

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

Independent Auditors' Report and
Consolidated Financial Statements with
Supplementary Information
For the Years Ended
August 31, 2021 and 2020

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, 2021 and 2020, 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, 2021 and 2020, 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 20-30) 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 31-44) 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 January 22, 2022, 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
January 22, 2022

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Consolidated Statements of Financial Position

August 31, 2021 and 2020

	2021	2020
<u>ASSETS</u>		
Current Assets:		
Cash and Cash Equivalents	\$ 2,948,825.30	\$ 1,890,788.36
Receivables, Net	534,377.73	570,968.57
Promises to Give, Current Portion	40,942.31	42,773.04
Inventory	17,165.07	12,190.46
Prepaid Expenses	69,224.83	57,966.84
Total Current Assets	<u>3,610,535.24</u>	<u>2,574,687.27</u>
Capital Assets, Net	4,885,838.46	5,032,384.45
Promises to Give, Long Term Portion	<u>179,912.34</u>	<u>220,854.65</u>
TOTAL ASSETS	<u>\$ 8,676,286.04</u>	<u>\$ 7,827,926.37</u>
<u>LIABILITIES AND NET ASSETS</u>		
Liabilities		
Current Liabilities:		
Accounts Payable	\$ 255,774.48	\$ 185,937.00
Accrued Payroll	172,104.73	135,750.85
Accrued Payroll Withholdings	9,025.30	8,849.44
Accrued Annual Leave	38,716.26	41,363.56
Accrued Interest	3,788.81	3,932.10
Tenant Security Deposits	5,242.00	4,735.00
Prepaid Rent	14.21	6,313.39
Refundable Grant Advances	1,807,219.90	1,143,252.18
Current Maturities of Long-Term Debt	51,971.01	55,136.09
Total Current Liabilities	<u>2,343,856.70</u>	<u>1,585,269.61</u>
Long-Term Liabilities		
Notes Payable	271,389.86	330,532.67
Less: Current Maturities of Long-Term Debt	<u>(51,971.01)</u>	<u>(55,136.09)</u>
Total Long-Term Liabilities	<u>219,418.85</u>	<u>275,396.58</u>
Total Liabilities	<u>2,563,275.55</u>	<u>1,860,666.19</u>
Net Assets:		
Without Donor Restrictions	4,577,480.62	4,325,167.69
With Donor Restrictions	<u>1,535,529.87</u>	<u>1,642,092.49</u>
Total Net Assets	<u>6,113,010.49</u>	<u>5,967,260.18</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 8,676,286.04</u>	<u>\$ 7,827,926.37</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, 2021 and 2020

	2021	2020
CHANGES IN NET ASSETS		
Changes in Net Assets Without Donor Restrictions		
Support and Revenues		
Contributions	\$ 9,126,993.91	\$ 9,455,789.70
Other Income	305,364.04	248,194.88
Interest Income	1,899.32	2,892.38
Total Support and Revenues	<u>9,434,257.27</u>	<u>9,706,876.96</u>
Expenses		
Program Services		
Early Childhood	5,783,249.80	5,861,042.42
Community Services	958,708.23	651,154.09
Weatherization Services	620,869.84	633,076.20
Housing	1,478,239.52	1,448,859.55
Employment	71,757.12	73,617.51
Emergency Services	1,007,174.92	901,981.95
Supporting Activities		
Management and General	718,530.54	703,447.91
Fundraising	31,497.37	27,153.52
Total Expenses	<u>10,670,027.34</u>	<u>10,300,333.15</u>
Net Assets Released From Restrictions through Satisfaction of Program Restrictions	<u>1,488,083.00</u>	<u>752,071.34</u>
Increase (Decrease) in Net Assets without Donor Restrictions	<u>252,312.93</u>	<u>158,615.15</u>
Net Assets with Donor Restrictions		
Contributions	1,378,294.79	551,364.10
Other Income	3,225.59	21,065.38
Net Assets Released From Restrictions Through Satisfaction of Program Restrictions	<u>(1,488,083.00)</u>	<u>(752,071.34)</u>
Increase (Decrease) in Net Assets with Donor Restrictions	<u>(106,562.62)</u>	<u>(179,641.86)</u>
Net Increase(Decrease) In Net Assets	145,750.31	(21,026.71)
Net Assets at Beginning of the Year	<u>5,967,260.18</u>	<u>5,988,286.89</u>
Net Assets at End of the Year	<u>\$ 6,113,010.49</u>	<u>\$ 5,967,260.18</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, 2021

	Program Services						Supporting Activities			Total Organization Services
	Early Childhood	Community Services	Weatherization Services	Housing	Employment	Emergency Services	Total Program Services	Management and General	Fundraising	
Expenses										
Salary	\$2,802,806.98	\$ 417,498.52	\$ 277,114.50	\$ 117,294.22	\$ 34,760.73	\$ 101,151.82	\$ 3,750,626.77	\$ 347,049.33	\$ 15,689.33	\$ 4,113,365.43
Fringe	728,190.49	90,979.70	74,365.46	24,440.74	9,595.95	22,523.72	950,096.06	74,149.31	3,665.69	1,027,911.06
Advertising/Public Relations	1,196.47	-	3,173.47	173.64	-	-	4,543.58	71.76	3.24	4,618.58
Board Expense	-	892.24	-	-	-	-	892.24	-	-	892.24
Building Repair and Maintenance	200,277.58	5,896.15	7,769.79	15,797.04	303.81	911.01	230,955.38	4,055.86	183.36	235,194.60
Client Assistance	452,906.18	283,639.26	198,786.88	1,158,990.70	19,910.07	850,883.04	2,965,116.13	28,742.18	-	2,993,858.31
Communications	44,166.33	10,683.38	2,393.76	2,697.47	229.12	2,946.96	63,117.02	1,470.30	66.47	64,653.79
Computer Expense	203,700.92	48,208.13	15,070.65	32,413.36	2,036.47	13,893.25	315,322.78	34,656.84	1,566.76	351,546.38
Contractual/Consultants	11,031.34	-	214.06	6,580.00	-	-	17,825.40	24,157.88	1,092.12	43,075.40
Day Care Providers	477,179.96	-	-	-	-	-	477,179.96	-	-	477,179.96
Depreciation Expense	69,641.89	6,778.31	2,654.72	66,780.34	-	-	145,855.26	108,631.41	4,910.99	259,397.66
Dues and Subscriptions	21,138.72	3,166.38	255.79	2,050.00	332.52	423.28	27,366.69	13,927.38	629.63	41,923.70
Equipment	-	-	-	-	-	-	-	-	-	-
Insurance & Taxes	27,897.20	5,801.57	9,446.14	6,795.48	219.97	625.42	50,785.78	18,595.25	840.65	70,221.68
Interest Expense	-	-	-	-	-	-	-	13,918.55	629.23	14,547.78
Management Fees	-	-	-	10,897.53	-	-	10,897.53	-	-	10,897.53
Miscellaneous	22,137.93	-	(16.49)	(766.11)	-	-	21,355.33	146.37	6.62	21,508.32
Postage & Printing	18,722.13	4,257.49	1,649.96	9,269.04	215.61	4,483.95	38,598.18	14,395.78	650.80	53,644.76
Replacement/Reserve Escrow	-	-	-	144.34	-	-	144.34	-	-	144.34
Space Cost	284,050.22	43,692.56	2,862.48	10,484.40	523.63	2,742.02	344,355.31	3,379.74	152.79	347,887.84
Staff Development	54,396.20	8,075.89	4,354.00	4,047.92	1,750.00	-	72,624.01	8,637.56	390.48	81,652.05
Supplies	299,433.39	14,944.62	8,659.14	9,502.60	1,024.87	6,590.45	340,155.07	12,588.83	569.11	353,313.01
Travel	64,375.87	14,194.03	12,115.53	646.81	854.37	-	92,186.61	9,956.21	450.10	102,592.92
Total Expenses	\$5,783,249.80	\$ 958,708.23	\$ 620,869.84	\$1,478,239.52	\$ 71,757.12	\$1,007,174.92	\$9,919,999.43	\$ 718,530.54	\$ 31,497.37	\$ 10,670,027.34

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

Expenses	Program Services						Total Program Services	Supporting Activities		Total Organization Services
	Early Childhood	Community Services	Weatherization Services	Housing	Employment	Emergency Services		Management and General	Fundraising	
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
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 Statements of Cash Flows

For the Years Ended August 31, 2021 and 2020

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ 145,750.31	\$ (21,026.71)
Adjustments to Reconcile Change in Net Assets to Net Cash Used in Operating Activities		
Depreciation Expense	259,397.66	256,347.26
(Increase) Decrease in Receivables	36,590.84	(79,366.96)
(Increase) Decrease in Promises to Give	42,773.04	44,687.02
(Increase) Decrease in Inventory	(4,974.61)	(3,207.66)
(Increase) Decrease in Prepaid Expense	(11,257.99)	4,128.44
Increase (Decrease) in Accounts Payable	69,837.48	(6,683.14)
Increase (Decrease) in Accrued Payroll	36,353.88	29,471.38
Increase (Decrease) in Accrued Payroll Withholdings	175.86	(1,583.17)
Increase (Decrease) in Accrued Annual Leave	(2,647.30)	6,139.37
Increase (Decrease) in Accrued Interest Expense	(143.29)	(1,377.66)
Increase (Decrease) in Tenant Security Deposits	507.00	214.36
Increase (Decrease) in Prepaid Rent	(6,299.18)	6,313.39
Increase (Decrease) in Advances from Grantor	663,967.72	524,662.42
Net cash provided by (used in) operating activities	<u>1,230,031.42</u>	<u>758,718.34</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for Capital Assets	<u>(112,851.67)</u>	<u>(105,090.83)</u>
Net cash provided by (used in) investing activities	<u>(112,851.67)</u>	<u>(105,090.83)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Principal Payments on Notes Payable	(46,939.79)	(43,547.41)
Principal Payments on Line of Credit	<u>(12,203.02)</u>	<u>(11,820.94)</u>
Net cash provided by (used in) financing activities	<u>(59,142.81)</u>	<u>(55,368.35)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	1,058,036.94	598,259.16
Cash and Cash Equivalents, Beginning of the Year	<u>1,890,788.36</u>	<u>1,292,529.20</u>
Cash and Cash Equivalents, End of the Year	<u>\$ 2,948,825.30</u>	<u>\$ 1,890,788.36</u>
Supplemental Information		
Cash Paid During the Period for:		
Interest Expense	<u>\$ 13,496.39</u>	<u>\$ 17,248.53</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, 2021 and 2020

