

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

Independent Auditors' Report and  
Consolidated Financial Statements with  
Supplementary Information  
For the Years Ended  
August 31, 2022 and 2021

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

**TABLE OF CONTENTS**

	<u>PAGE NUMBER</u>
Independent Auditor’s Report .....	1-3
Consolidated Statements of Financial Position.....	4
Consolidated Statements of Activities .....	5
Consolidated Statements of Functional Expenses .....	6-7
Consolidated Statements of Cash Flows .....	8
Notes to the Consolidated Financial Statements .....	9-21
Supplementary Information:	
Combining Schedule of Activities .....	22-30
Schedule of Grant Revenue and Expenses	
Low Income Home Energy Assistance Program – Grant No. ERS11020012.....	31
Weatherization Program – DOE – Grant No. G-20-EE0007930-5-13 .....	32
Weatherization Program – DOE – Grant No. G-22-EE0009912-13 .....	33
Weatherization Program – LIHEAP – Grant No. G-21-LIHEAP-21-13 .....	34
Weatherization Program – LIHEAP – Grant No. G-22-LIHEAP-22-13 .....	35
Weatherization Program – LIHEAP – Grant No. G-22-LIHEAP-ARPA-13 .....	36
Weatherization Program – EMPIRE GAS – Grant No. G-20-16-0213G-4-13 .....	37
Weatherization Program – EMPIRE GAS – Grant No. G-21-16-0213G-5-13 .....	38
Head Start Program - Grant No. 07CH0118-04 .....	39
Head Start Program - Grant No. 07HP000328-02.....	40
Schedule of Expenditures of Federal Awards .....	41-42
Independent Auditors’ Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	43-44
Independent Auditors’ Report on Compliance for Each Major Program Program and on Internal Control Over Compliance in Required by the Uniform Guidance.....	45-47
Schedule of Findings and Questioned Costs .....	48
Summary Schedule of Prior Audit Findings .....	49

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

**INDEPENDENT AUDITORS' REPORT**

Board of Directors  
Missouri Valley Community Action Agency  
Marshall, Missouri

**Report on the Audit of the Consolidated Financial Statements**

**Opinion**

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, 2022 and 2021, 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.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Missouri Valley Community Action Agency as of August 31, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinion**

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

**Responsibilities of Management for the Consolidated Financial Statements**

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

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

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Missouri Valley Community Action Agency's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Missouri Valley Community Action Agency's ability to continue as a going concern for a reasonable period of time.

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

### **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. The combining schedule of activities (presented on Pages 22 to 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 31-40) are presented for purposes of additional analysis as required by grantors and are not a required part of the consolidated financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the consolidated financial statements, and, accordingly, we express no opinion on it.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 4, 2023, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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

January 4, 2023  
Chanute, Kansas

**MISSOURI VALLEY COMMUNITY ACTION AGENCY**

Marshall, Missouri

## Consolidated Statements of Financial Position

August 31, 2022 and 2021

	2022	2021
<u>ASSETS</u>		
Current Assets:		
Cash and Cash Equivalents	\$ 2,143,101.91	\$ 2,948,825.30
Receivables, Net	902,223.99	534,377.73
Promises to Give, Current Portion	39,191.06	40,942.31
Inventory	24,671.29	17,165.07
Prepaid Expenses	82,864.74	69,224.83
Total Current Assets	<u>3,192,052.99</u>	<u>3,610,535.24</u>
Capital Assets, Net	5,080,547.87	4,885,838.46
Promises to Give, Long Term Portion	140,721.29	179,912.34
TOTAL ASSETS	<u>\$ 8,413,322.15</u>	<u>\$ 8,676,286.04</u>
<u>LIABILITIES AND NET ASSETS</u>		
Liabilities		
Current Liabilities:		
Accounts Payable	\$ 450,180.75	\$ 255,774.48
Accrued Payroll	217,123.70	172,104.73
Accrued Payroll Withholdings	7,299.06	9,025.30
Accrued Annual Leave	53,599.31	38,716.26
Accrued Interest	3,430.78	3,788.81
Tenant Security Deposits	5,442.00	5,242.00
Prepaid Rent	364.00	14.21
Refundable Grant Advances	1,535,408.34	1,807,219.90
Current Maturities of Notes Payable	33,829.63	51,971.01
Total Current Liabilities	<u>2,306,677.57</u>	<u>2,343,856.70</u>
Long-Term Liabilities		
Notes Payable	218,111.79	271,389.86
Less: Current Maturities of Notes Payable	(33,829.63)	(51,971.01)
Total Long-Term Liabilities	<u>184,282.16</u>	<u>219,418.85</u>
Total Liabilities	<u>2,490,959.73</u>	<u>2,563,275.55</u>
Net Assets:		
Without Donor Restrictions	4,508,439.14	4,577,480.62
With Donor Restrictions	1,413,923.28	1,535,529.87
Total Net Assets	<u>5,922,362.42</u>	<u>6,113,010.49</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 8,413,322.15</u>	<u>\$ 8,676,286.04</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, 2022 and 2021

	2022	2021
<u>CHANGES IN NET ASSETS</u>		
Changes in Net Assets Without Donor Restrictions		
Support and Revenues		
Contributions	\$ 10,307,073.38	\$ 9,041,768.40
Contributions - Non Cash	86,567.01	85,225.51
Other Income	83,733.68	305,364.04
Interest Income	4,443.61	1,899.32
Gain (Loss) on Sale of Apartment	(263,420.80)	-
Gain (Loss) on Sale of Assets	(4,936.52)	-
Total Support and Revenues	<u>10,213,460.36</u>	<u>9,434,257.27</u>
Expenses		
Program Services		
Early Childhood	6,187,322.65	5,783,249.80
Community Services	829,128.12	958,708.23
Weatherization Services	582,209.68	620,869.84
Housing	1,627,029.99	1,478,239.52
Employment	63,312.10	71,757.12
Emergency Services	1,698,537.80	1,007,174.92
Supporting Activities		
Management and General	782,813.95	718,530.54
Fundraising	32,154.07	31,497.37
Total Expenses	<u>11,802,508.36</u>	<u>10,670,027.34</u>
Net Assets Released From Restrictions through Satisfaction of Program Restrictions	<u>1,520,006.52</u>	<u>1,488,083.00</u>
Increase (Decrease) in Net Assets without Donor Restrictions	<u>(69,041.48)</u>	<u>252,312.93</u>
Net Assets with Donor Restrictions		
Contributions	1,391,765.38	1,378,294.79
Other Income	6,634.55	3,225.59
Net Assets Released From Restrictions Through Satisfaction of Program Restrictions	<u>(1,520,006.52)</u>	<u>(1,488,083.00)</u>
Increase (Decrease) in Net Assets with Donor Restrictions	<u>(121,606.59)</u>	<u>(106,562.62)</u>
Net Increase(Decrease) In Net Assets	(190,648.07)	145,750.31
Net Assets at Beginning of the Year	<u>6,113,010.49</u>	<u>5,967,260.18</u>
Net Assets at End of the Year	<u>\$ 5,922,362.42</u>	<u>\$ 6,113,010.49</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, 2022

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	\$ 3,252,878.47	\$ 395,306.32	\$ 255,667.49	\$ 93,868.74	\$ 36,535.72	\$ 106,559.96	\$ 4,140,816.70	\$ 402,927.69	\$ 16,887.25	\$ 4,560,631.64
Fringe	759,417.64	88,428.35	64,108.54	19,317.33	9,868.31	21,513.52	962,653.69	77,041.24	3,228.90	1,042,923.83
Advertising/Public Relations	530.09	-	3,308.17	401.51	-	11,839.72	16,079.49	322.68	13.52	16,415.69
Board Expense	-	1,331.72	-	-	-	-	1,331.72	-	-	1,331.72
Building Repair and Maintenance	179,090.77	6,437.83	10,637.11	1,653.70	306.10	1,015.39	199,140.90	6,086.58	255.10	205,482.58
Client Assistance	547,258.19	202,262.54	193,143.69	1,222,452.61	7,221.72	1,518,158.40	3,690,497.15	15,621.56	-	3,706,118.71
Communications	39,552.33	7,380.13	2,779.95	1,491.49	253.08	836.46	52,293.44	2,854.89	119.65	55,267.98
Computer Expense	151,465.32	29,907.10	10,077.63	21,451.64	1,959.34	7,938.94	222,799.97	24,021.68	1,006.78	247,828.43
Contractual/Consultants	1,250.41	-	3,360.75	5,590.00	-	-	10,201.16	31,384.63	1,315.37	42,901.16
Day Care Providers	417,343.52	-	-	-	-	-	417,343.52	-	-	417,343.52
Depreciation Expense	69,641.89	6,778.31	2,654.72	66,780.33	-	-	145,855.25	119,683.87	5,016.11	270,555.23
Dues and Subscriptions	16,312.41	5,096.44	725.11	7,284.75	197.66	136.51	29,752.88	20,138.63	844.04	50,735.55
Equipment	-	-	-	-	-	-	-	-	-	-
Insurance & Taxes	31,450.14	6,016.08	6,266.25	11,082.26	251.87	674.89	55,741.49	19,987.00	837.68	76,566.17
Interest Expense	-	-	-	-	-	-	-	10,371.05	434.67	10,805.72
Management Fees	-	-	-	12,619.52	-	-	12,619.52	-	-	12,619.52
Miscellaneous	27,742.65	-	(0.02)	121,624.40	-	15,364.46	164,731.49	3,820.14	160.11	168,711.74
Postage & Printing	19,789.95	4,392.68	1,078.17	6,381.51	123.99	6,320.56	38,086.86	2,704.31	113.34	40,904.51
Replacement/Reserve Escrow	-	-	-	-	-	-	-	-	-	-
Space Cost	304,437.69	33,873.17	3,835.64	11,277.49	762.89	1,697.37	355,884.25	3,716.41	155.76	359,756.42
Staff Development	70,013.80	11,266.45	4,318.46	8,383.79	1,039.06	921.21	95,942.77	12,982.75	544.12	109,469.64
Supplies	208,747.01	13,638.40	7,378.16	8,761.76	474.54	4,506.45	243,506.32	5,532.28	231.87	249,270.47
Travel	90,400.37	17,012.60	12,869.86	6,607.16	4,317.82	1,053.96	132,261.77	23,616.56	989.80	156,868.13
<b>Total Expenses</b>	<b>\$ 6,187,322.65</b>	<b>\$ 829,128.12</b>	<b>\$ 582,209.68</b>	<b>\$ 1,627,029.99</b>	<b>\$ 63,312.10</b>	<b>\$ 1,698,537.80</b>	<b>\$10,987,540.34</b>	<b>\$ 782,813.95</b>	<b>\$ 32,154.07</b>	<b>\$ 11,802,508.36</b>

