.59	591.36	-	(73,942.28)	148,348.47
Client Assistance	-	526.65	1,408,550.32	384,256.00	769,710.00	-	-	-	2,562,516.32
Communications	699.13	-	48,574.39	97.28	156.25	5.81	-	-	48,833.73
Computer Expense	42,067.74	-	328,571.54	17,247.98	2,514.52	8,441.89	-	-	356,775.93
Construction	-	-	-	-	-	-	-	-	-
Contractual/Consultant Expense	35,800.00	-	57,741.83	5,200.00	200.00	-	-	-	63,141.83
Day Care Providers	-	-	432,629.93	-	-	-	-	-	432,629.93
Depreciation Expense	-	-	256,347.26	-	-	-	-	-	256,347.26
Dues and Subscriptions	3,830.42	-	48,703.73	1,276.48	902.33	74.12	-	-	50,956.66
Equipment	-	-	14,200.00	-	-	-	-	(6,500.00)	7,700.00
Indirect Cost	-	-	553,733.94	4,354.87	7,386.01	1,385.95	-	(566,860.77)	-
Insurance & Taxes	1,737.17	-	62,717.38	1,345.12	21.62	-	-	-	64,084.12
Interest Expense	-	-	16,460.60	-	-	-	-	-	16,460.60
Management Fees	-	-	12,980.84	-	-	-	-	-	12,980.84
Miscellaneous	-	-	12,197.27	405.70	655.06	-	-	-	13,258.03
Postage & Printing	763.95	-	50,854.71	1,363.36	3,164.75	1,518.00	-	-	56,900.82
Space Cost	8,470.06	-	468,290.59	963.26	1,485.39	576.44	-	-	471,315.68
Space Non-Cash	-	-	51,216.13	-	-	-	-	-	51,216.13
Staff Development	4,084.01	-	56,961.81	57.51	298.00	963.00	-	-	58,280.32
Supplies	9,150.35	-	402,611.97	876.31	1,742.31	4,355.00	-	(24,648.55)	384,937.04
Supplies Non-Cash	-	-	55,878.03	-	-	-	-	-	55,878.03
Transfers	(11.89)	-	-	66,831.85	(66,831.85)	-	-	-	-
Travel	9,572.55	-	110,756.39	1,433.58	550.41	62.82	-	-	112,803.20
Travel Non-Cash	-	-	9,129.05	-	-	-	-	-	9,129.05
Total Expenses	566,860.77	526.65	11,083,259.58	522,629.46	783,527.51	29,242.28	-	(2,118,325.68)	10,300,333.15
Increase (Decrease) in Net Assets	-	99.83	(69,352.43)	(90,769.10)	100,106.10	38,988.72	-	-	(21,026.71)
Net Assets, Beginning of the Year	-	1,987.22	5,900,880.95	90,769.10	-	-	(3,363.16)	-	5,988,286.89
Net Assets, End of Year	\$ -	\$ 2,087.05	\$ 5,831,528.52	\$ -	\$ 100,106.10	\$ 38,988.72	\$ (3,363.16)	\$ -	\$ 5,967,260.18

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

COMMUNITY SERVICES BLOCK GRANT PROGRAM

CONTRACT NUMBER: PG281800011

For the Program Period October 1, 2018 - September 30, 2019

Schedule of Revenue and Expenses Compared with Budget

	<u>10/01/2018</u> <u>08/31/2019</u>	<u>09/01/2019</u> <u>09/30/2019</u>	<u>Total</u> <u>Grant</u>
Beginning CSBG Residual Receipts			
Revenue			
Grant Revenue-CSBG	\$ 618,670.24	\$ 288,639.76	907,310.00
Other	-	-	-
Total Revenue	<u>618,670.24</u>	<u>288,639.76</u>	<u>907,310.00</u>
Expenditures			
Personnel	355,335.59	154,580.80	509,916.39
Travel/Training	23,167.15	7,421.64	30,588.79
Vehicle Expense	2,031.05	515.07	2,546.12
Payment to/for Participants	44,872.82	27,084.00	71,956.82
Occupancy	39,105.72	17,183.65	56,289.37
Operating Expenses	110,142.26	57,502.98	167,645.24
Administrative Expenses	43,620.62	19,099.09	62,719.71
Insurance Expense	395.03	5,252.53	5,647.56
Transfer to Unrestricted	-	-	-
Subtotal Before Leveraging	<u>618,670.24</u>	<u>288,639.76</u>	<u>907,310.00</u>
Leveraging - LIHEAP	-	-	-
Leveraging - Adult Literacy	-	-	-
Total Expenditures	<u>618,670.24</u>	<u>288,639.76</u>	<u>907,310.00</u>
Revenue over(under) Expense	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Ending CSBG Residuals			<u>\$ -</u>

