

**COMMUNITY SERVICES, INC. OF
NORTHWEST MISSOURI**

Maryville, Missouri

Independent Auditors' Report
and Consolidated Financial Statements
with Supplementary Information

For the Years Ended
December 31, 2021 and 2020

COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI
Maryville, Missouri

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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Board of Directors
Community Services, Inc. of Northwest Missouri
Maryville, Missouri

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Community Services, Inc. of Northwest Missouri (a nonprofit organization), which comprise the consolidated statements of financial position as of December 31, 2021 and 2020, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Community Services, Inc. of Northwest Missouri as of December 31, 2021 and 2020, 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 audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Community Services, Inc. of Northwest Missouri 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 opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Community Services, Inc. of Northwest Missouri'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 Community Services, Inc. of Northwest Missouri'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 19 to 25) and the HUD financial data schedule (presented on pages 35 to 39) 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 26 to 34) 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 May 18, 2022, on our consideration of Community Services, Inc. of Northwest Missouri'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 Community Services, Inc. of Northwest Missouri'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 Community Services, Inc. of Northwest Missouri's internal control over financial reporting and compliance.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

May 18, 2022
Chanute, Kansas

COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI

Maryville, Missouri

Consolidated Statements of Financial Position

December 31, 2021 and 2020

	2021	2020
<u>ASSETS</u>		
Current Assets		
Cash and Cash Equivalents	\$ 304,411.11	\$ 654,566.99
Accounts Receivable, Net	357,988.06	509,377.26
Promises to Give - Current	100,000.00	100,000.00
Prepaid Expenses	74,586.21	77,317.68
Inventories	78,084.36	39,683.78
Total Current Assets	<u>915,069.74</u>	<u>1,380,945.71</u>
Capital Assets		
Buildings and Land	74,500.00	-
Equipment	191,091.68	156,233.24
Leasehold Improvements	132,028.02	94,637.02
Vehicles	680,583.32	803,252.32
Less: Accumulated Depreciation	<u>(787,812.03)</u>	<u>(847,606.81)</u>
Capital Assets, Net	<u>290,390.99</u>	<u>206,515.77</u>
Promises to Give - Long-Term Portion	<u>341,709.30</u>	<u>427,255.40</u>
TOTAL ASSETS	<u>\$ 1,547,170.03</u>	<u>\$ 2,014,716.88</u>
<u>LIABILITIES</u>		
Current Liabilities		
Accounts Payable	\$ 113,718.62	\$ 111,007.63
Accrued Payroll	26,764.13	130,028.78
Accrued Annual Leave	73,949.77	74,100.47
Accrued Payroll Withholdings	13,688.24	20,123.47
Refundable Grant Advances	86,065.67	320,758.99
Total Current Liabilities	<u>314,186.43</u>	<u>656,019.34</u>
TOTAL LIABILITIES	<u>314,186.43</u>	<u>656,019.34</u>
<u>NET ASSETS</u>		
Without Donor Restrictions	435,508.93	453,781.06
With Donor Restrictions	<u>797,474.67</u>	<u>904,916.48</u>
TOTAL NET ASSETS	<u>1,232,983.60</u>	<u>1,358,697.54</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,547,170.03</u>	<u>\$ 2,014,716.88</u>

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

COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI

Maryville, Missouri

Consolidated Statements of Activities

For the Years Ended December 31, 2021 and 2020

CHANGES IN NET ASSETS	2021	2020
Changes in Net Assets without Donor Restrictions:		
Support and Revenues		
Contributions	\$ 3,934,013.03	\$ 3,460,123.82
Interest Income	574.93	731.25
Other Revenues	4,814.56	7,526.99
Gain (Loss) on Sale of Assets	800.00	200.00
Total Support and Revenues without Donor Restrictions	<u>3,940,202.52</u>	<u>3,468,582.06</u>
Expenses		
Program Services		
Early Childhood Development	2,020,491.34	1,844,538.15
Energy Assistance	550,155.26	571,426.90
Weatherization Services	938,813.30	771,158.15
Community Services	486,863.51	260,236.99
Housing Services	364,966.17	320,835.05
Supporting Activities		
General and Administration	232,351.86	203,941.03
Fundraising	14,157.09	11,937.05
Total Expenses	<u>4,607,798.53</u>	<u>3,984,073.32</u>
Net Assets Released From Restrictions		
Through Satisfaction of Use Restrictions	<u>649,323.88</u>	<u>502,043.92</u>
Increase (Decrease) in Net Assets without Donor Restrictions	<u>(18,272.13)</u>	<u>(13,447.34)</u>
Changes in Net Assets with Donor Restrictions		
Support:		
Contributions	534,594.95	489,839.18
Interest Income	40.12	-
Other Revenues	7,247.00	2,326.00
Net Assets Released From Restrictions		
Through Satisfaction of Use Restrictions	<u>(649,323.88)</u>	<u>(502,043.92)</u>
Net Increase (Decrease) in Net Assets with Donor Restrictions	<u>(107,441.81)</u>	<u>(9,878.74)</u>
INCREASE (DECREASE) IN NET ASSETS	<u>(125,713.94)</u>	<u>(23,326.08)</u>
NET ASSETS, BEGINNING OF THE YEAR	<u>1,358,697.54</u>	<u>1,382,023.62</u>
NET ASSETS, END OF THE YEAR	<u>\$ 1,232,983.60</u>	<u>\$ 1,358,697.54</u>