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

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	\$ 2,802,806.98	\$ 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
<b>Total Expenses</b>	<b>\$ 5,783,249.80</b>	<b>\$ 958,708.23</b>	<b>\$ 620,869.84</b>	<b>\$ 1,478,239.52</b>	<b>\$ 71,757.12</b>	<b>\$ 1,007,174.92</b>	<b>\$ 9,919,999.43</b>	<b>\$ 718,530.54</b>	<b>\$ 31,497.37</b>	<b>\$ 10,670,027.34</b>

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, 2022 and 2021

	2022	2021
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in Net Assets	\$ (190,648.07)	\$ 145,750.31
Adjustments to Reconcile Change in Net Assets to Net Cash Used in Operating Activities		
Depreciation Expense	270,555.23	259,397.66
(Gain) Loss of Sale of Assets	4,936.52	-
(Increase) Decrease in Receivables	(367,846.26)	36,590.84
(Increase) Decrease in Promises to Give	40,942.30	42,773.04
(Increase) Decrease in Inventory	(7,506.22)	(4,974.61)
(Increase) Decrease in Prepaid Expense	(13,639.91)	(11,257.99)
Increase (Decrease) in Accounts Payable	194,406.27	69,837.48
Increase (Decrease) in Accrued Payroll	45,018.97	36,353.88
Increase (Decrease) in Accrued Payroll Withholdings	(1,726.24)	175.86
Increase (Decrease) in Accrued Annual Leave	14,883.05	(2,647.30)
Increase (Decrease) in Accrued Interest Expense	(358.03)	(143.29)
Increase (Decrease) in Tenant Security Deposits	200.00	507.00
Increase (Decrease) in Prepaid Rent	349.79	(6,299.18)
Increase (Decrease) in Advances from Grantor	(271,811.56)	663,967.72
Net cash provided by (used in) operating activities	<u>(282,244.16)</u>	<u>1,230,031.42</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Payments for Capital Assets	<u>(470,201.16)</u>	<u>(112,851.67)</u>
Net cash provided by (used in) investing activities	<u>(470,201.16)</u>	<u>(112,851.67)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Principal Payments on Notes Payable	<u>(53,278.07)</u>	<u>(59,142.81)</u>
Net cash provided by (used in) financing activities	<u>(53,278.07)</u>	<u>(59,142.81)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(805,723.39)	1,058,036.94
Cash and Cash Equivalents, Beginning of the Year	<u>2,948,825.30</u>	<u>1,890,788.36</u>
Cash and Cash Equivalents, End of the Year	<u>\$ 2,143,101.91</u>	<u>\$ 2,948,825.30</u>
<b>Supplemental Information</b>		
Cash Paid During the Period for:		
Interest Expense	<u>\$ 11,223.75</u>	<u>\$ 13,496.39</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, 2022 and 2021

**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 Services – 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

Revenue Recognition

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

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

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

Non Cash Contributions

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

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Allocated Costs

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

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

**3. CONCENTRATION OF CREDIT RISK**

At August 31, 2022, the carrying amount of the Organization's deposits including certificates of deposit was \$2,142,701.91. The bank balance was held at four banks resulting in a concentration of credit risk. The bank balance was \$2,252,344.32. Of the bank balance, \$581,971.83 was covered by FDIC insurance, \$1,541,081.30 was secured by a letter of credit, \$77,653.23 was held in escrow by the Missouri Housing Development Commission, and the remaining \$51,637.96 was unsecured at year end.

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.

**4. RECEIVABLES, NET**

Grant and contracts receivable at August 31, 2022 and 2021, consist of amounts due under the following grants and programs:

	2022	2021
Grants Receivable:		
Head Start	\$ 413,105.21	\$ 237,533.76
Early Head Start Expansion	45,479.78	54,524.41
Early Head Start – State	55,804.12	27,246.19
Head Start – ARP	2,963.70	2,403.50
Head Start – USDA	14,147.00	5,256.86
Head Start – CRRSA	1,709.23	0.00
CHDO Operating Grant	0.00	16,940.64
CSBG	69.38	87,500.96
CSBG-CARES	101,892.21	15,852.73
CSBG FY22	35,428.92	0.00
MHDC-Crisis	50,086.45	0.00
SkillUp	15,622.73	22,341.86
Spire Home Repair	1,000.00	0.00
Weatherization	15,743.73	32,650.43
Weatherization - LIHEAP	111,556.96	2,455.36

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

Grant and contracts receivable at August 31, 2022 and 2021, consist of amounts due under the following grants and programs:

	2022	2021
Weatherization – LIHEAP ARPA	\$ 15,580.32	\$ 0.00
Kansas City Power and Light	0.00	5,047.05
Empire Gas Company	0.00	7,036.00
Total Grants Receivable	<u>880,189.74</u>	<u>516,789.75</u>
Accounts Receivable:		
Tenant Receivables	8,160.27	3,074.48
Springridge Highlands Fee	13,861.98	13,500.00
Other Miscellaneous	<u>12.00</u>	<u>1,013.50</u>
Total Accounts Receivable	<u>22,034.25</u>	<u>17,587.98</u>
Net Receivables	<u>\$ 902,223.99</u>	<u>\$ 534,377.73</u>

All receivables at August 31, 2022 and 2021, are considered collectible. Accordingly, the allowance for uncollectibility is zero.

**5. PROMISES TO GIVE**

Promises to give at August 31, 2022 and 2021, consist of the following:

	2022	2021
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>0.00</u>
Total Promises to Give	300,000.00	300,000.00
Less Present Value Discount	<u>(120,087.65)</u>	<u>(79,145.34)</u>
Net Promises to Give	<u>\$ 179,912.35</u>	<u>\$ 220,854.66</u>
Present Value Presentation:		
Current Portion	\$ 39,191.06	\$ 40,942.31
Long Term Portion	<u>140,721.29</u>	<u>179,912.34</u>
Net Promises to Give	<u>\$ 179,912.35</u>	<u>\$ 220,854.66</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, 2022 and 2021:

Weatherization Materials	\$ 19,898.56	\$ 13,674.27
Weatherization Work In Progress	<u>4,772.73</u>	<u>3,490.80</u>
Total Inventory	<u>\$ 24,671.29</u>	<u>\$ 17,165.07</u>

**7. CAPITAL ASSETS, NET**

Following are the changes in capital assets for the year ended August 31, 2022:

	Balance 8/31/2021	Additions	Retirements	Balance 8/31/2022
Capital Assets not being depreciated				
Land	\$ 263,483.22	\$ -	\$ -	\$ 263,483.22
Other Capital Assets				
Buildings and Improvements	7,056,744.84	396,150.50	(11,219.88)	7,441,675.46
Equipment	70,175.92	9,955.66	-	80,131.58
Vehicles	394,917.44	64,095.00	(24,824.00)	434,188.44
Total Other Capital Assets	<u>7,521,838.20</u>	<u>470,201.16</u>	<u>(36,043.88)</u>	<u>7,955,995.48</u>
Accumulated Depreciation				
Buildings and Improvements	(2,539,474.56)	(236,269.37)	6,283.36	(2,769,460.57)
Land Improvements	(19,227.74)	(10,705.22)	-	(29,932.96)
Other Assets	-	-	-	-
Equipment	(41,318.22)	(5,973.79)	-	(47,292.01)
Vehicles	(299,462.44)	(17,606.85)	24,824.00	(292,245.29)
Total Accumulated Depreciation	<u>(2,899,482.96)</u>	<u>(270,555.23)</u>	<u>31,107.36</u>	<u>(3,138,930.83)</u>
Total Net Capital Assets	<u>\$ 4,885,838.46</u>	<u>\$ 199,645.93</u>	<u>\$ (4,936.52)</u>	<u>\$ 5,080,547.87</u>

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>



**8. REFUNDABLE GRANT ADVANCES**

Refundable grant advances at August 31, 2022 and 2021, consist of grant funds received in advance of expenditures in the following programs:

	2022	2021
LIHEAP	\$ 1,497,802.31	\$ 1,726,382.16
LIHWAP	22,438.87	0.00
Head Start – CARES	0.00	13,425.72
MHDC North	5,945.43	0.00
USDA-CARES	0.00	39,067.18
Ameren Block Grant	<u>9,221.73</u>	<u>28,344.84</u>
	<u>\$ 1,535,408.34</u>	<u>\$ 1,807,219.90</u>

**9. NOTES PAYABLE**

The Organization signed an agreement dated August 1, 2017 with Community Bank of 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, 2022, is \$134,856.71.

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, 2022, is \$83,255.08.