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 August 31, 2021, the carrying amount of the Organization’s deposits including certificates of deposit was \$2,948,425.30. The bank balance was held at four banks resulting in a concentration of credit risk. The bank balance was \$2,851,168.97. Of the bank balance, \$315,301.89 was covered by FDIC insurance, \$2,340,657.93 was secured by a letter of credit, and \$195,209.15 was held in escrow by the Missouri Housing Development Commission.

At August 31, 2020, 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.

4. RECEIVABLES, NET

Grant and contracts receivable at August 31, 2021 and 2020, consist of amounts due under the following grants and programs:

	2021	2020
Grants Receivable:		
Head Start	\$ 237,533.76	\$ 322,104.03
Early Head Start Expansion	54,524.41	31,099.24
Early Head Start Expansion-CARES	0.00	19.30
Early Head Start-CARES	0.00	17.37
Early Head Start – State	27,246.19	17,599.03
Head Start – ARP	2,403.50	0.00
Head Start – USDA	5,256.86	10,730.45
CHDO Operating Grant	16,940.64	3,184.13
CSBG	87,500.96	80,807.87
CSBG-CARES	15,852.73	0.00
MHDC-Crisis	0.00	3,850.00
SkillUp	22,341.86	12,691.06
Weatherization	32,650.43	64,798.49
Weatherization - LIHEAP	2,455.36	3,712.77
Kansas City Power and Light	5,047.05	7,924.14
Empire Gas Company	<u>7,036.00</u>	<u>0.00</u>
Total Grants Receivable	<u>516,789.75</u>	<u>558,537.88</u>
Accounts Receivable:		
Tenant Receivables	3,074.48	11,430.69
Springridge Highlands Fee	13,500.00	0.00
Other Miscellaneous	<u>1,013.50</u>	<u>1,000.00</u>
Total Accounts Receivable	<u>17,587.98</u>	<u>12,430.69</u>
Net Receivables	<u>\$ 534,377.73</u>	<u>\$ 570,968.57</u>

All receivables at August 31, 2021 and 2020, are considered collectible. Accordingly, the allowance for uncollectibility is zero.

5. PROMISES TO GIVE

Promises to give at August 31, 2021 and 2020, consist of the following:

	2021	2020
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>0.00</u>	<u>50,000.00</u>
Total Promises to Give	300,000.00	350,000.00
Less Present Value Discount	<u>(79,145.34)</u>	<u>(86,371.31)</u>
Net Promises to Give	<u>\$ 220,854.66</u>	<u>\$ 263,627.69</u>

Present Value Presentation:

Current Portion	\$ 40,942.31	\$ 42,773.04
Long Term Portion	<u>179,912.34</u>	<u>220,854.65</u>
Net Promises to Give	<u>\$ 220,854.66</u>	<u>\$ 263,627.69</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, 2021 and 2020:

Weatherization Materials	\$ 13,674.27	\$ 7,880.12
Weatherization Work In Progress	<u>3,490.80</u>	<u>4,310.34</u>
Total Inventory	<u>\$ 17,165.07</u>	<u>\$ 12,190.46</u>

7. CAPITAL ASSETS, NET

Following are the changes in capital assets for the year ended August 31, 2021:

	Balance 8/31/2020	Additions	Retirements	Balance 8/31/2021
Capital Assets not being depreciated				
Land	\$ 247,726.55	\$ 15,756.67	\$ -	\$ 263,483.22
Other Capital Assets				
Buildings and Improvements	7,056,744.84	-	-	7,056,744.84
Equipment	89,977.53	6,040.00	25,841.61	121,859.14
Vehicles	303,862.44	91,055.00	-	394,917.44
Total Other Capital Assets	<u>7,450,584.81</u>	<u>97,095.00</u>	<u>25,841.61</u>	<u>7,573,521.42</u>
Accumulated Depreciation				
Buildings and Improvements	(2,309,868.49)	(229,606.07)	-	(2,539,474.56)
Land Improvements	(9,411.45)	(9,816.29)	-	(19,227.74)
Other Assets	-	-	-	-
Equipment	(61,448.39)	(5,711.44)	(25,841.61)	(93,001.44)
Vehicles	(285,198.58)	(14,263.86)	-	(299,462.44)
Total Accumulated Depreciation	<u>(2,665,926.91)</u>	<u>(259,397.66)</u>	<u>(25,841.61)</u>	<u>(2,951,166.18)</u>
Total Net Capital Assets	<u>\$ 5,032,384.45</u>	<u>\$ (146,545.99)</u>	<u>\$ -</u>	<u>\$4,885,838.46</u>

7. CAPITAL ASSETS, NET (Continued)

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>

8. REFUNDABLE GRANT ADVANCES

Refundable grant advances at August 31, 2021 and 2020, consist of grant funds received in advance of expenditures in the following programs:

	2021	2020
LIHEAP	\$ 1,726,382.16	\$ 1,101,614.04
Head Start – CARES	13,425.72	41,638.14
Sedalia CDBG	0.00	0.00
USDA-CARES	39,067.18	0.00
Ameren Block Grant	28,344.84	0.00
	<u>\$ 1,807,219.90</u>	<u>\$ 1,143,252.18</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, 2021 is \$13,616.19.

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, 2021, is \$7,063.49.

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, 2021, is \$151,019.67.

9. NOTES PAYABLE (Continued)

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, 2021, is \$99,690.51.

The following is a summary of changes in notes payable for the year ended August 31, 2021:

	Principal August 31, 2020	Principal Received (Paid)	Principal August 31, 2021	Interest Paid
Obligations:				
Operating Note	\$ 25,819.21	\$ (12,203.02)	\$ 13,616.19	\$ 603.86
Richmond Refinance	166,493.39	(15,473.72)	151,019.67	7,531.00
Marshall HS – USDA 1	115,596.68	(15,906.17)	99,690.51	4,627.83
Warrensburg Refinance	22,623.69	(15,559.90)	7,063.49	733.70
	<u>\$ 330,532.67</u>	<u>\$ (59,142.81)</u>	<u>\$ 271,389.86</u>	<u>\$ 13,496.39</u>

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
Obligations:				
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	37,429.68	(14,806.29)	22,623.39	1,487.31
	<u>\$ 385,901.02</u>	<u>\$ (55,368.35)</u>	<u>\$ 330,532.67</u>	<u>\$ 17,248.53</u>

The schedule of maturities of notes payable is as follows:

<u>Year Ending August 31:</u>	<u>Amount</u>
2022	\$ 51,971.01
2023	34,875.62
2024	35,390.97
2025	37,024.58
2026	38,733.80
2027-2030	<u>73,393.88</u>
Total	<u>\$ 271,389.86</u>

10. OPERATING LEASES

As of August 31, 2021, the Organization has entered into a number of operating leases for various office equipment and space. Total payments for the year ended August 31, 2021 and 2020, was \$89,602.55 and \$92,849.52, respectively Under the current lease agreements, the future minimum lease rentals are as follows:

2022	\$ 64,014.64
2023	15,789.64
2024	15,119.64
2025	15,119.64
2026	11,339.73

11. NET ASSETS

Net assets without donor restrictions

At August 31, 2021 and 2020, all unrestricted net assets are undesignated as to their use.

Net assets with donor restrictions

Net assets with donor restrictions consist of donations of cash received & restricted to use, promises to give, and MHDC properties that have a use provision. Below is a detailed list of net assets by donor restriction:

	2021	2020
HUD – Housing Grant Payments	\$ 123,528.21	\$ 139,094.82
AWARE Program Donations	690.63	929.89
Head Start Donations	33,947.68	26,718.94
Missouri American Water Donations	5,614.85	694.58
Help Now by Restricted by County	3,755.61	325.32
School Supplies Restricted by County	7,434.57	6,084.45
Family Support Restricted by County	5,772.54	0.00
Local Direct Services Donations	267.42	93.17
Experimental Low Income Program	3,330.26	3,330.26
Helping Hands	4,895.57	4,653.57
Empire Gas Company	3,856.88	3,857.77
Empire-Project Help	14,839.46	14,719.46
Lexington Ministerial Alliance	1,210.23	1,005.65
Lafayette County Health Donations	0.00	176.01
KCP&L - Evergy	280,889.41	309,320.03
COVID-19 Donations	8,124.36	26,418.94
HEAT	4,942.32	5,549.43
Sunshine Estates Net Book Value (Restrictions Expire July 10, 2027)	622,475.06	663,765.97
Dreamer’s Estates Net Book Value (Restrictions Expire October 1, 2029)	<u>409,954.81</u>	<u>435,444.23</u>
Total Net Assets with Donor Restrictions	<u>\$ 1,535,529.87</u>	<u>\$ 1,642,092.49</u>

12. LIQUIDITY

At August 31, 2021 and 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, 2021 and 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 Equivalent	\$ 2,948,825.30	\$ 1,890,788.36
Accounts Receivable, Net	549,166.23	570,968.57
Less: Cash Received by Grants in Advance	(1,807,219.90)	(1,143,252.18)
Less: Cash Received with Donor Restrictions	<u>(282,245.35)</u>	<u>(279,254.60)</u>
Assets Available to Satisfy Current Obligations	<u>\$ 1,408,526.28</u>	<u>\$ 1,039,250.15</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, 2021 and 2020 was \$83,318.46 and \$81,598.43, 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, 2021:

	Head Start	Early Head Start
Non-professional Volunteers	\$ 1,182,549.16	\$ 143,430.05
Professional Volunteers	1,678.32	2,361.17
Space	24,138.79	35,988.64
Travel	5,145.04	213.79
Supplies	<u>12,849.27</u>	<u>2,850.49</u>
Total Program In-Kind	1,226,360.58	184,844.14
Non-GAAP	<u>(1,182,549.16)</u>	<u>(143,430.05)</u>
Total In-Kind	<u>\$ 43,811.42</u>	<u>\$ 41,414.09</u>

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>

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.