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

COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI

Maryville, Missouri

Consolidated Statement of Functional Expenses

For the Year Ended December 31, 2021

	Program Services					Total Program Services
	Early Childhood Development	Emergency Assistance	Weatherization Services	Community Services	Housing Services	
Salaries and Wages	\$ 992,133.48	\$ 21,313.77	\$ 338,217.07	\$ 156,619.49	\$ 21,367.60	\$ 1,529,651.41
Fringe Benefits	476,357.81	4,055.29	141,779.27	65,002.23	10,246.38	697,440.98
Bad Debts	-	-	-	-	-	-
Contractual Services	45,269.67	-	5,438.50	2,777.87	1,578.24	55,064.28
Travel	33,803.32	-	29,807.89	2,687.41	1,557.69	67,856.31
Occupancy	155,396.24	1,230.00	9,337.64	33,317.26	7,336.61	206,617.75
Payments on Behalf of Clients	144,673.56	519,762.95	369,544.92	197,667.32	311,416.00	1,543,064.75
Supplies	32,841.25	3,283.08	24,966.21	12,285.19	9,724.57	83,100.30
Training	31,069.07	-	3,501.30	2,310.18	-	36,880.55
Miscellaneous Expense	53,767.25	510.17	10,121.47	14,196.56	1,739.08	80,334.53
Depreciation	55,179.69	-	6,099.03	-	-	61,278.72
Totals Expenses	\$ 2,020,491.34	\$ 550,155.26	\$ 938,813.30	\$ 486,863.51	\$ 364,966.17	\$ 4,361,289.58
	Supporting Activities			Total Organization		
	General and Administration	Fundraising	Services			
Salaries and Wages	\$ 126,011.93	\$ 7,677.85	\$ 1,663,341.19			
Fringe Benefits	19,452.45	1,185.23	718,078.66			
Bad Debts	-	-	-			
Contractual Services	18,594.00	1,132.92	74,791.20			
Travel	35.06	2.14	67,893.51			
Occupancy	31,244.98	1,903.74	239,766.47			
Payments on Behalf of Clients	-	-	1,543,064.75			
Supplies	17,893.74	1,090.26	102,084.30			
Training	1,326.20	80.80	38,287.55			
Miscellaneous Expense	16,289.63	992.52	97,616.68			
Depreciation	1,503.87	91.63	62,874.22			
Totals Expenses	\$ 232,351.86	\$ 14,157.09	\$ 4,607,798.53			

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

COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI

Maryville, Missouri

Consolidated Statement of Functional Expenses

For the Year Ended December 31, 2020

	Program Services					Total Program Services
	Early Childhood Development	Emergency Assistance	Weatherization Services	Community Services	Housing Services	
	Salaries and Wages	\$ 914,231.93	\$ 26,103.59	\$ 273,901.48	\$ 129,781.51	
Fringe Benefits	395,462.44	8,326.73	102,445.56	49,870.15	8,005.73	564,110.61
Bad Debts	-	-	6,657.99	-	290.00	6,947.99
Contractual Services	37,370.61	-	4,702.68	2,337.29	1,626.32	46,036.90
Travel	33,113.72	-	25,009.14	4,906.19	1,689.81	64,718.86
Occupancy	147,166.99	410.00	8,714.98	32,648.29	6,847.44	195,787.70
Payments on Behalf of Clients	73,559.84	535,691.79	308,344.40	10,569.75	271,508.00	1,199,673.78
Supplies	45,810.74	534.64	14,960.24	13,606.86	8,381.29	83,293.77
Training	43,851.45	-	892.00	2,922.84	979.00	48,645.29
Miscellaneous Expense	93,333.41	360.15	18,950.18	13,594.11	2,697.18	128,935.03
Depreciation	60,637.02	-	6,579.50	-	-	67,216.52
Totals Expenses	\$ 1,844,538.15	\$ 571,426.90	\$ 771,158.15	\$ 260,236.99	\$ 320,835.05	\$ 3,768,195.24
	Supporting Activities			Total Organization		
	General and Administration	Fundraising	Services			
Salaries and Wages	\$ 129,182.59	\$ 6,866.10	\$ 1,498,877.48			
Fringe Benefits	39,129.09	2,079.72	605,319.42			
Bad Debts	-	-	6,947.99			
Contractual Services	20,702.42	1,100.34	67,839.66			
Travel	-	-	64,718.86			
Occupancy	(8,746.24)	632.66	187,674.12			
Payments on Behalf of Clients	-	-	1,199,673.78			
Supplies	2,932.86	155.88	86,382.51			
Training	987.61	52.49	49,685.39			
Miscellaneous Expense	19,752.70	1,049.86	149,737.59			
Depreciation	-	-	67,216.52			
Totals Expenses	\$ 203,941.03	\$ 11,937.05	\$ 3,984,073.32			

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

COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI

Maryville, Missouri

Consolidated Statements of Cash Flows

For the Years Ended December 31, 2021 and 2020

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ (125,713.94)	\$ (23,326.08)
Adjustments to Reconcile Change in Net Assets to Net Cash Used in Operating Activities		
Depreciation Expense	62,874.22	67,216.52
Gain (Loss) on Sale of Assets	(800.00)	(200.00)
Donated Capital Assets	(32,500.00)	-
(Increase) Decrease in Grant and Contracts Receivable	151,389.20	(243,654.41)
(Increase) Decrease in Promises to Give	85,546.10	89,374.03
(Increase) Decrease in Prepaid Expense	2,731.47	(32,417.86)
(Increase) Decrease in Inventory	(38,400.58)	(2,937.91)
Increase (Decrease) in Accounts Payable	2,710.99	(51,954.41)
Increase (Decrease) in Accrued Payroll	(103,264.65)	40,824.57
Increase (Decrease) in Accrued Annual Leave	(150.70)	11,001.57
Increase (Decrease) in Accrued Payroll Withholdings	(6,435.23)	83.35
Increase (Decrease) in Refundable Grant Advances	(234,693.32)	110,185.14
	<u>(236,706.44)</u>	<u>(35,805.49)</u>
Net Cash Provided by (Used in) Operating Activities		
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from the Sale of Capital Assets	800.00	200.00
Payments for Capital Assets	(114,249.44)	(33,045.16)
	<u>(113,449.44)</u>	<u>(32,845.16)</u>
Net cash provided by (used in) investing activities		
Net Increase (Decrease) in Cash and Cash Equivalents	(350,155.88)	(68,650.65)
Cash, Beginning of the Year	654,566.99	723,217.64
	<u>654,566.99</u>	<u>723,217.64</u>
Cash, End of the Year	\$ 304,411.11	\$ 654,566.99
	<u>\$ 304,411.11</u>	<u>\$ 654,566.99</u>
Supplemental Information:		
Non-Cash Donation of Capital Assets	\$ 32,500.00	\$ -