The following is a summary of changes in notes payable for the year ended August 31, 2022:

	Principal August 31, 2021	Principal Received (Paid)	Principal August 31, 2022	Interest Paid
<b>Obligations:</b>				
Operating Note	\$ 13,616.19	\$ (13,616.19)	\$ 0.00	\$ 176.49
Richmond Refinance	151,019.67	(16,162.96)	134,856.71	6,830.60
Marshall HS – USDA 1	99,690.51	(16,435.43)	83,255.08	4,098.57
Warrensburg Refinance	<u>7,063.49</u>	<u>(7,063.49)</u>	<u>0.00</u>	<u>118.09</u>
	<u>\$ 271,389.86</u>	<u>\$ (53,278.07)</u>	<u>\$ 218,111.79</u>	<u>\$ 11,223.75</u>

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
<b>Obligations:</b>				
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	<u>22,623.69</u>	<u>(15,559.90)</u>	<u>7,063.49</u>	<u>733.70</u>
	<u>\$ 330,532.67</u>	<u>\$ (59,142.81)</u>	<u>\$ 271,389.86</u>	<u>\$ 13,496.39</u>

**9. NOTES PAYABLE** (Continued)

The schedule of maturities of notes payable is as follows:

<u>Year Ending August 31:</u>	<u>Amount</u>
2023	\$ 33,829.63
2024	35,390.97
2025	37,024.58
2026	38,733.80
2027	31,643.59
2028-2030	<u>41,489.22</u>
Total	<u>\$ 218,111.79</u>

**10. OPERATING LEASES**

As of August 31, 2022, the Organization has entered into a number of operating leases for various office equipment and space. Total payments for the year ended August 31, 2022 and 2021, was \$108,279.98 and \$89,602.55, respectively Under the current lease agreements, the future minimum lease rentals are as follows:

2023	\$ 73,811.76
2024	18,461.76
2025	18,461.76
2026	14,681.85
2027	3,342.12
2028	2,506.59

**11. NET ASSETS**

Net assets without donor restrictions

At August 31, 2022 and 2021, 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:

	2022	2021
HUD – Housing Grant Payments	\$ 111,562.54	\$ 123,528.21
AWARE Program Donations	1,933.70	690.63
Head Start Donations	43,152.72	33,947.68
Missouri American Water Donations	9,813.80	5,614.85
Help Now by Restricted by County	4,357.77	3,755.61
School Supplies Restricted by County	4,035.22	7,434.57
Family Support Restricted by County	13,399.48	5,772.54
Local Direct Services Donations	267.42	267.42
Experimental Low Income Program	3,330.26	3,330.26
Helping Hands	4,981.57	4,895.57
Empire Gas Company	3,856.49	3,856.88
Empire-Project Help	10.00	14,839.46
Lexington Ministerial Alliance	1,952.13	1,210.23

**11. NET ASSETS** (Continued)

Net assets with donor restrictions (Continued)

	2022	2021
KCP&L - Evergy	\$ 241,989.04	\$ 280,889.41
COVID-19 Donations	1,705.98	8,124.36
HEAT	1,925.62	4,942.32
Sunshine Estates Net Book Value (Restrictions Expire July 10, 2027)	581,184.15	622,475.06
Dreamer's Estates Net Book Value (Restrictions Expire October 1, 2029)	<u>384,465.39</u>	<u>409,954.81</u>
Total Net Assets with Donor Restrictions	<u>\$ 1,413,923.28</u>	<u>\$ 1,535,529.87</u>

**12. LIQUIDITY**

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

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

In addition to financial assets available to meet general expenditures over the next year, the Organization operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by resources restricted by grantors or donors

Financial assets available for general expenditure, that is, without donor or other restrictions or designations limiting their use, within twelve months of the statement of financial position date, comprise the following.

	<u>2022</u>
Cash and Cash Equivalents - Unrestricted	\$ 2,406,522.71
Accounts Receivable, Net	902,223.99
Promises to Give, Net	179,912.35
Less: Cash Received by Grants in Advance	(1,535,408.34)
Less: Cash Received with Donor Restrictions	<u>(448,273.74)</u>
Total Liquidity	<u>\$ 1,504,976.97</u>
	<u>2021</u>
Cash and Cash Equivalents	\$ 2,948,825.30
Accounts Receivable, Net	534,377.73
Promises to Give, Net	220,854.65
Less: Cash Received by Grants in Advance	(1,807,219.90)
Less: Cash Received with Donor Restrictions	<u>(503,100.00)</u>
Total Liquidity	<u>\$1,393,737.78</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.
- 5.

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, 2022 and 2021 was \$86,925.43 and \$83,318.46, 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, 2022:

	Head Start	Early Head Start
Non-professional Volunteers	\$ 1,122,896.54	\$ 109,104.53
Professional Volunteers	5,449.52	1,773.11
Space	21,053.25	36,611.25
Travel	5,329.68	489.64
Supplies	<u>14,845.21</u>	<u>1,015.35</u>
Total Program In-Kind	1,169,574.20	148,993.88
Non-GAAP	<u>(1,122,896.54)</u>	<u>(109,104.53)</u>
Total In-Kind	<u>\$ 46,677.66</u>	<u>\$ 39,889.35</u>

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>

## 16. REAL ESTATE JOINT VENTURES

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.

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

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.

**20. SUBSEQUENT EVENTS**

The Organization evaluated events and transactions occurring subsequent to August 31, 2022 through January 4, 2023, the date the financial statements were available to be issued. During this period, there were no subsequent events requiring recognition in the financial statements.

## **SUPPLEMENTARY INFORMATION**



**MISSOURI VALLEY COMMUNITY ACTION AGENCY**

Marshall, Missouri

Combining Schedule of Activities

For the Year Ended August 31, 2022

Program Year End	Head Start - PA20	Head Start - PA22	HS - Early Head Start T &TA	Early Head Start-Federal	Head Start - CRRSA	Head Start - ARP	Early Head Start Expansion	T & TA Expansion/ChildCare
Function	8/31/2022	8/31/2022	8/31/2022	8/31/2022	3/31/2023	3/31/2023	8/31/2022	8/31/2022
CFDA	Early Childhood	Early Childhood	Early Childhood	Early Childhood	Early Childhood	Early Childhood	Early Childhood	Early Childhood
	93.600	93.600	93.600	93.600	93.600	93.600	93.600	93.600
<b>Revenues and Gains</b>								
<b>Contributions</b>								
Grant Revenue - Federal	\$ 43,969.00	\$ 4,738,592.00	\$ 3,948.00	\$ 203,882.00	\$ 140,102.63	\$ 221,709.40	\$ 696,624.00	\$ 14,913.00
Grant Revenue - State	-	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-	-
Local - Non Cash	-	1,100,352.53	-	69,221.67	-	-	148,993.88	-
Other Income	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Indirect Cost	-	-	-	-	-	-	-	-
Gain (Loss) on Sale of Assets	-	-	-	-	-	-	-	-
<b>Total Revenues and Gains</b>	<b>43,969.00</b>	<b>5,838,944.53</b>	<b>3,948.00</b>	<b>273,103.67</b>	<b>140,102.63</b>	<b>221,709.40</b>	<b>845,617.88</b>	<b>14,913.00</b>
<b>Expenses</b>								
Salary	-	2,453,474.21	-	110,953.80	51,800.27	113,750.00	285,431.42	-
Salary Non-Cash	-	1,060,957.94	-	67,388.12	-	-	110,877.64	-
Fringe	-	595,291.38	-	24,674.09	13,364.24	15,440.06	63,772.37	-
Advertising/Public Relations	-	476.71	-	4.74	-	-	20.17	-
Board Expense	-	-	-	-	-	-	-	-
Building Repair & Maintenance	-	223,258.76	-	4,789.11	-	11,072.00	19,667.06	-
Client Assistance	-	253,899.77	-	10,548.25	-	3,399.70	10,559.49	-
Communications	-	30,946.23	-	952.04	-	-	3,774.82	-
Computer Expense	-	121,790.01	-	8,568.09	-	-	13,375.74	-
Contractual/Consultant Expense	-	660.66	-	74.12	-	-	295.67	-
Day Care Providers	-	-	-	-	-	-	178,361.52	-
Depreciation Expense	-	-	-	-	-	-	-	-
Dues and Subscriptions	749.00	10,192.88	-	225.65	-	918.90	1,860.57	-
Equipment	-	163,735.00	-	-	-	38,292.00	-	-
Indirect Cost	-	374,998.16	-	16,682.21	8,015.23	15,890.38	42,952.06	-
Insurance & Taxes	-	24,646.71	-	1,118.09	-	-	3,346.82	-
Interest Expense	-	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	-	-	-
Miscellaneous	-	24,052.29	-	69.71	-	-	2,744.63	-
Postage & Printing	-	16,807.83	-	1,361.46	-	-	683.73	-
Replacement/Reserve Escrow	-	-	-	-	-	-	-	-
Space Cost	-	305,458.88	-	13,656.84	-	-	50,910.69	-
Space Non-Cash	-	20,322.00	-	731.25	-	-	36,611.25	-
Staff Development	23,847.33	18,420.45	1,977.63	54.47	-	10,455.96	1,247.50	9,507.66
Supplies	6,332.37	80,931.63	202.37	1,826.39	64,965.07	9,526.70	11,155.52	317.36
Supplies Non-Cash	-	13,871.03	-	974.18	-	-	1,015.35	-
Transfers	-	-	-	-	-	-	-	-
Travel	13,040.30	39,550.44	1,768.00	8,322.94	1,957.82	2,963.70	6,464.22	5,087.98
Travel Non-Cash	-	5,201.56	-	128.12	-	-	489.64	-
<b>Total Expenses</b>	<b>43,969.00</b>	<b>5,838,944.53</b>	<b>3,948.00</b>	<b>273,103.67</b>	<b>140,102.63</b>	<b>221,709.40</b>	<b>845,617.88</b>	<b>14,913.00</b>
Increase (Decrease) in Net Assets	-	-	-	-	-	-	-	-
Net Assets, Beginning of the Year	-	-	-	-	-	-	-	-
<b>Net Assets, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**MISSOURI VALLEY COMMUNITY ACTION AGENCY**