Huntington Heights, L.P., a limited partnership, owns and operates a eleven 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.

Westport Marshall, L.P., a limited partnership, owns and operates a thirty six unit affordable housing development project in Marshall, Missouri referred to as Westport Gardens. The Organization's affiliated organization MVHR is a general partner. The limited partners have a 99.99% ownership interest. The MVHR has a 0.01% interest in the limited partnership. The Organization's capital contribution was \$0. 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.

Westport Village Marshall, L.P., a limited partnership, owns and operates a twenty four unit senior housing development project in Marshall, Missouri referred to as Westport Village. The Organization's affiliated organization MVHR is a general partner. The limited partners have a 99.99% ownership interest. The MVHR has a 0.01% interest in the limited partnership. The Organization's capital contribution was \$0. 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.

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

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 RECLASSIFICATION

During the year ended August 31, 2021, the Organization discovered a previous year donation that was accounted for as without donor restrictions when it should have been reported as restricted by donors. The prior period has been restated to reclassify those donations from without donor restrictions to with donor restrictions. The reclassification has been retroactively applied to the comparative financial statements as follows:

Net Assets with Donor Restrictions	
as Previously Reported at August 31, 2020	\$ 1,515,567.45
Additional Donations	<u>126,525.04</u>
Net Assets with Donor Restrictions	
at August 31, 2020	<u>\$ 1,642,092.49</u>

This prior period reclassification would not have had an effect on total revenues and expenses, but would have increased the change in net assets with donor restrictions by \$126,525.04 and decreased the change in net assets without donor restrictions.

20. SUBSEQUENT EVENTS

The Organization evaluated events and transactions occurring subsequent to August 31, 2021 through January 22, 2022, the date the financial statements were available to be issued. During this period, there were no subsequent events requiring recognition in the financial statements.

SUPPLEMENTARY INFORMATION

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Combining Schedule of Activities

For the Year Ended August 31, 2021

Program Year End Function CFDA	Head Start - PA20 8/31/2021 Early Childhood 93.600	Head Start - PA22 8/31/2021 Early Childhood 93.600	Head Start - Start Up 8/31/2021 Early Childhood 93.600	HS - Early Head Start T &TA 8/31/2021 Early Childhood 93.600	Early Head Start- Federal 8/31/2021 Early Childhood 93.600	Head Start - CARES 8/31/2021 Early Childhood 93.600	Head Start - CRRSA 3/31/2023 Early Childhood 93.600
Revenues and Gains							
Contributions							
Grant Revenue - Federal	\$ 43,969.00	\$ 4,175,423.82	\$ 94,982.00	\$ 3,948.00	\$ 201,425.00	\$ 153,221.62	\$ 5,542.73
Grant Revenue - State	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-
Local - Non Cash	-	1,107,545.65	23,741.00	-	95,073.93	-	-
Other Income	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Indirect Cost	-	-	-	-	-	-	-
Total Revenues and Gains	<u>43,969.00</u>	<u>5,282,969.47</u>	<u>118,723.00</u>	<u>3,948.00</u>	<u>296,498.93</u>	<u>153,221.62</u>	<u>5,542.73</u>
Expenses							
Salary	-	2,112,773.81	-	-	85,550.70	91,416.39	3,065.52
Salary Non-Cash	-	1,067,841.20	23,741.00	-	92,645.28	-	-
Fringe	-	555,813.41	-	-	18,886.52	25,500.98	1,077.25
Advertising/Public Relations	-	1,177.62	-	-	1.68	-	-
Board Expense	-	-	-	-	-	-	-
Building Repair & Maintenance	-	174,695.94	8,502.28	-	4,852.88	2,779.20	-
Client Assistance	-	234,914.36	-	-	0.40	4,368.55	-
Communications	-	34,317.37	-	-	1,573.61	-	-
Computer Expense	-	160,877.72	-	-	5,745.18	-	-
Construction	-	-	-	-	-	-	-
Contractual/Consultant Expense	-	1,207.70	9,500.00	-	40.45	-	-
Day Care Providers	-	-	-	-	43,046.00	-	-
Depreciation Expense	-	-	-	-	-	-	-
Dues and Subscriptions	540.36	15,237.71	-	260.25	1,120.25	-	-
Equipment	-	46,972.00	6,040.00	-	-	-	-
Indirect Cost	-	328,236.23	-	-	12,845.77	14,380.84	509.56
Insurance & Taxes	-	21,516.37	-	-	1,285.86	-	-
Interest Expense	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	-	-
Miscellaneous	-	20,275.17	-	-	240.42	-	-
Postage & Printing	-	17,006.39	-	-	208.58	-	-
Replacement/Reserve Escrow	-	-	-	-	-	-	-
Space Cost	-	277,176.90	-	-	18,161.10	-	-
Space Non-Cash	-	23,183.26	-	-	955.53	-	-
Staff Development	32,316.74	6,335.95	-	3,446.65	126.15	-	-
Supplies	9,191.25	122,549.91	70,939.72	120.36	6,377.10	13,688.00	-
Supplies Non-Cash	-	11,687.68	-	-	1,161.59	-	-
Transfers	-	-	-	-	-	-	-
Travel	1,920.65	44,339.26	-	120.74	1,362.35	1,087.66	890.40
Travel Non-Cash	-	4,833.51	-	-	311.53	-	-
Total Expenses	<u>43,969.00</u>	<u>5,282,969.47</u>	<u>118,723.00</u>	<u>3,948.00</u>	<u>296,498.93</u>	<u>153,221.62</u>	<u>5,542.73</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>

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Combining Schedule of Activities

For the Year Ended August 31, 2021

Program Year End Function CFDA	Head Start - ARP 3/31/2023 Early Childhood 93.600	Early Head Start Expansion 8/31/2021 Early Childhood 93.600	T & TA Expansion/ChildCare 8/31/2021 Early Childhood 93.600	Head Start CARES 8/31/2020 Early Childhood 93.600	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 9/30/2021 Early Childhood 10.558
Revenues and Gains							
Contributions							
Grant Revenue - Federal	\$ 2,403.50	\$ 688,228.00	\$ 14,913.00	\$ 9,044.00	\$ -	\$ -	\$ 236,712.57
Grant Revenue - State	-	-	-	-	39,603.14	615,553.66	-
Local	-	-	-	-	-	-	-
Local - Non Cash	-	184,844.14	-	-	-	-	-
Other Income	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Indirect Cost	-	-	-	-	-	-	-
Total Revenues and Gains	<u>2,403.50</u>	<u>873,072.14</u>	<u>14,913.00</u>	<u>9,044.00</u>	<u>39,603.14</u>	<u>615,553.66</u>	<u>236,712.57</u>
Expenses							
Salary	-	280,079.23	-	3,383.90	16,569.25	190,511.72	15,416.97
Salary Non-Cash	-	145,791.22	-	-	-	-	-
Fringe	-	74,188.79	-	792.73	3,652.88	42,059.10	6,218.83
Advertising/Public Relations	-	7.12	-	-	-	10.05	-
Board Expense	-	-	-	-	-	-	-
Building Repair & Maintenance	-	14,727.51	-	-	-	10,476.44	-
Client Assistance	-	144.14	30.49	-	-	54.87	212,402.84
Communications	-	4,375.81	-	-	214.27	3,685.27	-
Computer Expense	-	17,793.36	-	-	330.44	18,954.22	-
Construction	-	-	-	-	-	-	-
Contractual/Consultant Expense	-	283.19	-	-	-	-	-
Day Care Providers	-	169,791.96	-	-	9,022.00	255,320.00	-
Depreciation Expense	-	-	-	-	-	-	-
Dues and Subscriptions	-	2,835.01	242.78	-	31.06	675.30	-
Equipment	-	-	-	-	-	-	-
Indirect Cost	-	43,574.97	-	513.73	2,487.32	28,606.21	2,661.20
Insurance & Taxes	-	2,927.76	-	-	-	2,167.21	-
Interest Expense	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	-	-
Miscellaneous	-	1,622.34	-	-	-	-	-
Postage & Printing	-	803.41	-	-	66.10	637.65	-
Replacement/Reserve Escrow	-	-	-	-	-	-	-
Space Cost	-	49,273.07	-	-	4,030.94	30,519.74	-
Space Non-Cash	-	35,988.64	-	-	-	-	-
Staff Development	-	9.87	9,222.60	-	616.39	2,321.85	-
Supplies	2,403.50	22,071.77	3,000.47	4,353.64	1,724.28	27,251.61	12.73
Supplies Non-Cash	-	2,850.49	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Travel	-	3,718.69	2,416.66	-	858.21	2,302.42	-
Travel Non-Cash	-	213.79	-	-	-	-	-
Total Expenses	<u>2,403.50</u>	<u>873,072.14</u>	<u>14,913.00</u>	<u>9,044.00</u>	<u>39,603.14</u>	<u>615,553.66</u>	<u>236,712.57</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>