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

COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI
Maryville, Missouri

Notes to the Consolidated Financial Statements
December 31, 2021 and 2020

1. NATURE OF ACTIVITIES

Community Services, Incorporated of Northwest Missouri (the "Organization") is a Missouri Not-For Profit Corporation, and was organized April 21, 1965, as Northwest Missouri Economic Opportunity Corporation. The Organization was a coalition of county groups who consolidated to function as a Community Action Agency designated through the Economic Opportunity Act of 1964. Purposes stated in the original charter documents include:

1. Coordination of available services and agencies.
2. Mobilization of resources.
3. Involve existing systems and institutions in a concerted attack on poverty.
4. Develop a comprehensive plan of broadly based and closely coordinated programs which would eventually embrace components in all of the major service systems.

Community Services, Inc. of Northwest Missouri is a community-based organization, governed by a local Board of Directors. The Board is composed of one-third elected public officials, one-third private sector representatives, and one-third elected representatives of the low income. This Board structure brings together the three sectors of the community affected by and in a position to deal with the problems of poverty. In addition, it assures accountability of the Organization's programs and staff to the local community.

The consolidated financial statements include the accounts of Community Services, Inc. of Northwest Missouri and an affiliated organization, Nodaway County Housing Authority (PHA). The Nodaway County Housing Authority was established under Missouri laws by Nodaway County, however, Community Services, Inc. of Northwest Missouri is the managing agent with complete economic and financial interest in the PHA. PHA 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, and can be requested from the Organization's Chief Financial Officer. 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 functions :

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

Emergency Services - Provides emergency assistance such as paying utility bills for low-income clients.

Weatherization Services - Provides energy efficiency improvements to low-income occupied housing.

Housing Services - Provides subsidize rent and utilities of low-income persons in safe, decent, sanitary housing.

Community Services - Provides community projects and various services to low-income individuals.

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, Community Services, Inc.'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 Community Services, Inc. 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.

Basis of Accounting

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

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 the collectability of outstanding grant receivables and other receivables at the end of the year.

Inventories

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets

It is the Organization's policy to capitalize costs 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. The Organization has \$210,296.50, net book value, of property in which the funding sources have a reversionary interest. Capital assets purchased or donated are accounted for in the corporate account and are depreciated based on estimated useful lives using the straight-line method as follows:

Equipment	3-7 Years
Vehicles	5 Years
Leasehold Improvements	15 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.

A portion of our revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/ or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when we have incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position.

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 Agency 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.

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).

3. CONCENTRATION OF CREDIT RISK

At December 31, 2021, the carrying amount of the Organization's deposits was \$304,236.11. The bank balance was held at one bank resulting in a concentration of credit risk. The bank balance was \$401,007.02. Of the bank balance, \$250,000.00 was covered by FDIC insurance and \$151,007.02 was secured with a repurchase agreement.

At December 31, 2020, the carrying amount of the Organization's deposits was \$654,391.99. The bank balance was held at one bank resulting in a concentration of credit risk. The bank balance was \$739,164.73. Of the bank balance, \$250,000.00 was covered by FDIC insurance and \$489,164.73 was secured with a repurchase agreement.

4. PROMISES TO GIVE

Receivable at December 31, 2021 and 2020, consist of the following:

	2021	2020
Contributions Due within one year	\$ 100,000.00	\$ 100,000.00
Contributions Due one to five years	500,000.00	500,000.00
Thereafter	<u>0.00</u>	<u>100,000.00</u>
Total Promises to Give	600,000.00	700,000.00
Less Present Value Discount	<u>(158,290.70)</u>	<u>(172,744.60)</u>
Total Promises to Give	<u>\$ 441,709.30</u>	<u>\$ 527,255.40</u>

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

5. RECEIVABLES, NET

Receivables at December 31, 2021 and 2020, consist of amounts due under the following programs, net of allowances for uncollectible amounts:

	2021	2020
Federal Head Start	\$ 37,445.00	\$ 298,756.61
Federal Head Start – COVID19	3,264.60	0.00
Weatherization/LIHEAP	36,036.13	67,439.74
Weatherization/LIHEAP CARES	0.00	24,487.05
Section 8 Fraud Recovery	4,757.00	795.00
Section 8 – HUD Held Reserves	11,859.17	1,480.17
CACFP Program	6,722.89	5,759.43
CSBG	30,251.28	34,356.84
CSBG – CARES	45,184.18	10,121.50
Weatherization/Empire Gas	7,361.00	209.07
Weatherization – KCP&L	9,922.75	8,189.68
MHDC HERO	63,604.43	3.95
Home Sealers	62,125.00	5,305.52
Weatherization/DED	<u>39,454.63</u>	<u>54,472.70</u>
Total Receivables, Net	<u>\$ 357,988.06</u>	<u>\$ 509,377.26</u>

All accounts receivable at December 31, 2021 and 2020, are considered collectible, therefore, the allowance for uncollectibility is zero.