Marshall, Missouri

Combining Schedule of Activities

For the Year Ended August 31, 2022

Program Year End Function CFDA	Early Head Start - State 6/30/2021	Early Head Start - State 6/30/2022	Head Start - USDA 9/30/2022	USDA - CARES 9/30/2021	Head Start Donations 8/31/2022	Community Services Block Grant 9/30/2022	Community Services Block Grant 9/30/2023	Community Services Block Grant-CARES 9/30/2022
	Early Childhood N/A	Early Childhood N/A	Early Childhood 10.558	Early Childhood 10.558	Early Childhood N/A	Community Services 93.569	Community Services 93.569	Community Services 93.569
<b>Revenues and Gains</b>								
<b>Contributions</b>								
Grant Revenue - Federal	\$ -	\$ -	\$ 269,665.04	\$ 39,067.18	\$ -	\$ 321,849.90	\$ 35,428.92	\$ 530,316.31
Grant Revenue - State	532,542.15	102,550.21	-	-	-	-	-	-
Local	-	-	-	-	17,171.29	-	-	-
Local - Non Cash	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Indirect Cost	-	-	-	-	-	-	-	-
Gain (Loss) on Sale of Assets	-	-	-	-	-	-	-	-
<b>Total Revenues and Gains</b>	<b>532,542.15</b>	<b>102,550.21</b>	<b>269,665.04</b>	<b>39,067.18</b>	<b>17,171.29</b>	<b>321,849.90</b>	<b>35,428.92</b>	<b>530,316.31</b>
<b>Expenses</b>								
Salary	185,799.52	44,446.62	-	-	-	144,224.01	20,512.01	230,570.30
Salary Non-Cash	-	-	-	-	-	-	-	-
Fringe	38,638.86	8,236.64	-	-	-	35,938.93	1,089.95	51,399.47
Advertising/Public Relations	-	28.47	-	-	-	-	-	-
Board Expense	-	-	-	-	-	945.12	-	386.60
Building Repair & Maintenance	8,801.34	5,626.00	1,228.50	38,771.50	-	4,884.00	283.82	1,270.01
Client Assistance	-	-	268,436.54	295.68	118.76	41,498.40	-	160,764.14
Communications	3,333.04	546.20	-	-	-	5,260.49	339.40	1,780.24
Computer Expense	6,720.21	1,011.27	-	-	-	16,857.48	2,007.24	11,042.38
Contractual/Consultant Expense	219.96	-	-	-	-	-	-	-
Day Care Providers	213,085.00	25,897.00	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-	-	-
Dues and Subscriptions	511.55	374.97	-	-	1,478.89	4,601.90	1.91	492.63
Equipment	-	-	-	-	-	-	-	-
Indirect Cost	27,605.92	6,480.04	-	-	-	22,160.03	2,657.04	34,682.29
Insurance & Taxes	2,338.52	-	-	-	-	5,944.66	-	71.42
Interest Expense	-	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	-	-	-
Miscellaneous	836.52	39.50	-	-	-	-	-	-
Postage & Printing	779.06	157.87	-	-	-	3,056.30	345.22	991.16
Replacement/Reserve Escrow	-	-	-	-	-	-	-	-
Space Cost	26,835.34	4,899.59	-	-	654.46	25,647.70	1,604.25	12,367.18
Space Non-Cash	-	-	-	-	-	-	-	-
Staff Development	3,273.20	1,229.60	-	-	-	1,444.85	24.86	9,796.74
Supplies	9,594.35	2,320.55	-	-	5,714.14	5,902.10	678.46	7,057.84
Supplies Non-Cash	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Travel	4,169.76	1,255.89	-	-	-	3,483.93	5,884.76	7,643.91
Travel Non-Cash	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>532,542.15</b>	<b>102,550.21</b>	<b>269,665.04</b>	<b>39,067.18</b>	<b>7,966.25</b>	<b>321,849.90</b>	<b>35,428.92</b>	<b>530,316.31</b>
Increase (Decrease) in Net Assets	-	-	-	-	9,205.04	-	-	-
Net Assets, Beginning of the Year	-	-	-	-	33,947.68	-	-	-
<b>Net Assets, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43,152.72</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**MISSOURI VALLEY COMMUNITY ACTION AGENCY**

Marshall, Missouri

Combining Schedule of Activities

For the Year Ended August 31, 2022

Program Year End Function CFDA	Skill Up 5/31/2022 Employment 93.558	Skill Up 5/31/2023 Employment 93.558/10.561	Weatherization 6/30/2022 Weatherization 81.042	Weatherization 6/30/2023 Weatherization 81.042	KCP&L - Evergy 8/31/2022 Weatherization N/A	MO Gas Energy/Laclede Program 8/31/2022 Weatherization N/A	Spire Home Repair 8/31/2022 Weatherization N/A	Weatherization- LIHEAP 9/30/2021 Weatherization 93.568
<b>Revenues and Gains</b>								
<b>Contributions</b>								
Grant Revenue - Federal	\$ 53,397.06	\$ 15,622.73	\$ 246,415.57	\$ 16,099.73	\$ -	\$ -	\$ -	\$ 3,038.64
Grant Revenue - State	-	-	-	-	-	-	-	-
Local	-	-	-	-	9,057.70	-	-	-
Local - Non Cash	-	-	-	-	-	-	-	-
Other Income	-	-	5,250.00	-	-	-	1,000.00	-
Interest Income	-	-	-	-	-	-	-	-
Indirect Cost	-	-	-	-	-	-	-	-
Gain (Loss) on Sale of Assets	-	-	-	-	-	-	-	-
<b>Total Revenues and Gains</b>	<b>53,397.06</b>	<b>15,622.73</b>	<b>251,665.57</b>	<b>16,099.73</b>	<b>9,057.70</b>	<b>-</b>	<b>1,000.00</b>	<b>3,038.64</b>
<b>Expenses</b>								
Salary	26,871.56	9,664.16	119,782.00	9,823.08	4,240.90	605.37	307.52	2,450.24
Salary Non-Cash	-	-	-	-	-	-	-	-
Fringe	8,037.79	1,830.52	27,461.69	1,747.87	1,408.67	371.03	71.69	761.44
Advertising/Public Relations	-	-	1,702.56	-	699.80	-	-	-
Board Expense	-	-	-	-	-	-	-	-
Building Repair & Maintenance	232.90	73.20	3,384.16	35.00	-	-	766.08	-
Client Assistance	5,935.72	1,286.00	55,041.93	456.62	40,903.91	654.65	27,885.24	448.90
Communications	200.14	52.94	1,154.42	66.02	-	-	680.69	-
Computer Expense	1,592.98	366.36	5,350.69	407.02	-	-	1,036.71	-
Contractual/Consultant Expense	-	-	135.00	-	-	-	3,225.75	-
Day Care Providers	-	-	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-	-	-
Dues and Subscriptions	26.42	171.24	221.87	41.75	-	-	-	-
Equipment	-	-	-	-	-	-	-	-
Indirect Cost	4,293.85	1,413.84	18,110.98	1,423.22	704.79	120.10	46.64	395.03
Insurance & Taxes	245.92	5.95	6,266.25	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Postage & Printing	105.68	18.31	518.92	39.53	-	-	84.73	-
Replacement/Reserve Escrow	-	-	-	-	-	-	-	-
Space Cost	632.45	130.44	2,025.72	120.16	-	131.11	1,263.33	183.03
Space Non-Cash	-	-	-	-	-	-	-	-
Staff Development	931.04	108.02	479.28	1,486.89	-	-	-	-
Supplies	314.93	159.61	2,870.10	52.73	-	-	1,537.24	-
Supplies Non-Cash	-	-	-	-	-	-	-	-
Transfers	-	-	0.04	(0.04)	-	35,905.62	(35,905.62)	(1,200.00)
Travel	3,975.68	342.14	7,159.96	399.88	-	43.71	-	-
Travel Non-Cash	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>53,397.06</b>	<b>15,622.73</b>	<b>251,665.57</b>	<b>16,099.73</b>	<b>47,958.07</b>	<b>37,831.59</b>	<b>1,000.00</b>	<b>3,038.64</b>
Increase (Decrease) in Net Assets	-	-	-	-	(38,900.37)	(37,831.59)	-	-
Net Assets, Beginning of the Year	-	-	-	-	280,889.41	99,653.30	-	-
<b>Net Assets, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 241,989.04</b>	<b>\$ 61,821.71</b>	<b>\$ -</b>	<b>\$ -</b>

**MISSOURI VALLEY COMMUNITY ACTION AGENCY**

Marshall, Missouri

Combining Schedule of Activities

For the Year Ended August 31, 2022

	Weatherization- LIHEAP 9/30/2022 Weatherization 93.568	WX LIHEAP CARES 9/30/2022 Weatherization 93.568	Every Missouri West 12/31/2022 Weatherization N/A	Every Missouri West 12/31/2022 Weatherization N/A	Every Metro 12/31/2022 Weatherization N/A	Every Metro 12/31/2022 Weatherization N/A	Empire Gas Company 12/13/2022 Weatherization N/A	ELIP 08/31/2022 Weatherization N/A
Program Year End Function CFDA								
<b>Revenues and Gains</b>								
<b>Contributions</b>								
Grant Revenue - Federal	\$ 275,116.96	\$ 20,843.32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Revenue - State	-	-	-	-	-	-	-	-
Local	-	-	4,037.13	16,873.50	8,203.00	10,657.40	3,888.00	-
Local - Non Cash	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	0.02	-	-
Interest Income	-	-	-	-	-	-	-	-
Indirect Cost	-	-	-	-	-	-	-	-
Gain (Loss) on Sale of Assets	-	-	-	-	-	-	-	-
<b>Total Revenues and Gains</b>	<b>275,116.96</b>	<b>20,843.32</b>	<b>4,037.13</b>	<b>16,873.50</b>	<b>8,203.00</b>	<b>10,657.42</b>	<b>3,888.00</b>	<b>-</b>
<b>Expenses</b>								
Salary	101,961.93	11,696.19	833.07	835.10	1,115.53	1,932.01	84.55	-
Salary Non-Cash	-	-	-	-	-	-	-	-
Fringe	26,448.08	2,895.98	510.59	511.84	683.71	1,184.13	51.82	-
Advertising/Public Relations	905.81	-	-	-	-	-	-	-
Board Expense	-	-	-	-	-	-	-	-
Building Repair & Maintenance	4,370.58	34.99	-	1,309.75	479.90	256.65	-	-
Client Assistance	36,191.15	3,398.41	2,152.14	11,206.22	5,331.13	6,074.86	3,398.53	-
Communications	828.82	-	-	-	50.00	-	-	-
Computer Expense	2,348.82	407.03	-	192.05	90.53	244.78	-	-
Contractual/Consultant Expense	-	-	-	-	-	-	-	-
Day Care Providers	-	-	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-	-	-
Dues and Subscriptions	419.74	41.75	-	-	-	-	-	-
Equipment	74,050.66	-	-	-	-	-	-	-
Indirect Cost	15,794.46	1,794.83	165.27	165.67	221.31	383.29	16.77	-
Insurance & Taxes	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	(0.02)	-	-	-
Postage & Printing	385.65	1.39	-	-	47.95	-	-	-
Replacement/Reserve Escrow	-	-	-	-	-	-	-	-
Space Cost	1,524.92	120.16	299.18	-	54.04	-	-	-
Space Non-Cash	-	-	-	-	-	-	-	-
Staff Development	2,352.29	-	-	-	-	-	-	-
Supplies	2,187.30	52.72	-	-	-	341.35	336.72	-
Supplies Non-Cash	-	-	-	-	-	-	-	-
Transfers	1,200.00	-	-	-	-	-	-	-
Travel	4,146.75	399.87	76.88	273.56	128.92	240.33	-	-
Travel Non-Cash	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>275,116.96</b>	<b>20,843.32</b>	<b>4,037.13</b>	<b>14,494.19</b>	<b>8,203.00</b>	<b>10,657.40</b>	<b>3,888.39</b>	<b>-</b>
Increase (Decrease) in Net Assets	-	-	-	2,379.31	-	0.02	(0.39)	-
Net Assets, Beginning of the Year	-	-	-	-	-	-	3,856.88	3,330.26
<b>Net Assets, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,379.31</b>	<b>\$ -</b>	<b>\$ 0.02</b>	<b>\$ 3,856.49</b>	<b>\$ 3,330.26</b>