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Combining Schedule of Activities

For the Year Ended August 31, 2021

Program Year End Function CFDA	USDA - CARES 9/30/2021 Early Childhood 10.558	Head Start Donations 8/31/2021 Early Childhood N/A	Community Services Block Grant 2/28/2021 Community Services 93.569	Community Services Block Grant 9/30/2022 Community Services 93.569	Community Services Block Grant-CARES 9/30/2022 Community Services 93.569	Skill Up 6/30/2021 Employment 93.558	Skill Up 9/30/2021 Employment 93.558/10.561
Revenues and Gains							
Contributions							
Grant Revenue - Federal	\$ 1,014.82	\$ -	\$ 412,985.15	\$ 337,902.48	\$ 270,528.93	\$ 55,261.57	\$ 22,341.86
Grant Revenue - State	-	-	-	-	-	-	-
Local	-	8,133.76	-	-	-	-	-
Local - Non Cash	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Indirect Cost	-	-	-	-	-	-	-
Total Revenues and Gains	<u>1,014.82</u>	<u>8,133.76</u>	<u>412,985.15</u>	<u>337,902.48</u>	<u>270,528.93</u>	<u>55,261.57</u>	<u>22,341.86</u>
Expenses							
Salary	-	-	176,987.68	113,363.19	127,147.65	27,587.27	7,173.46
Salary Non-Cash	-	-	-	-	-	-	-
Fringe	-	-	39,770.95	24,498.73	26,710.02	7,660.41	1,935.54
Advertising/Public Relations	-	-	-	-	-	-	-
Board Expense	-	-	432.94	459.30	-	-	-
Building Repair & Maintenance	-	-	2,192.66	2,266.05	1,437.44	242.81	61.00
Client Assistance	990.53	-	94,126.60	122,381.60	67,131.06	8,728.07	11,182.00
Communications	-	-	5,253.63	3,613.99	1,815.76	208.10	21.02
Computer Expense	-	-	21,031.82	19,962.22	7,214.09	1,731.01	305.46
Construction	-	-	-	-	-	-	-
Contractual/Consultant Expense	-	-	-	-	-	-	-
Day Care Providers	-	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-	-
Dues and Subscriptions	-	196.00	2,874.00	73.96	218.42	332.26	0.26
Equipment	-	-	-	-	-	-	-
Indirect Cost	-	-	26,661.32	16,957.02	18,924.49	4,335.47	1,120.40
Insurance & Taxes	-	-	5,706.36	95.21	-	219.97	-
Interest Expense	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Postage & Printing	-	-	2,375.59	1,848.04	33.86	149.71	65.90
Replacement/Reserve Escrow	-	-	-	-	-	-	-
Space Cost	-	684.02	21,836.32	17,675.65	11,124.40	794.16	119.91
Space Non-Cash	-	-	-	-	-	-	-
Staff Development	-	-	2,320.89	2,380.00	3,375.00	1,750.00	-
Supplies	24.29	25.00	5,018.06	8,063.90	1,862.66	955.23	69.64
Supplies Non-Cash	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Travel	-	-	6,396.33	4,263.62	3,534.08	567.10	287.27
Travel Non-Cash	-	-	-	-	-	-	-
Total Expenses	<u>1,014.82</u>	<u>905.02</u>	<u>412,985.15</u>	<u>337,902.48</u>	<u>270,528.93</u>	<u>55,261.57</u>	<u>22,341.86</u>
Increase (Decrease) in Net Assets	-	7,228.74	-	-	-	-	-
Net Assets, Beginning of the Year	-	26,718.94	-	-	-	-	-
Net Assets, End of Year	<u>\$ -</u>	<u>\$ 33,947.68</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, 2021

Program Year End Function CFDA	Weatherization 6/30/2021 Weatherization 81.042	Weatherization 6/30/2022 Weatherization 81.042	KCP&L - Evergy 8/31/2021 Weatherization N/A	MO Gas Energy/Laclede Program 8/31/2021 Weatherization N/A	Spire Home Repair 1/30/2022 Weatherization N/A	Weatherization- LIHEAP 9/30/2020 Weatherization 93.568	Weatherization- LIHEAP 6/30/2021 Weatherization 93.568
Revenues and Gains							
Contributions							
Grant Revenue - Federal	\$ 170,950.51	\$ 37,909.43	\$ -	\$ -	\$ -	\$ 2,248.23	\$ 244,320.36
Grant Revenue - State	-	-	-	-	-	-	-
Local	-	-	7,226.96	-	-	-	-
Local - Non Cash	-	-	-	-	-	-	-
Other Income	500.00	-	-	206.50	-	-	2,000.00
Interest Income	-	-	-	-	-	-	-
Indirect Cost	-	-	-	-	-	-	-
Total Revenues and Gains	<u>171,450.51</u>	<u>37,909.43</u>	<u>7,226.96</u>	<u>206.50</u>	<u>-</u>	<u>2,248.23</u>	<u>246,320.36</u>
Expenses							
Salary	80,481.05	19,912.48	6,614.23	2,571.54	-	888.51	121,031.83
Salary Non-Cash	-	-	-	-	-	-	-
Fringe	11,189.45	4,782.45	2,016.29	1,903.57	-	726.95	29,798.07
Advertising/Public Relations	1,204.00	-	1,271.85	-	-	-	697.62
Board Expense	-	-	-	-	-	-	-
Building Repair & Maintenance	663.72	71.45	-	-	541.13	-	3,867.96
Client Assistance	9,603.14	4,044.40	24,603.66	9,573.22	13,545.00	580.27	39,527.90
Communications	386.74	64.34	-	206.50	-	-	1,689.63
Computer Expense	2,089.84	159.26	-	592.88	-	-	10,151.15
Construction	-	-	-	-	-	-	-
Contractual/Consultant Expense	-	212.70	-	-	-	-	1.36
Day Care Providers	-	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-	-
Dues and Subscriptions	192.12	0.68	-	-	-	-	62.99
Equipment	44,083.00	-	-	-	-	-	-
Indirect Cost	11,275.47	3,037.48	1,061.55	550.44	-	198.70	18,552.08
Insurance & Taxes	5,661.70	3,784.44	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	-	-
Miscellaneous	(16.70)	-	-	-	-	-	-
Postage & Printing	439.73	289.47	-	-	-	-	587.01
Replacement/Reserve Escrow	-	-	-	-	-	-	-
Space Cost	1,159.20	296.32	-	-	257.49	-	3,809.39
Space Non-Cash	-	-	-	-	-	-	-
Staff Development	1,404.00	-	-	-	-	850.00	2,100.00
Supplies	999.38	442.50	-	413.96	444.88	203.81	4,567.42
Supplies Non-Cash	-	-	-	-	-	-	-
Transfers	0.04	(0.04)	-	14,788.50	(14,788.50)	(1,200.01)	1,200.01
Travel	634.63	811.50	-	255.56	-	-	8,675.94
Travel Non-Cash	-	-	-	-	-	-	-
Total Expenses	<u>171,450.51</u>	<u>37,909.43</u>	<u>35,567.58</u>	<u>30,856.17</u>	<u>-</u>	<u>2,248.23</u>	<u>246,320.36</u>
Increase (Decrease) in Net Assets	-	-	(28,340.62)	(30,649.67)	-	-	-
Net Assets, Beginning of the Year	-	-	309,230.03	130,302.97	-	-	-
Net Assets, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 280,889.41</u>	<u>\$ 99,653.30</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Combining Schedule of Activities