Missouri Valley Community Action Agency
 Marshall Missouri
 Low Income Home Energy Assistance Program
 Grant No. ERS11017012
 Schedule of Revenue and Expenses
 For the Program Period October 1, 2018 - September 30, 2019

Revenue	Budget	Total
Grant Revenue - LIHEAP	Amount	Grant
Special Start-up	\$ -	\$ -
Current (initial + amendments)	1,567,809.61	1,567,809.61
Interest	-	-
Other	-	-
Total Revenue	1,567,809.61	1,567,809.61
Expenditures		
Administrative/Program Services		
Personnel	126,272.15	130,288.62
Fringe Benefits	45,487.58	36,080.96
Travel	250.00	98.05
Training	2,250.00	292.71
Rent/Space	3,287.13	5,615.87
Utilities	2,635.66	2,895.90
Insurance	1,007.65	644.38
Supplies	11,837.99	10,658.82
Equipment	3,000.00	7,271.49
Communication Services	3,204.80	5,333.64
Repair & Maintenance	1,204.21	838.12
Contract and Consulting	2,500.00	3,799.62
Other:		-
Copy Cost		
Employee Welfare	-	
Dues, Fees and Subscriptions	1,000.00	781.98
Indirect Cost	21,126.44	20,463.45
Total Administrative/Program Services	225,063.61	225,063.61
ECIP Direct Services		
Winter	1,069,078.00	669,607.00
Summer	273,668.00	225,935.00
Total ECIP Direct Services	1,342,746.00	895,542.00
Outreach & Education		
Supplies	-	-
Budget Category	-	-
Total Outreach & Education	-	-
Total Expenditures	1,567,809.61	1,120,605.61
Revenue over (under) Expenditures	-	447,204.00
Transfer from CSBG	-	-
Ending Program Balance	\$ -	\$ 447,204.00

**MISSOURI VALLEY COMMUNITY ACTION AGENCY
DOE
Subgrant Number: G-19-EE0007930-03-13
RECONCILIATION OF REVENUES AND EXPENSES
FOR THE PERIOD OF July 1, 2019 to June 30 ,2020**

DIVISION OF ENERGY

Beginning Fund Balance	0
Revenue	
Grant Income	190,100
Program Income	0
Total Revenue	190,100
<u>Expenditures</u>	
Administration	20,260
Insurance	2,730
Financial Audit	0
Leveraging	1,054
T&TA	15,965
Program Operations	150,091
Total Expenditures	190,100
Ending Fund Balance	0

SUBGRANTEE

Beginning Fund Balance	0
Revenue	
Grant Income	190,100
Program Income	0
Total Revenue	190,100
<u>Expenditures</u>	
Administration	20,260
Insurance	2,730
Financial Audit	0
Leveraging	1,054
T&TA	15,965
Program Operations	150,091
Total Expenditures	190,100
Ending Fund Balanc	0
Ending Cash on Har	0
Ending Inventory	0

**MISSOURI VALLEY COMMUNITY ACTION AGENCY
DOE
Subgrant Number: G-20-EE0007930-4-13
RECONCILIATION OF REVENUES AND EXPENSES
FOR THE PERIOD OF July 1, 2020 to August 31, 2020**

DIVISION OF ENERGY		SUBGRANTEE	
Beginning Fund Balance	0	Beginning Fund Balance	0
Revenue		Revenue	
Grant Income	62,678	Grant Income	62,678
Program Income	0	Program Income	0
Total Revenue	62,678	Total Revenue	62,678
<u>Expenditures</u>		<u>Expenditures</u>	
Administration	3,444	Administration	3,444
Insurance	3,675	Insurance	3,675
Financial Audit	0	Financial Audit	0
Leveraging	0	Leveraging	0
T&TA	0	T&TA	0
Program Operations	55,559	Program Operations	55,559
Total Expenditures	62,678	Total Expenditures	62,678
Ending Fund Balance	0	Ending Fund Balanc	0
		Ending Cash on Har	0
		Ending Inventory	0

**MISSOURI VALLEY COMMUNITY ACTION AGENCY
LIHEAP**

Subgrant Number: G-19-LIHEAP-19-13

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF October 1, 2018 to September 30, 2019