**MISSOURI VALLEY COMMUNITY ACTION AGENCY**

Marshall, Missouri

Combining Schedule of Activities

For the Year Ended August 31, 2022

Program Year End	CHDO Operating	MHDC - North	MHDC - Central	Sunshine Estates	Dreamers' Estates	LIHEAP	LIHEAP	LIHWAP
Function	2/20/2022	3/30/2023	3/30/2023	8/31/2021	8/31/2022	10/31/2021	10/31/2022	10/30/2022
CFDA	Housing	Housing	Housing	Housing	Housing	Emergency	Emergency	Emergency
	14.239	N/A	N/A	N/A	N/A	93.568	93.568	93.568
<b>Revenues and Gains</b>								
<b>Contributions</b>								
Grant Revenue - Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148,808.95	\$ 1,464,693.90	\$ 32,628.13
Grant Revenue - State	-	149.67	69,336.45	-	-	-	-	-
Local	-	-	-	-	-	-	-	-
Local - Non Cash	-	-	-	-	-	-	-	-
Other Income	-	-	-	45,574.00	20,293.77	-	-	-
Interest Income	-	-	-	207.92	69.59	-	-	-
Indirect Cost	-	-	-	-	-	-	-	-
Gain (Loss) on Sale of Assets	-	-	-	-	-	-	-	-
<b>Total Revenues and Gains</b>	<b>-</b>	<b>149.67</b>	<b>69,336.45</b>	<b>45,781.92</b>	<b>20,363.36</b>	<b>148,808.95</b>	<b>1,464,693.90</b>	<b>32,628.13</b>
<b>Expenses</b>								
Salary	-	110.61	2,416.21	-	-	1,551.24	81,748.10	21,765.07
Salary Non-Cash	-	-	-	-	-	-	-	-
Fringe	-	22.66	395.77	-	-	606.77	15,638.00	4,921.00
Advertising/Public Relations	-	-	-	24.13	24.13	-	-	-
Board Expense	-	-	-	-	-	-	-	-
Building Repair & Maintenance	-	-	-	-	888.96	73.16	844.63	97.60
Client Assistance	-	-	66,178.61	-	-	144,247.00	1,334,458.00	-
Communications	-	-	-	705.65	98.96	127.19	635.02	74.25
Computer Expense	-	-	-	303.29	161.68	328.39	5,375.10	2,201.75
Contractual/Consultant Expense	-	-	-	-	-	-	-	-
Day Care Providers	-	-	-	-	-	-	-	-
Depreciation Expense	-	-	-	41,290.91	25,489.42	-	-	-
Dues and Subscriptions	-	-	-	578.08	1,758.76	30.00	79.93	26.58
Equipment	-	-	-	-	-	-	-	-
Indirect Cost	-	16.40	345.86	-	-	265.43	11,978.48	3,282.38
Insurance & Taxes	-	-	-	5,842.63	3,894.64	651.09	17.85	5.95
Interest Expense	-	-	-	-	-	-	-	-
Management Fees	-	-	-	7,729.41	4,890.11	-	-	-
Miscellaneous	-	-	-	(1,361.40)	118,277.61	-	-	-
Postage & Printing	-	-	-	139.20	231.60	135.80	6,115.32	-
Replacement/Reserve Escrow	-	-	-	-	-	-	-	-
Space Cost	-	-	-	6,520.40	3,451.20	204.44	2,004.63	163.05
Space Non-Cash	-	-	-	-	-	-	-	-
Staff Development	-	-	-	16.30	8.15	-	892.61	28.60
Supplies	-	-	-	28.78	6,148.13	588.44	3,852.27	61.90
Supplies Non-Cash	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Travel	-	-	-	-	371.32	-	1,053.96	-
Travel Non-Cash	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>-</b>	<b>149.67</b>	<b>69,336.45</b>	<b>61,817.38</b>	<b>165,694.67</b>	<b>148,808.95</b>	<b>1,464,693.90</b>	<b>32,628.13</b>
Increase (Decrease) in Net Assets	-	-	-	(16,035.46)	(145,331.31)	-	-	-
Net Assets, Beginning of the Year	-	-	-	725,276.10	591,183.48	-	-	-
<b>Net Assets, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 709,240.64</b>	<b>\$ 445,852.17</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**MISSOURI VALLEY COMMUNITY ACTION AGENCY**

Marshall, Missouri

Combining Schedule of Activities

For the Year Ended August 31, 2022

Program Year End	Ameren Block Grant	Local Direct Service	Carroll County	Chariton County	Johnson County	Lafayette County	HEAT	Empire - Project
Function	4/31/2023	8/31/2022	School Supplies	School Supplie	School Supplies	School Supplies	8/31/2022	Help
CFDA	Emergency	Emergency	Emergency	Emergency	Emergency	Emergency	Emergency	Emergency
	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Revenues and Gains</b>								
Contributions								
Grant Revenue - Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Revenue - State	-	-	-	-	-	-	-	-
Local	19,123.11	-	-	150.00	-	-	3,653.00	40.00
Local - Non Cash	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Indirect Cost	-	-	-	-	-	-	-	-
Gain (Loss) on Sale of Assets	-	-	-	-	-	-	-	-
<b>Total Revenues and Gains</b>	<b>19,123.11</b>	<b>-</b>	<b>-</b>	<b>150.00</b>	<b>-</b>	<b>-</b>	<b>3,653.00</b>	<b>40.00</b>
<b>Expenses</b>								
Salary	1,495.55	-	-	-	-	-	-	-
Salary Non-Cash	-	-	-	-	-	-	-	-
Fringe	347.75	-	-	-	-	-	-	-
Advertising/Public Relations	11,839.72	-	-	-	-	-	-	-
Board Expense	-	-	-	-	-	-	-	-
Building Repair & Maintence	-	-	-	-	-	-	-	-
Client Assistance	5,026.75	-	-	-	2,989.88	559.47	6,669.70	-
Communications	-	-	-	-	-	-	-	-
Computer Expense	33.70	-	-	-	-	-	-	-
Contractual/Consultant Expense	-	-	-	-	-	-	-	-
Day Care Providers	-	-	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-	-	-
Dues and Subscriptions	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-
Indirect Cost	226.72	-	-	-	-	-	-	-
Insurance & Taxes	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	14,869.46
Postage & Printing	69.44	-	-	-	-	-	-	-
Replacement/Reserve Escrow	-	-	-	-	-	-	-	-
Space Cost	79.64	-	-	-	-	-	-	-
Space Non-Cash	-	-	-	-	-	-	-	-
Staff Development	-	-	-	-	-	-	-	-
Supplies	3.84	-	-	-	-	-	-	-
Supplies Non-Cash	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Travel Non-Cash	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>19,123.11</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,989.88</b>	<b>559.47</b>	<b>6,669.70</b>	<b>14,869.46</b>
Increase (Decrease) in Net Assets	-	-	-	150.00	(2,989.88)	(559.47)	(3,016.70)	(14,829.46)
Net Assets, Beginning of the Year	-	267.42	1,000.00	312.65	4,319.67	1,802.25	4,942.32	14,839.46
<b>Net Assets, End of Year</b>	<b>\$ -</b>	<b>\$ 267.42</b>	<b>\$ 1,000.00</b>	<b>\$ 462.65</b>	<b>\$ 1,329.79</b>	<b>\$ 1,242.78</b>	<b>\$ 1,925.62</b>	<b>\$ 10.00</b>