6. INVENTORIES

Inventories consisted of the following at December 31, 2021 and 2020:

	2021	2020
Weatherization Materials & Supplies	\$ 62,932.48	\$ 32,555.63
Office Supplies	2,319.38	4,202.15
Work in Progress - Labor	<u>12,832.50</u>	<u>2,926.00</u>
Total Inventories	<u>\$ 78,084.36</u>	<u>\$ 39,683.78</u>

7. CAPITAL ASSETS, NET

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

	Balance 12/31/2020	Additions	Retirements	Balance 12/31/2021
Capital Assets				
Land	\$ -	\$ 7,450.00	\$ -	\$ 7,450.00
Building	-	67,050.00	-	67,050.00
Equipment	156,233.24	34,858.44	-	191,091.68
Leasehold Improvements	94,637.02	37,391.00	-	132,028.02
Vehicles	803,252.32	-	(122,669.00)	680,583.32
Total Capital Assets	<u>1,054,122.58</u>	<u>146,749.44</u>	<u>(122,669.00)</u>	<u>1,078,203.02</u>
Accumulated Depreciation				
Building	-	(888.75)	-	(888.75)
Equipment	(132,066.28)	(7,218.08)	-	(139,284.36)
Leasehold Improvements	(17,820.41)	(6,408.79)	-	(24,229.20)
Vehicles	(697,720.12)	(48,358.60)	122,669.00	(623,409.72)
Total Accumulated Depreciation	<u>(847,606.81)</u>	<u>(62,874.22)</u>	<u>122,669.00</u>	<u>(787,812.03)</u>
Total Capital Assets, Net	<u>\$ 206,515.77</u>	<u>\$ 83,875.22</u>	<u>\$ -</u>	<u>\$ 290,390.99</u>

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

	Balance 12/31/2019	Additions	Retirements	Balance 12/31/2020
Capital Assets				
Equipment	\$ 141,635.08	\$ 14,598.16	\$ -	\$ 156,233.24
Leasehold Improvements	76,190.02	18,447.00	-	94,637.02
Vehicles	812,247.32	-	(8,995.00)	803,252.32
Total Capital Assets	<u>1,030,072.42</u>	<u>33,045.16</u>	<u>(8,995.00)</u>	<u>1,054,122.58</u>
Accumulated Depreciation				
Equipment	(128,990.60)	(3,075.68)	-	(132,066.28)
Leasehold Improvements	(12,741.07)	(5,079.34)	-	(17,820.41)
Vehicles	(647,653.62)	(59,061.50)	8,995.00	(697,720.12)
Total Accumulated Depreciation	<u>(789,385.29)</u>	<u>(67,216.52)</u>	<u>8,995.00</u>	<u>(847,606.81)</u>
Total Capital Assets, Net	<u>\$ 240,687.13</u>	<u>\$ (34,171.36)</u>	<u>\$ -</u>	<u>\$ 206,515.77</u>

8. REFUNDABLE GRANT ADVANCES

Refundable grant advances at December 31, 2021 and 2020, consist of conditional contributed grant funds received in excess of expenditures in the following program:

	2021	2020
ECIP/LIHEAP	\$ 86,018.07	\$ 318,165.55
Head Start – ARPA	47.60	0.00
HUD – CARES	0.00	2,593.24
Ameren Electric	<u>0.00</u>	<u>.20</u>
Total Refundable Advances	<u>\$ 86,065.67</u>	<u>\$ 320,758.99</u>

9. COMPENSATED ABSENCES

Annual Leave

All regular, full-time and part-time employees are eligible for annual leave benefits based upon the employee's anniversary date. Annual leave time is accrued or earned based upon the employee's length of service and on the time actually worked. All accrued leave in excess of 20 days (160hrs) will be reduced on January 1 of each year. Head Start employees must use annual leave within the school year on days regularly scheduled for work before going on layoff status. Regular full-time employees who have worked for the Organization less than five years earn annual leave at the rate of one day per month of employment.

Those employees who have been employed more than five years by the Organization earn annual leave at a rate of one and one-quarter days per month. Regular part-time employees earn annual leave according to the fraction of the full-time rate they work.

Sick Leave

All regular, full-time and part-time employees earn paid sick leave annually. Regular full-time employees who have worked for the Organization for less than five years earn sick leave at the rate of one day per month of employment. Those employees who have been employed more than five years by the Organization earn sick leave at a rate of one and one-quarter days per month. Regular part-time employees earn sick leave according to the fraction of the full-time rate they work. Employees may accumulate up to a maximum of 45 days (360 hours). Unused time earned for sick leave is lost if the employee is terminated for any reason.

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

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

In accordance with the above criteria, the Organization has accrued a liability for annual leave which has been earned, but not taken, by Organization employees. The Organization has not accrued a liability for sick leave earned, but not taken, by Organization employees, in accordance with guidance provided by FASB ASE 710-10-50, as the amounts cannot be reasonably estimated at this time.

10. EMPLOYEE BENEFIT PLANS

The Organization has a 408(p) SIMPLE PLAN available for its employees. Under the plan an employee may defer a portion of their salary in accordance with the salary reduction agreement entered into with the employer. For 2021 and 2020, the Organization made contributions of 100% of employee contributions up to 3% of compensation. Total contributions made by the Organization into the plan on behalf of the employees for the year ended December 31, 2021 and 2020 was \$22,672.90 and \$19,833.87, respectively.

11. OPERATING LEASES

As of December 31, 2021 and 2020, the Organization has entered into a number of operating leases for various office equipment, classroom, and office space. Total payments for the year ended December 31, 2021 and 2020, were \$168,231.08 and \$159,143.58, respectively. Under the current lease agreements, the future minimum lease rentals are as follows:

2022	\$	56,851.24
2023		38,100.00
2024		23,817.51
2025		12,097.86
2026		1,299.97

In addition, the Organization has subleased building space leased above. Total rental income for the year ended December 31, 2021 and 2020 was \$3,000.00 and \$9,000.00, respectively. Under the current sublease agreement, the lease is considered month to month and therefore there is no future minimum lease income.