DIVISION OF ENERGY		SUBGRANTEE	
Beginning Fund Balance	0	Beginning Fund Balance	0
Revenue		Revenue	
Grant Income	236,506	Grant Income	236,506
Program Income	0	Program Income	0
Total Revenue	236,506	Total Revenue	236,506
<u>Expenditures</u>		<u>Expenditures</u>	
Administration	23,651	Administration	23,651
Insurance	0	Insurance	0
Financial Audit	0	Financial Audit	0
Leveraging	0	Leveraging	0
T&TA	14,190	T&TA	14,190
Program Operations	198,665	Program Operations	198,665
Total Expenditures	236,506	Total Expenditures	236,506
Ending Fund Balance	0	Ending Fund Balanc	0
		Ending Cash on Har	0
		Ending Inventory	0

**MISSOURI VALLEY COMMUNITY ACTION AGENCY
LIHEAP**

Subgrant Number: G-19-LIHEAP-20-13

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF October 1, 2019 to August 31, 2020

DIVISION OF ENERGY		SUBGRANTEE	
Beginning Fund Balance	0	Beginning Fund Balance	0
Revenue		Revenue	
Grant Income	245,576	Grant Income	245,576
Program Income	0	Program Income	0
Total Revenue	245,576	Total Revenue	245,576
<u>Expenditures</u>		<u>Expenditures</u>	
Administration	21,874	Administration	21,874
Insurance	0	Insurance	0
Financial Audit	0	Financial Audit	0
Leveraging	0	Leveraging	0
T&TA	8,876	T&TA	8,876
Program Operations	214,826	Program Operations	214,826
Total Expenditures	245,576	Total Expenditures	245,576
Ending Fund Balance	0	Ending Fund Balanc	0
		Ending Cash on Har	0
		Ending Inventory	0

**MISSOURI VALLEY COMMUNITY ACTION AGENCY
EMPIRE GAS UTILITY FUND
Subgrant Number: G-20-16-0213G-3-13**

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF November 1, 2019 to August 31, 2020

DIVISION OF ENERGY		SUBGRANTEE	
Beginning Fund Balance	0	Beginning Fund Balance	0
Revenue		Revenue	
Grant Income	14,085	Grant Income	14,085
Program Income	0	Program Income	0
Total Revenue	14,085	Total Revenue	14,085
<u>Expenditures</u>		<u>Expenditures</u>	
Administration	1,280	Administration	1,280
Insurance	0	Insurance	0
Financial Audit	0	Financial Audit	0
Leveraging	0	Leveraging	0
T&TA	0	T&TA	0
Program Operations	12,805	Program Operations	12,805
Total Expenditures	14,085	Total Expenditures	14,085
Ending Fund Balance	0	Ending Fund Balanc	0
		Ending Cash on Har	0
		Ending Inventory	0

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

HEAD START PROGRAM

GRANT NO. 07CH7083-06

For the Program Year Ended August 31, 2020

Schedule of Revenue and Expenses Compared with Budget

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE (UNFAVORABLE)</u>
<u>REVENUE</u>			
Grant Revenue - Head Start	\$ 4,382,669	\$ 4,382,669	\$ -
Grantee's In-Kind Contributions	1,095,668	1,095,668	-
TOTAL REVENUE	<u>5,478,337</u>	<u>5,478,337</u>	<u>-</u>
<u>EXPENSES</u>			
Direct Costs			
Personnel	2,164,750	2,172,808	(8,058)
Fringe Benefits	796,232	596,041	200,191
Travel	24,887	30,393	(5,506)
Equipment	6,500	6,500	-
Supplies	89,159	330,185	(241,026)
Contractual	343,238	287,072	56,166
Facilities/Construction	-	-	-
Other	593,701	619,103	(25,402)
Indirect Costs	364,202	340,568	23,634
Total Federal Expenses	<u>4,382,669</u>	<u>4,382,669</u>	<u>-</u>
Grantee's In-Kind Expenses			
Personnel and Supplies	<u>1,095,668</u>	<u>1,095,668</u>	<u>-</u>
TOTAL EXPENSES	<u>5,478,337</u>	<u>5,478,337</u>	<u>-</u>
REVENUE OVER (UNDER) EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

HEAD START PROGRAM

GRANT NO. 07CH7083-06

For the Program Year Ended August 31, 2020

Reconciliation of Final Financial Report to Audited Financial Statements

	<u>UNOBLIGATED BALANCE OF FEDERAL FUNDS</u>
Unobligated Balance of Federal Funds on Financial Status Report Filed November 30, 2020	\$ -
Adjustments: None	<u>-</u>
Balance of Grant Funds Not Received to Carryover to Program Year Ending August 31, 2021	<u>\$ -</u>