**MISSOURI VALLEY COMMUNITY ACTION AGENCY**

Marshall, Missouri

Combining Schedule of Activities

For the Year Ended August 31, 2022

	Carroll County Helping Hands 8/31/2022 Emergency N/A	Chariton County Help Now 8/31/2022 Emergency N/A	Johnson County Help Now 8/31/2022 Emergency N/A	Lafayette County Help Now 8/31/2022 Emergency N/A	Pettis County Help Now 8/31/2022 Emergency N/A	Ray County Help Now 8/31/2022 Emergency N/A	Johnson County Family Support 8/31/2022 Emergency N/A	Saline County Family Support 8/31/2022 Emergency N/A
<b>Revenues and Gains</b>								
Contributions								
Grant Revenue - Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Revenue - State	-	-	-	-	-	-	-	-
Local	86.00	500.00	4,560.95	45.00	900.00	80.00	5,654.63	185.51
Local - Non Cash	-	-	-	-	-	-	-	-
Other Income	-	-	-	16.85	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Indirect Cost	-	-	-	-	-	-	-	-
Gain (Loss) on Sale of Assets	-	-	-	-	-	-	-	-
<b>Total Revenues and Gains</b>	<b>86.00</b>	<b>500.00</b>	<b>4,560.95</b>	<b>61.85</b>	<b>900.00</b>	<b>80.00</b>	<b>5,654.63</b>	<b>185.51</b>
<b>Expenses</b>								
Salary	-	-	-	-	-	-	-	-
Salary Non-Cash	-	-	-	-	-	-	-	-
Fringe	-	-	-	-	-	-	-	-
Advertising/Public Relations	-	-	-	-	-	-	-	-
Board Expense	-	-	-	-	-	-	-	-
Building Repair & Maintenance	-	-	-	-	-	-	-	-
Client Assistance	-	493.19	4,223.97	288.48	-	-	3,563.28	95.00
Communications	-	-	-	-	-	-	-	-
Computer Expense	-	-	-	-	-	-	-	-
Contractual/Consultant Expense	-	-	-	-	-	-	-	-
Day Care Providers	-	-	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-	-	-
Dues and Subscriptions	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-
Indirect Cost	-	-	-	-	-	-	-	-
Insurance & Taxes	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	-	-	-
Miscellaneous	-	-	495.00	-	-	-	-	-
Postage & Printing	-	-	-	-	-	-	-	-
Replacement/Reserve Escrow	-	-	-	-	-	-	-	-
Space Cost	-	-	-	-	-	-	-	-
Space Non-Cash	-	-	-	-	-	-	-	-
Staff Development	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Supplies Non-Cash	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Travel Non-Cash	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>-</b>	<b>493.19</b>	<b>4,718.97</b>	<b>288.48</b>	<b>-</b>	<b>-</b>	<b>3,563.28</b>	<b>95.00</b>
Increase (Decrease) in Net Assets	86.00	6.81	(158.02)	(226.63)	900.00	80.00	2,091.35	90.51
Net Assets, Beginning of the Year	4,895.57	68.14	3,144.72	380.65	103.69	58.41	2,224.16	3,548.38
<b>Net Assets, End of Year</b>	<b>\$ 4,981.57</b>	<b>\$ 74.95</b>	<b>\$ 2,986.70</b>	<b>\$ 154.02</b>	<b>\$ 1,003.69</b>	<b>\$ 138.41</b>	<b>\$ 4,315.51</b>	<b>\$ 3,638.89</b>

**MISSOURI VALLEY COMMUNITY ACTION AGENCY**

Marshall, Missouri

Combining Schedule of Activities

For the Year Ended August 31, 2022

Program Year End Function CFDA	COVID Donations 8/31/2022 Emergency N/A	Lafayette County Family Support 8/31/2022 Emergency N/A	Missouri American Water 8/31/2022 Emergency N/A	AWARE 8/31/2022 Emergency N/A	Lexington Ministerial Alliance 8/31/2022 Emergency N/A	Domestic Violence 8/31/2022 Emergency N/A	Macon ElecricCooperative 8/31/2022 Emergency N/A	Corporate 8/31/2022 Mgt & General N/A
<b>Revenues and Gains</b>								
Contributions								
Grant Revenue - Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Revenue - State	-	-	-	-	-	-	-	-
Local	-	10,271.83	4,500.00	1,412.47	4,000.00	6,868.39	-	410,201.16
Local - Non Cash	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	189,731.78
Interest Income	-	-	-	-	-	-	-	4,138.21
Indirect Cost	-	-	-	-	-	-	-	-
Gain (Loss) on Sale of Assets	-	-	-	-	-	-	-	(268,357.32)
<b>Total Revenues and Gains</b>	<b>-</b>	<b>10,271.83</b>	<b>4,500.00</b>	<b>1,412.47</b>	<b>4,000.00</b>	<b>6,868.39</b>	<b>-</b>	<b>335,713.83</b>
<b>Expenses</b>								
Salary	-	-	-	-	-	-	-	14,883.05
Salary Non-Cash	-	-	-	-	-	-	-	-
Fringe	-	-	-	-	-	-	-	5,201.69
Advertising/Public Relations	-	-	-	-	-	-	-	-
Board Expense	-	-	-	-	-	-	-	-
Building Repair & Maintence	-	-	-	-	-	-	-	300.00
Client Assistance	6,418.38	4,826.75	301.05	169.40	3,258.10	570.00	-	-
Communications	-	-	-	-	-	-	-	-
Computer Expense	-	-	-	-	-	-	-	-
Contractual/Consultant Expense	-	-	-	-	-	-	-	-
Day Care Providers	-	-	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-	-	203,774.90
Dues and Subscriptions	-	-	-	-	-	-	-	4,084.94
Equipment	-	-	-	-	-	-	-	-
Indirect Cost	-	-	-	-	-	-	-	1,830.62
Insurance & Taxes	-	-	-	-	-	-	-	19,054.86
Interest Expense	-	-	-	-	-	-	-	10,805.72
Management Fees	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	3,980.25
Postage & Printing	-	-	-	-	-	-	-	14,657.18
Replacement/Reserve Escrow	-	-	-	-	-	-	-	-
Space Cost	-	-	-	-	-	-	-	292.39
Space Non-Cash	-	-	-	-	-	-	-	-
Staff Development	-	-	-	-	-	-	-	1,364.35
Supplies	-	-	-	-	-	-	-	445.41
Supplies Non-Cash	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Travel Non-Cash	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>6,418.38</b>	<b>4,826.75</b>	<b>301.05</b>	<b>169.40</b>	<b>3,258.10</b>	<b>570.00</b>	<b>-</b>	<b>280,675.36</b>
Increase (Decrease) in Net Assets	(6,418.38)	5,445.08	4,198.95	1,243.07	741.90	6,298.39	-	55,038.47
Net Assets, Beginning of the Year	8,124.36	-	5,614.85	690.63	1,210.23	-	1,946.29	4,193,290.15
<b>Net Assets, End of Year</b>	<b>\$ 1,705.98</b>	<b>\$ 5,445.08</b>	<b>\$ 9,813.80</b>	<b>\$ 1,933.70</b>	<b>\$ 1,952.13</b>	<b>\$ 6,298.39</b>	<b>\$ 1,946.29</b>	<b>\$ 4,248,328.62</b>



**MISSOURI VALLEY COMMUNITY ACTION AGENCY**

Marshall, Missouri

Combining Schedule of Activities

For the Year Ended August 31, 2022

Program Year End Function CFDA	Indirect Cost 8/31/2022 Mgt & General N/A	Snacks and Sodas 8/31/2022 Mgt & General N/A	Organization Sub Totals	Hud - Section 8 - Vouchers 12/31/2021 Housing 14.871	Hud - Section 8 - Vouchers 12/31/2022 Housing 14.871	MVHR Development Inc 08/31/2022 Housing N/A	Generally Accepted Accounting Principles Adjustments and Eliminating Entries	Total
<b>Revenues and Gains</b>								
<b>Contributions</b>								
Grant Revenue - Federal	\$ -	\$ -	\$ 9,536,732.37	\$ 433,014.00	\$ 892,595.00	\$ -	\$ -	\$ 10,862,341.37
Grant Revenue - State	-	-	704,578.48	-	-	-	-	704,578.48
Local	-	-	542,120.07	-	-	-	(410,201.16)	131,918.91
Local - Non Cash	-	-	1,318,568.08	-	-	-	(1,232,001.07)	86,567.01
Other Income	-	671.92	262,538.34	3,170.29	3,419.52	-	(178,759.92)	90,368.23
Interest Income	-	-	4,415.72	7.49	20.40	-	-	4,443.61
Indirect Cost	628,678.91	-	628,678.91	-	-	-	(628,678.91)	-
Gain (Loss) on Sale of Assets	-	-	(268,357.32)	-	-	-	-	(268,357.32)
<b>Total Revenues and Gains</b>	<b>628,678.91</b>	<b>671.92</b>	<b>12,729,274.65</b>	<b>436,191.78</b>	<b>896,034.92</b>	<b>-</b>	<b>(2,449,641.06)</b>	<b>11,611,860.29</b>
<b>Expenses</b>								
Salary	404,931.89	-	4,462,067.09	26,002.69	65,339.23	-	-	4,553,409.01
Salary Non-Cash	-	-	1,239,223.70	-	-	-	(1,232,001.07)	7,222.63
Fringe	75,068.45	-	1,024,024.93	4,161.00	14,737.90	-	-	1,042,923.83
Advertising/Public Relations	336.20	-	16,062.44	353.25	-	-	-	16,415.69
Board Expense	-	-	1,331.72	-	-	-	-	1,331.72
Building Repair & Maintenance	6,041.68	-	338,841.34	274.32	490.42	-	(134,123.50)	205,482.58
Client Assistance	15,000.00	621.56	2,549,844.71	378,708.00	777,566.00	-	-	3,706,118.71
Communications	2,974.54	-	54,581.10	270.88	416.00	-	-	55,267.98
Computer Expense	25,028.46	-	226,841.76	16,555.98	4,430.69	-	-	247,828.43
Contractual/Consultant Expense	32,700.00	-	37,311.16	5,200.00	-	390.00	-	42,901.16
Day Care Providers	-	-	417,343.52	-	-	-	-	417,343.52
Depreciation Expense	-	-	270,555.23	-	-	-	-	270,555.23
Dues and Subscriptions	16,897.73	-	45,787.64	223.05	4,724.86	-	-	50,735.55
Equipment	-	-	276,077.66	-	-	-	(276,077.66)	-
Indirect Cost	-	-	615,119.30	3,710.13	9,849.48	-	(628,678.91)	-
Insurance & Taxes	1,769.82	-	75,221.18	1,330.11	14.88	-	-	76,566.17
Interest Expense	-	-	10,805.72	-	-	-	-	10,805.72
Management Fees	-	-	12,619.52	-	-	-	-	12,619.52
Miscellaneous	-	-	164,003.55	644.04	4,064.15	-	-	168,711.74
Postage & Printing	502.44	-	47,235.77	2,759.67	3,251.04	-	(12,341.97)	40,904.51
Replacement/Reserve Escrow	-	-	-	-	-	-	-	-
Space Cost	5,340.08	-	466,575.30	798.28	1,136.29	-	(166,417.95)	302,091.92
Space Non-Cash	-	-	57,664.50	-	-	-	-	57,664.50
Staff Development	12,162.52	-	101,110.30	4.32	8,355.02	-	-	109,469.64
Supplies	5,318.74	-	230,825.06	876.53	1,708.32	-	-	233,409.91
Supplies Non-Cash	-	-	15,860.56	-	-	-	-	15,860.56
Transfers	-	-	-	(10,917.34)	10,917.34	-	-	-
Travel	24,606.36	-	144,812.97	5,236.87	998.97	-	-	151,048.81
Travel Non-Cash	-	-	5,819.32	-	-	-	-	5,819.32
<b>Total Expenses</b>	<b>628,678.91</b>	<b>621.56</b>	<b>12,907,567.05</b>	<b>436,191.78</b>	<b>908,000.59</b>	<b>390.00</b>	<b>(2,449,641.06)</b>	<b>11,802,508.36</b>
Increase (Decrease) in Net Assets	-	50.36	(178,292.40)	-	(11,965.67)	(390.00)	-	(190,648.07)
Net Assets, Beginning of the Year	-	2,304.33	5,993,225.44	-	123,528.21	(3,743.16)	-	6,113,010.49
<b>Net Assets, End of Year</b>	<b>\$ -</b>	<b>\$ 2,354.69</b>	<b>\$ 5,814,933.04</b>	<b>\$ -</b>	<b>\$ 111,562.54</b>	<b>\$ (4,133.16)</b>	<b>\$ -</b>	<b>\$ 5,922,362.42</b>