For the Year Ended August 31, 2021

Program Year End Function CFDA	WX LIHEAP CARES 9/30/2021 Weatherization 93.568	KCP&L GMOC 12/31/2020 Weatherization N/A	KCP&L GMOC 12/31/2021 Weatherization N/A	Kansas City Power and Light 12/31/2021 Weatherization N/A	Empire Gas Company 10/31/2020 Weatherization N/A	Empire Gas Company 12/13/2021 Weatherization N/A	ELIP 08/31/2021 Weatherization N/A
Revenues and Gains							
Contributions							
Grant Revenue - Federal	\$ 68,100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Revenue - State	-	-	-	7,797.02	-	-	-
Local	-	42,782.53	5,731.86	-	32,996.00	27,737.00	-
Local - Non Cash	-	-	-	-	-	-	-
Other Income	-	-	-	-	25.00	-	-
Interest Income	-	-	-	-	-	-	-
Indirect Cost	-	-	-	-	-	-	-
Total Revenues and Gains	<u>68,100.00</u>	<u>42,782.53</u>	<u>5,731.86</u>	<u>7,797.02</u>	<u>33,021.00</u>	<u>27,737.00</u>	<u>-</u>
Expenses							
Salary	26,772.26	4,279.34	3,715.74	-	5,883.89	4,963.63	-
Salary Non-Cash	-	-	-	-	-	-	-
Fringe	10,280.73	3,501.26	2,310.39	-	4,814.08	3,042.22	-
Advertising/Public Relations	-	-	-	-	-	-	-
Board Expense	-	-	-	-	-	-	-
Building Repair & Maintenance	-	751.77	645.72	91.46	963.09	173.49	-
Client Assistance	26,217.56	17,716.23	10,470.49	6,900.00	19,066.66	16,938.35	-
Communications	-	46.55	-	-	-	-	-
Computer Expense	-	548.06	349.15	395.37	400.00	384.94	-
Construction	-	-	-	-	-	-	-
Contractual/Consultant Expense	-	-	-	-	-	-	-
Day Care Providers	-	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-	-
Dues and Subscriptions	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Indirect Cost	4,557.52	957.02	741.21	-	1,315.85	984.72	-
Insurance & Taxes	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	-	-
Miscellaneous	0.19	-	-	0.02	-	-	-
Postage & Printing	-	64.56	37.03	95.09	87.07	50.00	-
Replacement/Reserve Escrow	-	-	-	-	-	-	-
Space Cost	-	468.40	-	200.00	235.95	428.15	-
Space Non-Cash	-	-	-	-	-	-	-
Staff Development	-	-	-	-	-	-	-
Supplies	-	556.47	415.36	115.08	-	500.28	-
Supplies Non-Cash	-	-	-	-	-	-	-
Transfers	-	13,291.12	(13,291.12)	-	3,857.29	(3,857.29)	-
Travel	271.74	601.75	337.89	-	254.89	271.63	-
Travel Non-Cash	-	-	-	-	-	-	-
Total Expenses	<u>68,100.00</u>	<u>42,782.53</u>	<u>5,731.86</u>	<u>7,797.02</u>	<u>36,878.77</u>	<u>23,880.12</u>	<u>-</u>
Increase (Decrease) in Net Assets	-	-	-	-	(3,857.77)	3,856.88	-
Net Assets, Beginning of the Year	-	-	-	-	3,857.77	-	3,330.26
Net Assets, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,856.88</u>	<u>\$ 3,330.26</u>

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Combining Schedule of Activities

For the Year Ended August 31, 2021

Program Year End Function CFDA	CHDO Operating 2/20/2022 Housing 14.239	MHDC - CARES 8/31/2021 Housing N/A	Sunshine Estates 8/31/2021 Housing N/A	Dreamers' Estates 8/31/2021 Housing N/A	LIHEAP 10/31/2020 Emergency 93.568	LIHEAP 10/31/2021 Emergency 93.568	Ameren Block Grant 4/31/2022 Emergency N/A
Revenues and Gains							
Contributions							
Grant Revenue - Federal	\$ 46,815.87	\$ -	\$ -	\$ -	\$ 209,211.04	\$ 767,988.84	\$ -
Grant Revenue - State	-	48,252.70	-	-	-	-	-
Local	-	-	-	-	-	-	4,655.16
Local - Non Cash	-	-	-	-	-	-	-
Other Income	-	-	57,045.42	129,015.04	-	-	-
Interest Income	-	-	164.10	83.23	-	-	-
Indirect Cost	-	-	-	-	-	-	-
Total Revenues and Gains	46,815.87	48,252.70	57,209.52	129,098.27	209,211.04	767,988.84	4,655.16
Expenses							
Salary	33,180.58	-	-	-	21,116.89	76,674.57	3,360.36
Salary Non-Cash	-	-	-	-	-	-	-
Fringe	6,886.50	-	-	-	5,116.95	16,621.84	784.93
Advertising/Public Relations	-	-	115.66	57.98	-	-	-
Board Expense	-	-	-	-	-	-	-
Building Repair & Maintenance	71.91	-	9,793.50	5,185.96	43.92	867.09	-
Client Assistance	-	48,252.70	-	-	177,146.00	635,343.79	-
Communications	35.87	-	1,515.99	568.95	280.06	2,666.90	-
Computer Expense	460.17	-	939.12	463.90	929.26	12,963.99	-
Construction	-	-	-	-	-	-	-
Contractual/Consultant Expense	1,000.00	-	-	-	-	-	-
Day Care Providers	-	-	-	-	-	-	-
Depreciation Expense	-	-	41,290.91	25,489.43	-	-	-
Dues and Subscriptions	21.25	-	87.14	(188.33)	-	423.28	-
Equipment	-	-	-	-	-	-	-
Indirect Cost	4,928.26	-	-	-	3,226.77	11,475.46	509.87
Insurance & Taxes	-	-	3,217.11	2,279.82	607.57	17.85	-
Interest Expense	-	-	-	-	-	-	-
Management Fees	-	-	7,177.98	3,719.55	-	-	-
Miscellaneous	-	-	(239.45)	(1,031.38)	-	-	-
Postage & Printing	158.10	-	445.58	529.53	451.26	3,916.95	-
Replacement/Reserve Escrow	-	-	-	144.34	-	-	-
Space Cost	167.57	-	7,721.04	1,233.46	245.89	2,496.13	-
Space Non-Cash	-	-	-	-	-	-	-
Staff Development	-	-	870.96	870.96	-	-	-
Supplies	-	-	3,636.72	1,676.19	46.47	4,520.99	-
Supplies Non-Cash	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Travel	(94.34)	-	-	-	-	-	-
Travel Non-Cash	-	-	-	-	-	-	-
Total Expenses	46,815.87	48,252.70	76,572.26	41,000.36	209,211.04	767,988.84	4,655.16
Increase (Decrease) in Net Assets	-	-	(19,362.74)	88,097.91	-	-	-
Net Assets, Beginning of the Year	-	-	744,638.84	503,085.57	-	-	-
Net Assets, End of Year	\$ -	\$ -	\$ 725,276.10	\$ 591,183.48	\$ -	\$ -	\$ -

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Combining Schedule of Activities

For the Year Ended August 31, 2021

Program Year End Function CFDA	Local Direct Service	Carroll County	Chariton County	Johnson County	Lafayette County	Ray County School	HEAT
	8/31/2021	School Supplies	School Supplie	School Supplies	School Supplies	Supplies	8/31/2021
	Emergency N/A	8/31/2021 Emergency N/A	8/31/2021 Emergency N/A	8/31/2021 Emergency N/A	8/31/2021 Emergency N/A	8/31/2021 Emergency N/A	8/31/2021 Emergency N/A
Revenues and Gains							
Contributions							
Grant Revenue - Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Revenue - State	-	-	-	-	-	-	-
Local	214.99	1,000.00	200.00	-	2,465.00	-	4,339.41
Local - Non Cash	-	-	-	-	-	-	-
Other Income	75.00	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Indirect Cost	-	-	-	-	-	-	-
Total Revenues and Gains	<u>289.99</u>	<u>1,000.00</u>	<u>200.00</u>	<u>-</u>	<u>2,465.00</u>	<u>-</u>	<u>4,339.41</u>
Expenses							
Salary	-	-	-	-	-	-	-
Salary Non-Cash	-	-	-	-	-	-	-
Fringe	-	-	-	-	-	-	-
Advertising/Public Relations	-	-	-	-	-	-	-
Board Expense	-	-	-	-	-	-	-
Building Repair & Maintenance	-	-	-	-	-	-	-
Client Assistance	-	-	-	-	291.89	-	4,946.52
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	115.74	-	-	-	-	-	-
Replacement/Reserve Escrow	-	-	-	-	-	-	-
Space Cost	-	-	-	-	-	-	-
Space Non-Cash	-	-	-	-	-	-	-
Staff Development	-	-	-	-	-	-	-
Supplies	-	-	-	-	2,022.99	-	-
Supplies Non-Cash	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Travel Non-Cash	-	-	-	-	-	-	-
Total Expenses	<u>115.74</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,314.88</u>	<u>-</u>	<u>4,946.52</u>
Increase (Decrease) in Net Assets	174.25	1,000.00	200.00	-	150.12	-	(607.11)
Net Assets, Beginning of the Year	93.17	-	112.65	4,319.67	1,652.13	-	5,549.43
Net Assets, End of Year	<u>\$ 267.42</u>	<u>\$ 1,000.00</u>	<u>\$ 312.65</u>	<u>\$ 4,319.67</u>	<u>\$ 1,802.25</u>	<u>\$ -</u>	<u>\$ 4,942.32</u>

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Combining Schedule of Activities

For the Year Ended August 31, 2021

Program Year End Function CFDA	Empire - Project Help 8/31/2021 Emergency N/A	Carroll County Helping Hands 8/31/2021 Emergency N/A	Chariton County Help Now 8/31/2021 Emergency N/A	Johnson County Help Now 8/31/2021 Emergency N/A	Lafayette County Help Now 8/31/2021 Emergency N/A	Pettis County Help Now 8/31/2021 Emergency N/A	Ray County Help Now 8/31/2021 Emergency N/A
Revenues and Gains							
Contributions							
Grant Revenue - Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Revenue - State	-	-	-	-	-	-	-
Local	120.00	242.00	30.00	9,552.64	269.87	50.00	30.00
Local - Non Cash	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Indirect Cost	-	-	-	-	-	-	-
Total Revenues and Gains	<u>120.00</u>	<u>242.00</u>	<u>30.00</u>	<u>9,552.64</u>	<u>269.87</u>	<u>50.00</u>	<u>30.00</u>
Expenses							
Salary	-	-	-	-	-	-	-
Salary Non-Cash	-	-	-	-	-	-	-
Fringe	-	-	-	-	-	-	-
Advertising/Public Relations	-	-	-	-	-	-	-
Board Expense	-	-	-	-	-	-	-
Building Repair & Maintenance	-	-	-	-	-	-	-
Client Assistance	-	-	-	6,502.22	-	-	-
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	-	-	-	-	-	-	-
Replacement/Reserve Escrow	-	-	-	-	-	-	-
Space Cost	-	-	-	-	-	-	-
Space Non-Cash	-	-	-	-	-	-	-
Staff Development	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Supplies Non-Cash	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Travel Non-Cash	-	-	-	-	-	-	-
Total Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,502.22</u>	<u>-</u>	<u>-</u>	<u>-</u>
Increase (Decrease) in Net Assets	120.00	242.00	30.00	3,050.42	269.87	50.00	30.00
Net Assets, Beginning of the Year	14,719.46	4,653.57	38.14	94.30	110.78	53.69	28.41
Net Assets, End of Year	<u>\$ 14,839.46</u>	<u>\$ 4,895.57</u>	<u>\$ 68.14</u>	<u>\$ 3,144.72</u>	<u>\$ 380.65</u>	<u>\$ 103.69</u>	<u>\$ 58.41</u>