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

HEAD START PROGRAM

GRANT NO. 07HP000328-01

For the Program Year Ended August 31, 2020

Schedule of Revenue and Expenses Compared with Budget

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE (UNFAVORABLE)</u>
<u>REVENUE</u>			
Grant Revenue - Head Start	\$ 655,333	\$ 655,333	\$ -
Grantee's In-Kind Contributions	113,834	113,834	-
TOTAL REVENUE	<u>769,167</u>	<u>769,167</u>	<u>-</u>
<u>EXPENSES</u>			
Direct Costs			
Personnel	253,409	265,421	(12,012)
Fringe Benefits	79,393	60,886	18,507
Travel	3,307	10,281	(6,974)
Equipment	-	-	-
Supplies	22,847	26,065	(3,218)
Contractual	184,958	165,987	18,971
Facilities/Construction	-	-	-
Other	70,484	86,556	(16,072)
Indirect Costs	40,935	40,136	799
Total Federal Expenses	<u>655,333</u>	<u>655,333</u>	<u>-</u>
Grantee's In-Kind Expenses			
Personnel and Supplies	<u>113,834</u>	<u>113,834</u>	<u>-</u>
TOTAL EXPENSES	<u>769,167</u>	<u>769,167</u>	<u>-</u>
REVENUE OVER (UNDER) EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

HEAD START PROGRAM

GRANT NO. 07HP000328-01

For the Program Year Ended August 31, 2020

Reconciliation of Final Financial Report to Audited Financial Statements

	<u>UNOBLIGATED BALANCE OF FEDERAL FUNDS</u>
Unobligated Balance of Federal Funds on Financial Status Report Filed November 30, 2020	\$ -
Adjustments: Not approved by regional office	<u>-</u>
Balance of Grant Funds Not Received to Carryover to Program Year Ending August 31, 2021	<u>\$ -</u>

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Schedule of Expenditures of Federal Awards

For the Year Ended August 31, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Year Ended	Pass-Through Entity Identifying Number	CFDA #	Provided to Subrecipients	Federal Expenditures
<u>U.S. Department of Health and Human Services</u>					
Direct Programs:					
Head Start	8/31/2020	N/A	93.600	\$ -	\$ 4,163,006.00
Head Start - Training	8/31/2020	N/A	93.600	-	43,969.00
Head Start - CARES	8/31/2020	N/A	93.600	-	268,606.38
Early Head Start	8/31/2020	N/A	93.600	-	171,746.00
Early Head Start - Training	8/31/2020	N/A	93.600	-	3,948.00
Early Head Start - Expansion	8/31/2020	N/A	93.600	-	640,420.00
Early Head Start - Expansion Training	8/31/2020	N/A	93.600	-	14,913.00
Early Head Start - CARES	8/31/2020	N/A	93.600	-	20,834.78
			TOTAL 93.600	-	5,327,443.16
Passed Through:					
Missouri Community Action Network					
SkillUp Initiative	9/30/2020	CS190278001	93.558	-	79,868.09
State of Missouri Department of Social Services - Family Support Division					
Low-Income Home Energy Assistance Program (ECIP)	9/30/2018	ER11017012	93.568	-	120,295.82
Low-Income Home Energy Assistance Program (ECIP)	9/30/2019	ER11020012	93.568	-	777,672.37
Low-Income Weatherization Assistance Program (LIHEAP)	9/30/2020	G-19-LIHEAP-20-13	93.568	-	244,722.41
			TOTAL 93.568	-	1,142,690.60
Community Services Block Grant	9/30/2019	PG281800011	93.569	-	31,752.49
Community Services Block Grant	9/30/2021	PG282000011	93.569	-	492,489.12
Community Services Block Grant - Discretionary	9/30/2020	PG282000011-DISC	93.569	-	170,337.00
			TOTAL 93.569	-	694,578.61
Total U.S. Department of Health and Human Services				-	7,244,580.46
<u>U.S. Department of Energy</u>					
Passed-through:					
State of Missouri Department of Natural Resources					
Weatherization Assistance for Low-Income Individuals	6/30/2020	G-19-EE0007930-03-13	81.042	-	165,922.27
Weatherization Assistance for Low-Income Individuals	6/30/2021	G-20-EE0007930-4-13	81.042	-	76,343.49
			TOTAL 81.042	-	242,265.76
Total U.S. Department of Energy				-	242,265.76

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Schedule of Expenditures of Federal Awards