**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, 2020 - September 30, 2021

<b>Revenue</b>	Budget	Total
<b>Grant Revenue - LIHEAP</b>	Amount	Grant
Special Start-up	\$ -	\$ -
Current (initial + amendments)	2,494,371.00	916,797.79
Interest	-	-
Other	-	-
<b>Total Revenue</b>	<b>2,494,371.00</b>	<b>916,797.79</b>
<b>Expenditures</b>		
<b>Administrative/Program Services</b>		
Personnel	78,225.81	78,225.81
Fringe Benefits	17,228.61	17,228.61
Travel/Training	16.65	16.65
Rent/Space	1,510.80	1,510.80
Utilities	5,255.99	5,255.99
Supplies	9,145.53	9,145.53
Equipment	2,254.02	2,254.02
Contract and Consulting	10,706.48	10,706.48
Other:		
Insurance	668.94	668.94
Dues, Fees and Subscriptions	453.28	453.28
Indirect Cost	11,740.89	11,740.89
<b>Total Administrative/Program Services</b>	<b>137,207.00</b>	<b>137,207.00</b>
<b>ECIP Direct Services</b>		
Winter	451,761.84	451,761.84
Summer	1,905,402.16	327,828.95
<b>Total ECIP Direct Services</b>	<b>2,357,164.00</b>	<b>779,590.79</b>
<b>Outreach &amp; Education</b>		
Supplies	-	-
Budget Category	-	-
<b>Total Outreach &amp; Education</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>2,494,371.00</b>	<b>916,797.79</b>
Revenue over (under) Expenditures	-	-
Transfer from CSBG	-	-
<b>Ending Program Balance</b>	<b>\$ -</b>	<b>\$ -</b>

**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 June 30, 2022

<b>DIVISION OF ENERGY</b>		<b>SUBGRANTEE</b>	
Beginning Fund Balance	0	Beginning Fund Balance	0
<b>Revenue</b>		<b>Revenue</b>	
<b>Grant Income</b>	284,325	<b>Grant Income</b>	284,325
<b>Program Income</b>	0	<b>Program Income</b>	0
<b>Total Revenue</b>	284,325	<b>Total Revenue</b>	284,325
<b><u>Expenditures</u></b>		<b><u>Expenditures</u></b>	
Administration	32,015	Administration	32,015
Insurance	4,578	Insurance	4,578
Financial Audit	0	Financial Audit	0
Leveraging	611	Leveraging	611
T&TA	5,465	T&TA	5,465
Program Operations	24,165	Program Operations	241,656
<b>Total Expenditures</b>	66,834	<b>Total Expenditures</b>	284,325
<b>Ending Fund Balance</b>	0	<b>Ending Fund Balance</b>	0
		<b>Ending Cash on Hand</b>	0
		<b>Ending Inventory</b>	0

**MISSOURI VALLEY COMMUNITY ACTION AGENCY**  
**DOE**  
 Subgrant Number: G-22-EE0009912-13

RECONCILIATION OF REVENUES AND EXPENSES  
 FOR THE PERIOD OF July 1, 2022 to August 31, 2022

<b>DIVISION OF ENERGY</b>		<b>SUBGRANTEE</b>	
Beginning Fund Balance	0	Beginning Fund Balance	0
<b>Revenue</b>		<b>Revenue</b>	
<b>Grant Income</b>	356	<b>Grant Income</b>	356
<b>Program Income</b>	0	<b>Program Income</b>	0
<b>Total Revenue</b>	356	<b>Total Revenue</b>	356
<b><u>Expenditures</u></b>		<b><u>Expenditures</u></b>	
Administration	16	Administration	16
Insurance	0	Insurance	0
Financial Audit	0	Financial Audit	0
Leveraging	0	Leveraging	0
T&TA	0	T&TA	0
Program Operations	340	Program Operations	340
<b>Total Expenditures</b>	356	<b>Total Expenditures</b>	356
<b>Ending Fund Balance</b>	0	<b>Ending Fund Balance</b>	0
		<b>Ending Cash on Hand</b>	0
		<b>Ending Inventory</b>	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 September 30, 2021

<b>DIVISION OF ENERGY</b>		<b>SUBGRANTEE</b>	
Beginning Fund Balance	0	Beginning Fund Balance	0
<b>Revenue</b>		<b>Revenue</b>	
<b>Grant Income</b>	247,359	<b>Grant Income</b>	247,359
<b>Program Income</b>	0	<b>Program Income</b>	0
<b>Total Revenue</b>	247,359	<b>Total Revenue</b>	247,359
<b><u>Expenditures</u></b>		<b><u>Expenditures</u></b>	
Administration	24,736	<b>Administration</b>	24,736
Insurance	0	<b>Insurance</b>	0
Financial Audit	0	<b>Financial Audit</b>	0
Leveraging	0	<b>Leveraging</b>	0
T&TA	10,733	<b>T&amp;TA</b>	10,733
Program Operations	211,890	<b>Program Operations</b>	211,890
<b>Total Expenditures</b>	247,359	<b>Total Expenditures</b>	247,359
<b>Ending Fund Balance</b>	0	<b>Ending Fund Balance</b>	0
		<b>Ending Cash on Hand</b>	0
		<b>Ending Inventory</b>	0

**MISSOURI VALLEY COMMUNITY ACTION AGENCY**  
**LIHEAP**  
 Subgrant Number: G-22-LIHEAP-22-13

RECONCILIATION OF REVENUES AND EXPENSES  
 FOR THE PERIOD OF October 1, 2021 to August 31, 2022

<b>DIVISION OF ENERGY</b>		<b>SUBGRANTEE</b>	
Beginning Fund Balance	0	Beginning Fund Balance	0
<b>Revenue</b>		<b>Revenue</b>	
<b>Grant Income</b>	243,121	<b>Grant Income</b>	243,121
<b>Program Income</b>	0	<b>Program Income</b>	0
<b>Total Revenue</b>	243,121	<b>Total Revenue</b>	243,121
<b><u>Expenditures</u></b>		<b><u>Expenditures</u></b>	
Administration	23,385	Administration	23,385
Insurance	0	Insurance	0
Financial Audit	0	Financial Audit	0
Leveraging	0	Leveraging	0
T&TA	6,157	T&TA	6,157
Program Operations	244,374	Program Operations	244,374
<b>Total Expenditures</b>	273,916	<b>Total Expenditures</b>	273,916
<b>Ending Fund Balance</b>	0	<b>Ending Fund Balance</b>	0
		<b>Ending Cash on Hand</b>	0
		<b>Ending Inventory</b>	0

**MISSOURI VALLEY COMMUNITY ACTION AGENCY**  
**LIHEAP**  
 Subgrant Number: G-22-LIHEAP-ARPA-13

RECONCILIATION OF REVENUES AND EXPENSES  
 FOR THE PERIOD OF April 1, 2022 to August 31, 2022

<b>DIVISION OF ENERGY</b>		<b>SUBGRANTEE</b>	
Beginning Fund Balance	0	Beginning Fund Balance	0
<b>Revenue</b>		<b>Revenue</b>	
<b>Grant Income</b>	20,142	<b>Grant Income</b>	20,142
<b>Program Income</b>	0	<b>Program Income</b>	0
<b>Total Revenue</b>	20,142	<b>Total Revenue</b>	20,142
<b><u>Expenditures</u></b>		<b><u>Expenditures</u></b>	
Administration	1,795	Administration	1,795
Insurance	0	Insurance	0
Financial Audit	0	Financial Audit	0
Leveraging	0	Leveraging	0
T&TA	0	T&TA	0
Program Operations	18,347	Program Operations	18,347
<b>Total Expenditures</b>	20,142	<b>Total Expenditures</b>	20,142
<b>Ending Fund Balance</b>	0	<b>Ending Fund Balance</b>	0
		<b>Ending Cash on Hand</b>	0
		<b>Ending Inventory</b>	0

**MISSOURI VALLEY COMMUNITY ACTION AGENCY**  
**EMPIRE DISTRICT GAS CO**  
 Subgrant Number: G20-16-0213G-4-13

RECONCILIATION OF REVENUES AND EXPENSES

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

<b>DIVISION OF ENERGY</b>		<b>SUBGRANTEE</b>	
Beginning Fund Balance	0	Beginning Fund Balance	0
<b>Revenue</b>		<b>Revenue</b>	
<b>Grant Income</b>	27,737	<b>Grant Income</b>	27,737
<b>Program Income</b>	0	<b>Program Income</b>	0
<b>Total Revenue</b>	27,737	<b>Total Revenue</b>	27,737
<b><u>Expenditures</u></b>		<b><u>Expenditures</u></b>	
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
<b>Total Expenditures</b>	27,737	<b>Total Expenditures</b>	27,737
<b>Ending Fund Balance</b>	0	<b>Ending Fund Balance</b>	0
		<b>Ending Cash on Hand</b>	0
		<b>Ending Inventory</b>	0



**MISSOURI VALLEY COMMUNITY ACTION AGENCY**  
**EMPIRE DISTRICT GAS CO**  
 Subgrant Number: G21-16-0213G-5-13

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF November 1, 2021 to August 31, 2022