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Combining Schedule of Activities

For the Year Ended August 31, 2021

Program Year End Function CFDA	Johnson County Family Support 8/31/2021 Emergency N/A	Saline County Family Support 8/31/2021 Emergency N/A	COVID Donations 8/31/2021 Emergency N/A	Lafayette County Health 8/31/2021 Emergency N/A	Missouri American Water 8/31/2021 Emergency N/A	AWARE 8/31/2021 Emergency N/A	Lexington Ministerial Alliance 8/31/2021 Emergency N/A
Revenues and Gains							
Contributions							
Grant Revenue - Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Revenue - State	-	-	-	-	-	-	-
Local	3,334.16	4,200.00	-	-	7,350.00	956.00	3,000.00
Local - Non Cash	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Indirect Cost	-	-	-	-	-	-	-
Total Revenues and Gains	<u>3,334.16</u>	<u>4,200.00</u>	<u>-</u>	<u>-</u>	<u>7,350.00</u>	<u>956.00</u>	<u>3,000.00</u>
Expenses							
Salary	-	-	-	-	-	-	-
Salary Non-Cash	-	-	-	-	-	-	-
Fringe	-	-	-	-	-	-	-
Advertising/Public Relations	-	-	-	-	-	-	-
Board Expense	-	-	-	-	-	-	-
Building Repair & Maintenance	-	-	-	-	-	-	-
Client Assistance	1,110.00	651.62	18,294.58	176.01	2,429.73	1,195.26	2,795.42
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	-	-	-	-	-	-	-
Replacement/Reserve Escrow	-	-	-	-	-	-	-
Space Cost	-	-	-	-	-	-	-
Space Non-Cash	-	-	-	-	-	-	-
Staff Development	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Supplies Non-Cash	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Travel Non-Cash	-	-	-	-	-	-	-
Total Expenses	<u>1,110.00</u>	<u>651.62</u>	<u>18,294.58</u>	<u>176.01</u>	<u>2,429.73</u>	<u>1,195.26</u>	<u>2,795.42</u>
Increase (Decrease) in Net Assets	2,224.16	3,548.38	(18,294.58)	(176.01)	4,920.27	(239.26)	204.58
Net Assets, Beginning of the Year	-	-	26,418.94	176.01	694.58	929.89	1,005.65
Net Assets, End of Year	<u>\$ 2,224.16</u>	<u>\$ 3,548.38</u>	<u>\$ 8,124.36</u>	<u>\$ -</u>	<u>\$ 5,614.85</u>	<u>\$ 690.63</u>	<u>\$ 1,210.23</u>

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Combining Schedule of Activities

For the Year Ended August 31, 2021

Program Year End Function CFDA	Macon ElecricCooperative 8/31/2021 Emergency N/A	Corporate 8/31/2021 Mgt & General N/A	Indirect Cost 8/31/2021 Mgt & General N/A	Snacks and Sodas 8/31/2021 Mgt & General N/A	Organization Sub Totals	Hud - Section 8 - Vouchers 12/31/2020 Housing 14.871	Hud - Section 8 - Vouchers 12/31/2021 Housing 14.871
Revenues and Gains							
Contributions							
Grant Revenue - Federal	\$ -	\$ -	\$ -	\$ -	\$ 8,277,392.33	\$ 455,333.00	\$ 809,514.00
Grant Revenue - State	-	-	-	-	711,206.52	-	-
Local	-	112,851.67	-	-	279,469.01	-	-
Local - Non Cash	-	-	-	-	1,411,204.72	-	-
Other Income	-	286,917.47	-	603.11	476,387.54	1,518.40	1,553.95
Interest Income	-	1,598.75	-	-	1,846.08	26.11	27.13
Indirect Cost	-	-	577,692.08	-	577,692.08	-	-
Total Revenues and Gains	-	401,367.89	577,692.08	603.11	11,735,198.28	456,877.51	811,095.08
Expenses							
Salary	-	(2,647.30)	365,385.96	-	4,025,212.30	23,763.18	55,387.81
Salary Non-Cash	-	-	-	-	1,330,018.70	-	-
Fringe	-	5,945.68	71,869.32	-	1,010,356.82	4,961.72	11,716.19
Advertising/Public Relations	-	-	75.00	-	4,618.58	-	-
Board Expense	-	-	-	-	892.24	-	-
Building Repair & Maintenance	-	2,172.00	2,067.22	-	250,205.60	143.35	552.32
Client Assistance	-	909.15	27,447.20	385.83	1,883,120.31	356,535.00	754,203.00
Communications	-	-	1,536.77	-	64,077.13	76.88	460.06
Computer Expense	-	-	36,223.60	-	320,996.21	714.31	3,119.33
Construction	-	-	-	-	-	-	-
Contractual/Consultant Expense	-	-	25,250.00	-	37,495.40	5,200.00	-
Day Care Providers	-	-	-	-	477,179.96	-	-
Depreciation Expense	-	192,617.32	-	-	259,397.66	-	-
Dues and Subscriptions	-	2,964.59	11,592.42	-	39,793.76	466.25	462.26
Equipment	-	-	-	-	97,095.00	-	-
Indirect Cost	-	-	-	-	565,186.93	3,533.16	8,253.79
Insurance & Taxes	-	17,746.30	1,689.60	-	68,923.13	1,283.67	14.88
Interest Expense	-	14,547.78	-	-	14,547.78	-	-
Management Fees	-	-	-	-	10,897.53	-	-
Miscellaneous	-	280.76	(127.77)	-	21,003.60	153.36	351.36
Postage & Printing	-	14,443.21	603.37	-	45,508.93	1,639.49	5,992.89
Replacement/Reserve Escrow	-	-	-	-	144.34	-	-
Space Cost	-	-	6,265.68	-	456,380.88	455.95	1,492.98
Space Non-Cash	-	-	-	-	60,127.43	-	-
Staff Development	-	226.04	8,802.00	-	79,346.05	-	-
Supplies	-	4,552.54	8,605.40	-	333,423.56	1,049.99	1,866.64
Supplies Non-Cash	-	-	-	-	15,699.76	-	-
Transfers	-	-	-	-	-	156,863.67	(156,863.67)
Travel	-	-	10,406.31	-	96,492.94	143.63	557.03
Travel Non-Cash	-	-	-	-	5,358.83	-	-
Total Expenses	-	253,758.07	577,692.08	385.83	11,573,501.36	556,983.61	687,566.87
Increase (Decrease) in Net Assets	-	147,609.82	-	217.28	161,696.92	(100,106.10)	123,528.21
Net Assets, Beginning of the Year	1,946.29	4,045,680.33	-	2,087.05	5,831,528.52	100,106.10	-
Net Assets, End of Year	\$ 1,946.29	\$ 4,193,290.15	\$ -	\$ 2,304.33	\$ 5,993,225.44	\$ -	\$ 123,528.21

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Combining Schedule of Activities

For the Year Ended August 31, 2021

Program Year End Function CFDA	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	\$ -	\$ -	\$ -	\$ 9,542,239.33
Grant Revenue - State	-	-	-	711,206.52
Local	-	-	(112,851.67)	166,617.34
Local - Non Cash	-	-	(1,325,979.21)	85,225.51
Other Income	-	-	(170,870.26)	308,589.63
Interest Income	-	-	-	1,899.32
Indirect Cost	-	-	(577,692.08)	-
Total Revenues and Gains	-	-	(2,187,393.22)	10,815,777.65
Expenses				
Salary	4,962.65	-	-	4,109,325.94
Salary Non-Cash	-	-	(1,325,979.21)	4,039.49
Fringe	876.33	-	-	1,027,911.06
Advertising/Public Relations	-	-	-	4,618.58
Board Expense	-	-	-	892.24
Building Repair & Maintenance	50.00	-	(15,756.67)	235,194.60
Client Assistance	-	-	-	2,993,858.31
Communications	39.72	-	-	64,653.79
Computer Expense	26,716.53	-	-	351,546.38
Construction	-	-	-	-
Contractual/Consultant Expense	-	380.00	-	43,075.40
Day Care Providers	-	-	-	477,179.96
Depreciation Expense	-	-	-	259,397.66
Dues and Subscriptions	1,201.43	-	-	41,923.70
Equipment	-	-	(97,095.00)	-
Indirect Cost	718.20	-	(577,692.08)	-
Insurance & Taxes	-	-	-	70,221.68
Interest Expense	-	-	-	14,547.78
Management Fees	-	-	-	10,897.53
Miscellaneous	-	-	-	21,508.32
Postage & Printing	503.45	-	-	53,644.76
Replacement/Reserve Escrow	-	-	-	144.34
Space Cost	300.86	-	(170,870.26)	287,760.41
Space Non-Cash	-	-	-	60,127.43
Staff Development	2,306.00	-	-	81,652.05
Supplies	1,273.06	-	-	337,613.25
Supplies Non-Cash	-	-	-	15,699.76
Transfers	-	-	-	-
Travel	40.49	-	-	97,234.09
Travel Non-Cash	-	-	-	5,358.83
Total Expenses	38,988.72	380.00	(2,187,393.22)	10,670,027.34
Increase (Decrease) in Net Assets	(38,988.72)	(380.00)	-	145,750.31
Net Assets, Beginning of the Year	38,988.72	(3,363.16)	-	5,967,260.18
Net Assets, End of Year	\$ -	\$ (3,743.16)	\$ -	\$ 6,113,010.49