For the Year Ended August 31, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Year Ended	Pass-Through Entity Identifying Number	CFDA #	Provided to Subrecipients	Federal Expenditures
<u>U.S. Department of Housing and Urban Development</u>					
Passed-through: Missouri Department of Mental Health Shelter Plus Care	12/31/2019	ER197SPC009	14.238	\$ -	\$ 14,222.73
Passed-through: City of Sedalia, Missouri Community Development Block Grant	9/30/2020	2015-PF-15	14.228	-	4,796.80
Passed-through: Missouri Housing Development Commission CHDO Operating	2/20/2022	Not assigned	14.239	-	3,184.13
CHDO Forgivable Loan Program - Outstanding Loan Balances	8/31/2020	Various	14.239	-	2,305,000.00
			TOTAL 14.239	-	2,308,184.13
Passed-through: Lafayette County Public Housing Authority Section 8 Housing Choice Vouchers - CARES	12/31/2021	MO204	14.871	-	68,231.00
Section 8 Housing Choice Vouchers	12/31/2018	MO204	14.871	-	428,816.00
Section 8 Housing Choice Vouchers	12/31/2019	MO204	14.871	-	882,021.00
			TOTAL 14.871	-	1,379,068.00
Total U.S. Department of Housing and Urban Development				-	3,706,271.66
<u>U.S. Department of Agriculture</u>					
Passed-through: State of Missouri Department of Health and Senior Services Child and Adult Care Food Program	9/30/2020	ERS46110061	10.558	-	224,602.97
Total U.S. Department of Agriculture				-	224,602.97
Total Expenditures of Federal Awards				\$ -	\$ 11,417,720.85

Note 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Missouri Valley Community Action Agency and presents expenditures on the accrual basis of accounting, except for subsidy programs, which follows REAC PHA - Financial Accounting Brief - Accounting Issues #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 2: INDIRECT COST RATE

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

Note 3 : LOANS

The accompanying schedule of expenditures of federal awards includes the outstanding balance at 09/01/2019 of CHDO forgivable loans because the Federal Government imposes continuing compliance requirements.

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
Missouri Valley Community Action Agency
Marshall, 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 Missouri Valley Community Action Agency (a nonprofit organization), which comprise the consolidated statements of financial position as of August 31, 2020 and 2019, and the related consolidated statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated December 21, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered Missouri Valley Community Action Agency's internal control over financial reporting (internal control) to determine the 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 Missouri Valley Community Action Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of Missouri Valley Community Action Agency'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 Organization'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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Missouri Valley Community Action Agency'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 determination of financial statement amounts. 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

Chanute, Kansas
December 21, 2020

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
Missouri Valley Community Action Agency
Marshall, Missouri

Report on Compliance for Each Major Federal Program

We have audited Missouri Valley Community Action Agency's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of Missouri Valley Community Action Agency's major federal programs for the year ended August 31, 2020. Missouri Valley Community Action Agency's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Missouri Valley Community Action Agency's major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Missouri Valley Community Action Agency's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Missouri Valley Community Action Agency's compliance.

Opinion on Each Major Federal Program

In our opinion, Missouri Valley Community Action Agency 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 August 31, 2020.

Report on Internal Control Over Compliance

Management of Missouri Valley Community Action Agency is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Missouri Valley Community Action Agency's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance.

Accordingly, we do not express an opinion on the effectiveness of Missouri Valley Community Action Agency's 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Chanute, Kansas
December 21, 2020

MISSOURI VALLEY COMMUNITY ACTION AGENCY
Marshall, Missouri

Schedule of Findings and Questioned Costs
For the Year Ended August 31, 2020

I. SUMMARY OF AUDITOR'S RESULTS

Consolidated Financial Statements:

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

Internal Control over Financial Reporting:

Material weakness(es) identified?	_____	Yes	_____ <u>X</u> _____	No
Significant deficiency(ies) identified?	_____	Yes	_____ <u>X</u> _____	None Reported
Non compliance 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 deficiency(ies) identified?	_____	Yes	_____ <u>X</u> _____	None Reported

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

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

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Low Income Energy Assistance Program	CFDA 93.568
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U.S. DEPARTMENT OF ENERGY

Weatherization Assistance	CFDA 81.042
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U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Section 8 Housing Choice Vouchers	CFDA 14.871
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The threshold for distinguishing Types A and B programs was \$750,000.00.

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

NONE

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE

MISSOURI VALLEY COMMUNITY ACTION AGENCY
Marshall, Missouri

Summary Schedule of Prior Audit Findings
For the Year Ended August 31, 2020

NONE