<b>DIVISION OF ENERGY</b>		<b>SUBGRANTEE</b>	
Beginning Fund Balance	0	Beginning Fund Balance	0
<b>Revenue</b>		<b>Revenue</b>	
<b>Grant Income</b>	3,888	<b>Grant Income</b>	3,888
<b>Program Income</b>	0	<b>Program Income</b>	0
<b>Total Revenue</b>	3,888	<b>Total Revenue</b>	3,888
<b><u>Expenditures</u></b>		<b><u>Expenditures</u></b>	
Administration	353	Administration	353
Insurance	0	Insurance	0
Financial Audit	0	Financial Audit	0
Leveraging	0	Leveraging	0
T&TA	0	T&TA	0
Program Operations	3,535	Program Operations	3,535
<b>Total Expenditures</b>	3,888	<b>Total Expenditures</b>	3,888
<b>Ending Fund Balance</b>	0	<b>Ending Fund Balance</b>	0
		<b>Ending Cash on Hand</b>	0
		<b>Ending Inventory</b>	0

**MISSOURI VALLEY COMMUNITY ACTION AGENCY**

Marshall, Missouri

HEAD START PROGRAM

GRANT NO. 07CH0118-04

For the Program Year Ended August 31, 2022

Schedule of Revenue and Expenses Compared with Budget

	BUDGET	ACTUAL	VARIANCE - FAVORABLE (UNFAVORABLE)
<u>REVENUE</u>			
Grant Revenue - Head Start	\$ 4,990,391	\$ 4,990,391	\$ -
Grantee's In-Kind Contributions	1,133,958	1,133,958	-
TOTAL REVENUE	6,124,349	6,124,349	-
<u>EXPENSES</u>			
Direct Costs			
Personnel	2,576,444	2,564,428	12,016
Fringe Benefits	715,183	619,965	95,218
Travel	18,705	16,699	2,006
Equipment	163,735	163,735	-
Supplies	150,371	142,647	7,724
Contractual	319,925	317,984	1,941
Facilities/Construction	-	-	-
Other	641,157	773,252	(132,095)
Indirect Costs	404,871	391,680	13,191
Total Federal Expenses	4,990,391	4,990,391	-
Grantee's In-Kind Expenses			
Personnel and Supplies	1,133,958	1,133,958	-
TOTAL EXPENSES	6,124,349	6,124,349	-
REVENUE OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -

**MISSOURI VALLEY COMMUNITY ACTION AGENCY**

Marshall, Missouri

HEAD START PROGRAM

GRANT NO. 07HP000328-02

For the Program Year Ended August 31, 2022

Schedule of Revenue and Expenses Compared with Budget

	BUDGET	ACTUAL	VARIANCE - FAVORABLE (UNFAVORABLE)
<u>REVENUE</u>			
Grant Revenue - Head Start	\$ 711,537	\$ 711,537	\$ -
Grantee's In-Kind Contributions	117,884	117,884	-
TOTAL REVENUE	829,421	829,421	-
<u>EXPENSES</u>			
Direct Costs			
Personnel	274,136	285,431	(11,295)
Fringe Benefits	77,272	63,772	13,500
Travel	5,271	6,288	(1,017)
Equipment	-	-	-
Supplies	26,684	15,091	11,593
Contractual	198,230	186,572	11,658
Facilities/Construction	-	-	-
Other	86,720	111,430	(24,710)
Indirect Costs	43,224	42,952	272
Total Federal Expenses	711,537	711,537	-
Grantee's In-Kind Expenses			
Personnel and Supplies	117,884	117,884	-
TOTAL EXPENSES	829,421	829,421	-
REVENUE OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -

**MISSOURI VALLEY COMMUNITY ACTION AGENCY**

Marshall, Missouri

Schedule of Expenditures of Federal Awards

For the Year Ended August 31, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Year Ended	Pass-Through Entity Identifying Number	CFDA #	Provided to Subrecipients	Federal Expenditures
<b><u>U.S. Department of Health and Human Services</u></b>					
Direct Programs:					
Head Start Cluster					
Head Start	8/31/2022	N/A	93.600	\$ -	\$ 4,738,592.00
Head Start - Training	8/31/2022	N/A	93.600	-	43,969.00
Early Head Start	8/31/2022	N/A	93.600	-	203,882.00
Early Head Start - Training	8/31/2022	N/A	93.600	-	3,948.00
Early Head Start - Expansion	8/31/2022	N/A	93.600	-	696,624.00
Early Head Start - Expansion Training	8/31/2022	N/A	93.600	-	14,913.00
COVID-19 Early Head Start - CRRSA	3/31/2023	N/A	93.600	-	140,102.63
COVID-19 Early Head Start - ARP	3/31/2023	N/A	93.600	-	221,709.40
			TOTAL 93.600	-	6,063,740.03
Passed Through:					
Missouri Community Action Network					
SkillUp Initiative	5/31/2022	CS200821001	93.558	-	53,397.06
SkillUp Initiative	9/30/2023	SKILLUPFY23-MVCAA	93.558	-	6,117.73
			TOTAL 93.558	-	59,514.79
State of Missouri Department of Social Services - Family Support Division					
Low-Income Home Energy Assistance Program (ECIP)	10/30/2021	ER11020012	93.568	-	148,808.95
Low-Income Home Energy Assistance Program (ECIP)	10/31/2022	ER11021012	93.568	-	1,464,693.90
Low-Income Household Water Assistance Program (LIHWAP)	10/30/2022	ER11022W012	93.568	-	32,628.13
Low-Income Weatherization Assistance Program (LIHEAP)	9/30/2021	G-21-LIHEAP-21-13	93.568	-	3,038.64
Low-Income Weatherization Assistance Program (LIHEAP)	9/30/2022	G-22-LIHEAP-22-13	93.568	-	275,116.96
COVID-19 Low-Income Weatherization Assistance Program (LIHEAP)	9/30/2022	G-22-LIHEAP-ARPA-13	93.568	-	20,843.32
			TOTAL 93.568	-	1,945,129.90
Community Services Block Grant	9/30/2022	PG282000011	93.569	-	321,849.90
Community Services Block Grant	9/30/2023	PG282100011	93.569	-	35,428.92
COVID-19 Community Services Block Grant - CARES	9/30/2022	PG282000061	93.569	-	530,316.31
			TOTAL 93.569	-	887,595.13
Total U.S. Department of Health and Human Services					8,955,979.85
<b><u>U.S. Department of Energy</u></b>					
Passed-through:					
State of Missouri Department of Natural Resources					
Weatherization Assistance for Low-Income Individuals	6/30/2022	G-21-EE0007930-5-13	81.042	-	246,415.57
Weatherization Assistance for Low-Income Individuals	6/30/2023	G-21-EE0009912-13	81.042	-	16,099.73
			TOTAL 81.042	-	262,515.30
Total U.S. Department of Energy					262,515.30

**MISSOURI VALLEY COMMUNITY ACTION AGENCY**

Marshall, Missouri

Schedule of Expenditures of Federal Awards

For the Year Ended August 31, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Year Ended	Pass-Through Entity Identifying Number	CFDA #	Provided to Subrecipients	Federal Expenditures
<b><u>U.S. Department of Housing and Urban Development</u></b>					
Passed-through:					
Missouri Housing Development Commission					
Home Investment Partnership Program - CHDO Operating	2/20/2023	Not assigned	14.239	\$ -	\$ -
CHDO Forgivable Loan Program - Outstanding Loan Balances	8/31/2022	Various	14.239	-	2,305,000.00
			TOTAL 14.239	-	2,305,000.00
Passed-through:					
Lafayette County Public Housing Authority					
Housing Voucher Cluster					
Section 8 Housing Choice Vouchers - CARES	12/31/2021	MO204	14.871	-	-
Section 8 Housing Choice Vouchers	12/31/2021	MO204	14.871	-	433,014.00
Section 8 Housing Choice Vouchers	12/31/2022	MO204	14.871	-	892,595.00
			TOTAL 14.871	-	1,325,609.00
Total U.S. Department of Housing and Urban Development				-	3,630,609.00
<b><u>U.S. Department of Agriculture</u></b>					
Passed-through:					
Missouri Community Action Network					
SNAP Cluster					
SkillUp Initiative - FNS	9/30/2023	SKILLUPFY23-MVCAAA	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	-	269,665.04
COVID-19 Child and Adult Care Food Program	9/30/2021	ERS46110061	10.558	-	39,067.18
			TOTAL 10.558	-	308,732.22
Total U.S. Department of Agriculture				-	318,237.22
Total Expenditures of Federal Awards				\$ -	\$ 13,167,341.37

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 09/01/2021 of CHDO forgivable loans because the Federal Government imposes continuing compliance requirements.

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

**INDEPENDENT AUDITORS' 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 statements of financial position as of August 31, 2022 and 2021, and the related 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 4, 2023.

**Report on 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.

**Report on 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 consolidated 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

January 4, 2023  
Chanute, Kansas

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

**INDEPENDENT AUDITORS' 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**

**Opinion on Each Major Federal Program**

We have audited Missouri Valley Community Action Agency's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Missouri Valley Community Action Agency's major federal programs for the year ended August 31, 2022. 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.

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, 2022.

**Basis for Opinion on Each Major Federal Program**

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

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

**Responsibilities of Management for Compliance**

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



### **Auditor's Responsibilities for the Audit of Compliance**

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

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

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

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

### **Report on Internal Control over Compliance**

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

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

**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

January 4, 2023  
Chanute, Kansas

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

Schedule of Findings and Questioned Costs  
For the Year Ended August 31, 2022

**I. SUMMARY OF AUDITORS' RESULTS**

**Consolidated financial statements:**

The auditors' 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 deficiencies identified?	_____	Yes	_____ <u>X</u> _____	None Reported
Noncompliance or other matters required to be reported under <i>Government Auditing Standards</i> ?	_____	Yes	_____ <u>X</u> _____	No

**Federal Awards:**

Internal control over major programs:

Material weakness(es) identified?	_____	Yes	_____ <u>X</u> _____	No
Significant deficiencies identified?	_____	Yes	_____ <u>X</u> _____	None Reported

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

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

**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES**

Low-Income Home Energy Assistance Program CFDA 93.568

**U.S. DEPARTMENT OF ENERGY**

Weatherization Assistance for Low-Income Individuals CFDA 81.042

**U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT**

Housing Voucher Cluster  
Section 8 Housing Choice Vouchers CFDA 14.871

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, 2022

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None