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

COMMUNITY SERVICES BLOCK GRANT PROGRAM

CONTRACT NUMBER: PG281800011

For the Program Period October 1, 2019 - February 28 ,2021

Schedule of Revenue and Expenses Compared with Budget

	<u>10/01/2019</u> <u>08/31/2020</u>	<u>09/01/2020</u> <u>02/28/2021</u>	<u>Total</u> <u>Grant</u>
Revenue			
Grant Revenue-CSBG	\$ 235,601.85	\$ 412,985.15	648,587.00
Other	-	-	-
Total Revenue	<u>235,601.85</u>	<u>412,985.15</u>	<u>648,587.00</u>
Expenditures			
Personnel	133,177.62	216,758.63	349,936.25
Travel/Training	6,808.94	6,396.33	13,205.27
Vehicle Expense	-	-	-
Payment to/for Participants	16,266.88	94,126.60	110,393.48
Occupancy	18,703.29	35,998.87	54,702.16
Operating Expenses	27,066.80	44,457.30	71,524.10
Administrative Expenses	33,501.10	9,541.06	43,042.16
Insurance Expense	77.22	5,706.36	5,783.58
Subtotal Before Leveraging	<u>235,601.85</u>	<u>412,985.15</u>	<u>648,587.00</u>
Head Start	-	-	-
Total Expenditures	<u>235,601.85</u>	<u>412,985.15</u>	<u>648,587.00</u>
Revenue over(under) Expense	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Ending CSBG Residuals			<u>\$ -</u>

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

COMMUNITY SERVICES BLOCK GRANT PROGRAM

CONTRACT NUMBER: PG281800011 -Disc.

For the Program Period February 1, 2020 - September 30, 2020

Schedule of Revenue and Expenses Compared with Budget

	<u>02/01/2020 to</u> <u>08/31/2020</u>	<u>09/01/2020 to</u> <u>09/30/2020</u>	<u>Total</u> <u>Grant</u>
Revenue			
Grant Revenue-CSBG	\$ 170,337.00	\$ -	\$ 170,337.00
Other	-	-	-
Total Revenue	<u>170,337.00</u>	<u>-</u>	<u>170,337.00</u>
Expenditures			
Personnel	102,258.92	-	102,258.92
Travel/Training	33.92	-	33.92
Vehicle Expense	-	-	-
Payment to/for Participants	26,927.58	-	26,927.58
Occupancy	19,927.44	-	19,927.44
Operating Expenses	8,611.29	-	8,611.29
Administrative Expenses	12,577.85	-	12,577.85
Insurance Expense	-	-	-
Subtotal Before Leveraging	<u>170,337.00</u>	<u>-</u>	<u>170,337.00</u>
Head Start	-	-	-
Total Expenditures	<u>170,337.00</u>	<u>-</u>	<u>170,337.00</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. ER11020012
 Schedule of Revenue and Expenses
 For the Program Period October 1, 2019 - October 31, 2020

Revenue	Budget	Total
Grant Revenue - LIHEAP	Amount	Grant
Special Start-up	\$ -	\$ -
Current (initial + amendments)	2,333,244.41	986,883.41
Interest	-	-
Other	-	-
Total Revenue	2,333,244.41	986,883.41
Expenditures		
Administrative/Program Services		
Personnel	135,094.85	153,290.68
Fringe Benefits	46,057.57	34,373.52
Travel/Training	1,750.00	5.46
Rent/Space	1,941.51	2,095.71
Utilities	4,590.37	6,142.03
Supplies	15,151.66	6,601.83
Equipment	1,725.91	1,641.92
Contract and Consulting	8,173.66	9,664.82
Other:		
Insurance	707.13	623.01
Dues, Fees and Subscriptions	1,200.00	1,152.73
Indirect Cost	22,281.75	23,082.70
Total Administrative/Program Services	238,674.41	238,674.41
ECIP Direct Services		
Winter	354,615.00	354,615.00
Summer	1,739,955.00	393,594.00
Total ECIP Direct Services	2,094,570.00	748,209.00
Outreach & Education		
Supplies	-	-
Budget Category	-	-
Total Outreach & Education	-	-
Total Expenditures	2,333,244.41	986,883.41
Revenue over (under) Expenditures	-	-
Transfer from CSBG	-	-
Ending Program Balance	\$ -	\$ -

**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 June 30 ,2021**

DIVISION OF ENERGY

Beginning Fund Balance	0
Revenue	
Grant Income	247,294
Program Income	0
Total Revenue	247,294
<u>Expenditures</u>	
Administration	19,372
Insurance	4,569
Financial Audit	0
Leveraging	142
T&TA	2,208
Program Operations	221,003
Total Expenditures	247,294
Ending Fund Balance	0

SUBGRANTEE

Beginning Fund Balance	0
Revenue	
Grant Income	247,294
Program Income	0
Total Revenue	247,294
<u>Expenditures</u>	
Administration	19,372
Insurance	4,569
Financial Audit	0
Leveraging	142
T&TA	2,208
Program Operations	221,003
Total Expenditures	247,294
Ending Fund Balanc	0
Ending Cash on Har	0
Ending Inventory	0

**MISSOURI VALLEY COMMUNITY ACTION AGENCY
DOE
Subgrant Number: G-21-EE0007930-5-13
RECONCILIATION OF REVENUES AND EXPENSES
FOR THE PERIOD OF July 1, 2021 to August 31, 2021**

DIVISION OF ENERGY		SUBGRANTEE	
Beginning Fund Balance	0	Beginning Fund Balance	0
Revenue		Revenue	
Grant Income	37,648	Grant Income	37,648
Program Income	0	Program Income	0
Total Revenue	37,648	Total Revenue	37,648
<u>Expenditures</u>		<u>Expenditures</u>	
Administration	3,037	Administration	3,037
Insurance	3,784	Insurance	3,784
Financial Audit	0	Financial Audit	0
Leveraging	0	Leveraging	0
T&TA	413	T&TA	413
Program Operations	30,414	Program Operations	30,414
Total Expenditures	37,648	Total Expenditures	37,648
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 September 30, 2020

DIVISION OF ENERGY		SUBGRANTEE	
Beginning Fund Balance	0	Beginning Fund Balance	0
Revenue		Revenue	
Grant Income	248,172	Grant Income	248,172
Program Income	0	Program Income	0
Total Revenue	248,172	Total Revenue	248,172
<u>Expenditures</u>		<u>Expenditures</u>	
Administration	22,074	Administration	22,074
Insurance	0	Insurance	0
Financial Audit	0	Financial Audit	0
Leveraging	0	Leveraging	0
T&TA	8,876	T&TA	8,876
Program Operations	217,222	Program Operations	217,222
Total Expenditures	248,172	Total Expenditures	248,172
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-21-LIHEAP-21-13

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF October 1, 2020 to August 31, 2021

DIVISION OF ENERGY		SUBGRANTEE	
Beginning Fund Balance	0	Beginning Fund Balance	0
Revenue		Revenue	
Grant Income	243,121	Grant Income	243,121
Program Income	0	Program Income	0
Total Revenue	243,121	Total Revenue	243,121
<u>Expenditures</u>		<u>Expenditures</u>	
Administration	22,055	Administration	22,055
Insurance	0	Insurance	0
Financial Audit	0	Financial Audit	0
Leveraging	0	Leveraging	0
T&TA	10,733	T&TA	10,733
Program Operations	210,333	Program Operations	210,333
Total Expenditures	243,121	Total Expenditures	243,121
Ending Fund Balance	0	Ending Fund Balanc	0
		Ending Cash on Har	0
		Ending Inventory	0

**MISSOURI VALLEY COMMUNITY ACTION AGENCY
LIHEAP CARES**

Subgrant Number: G-21-LIHEAP-CARES-13

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF October 1, 2020 to August 31, 2021

DIVISION OF ENERGY		SUBGRANTEE	
Beginning Fund Balance	0	Beginning Fund Balance	0
Revenue		Revenue	
Grant Income	68,100	Grant Income	68,100
Program Income	0	Program Income	0
Total Revenue	68,100	Total Revenue	68,100
<u>Expenditures</u>		<u>Expenditures</u>	
Administration	6,810	Administration	6,810
Insurance	0	Insurance	0
Financial Audit	0	Financial Audit	0
Leveraging	0	Leveraging	0
T&TA	0	T&TA	0
Program Operations	61,290	Program Operations	61,290
Total Expenditures	68,100	Total Expenditures	68,100
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 September 1, 2020 to October 31, 2020

DIVISION OF ENERGY		SUBGRANTEE	
Beginning Fund Balance	0	Beginning Fund Balance	0
Revenue		Revenue	
Grant Income	32,996	Grant Income	32,996
Program Income	0	Program Income	0
Total Revenue	32,996	Total Revenue	32,996
<u>Expenditures</u>		<u>Expenditures</u>	
Administration	3,002	Administration	3,002
Insurance	0	Insurance	0
Financial Audit	0	Financial Audit	0
Leveraging	0	Leveraging	0
T&TA	0	T&TA	0
Program Operations	29,994	Program Operations	29,994
Total Expenditures	32,996	Total Expenditures	32,996
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-21-16-0213G-4-13**

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF November 1, 2020 to August 31, 2021

DIVISION OF ENERGY		SUBGRANTEE	
Beginning Fund Balance	0	Beginning Fund Balance	0
Revenue		Revenue	
Grant Income	27,737	Grant Income	27,737
Program Income	0	Program Income	0
Total Revenue	27,737	Total Revenue	27,737
<u>Expenditures</u>		<u>Expenditures</u>	
Administration	2,521	Administration	2,521
Insurance	0	Insurance	0
Financial Audit	0	Financial Audit	0
Leveraging	0	Leveraging	0
T&TA	0	T&TA	0
Program Operations	25,216	Program Operations	25,216
Total Expenditures	27,737	Total Expenditures	27,737
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. 07CH0118-04

For the Program Year Ended August 31, 2021

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	\$ 4,774,309	\$ 4,519,748	\$ (254,561)
Grantee's In-Kind Contributions	1,138,380	1,138,380	-
TOTAL REVENUE	<u>5,912,689</u>	<u>5,658,128</u>	<u>(254,561)</u>
<u>EXPENSES</u>			
Direct Costs			
Personnel	2,431,206	2,198,325	232,881
Fringe Benefits	634,792	574,700	60,092
Travel	34,130	19,301	14,829
Equipment	53,714	53,012	702
Supplies	204,071	266,342	(62,271)
Contractual	388,829	350,915	37,914
Facilities/Construction	-	-	-
Other	650,449	716,072	(65,623)
Indirect Costs	377,118	341,082	36,036
Total Federal Expenses	<u>4,774,309</u>	<u>4,519,748</u>	<u>254,561</u>
Grantee's In-Kind Expenses			
Personnel and Supplies	<u>1,138,380</u>	<u>1,138,380</u>	<u>-</u>
TOTAL EXPENSES	<u>5,912,689</u>	<u>5,658,128</u>	<u>254,561</u>
REVENUE OVER (UNDER) EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

HEAD START PROGRAM

GRANT NO. 07CH0118-04

For the Program Year Ended August 31, 2021

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	\$ 254,561.18
Adjustments: None	<u>-</u>
Balance of Grant Funds Not Received to Carryover to Program Year Ending August 31, 2022	<u>\$ 254,561.18</u>

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

HEAD START PROGRAM

GRANT NO. 07HP000328-02

For the Program Year Ended August 31, 2021

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	\$ 712,185	\$ 712,185	\$ -
Grantee's In-Kind Contributions	163,834	163,834	-
TOTAL REVENUE	<u>876,019</u>	<u>876,019</u>	<u>-</u>
<u>EXPENSES</u>			
Direct Costs			
Personnel	273,378	280,079	(6,701)
Fringe Benefits	71,020	78,365	(7,345)
Travel	14,388	4,028	10,360
Equipment	-	-	-
Supplies	33,511	40,701	(7,190)
Contractual	192,030	170,138	21,892
Facilities/Construction	-	-	-
Other	85,497	94,785	(9,288)
Indirect Costs	42,361	44,089	(1,728)
Total Federal Expenses	<u>712,185</u>	<u>712,185</u>	<u>-</u>
Grantee's In-Kind Expenses			
Personnel and Supplies	<u>163,834</u>	<u>163,834</u>	<u>-</u>
TOTAL EXPENSES	<u>876,019</u>	<u>876,019</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. 07HP000328-02

For the Program Year Ended August 31, 2021

Reconciliation of Final Financial Report to Audited Financial Statements

	<u>UNOBLIGATED</u> <u>BALANCE OF</u> <u>FEDERAL FUNDS</u>
Unobligated Balance of Federal Funds on Financial Status Report	\$ -
Adjustments: Not approved by regional office	<u>-</u>
Balance of Grant Funds Not Received to Carryover to Program Year Ending August 31, 2022	<u>\$ -</u>

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Schedule of Expenditures of Federal Awards

For the Year Ended August 31, 2021

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 Cluster					
Head Start	8/31/2021	N/A	93.600	\$ -	\$ 4,175,423.82
Head Start - Training	8/31/2021	N/A	93.600	-	43,969.00
COVID-19 Head Start - CARES	8/31/2021	N/A	93.600	-	153,221.62
Head Start - Startup	8/31/2021	N/A	93.600	-	94,982.00
Early Head Start	8/31/2021	N/A	93.600	-	201,425.00
Early Head Start - Training	8/31/2021	N/A	93.600	-	3,948.00
Early Head Start - Expansion	8/31/2021	N/A	93.600	-	688,228.00
Early Head Start - Expansion Training	8/31/2021	N/A	93.600	-	14,913.00
COVID-19 Early Head Start - CARES	8/31/2020	N/A	93.600	-	9,044.00
COVID-19 Early Head Start - CRRSA	3/31/2023	N/A	93.600	-	5,542.73
COVID-19 Early Head Start - ARP	3/31/2023	N/A	93.600	-	2,403.50
			TOTAL 93.600	-	5,393,100.67
Passed Through:					
Missouri Community Action Network					
SkillUp Initiative	6/30/2021	CS190278001	93.558	-	55,261.57
SkillUp Initiative	9/30/2021	CS200821001	93.558	-	12,836.86
			TOTAL 93.558	-	68,098.43
State of Missouri Department of Social Services - Family Support Division					
Low-Income Home Energy Assistance Program (ECIP)	10/30/2020	ER11020012	93.568	-	209,211.04
Low-Income Home Energy Assistance Program (ECIP)	10/31/2021	ER11021012	93.568	-	767,988.84
Low-Income Weatherization Assistance Program (LIHEAP)	9/30/2020	G-19-LIHEAP-20-13	93.568	-	2,248.23
Low-Income Weatherization Assistance Program (LIHEAP)	9/30/2021	G-21-LIHEAP-21-13	93.568	-	244,320.36
COVID-19 Low-Income Weatherization Assistance Program (LIHEAP)	9/30/2021	G-21-LIHEAP-CARES-13	93.568	-	68,100.00
			TOTAL 93.568	-	1,291,868.47
Community Services Block Grant	2/28/2021	PG282000011	93.569	-	412,985.15
Community Services Block Grant	9/30/2022	PG282100011	93.569	-	337,902.48
COVID-19 Community Services Block Grant - CARES	9/30/2022	PG282000061	93.569	-	270,528.93
			TOTAL 93.569	-	1,021,416.56
Total U.S. Department of Health and Human Services					7,774,484.13
<u>U.S. Department of Energy</u>					
Passed-through:					
State of Missouri Department of Natural Resources					
Weatherization Assistance for Low-Income Individuals	6/30/2021	G-20-EE0007930-4-13	81.042	-	170,950.51
Weatherization Assistance for Low-Income Individuals	6/30/2022	G-21-EE0007930-5-13	81.042	-	37,909.43
			TOTAL 81.042	-	208,859.94
Total U.S. Department of Energy					208,859.94

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Schedule of Expenditures of Federal Awards

For the Year Ended August 31, 2021

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 Housing Development Commission					
Home Investment Partnership Program - CHDO Operating	2/20/2022	Not assigned	14.239	\$ -	\$ 46,815.87
CHDO Forgivable Loan Program - Outstanding Loan Balances	8/31/2021	Various	14.239	-	2,305,000.00
			TOTAL 14.239	-	2,351,815.87
Passed-through:					
Lafayette County Public Housing Authority					
Housing Voucher Cluster					
Section 8 Housing Choice Vouchers - CARES	12/31/2021	MO204	14.871	-	38,988.72
Section 8 Housing Choice Vouchers	12/31/2020	MO204	14.871	-	455,333.00
Section 8 Housing Choice Vouchers	12/31/2021	MO204	14.871	-	809,514.00
			TOTAL 14.871	-	1,303,835.72
Total U.S. Department of Housing and Urban Development				-	3,655,651.59
<u>U.S. Department of Agriculture</u>					
Passed-through:					
Missouri Community Action Network					
SNAP Cluster					
SkillUp Initiative - FNS	6/30/2021	CS190278001	10.551	-	9,505.00
State of Missouri Department of Health and Senior Services					
Child and Adult Care Food Program	9/30/2021	ERS46110061	10.558	-	236,712.57
COVID-19 Child and Adult Care Food Program	9/30/2021	ERS46110061	10.558	-	1,014.82
			TOTAL 10.558	-	237,727.39
Total U.S. Department of Agriculture				-	247,232.39
Total Expenditures of Federal Awards				\$ -	\$ 11,886,228.05

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 09/01/2020 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, 2021 and 2020, 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 January 22, 2022.

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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
January 22, 2022

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, 2021. 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, 2021.

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
January 22, 2022

MISSOURI VALLEY COMMUNITY ACTION AGENCY
Marshall, Missouri

Schedule of Findings and Questioned Costs
For the Year Ended August 31, 2021

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

Head Start Cluster – Head Start	CFDA 93.600
Community Services Block Grant	CFDA 93.569

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Home Investment Partnership Program	CFDA 14.239
Housing Vouchers Cluster - Section 8 Housing Choice Vouchers	CFDA 14.871

U.S. DEPARTMENT OF AGRICULTURE

Child and Adult Care Food Program	CFDA 10.558
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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, 2021

NONE