12. LIQUIDITY

At December 31, 2021, all net assets with donor restrictions are available for payment of qualifying expenses within the respective funds. The Organization's respective funds are available as such expenses are incurred, except for promises to give which are available when the receivable is collected, which is expected within the next year, and the expense is incurred. Likewise, as of December 31, 2021, all net assets without donor restrictions are available to meet cash needs for general expenses of the Organization within one year. In addition to the financial assets available to meet general expenditures over the next 12 months, The Organization operates with a balanced budget and anticipates collecting revenue to cover general expenditures through a multitude of sources including grants.

	2021	2020
Cash and Cash Equivalents	\$ 304,411.11	\$ 654,566.99
Accounts Receivable, Net	357,988.06	509,377.26
Less: Cash Received with Donor Restrictions	(355,765.37)	(377,661.08)
Less: Refundable Grant Advances	<u>(86,065.67)</u>	<u>(320,758.99)</u>
Total Liquidity to Meet Current Obligations	<u>\$ 220,568.13</u>	<u>\$ 465,524.18</u>

13. NET ASSETS

Net assets without donor restrictions

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

Net assets with donor restrictions

Donation balances received & restricted to use within the following program:

	2021	2020
Veteran Emergency Fund	\$ 2,369.76	\$ 769.34
Transient Fund	74.78	294.51
Rickard Trust Funds	30,491.65	29,493.65
Ministry Center Utilities	22,567.70	10,788.54
Evergy	121,473.51	116,052.14
Evergy – Promise to Give	441,709.30	527,255.40
Gentry County Emergency Fund	1,799.08	1,112.92
Nodaway County Emergency Fund	12,193.87	14,520.62
Atchison County Emergency Fund	6,200.90	988.76
Atchison-Holt Utility	8,347.25	8,547.25
Holt County Emergency Fund	13,957.25	22,687.86
Worth County Emergency Fund	6,164.88	8,168.15
Missouri Gas Energy Donations	55,284.75	100,710.94
KCPL Donations	11,240.14	17,833.46
MACA Local Donations	988.76	977.23
United Way – ECIP	0.00	517.53
Ten Squared Women’s Club	0.00	3,320.80
HUD – Housing grant payments restricted for future HAP payments under the HUD Program	62,611.09	40,877.38
Total Net Assets with Donor Restrictions	\$ 797,474.67	\$ 904,916.48

14. 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. Presently, the Head Start program is the only program requiring and receiving in-kind match. In-kind revenues and in-kind expenses that are allowable under generally accepted accounting principles (GAAP) have been recognized in the Head Start programs.

	2021	2020
Volunteers - Parent	\$ 323,528.02	\$ 239,968.68
Volunteers – Professional	10,555.24	8,725.91
Mileage	6,580.80	8,597.26
Materials	28,685.07	22,943.49
Space	32,500.00	0.00
Other	575.00	0.00
Program In-Kind	402,424.13	280,235.34
Non-GAAP	(323,528.02)	(239,968.68)
Total GAAP In-Kind	\$ 78,896.11	\$ 40,266.66

15. 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.

16. SUBSEQUENT EVENTS

The Organization evaluated events and transactions occurring subsequent to December 31, 2021, through May 18, 2022 the date the financial statements were available to be issued. During this period, there were no subsequent events requiring recognition in the financial statements. Additionally, there were no nonrecognized subsequent events requiring disclosure.

SUPPLEMENTARY INFORMATION

COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI

Maryville, Missouri

Combining Schedule of Activities

For the Year Ended December 31, 2021

	Head Start	Head Start COVID-19	Head Start American Rescue Plan	CACFP	Atchison-Holt UT	ECIP	ECIP
Program #:	010	015	013	030	064	011	011
Grant Year End:	12/31/2021	12/31/2021	12/31/2021	12/31/2021	12/31/2021	10/31/2021	9/30/2022
CFDA #:	93.600	93.600	93.600	10.558	N/A	93.568	93.568
	Early Childhood	Early Childhood	Early Childhood	Early Childhood	Emergency	Emergency	Emergency
Revenues and Gains							
Contributions							
Grant Revenue - Federal	\$ 1,953,517.00	\$ 36,738.90	\$ 5,090.60	\$ 96,277.64	\$ -	\$ 296,889.53	\$ 17,575.95
Grant Revenue - Other	-	-	-	-	-	-	-
Local - Non Cash	311,084.00	-	-	-	-	-	-
Local	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Other Income	320.00	-	-	-	-	-	-
Gain (Loss) on Sale of Asset	800.00	-	-	-	-	-	-
Indirect Cost Recovery	-	-	-	-	-	-	-
Total Revenues and Gains	2,265,721.00	36,738.90	5,090.60	96,277.64	-	296,889.53	17,575.95
Expenses							
Salaries	849,899.48	24,650.88	3,337.90	103,689.98	-	21,313.77	-
Salaries Non-Cash	275,243.13	-	-	-	-	-	-
Fringe Benefits	396,337.41	3,446.67	1,292.68	75,281.05	-	4,055.29	-
Bad Debts	-	-	-	-	-	-	-
Contractual Services	45,269.67	-	-	-	-	-	-
Travel	27,138.52	84.00	-	-	-	-	-
Travel Non-Cash	6,580.80	-	-	-	-	-	-
Occupancy	154,821.24	-	-	-	-	1,230.00	-
Occupancy Non-Cash	575.00	-	-	-	-	-	-
Payments on Behalf of Clients	111,616.23	-	-	33,057.33	200.00	264,098.64	17,322.11
Supplies	62,703.33	5,766.12	-	109.72	-	2,315.12	967.96
Supplies Non-Cash	28,685.07	-	-	-	-	-	-
Training	31,069.07	-	-	-	-	-	-
Indirect Costs	164,137.96	3,512.20	578.83	23,538.58	-	3,366.87	-
Miscellaneous Expense	53,713.57	-	-	53.68	-	509.84	0.33
Depreciation	-	-	-	-	-	-	-
Transfers	57,930.52	(720.97)	(118.81)	(139,452.70)	-	-	(714.45)
Total Expenses	2,265,721.00	36,738.90	5,090.60	96,277.64	200.00	296,889.53	17,575.95
Excess Revenues and Gains Over (Under) Expenses							
	-	-	-	-	(200.00)	-	-
Beginning Net Assets	-	-	-	-	8,547.25	-	-
Ending Net Assets	\$ -	\$ -	\$ -	\$ -	\$ 8,347.25	\$ -	\$ -

COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI

Maryville, Missouri

Combining Schedule of Activities

For the Year Ended December 31, 2021

	ECIP - United Way	Veteran Emergency	TFAP	Transient Fund	Rickard Trust	MHDC Disaster	Ministry Center
Program #:	012	Fund 014	016	018	019	Relief 022	Utility 063
Grant Year End:	12/31/2021	12/31/2021	12/31/2021	12/31/2021	12/31/2021	09/31/2021	12/31/2021
CFDA #:	N/A	N/A	10.569	N/A	N/A	N/A	N/A
	Emergency	Emergency	Emergency	Emergency	Emergency	Emergency	Emergency
Revenues and Gains							
Contributions							
Grant Revenue - Federal	\$ -	\$ -	\$ 135,942.84	\$ -	\$ -	\$ -	\$ -
Grant Revenue - Other	-	-	-	-	-	-	-
Local - Non Cash	-	-	-	-	-	-	-
Local	-	1,750.00	-	-	30,000.00	-	39,250.00
Interest Income	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-
Gain (Loss) on Sale of Asset	-	-	-	-	-	-	-
Indirect Cost Recovery	-	-	-	-	-	-	-
Total Revenues and Gains	-	1,750.00	135,942.84	-	30,000.00	-	39,250.00
Expenses							
Salaries	-	-	-	-	-	-	-
Salaries Non-Cash	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-
Bad Debts	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Travel Non-Cash	-	-	-	-	-	-	-
Occupancy	-	-	-	-	-	-	-
Occupancy Non-Cash	-	-	-	-	-	-	-
Payments on Behalf of Clients	517.53	149.58	135,942.84	219.73	29,002.00	-	27,470.84
Supplies	-	-	-	-	-	-	-
Supplies Non-Cash	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Indirect Costs	-	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Total Expenses	517.53	149.58	135,942.84	219.73	29,002.00	-	27,470.84
Excess Revenues and Gains							
Over (Under) Expenses	(517.53)	1,600.42	-	(219.73)	998.00	-	11,779.16
Beginning Net Assets	517.53	769.34	-	294.51	29,493.65	-	10,788.54
Ending Net Assets	\$ -	\$ 2,369.76	\$ -	\$ 74.78	\$ 30,491.65	\$ -	\$ 22,567.70

COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI

Maryville, Missouri

Combining Schedule of Activities

For the Year Ended December 31, 2021

	Gentry Cty Emergency Fund	Nodaway Cty Emergency Fund	Atchison Cty Emergency Fund	Holt Cty Emergency Fund	Worth Cty Emergency Fund	Ten Squared Women's Club	Weatherization
Program #:	054	080	082	062	081	083	024
Grant Year End:	12/31/2021	12/31/2021	12/31/2021	12/31/2021	12/31/2021	12/31/2021	6/30/2021
CFDA #:	N/A	N/A	N/A	N/A	N/A	N/A	81.042
	Emergency	Emergency	Emergency	Emergency	Emergency	Emergency	Weatherization
Revenues and Gains							
Contributions							
Grant Revenue - Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,700.30
Grant Revenue - Other	-	-	-	-	-	-	-
Local - Non Cash	-	-	-	-	-	-	-
Local	4,250.00	14,640.00	7,690.00	3,466.55	1,910.00	600.00	-
Interest Income	-	-	-	-	-	-	-
Other Income	-	-	1,800.00	-	-	-	(715.03)
Gain (Loss) on Sale of Asset	-	-	-	-	-	-	-
Indirect Cost Recovery	-	-	-	-	-	-	-
Total Revenues and Gains	4,250.00	14,640.00	9,490.00	3,466.55	1,910.00	600.00	114,985.27
Expenses							
Salaries	-	-	-	-	-	-	43,796.06
Salaries Non-Cash	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	18,305.05
Bad Debts	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	628.39
Travel	-	-	-	-	-	-	15,374.57
Travel Non-Cash	-	-	-	-	-	-	-
Occupancy	-	-	-	-	-	-	2,039.62
Occupancy Non-Cash	-	-	-	-	-	-	-
Payments on Behalf of Clients	3,563.84	16,966.75	4,277.86	12,197.16	3,913.27	3,920.80	20,615.03
Supplies	-	-	-	-	-	-	3,699.18
Supplies Non-Cash	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Indirect Costs	-	-	-	-	-	-	8,407.24
Miscellaneous Expense	-	-	-	-	-	-	2,120.13
Depreciation	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Total Expenses	3,563.84	16,966.75	4,277.86	12,197.16	3,913.27	3,920.80	114,985.27
Excess Revenues and Gains							
Over (Under) Expenses	686.16	(2,326.75)	5,212.14	(8,730.61)	(2,003.27)	(3,320.80)	-
Beginning Net Assets	1,112.92	14,520.62	988.76	22,687.86	8,168.15	3,320.80	-
Ending Net Assets	\$ 1,799.08	\$ 12,193.87	\$ 6,200.90	\$ 13,957.25	\$ 6,164.88	\$ -	\$ -

COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI

Maryville, Missouri

Combining Schedule of Activities

For the Year Ended December 31, 2021

	Weatherization	Weatherization/ LIHEAP	Weatherization/ LIHEAP	MO Gas Energy	Weatherization/ LIHEAP Cares	Wx-KCP & L	Wx-Every
Program #:	024	221	221	626	321	029	219
Grant Year End:	06/30/2022	9/30/2021	09/30/2022	12/31/2021	12/31/2021	12/31/2021	12/31/2021
CFDA #:	81.042	93.568	93.568	N/A	93.568	N/A	N/A
	Weatherization	Weatherization	Weatherization	Weatherization	Weatherization	Weatherization	Weatherization
Revenues and Gains							
Contributions							
Grant Revenue - Federal	\$ 152,281.63	\$ 231,839.26	\$ 58,797.13	\$ -	\$ 36,032.95	\$ -	\$ -
Grant Revenue - Other	-	-	-	-	-	80,553.50	14,453.90
Local - Non Cash	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Other Income	3,363.56	-	-	-	-	-	-
Gain (Loss) on Sale of Asset	-	-	-	-	-	-	-
Indirect Cost Recovery	-	-	-	-	-	-	-
Total Revenues and Gains	155,645.19	231,839.26	58,797.13	-	36,032.95	80,553.50	14,453.90
Expenses							
Salaries	63,994.50	103,191.63	30,810.08	4,077.34	14,198.86	5,028.43	31,428.82
Salaries Non-Cash	-	-	-	-	-	-	-
Fringe Benefits	27,202.31	41,392.77	13,435.71	1,861.83	5,882.87	2,172.53	13,355.01
Bad Debts	-	-	-	-	-	-	-
Contractual Services	3,336.60	1,059.95	413.56	-	-	-	-
Travel	10,663.46	1,022.43	-	-	-	-	1,579.42
Travel Non-Cash	-	-	-	-	-	-	-
Occupancy	2,465.27	3,003.98	828.31	-	-	-	-
Occupancy Non-Cash	-	-	-	-	-	-	-
Payments on Behalf							
of Clients	28,983.91	61,793.38	13,860.26	38,897.03	12,300.39	78,703.32	21,055.54
Supplies	8,673.06	2,092.92	216.83	-	109.94	473.94	17,410.13
Supplies Non-Cash	-	-	-	-	-	-	-
Training	1,530.00	1,971.30	-	-	-	-	-
Indirect Costs	10,869.62	19,268.38	4,884.57	742.39	3,540.89	900.12	5,433.76
Miscellaneous Expense	1,883.57	2,213.40	394.43	-	-	53.26	260.50
Depreciation	-	-	-	-	-	-	-
Transfers	(3,957.11)	(5,170.88)	(6,046.62)	(152.40)	-	(184.78)	4,055.45
Total Expenses	155,645.19	231,839.26	58,797.13	45,426.19	36,032.95	87,146.82	94,578.63
Excess Revenues and Gains							
Over (Under) Expenses	-	-	-	(45,426.19)	-	(6,593.32)	(80,124.73)
Beginning Net Assets	-	-	-	100,710.94	-	17,833.46	643,307.54
Ending Net Assets	\$ -	\$ -	\$ -	\$ 55,284.75	\$ -	\$ 11,240.14	\$ 563,182.81

COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI

Maryville, Missouri

Combining Schedule of Activities

For the Year Ended December 31, 2021

	MHDC HeRO	MHDC HeRO	WX/Empire Gas	Wx-Ameren Electric Direct	Home Sealers, LLC	Missouri Building Assets	Community Services Block Grant
Program #:	224	224	218	229	225	060	061
Grant Year End:	12/31/2021	09/30/2022	12/31/2021	12/31/2021	12/31/2021	9/30/2021	9/30/2021
CFDA #:	14.239	14.239	N/A	N/A	N/A	N/A	93.569
	Weatherization	Weatherization	Weatherization	Weatherization	Weatherization	Community	Community
Revenues and Gains							
Contributions							
Grant Revenue - Federal	\$ 63,600.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 202,594.01
Grant Revenue - Other	-	-	-	9,300.00	-	-	-
Local - Non Cash	-	-	-	-	-	-	-
Local	-	-	25,937.93	-	62,597.07	-	-
Interest Income	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	500.00
Gain (Loss) on Sale of Asset	-	-	-	-	-	-	-
Indirect Cost Recovery	-	-	-	-	-	-	-
Total Revenues and Gains	63,600.48	-	25,937.93	9,300.00	62,597.07	-	203,094.01
Expenses							
Salaries	-	-	9,418.40	4,464.00	27,808.95	-	92,804.28
Salaries Non-Cash	-	-	-	-	-	-	-
Fringe Benefits	-	-	4,677.99	1,067.56	12,425.64	-	41,712.93
Bad Debts	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	1,869.06
Travel	-	-	-	-	1,168.01	-	2,172.15
Travel Non-Cash	-	-	-	-	-	-	-
Occupancy	-	-	-	-	1,000.46	-	23,170.46
Occupancy Non-Cash	-	-	-	-	-	-	-
Payments on Behalf of Clients	63,595.00	-	10,079.86	-	19,661.20	-	2,336.38
Supplies	4.36	-	-	3.00	109.30	-	8,718.63
Supplies Non-Cash	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	1,602.78
Indirect Costs	-	-	1,762.05	691.45	5,029.33	-	18,087.93
Miscellaneous Expense	1.12	-	-	-	3,195.06	-	10,619.41
Depreciation	-	-	-	-	-	-	-
Transfers	-	-	-	(141.94)	(1,032.40)	-	-
Total Expenses	63,600.48	-	25,938.30	6,084.07	69,365.55	-	203,094.01
Excess Revenues and Gains							
Over (Under) Expenses	-	-	(0.37)	3,215.93	(6,768.48)	-	-
Beginning Net Assets	-	-	0.37	-	16,333.64	11,336.09	-
Ending Net Assets	\$ -	\$ -	\$ -	\$ 3,215.93	\$ 9,565.16	\$ 11,336.09	\$ -

COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI

Maryville, Missouri

Combining Schedule of Activities

For the Year Ended December 31, 2021

	Community Services		Community Services		Agency Indirect Cost		Corporate, Non-	
	Block Grant	Block Grant - Discretionary	Block Grant - Cares	MACA Local	Agency Indirect Cost	Agency Indirect Cost	Federal	
Program #:	061	065	091	045	041	041	040/044	
Grant Year End:	9/30/2022	8/31/2021	12/31/2021	12/31/2021	12/31/2021	12/31/2021	12/31/2021	Organization Wide
CFDA #:	93.569	93.569	93.569	N/A	N/A	N/A	N/A	Sub-Totals
	Community	Community	Community	Management	Management	Management	Management	
Revenues and Gains								
Contributions								
Grant Revenue - Federal	\$ 69,994.80	\$ -	\$ 236,411.66	\$ -	\$ -	\$ -	\$ -	\$ 3,709,284.68
Grant Revenue - Other	-	-	-	-	-	-	-	104,307.40
Local - Non Cash	-	-	-	-	-	-	91,340.13	402,424.13
Local	-	-	-	-	-	-	72,249.44	264,340.99
Interest Income	-	-	-	-	-	-	574.93	574.93
Other Income	-	-	-	191.00	-	-	1,346.03	6,805.56
Gain (Loss) on Sale of Asset	-	-	-	-	-	-	-	800.00
Indirect Cost Recovery	-	-	-	-	289,191.07	-	-	289,191.07
Total Revenues and Gains	69,994.80	-	236,411.66	191.00	289,191.07	165,510.53	4,777,728.76	
Expenses								
Salaries	35,947.28	-	27,867.93	-	133,689.78	-	-	1,631,418.35
Salaries Non-Cash	-	-	-	-	-	-	58,840.13	334,083.26
Fringe Benefits	17,008.02	-	6,281.28	-	32,278.62	-	(11,640.94)	707,832.28
Bad Debts	-	-	-	-	-	-	-	-
Contractual Services	721.25	-	187.56	-	19,116.92	-	610.00	73,212.96
Travel	403.26	-	112.00	-	37.20	-	-	59,755.02
Travel Non-Cash	-	-	-	-	-	-	-	6,580.80
Occupancy	7,334.44	-	2,812.36	-	13,739.49	-	19,409.23	231,854.86
Occupancy Non-Cash	-	-	-	-	-	-	-	575.00
Payments on Behalf of Clients	24.62	-	195,306.32	-	-	-	-	1,231,648.75
Supplies	3,103.46	-	463.10	74.53	17,408.20	-	1,501.27	135,924.10
Supplies Non-Cash	-	-	-	-	-	-	-	28,685.07
Training	707.40	-	-	-	1,407.00	-	-	38,287.55
Indirect Costs	6,141.72	-	4,254.46	-	-	-	-	285,148.35
Miscellaneous Expense	3,577.15	-	-	104.94	12,121.40	-	5,055.81	95,877.60
Depreciation	-	-	-	-	-	-	62,874.22	62,874.22
Transfers	(4,973.80)	-	(873.35)	-	59,392.46	-	42,991.66	829.88
Total Expenses	69,994.80	-	236,411.66	179.47	289,191.07	179,641.38	4,924,588.05	
Excess Revenues and Gains								
Over (Under) Expenses	-	-	-	11.53	-	-	(14,130.85)	(146,859.29)
Beginning Net Assets	-	-	-	977.23	-	-	425,522.60	1,317,231.80
Ending Net Assets	\$ -	\$ -	\$ -	\$ 988.76	\$ -	\$ -	\$ 411,391.75	\$ 1,170,372.51

COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI

Maryville, Missouri

Combining Schedule of Activities

For the Year Ended December 31, 2021

	Nodaway Public Housing Authority	Nodaway Public Housing Authority - Cares	Nodaway Public Housing Authority - TPV	Generally Accepted Accounting Principles Adjustments and Eliminations	Consolidated Organization Wide Totals
Program #:	023	223	213		
Grant Year End:	12/31/2021	12/31/2021	12/31/2021		
CFDA #:	14.871	14.871	14.871		
	Housing	Housing	Housing		
Revenues and Gains					
Contributions					
Grant Revenue - Federal	\$ 336,031.00	\$ 2,593.24	\$ 45,404.00	\$ -	\$ 4,093,312.92
Grant Revenue - Other	-	-	-	-	104,307.40
Local - Non Cash	-	-	-	(323,528.02)	78,896.11
Local	-	-	-	(72,249.44)	192,091.55
Interest Income	40.12	-	-	-	615.05
Other Income	5,256.00	-	-	-	12,061.56
Gain (Loss) on Sale of Asset	-	-	-	-	800.00
Indirect Cost Recovery	-	-	-	(289,191.07)	-
Total Revenues and Gains	341,327.12	2,593.24	45,404.00	(684,968.53)	4,482,084.59
Expenses					
Salaries	19,322.07	2,045.53	-	-	1,652,785.95
Salaries Non-Cash	-	-	-	(323,528.02)	10,555.24
Fringe Benefits	9,435.47	810.91	-	-	718,078.66
Bad Debts	-	-	-	-	-
Contractual Services	1,578.24	-	-	-	74,791.20
Travel	1,557.69	-	-	-	61,312.71
Travel Non-Cash	-	-	-	-	6,580.80
Occupancy	4,479.99	597.41	2,259.21	-	239,191.47
Occupancy Non-Cash	-	-	-	-	575.00
Payments on Behalf of Clients	269,797.00	-	41,619.00	-	1,543,064.75
Supplies	7,625.77	274.28	1,824.52	(72,249.44)	73,399.23
Supplies Non-Cash	-	-	-	-	28,685.07
Training	-	-	-	-	38,287.55
Indirect Costs	3,520.49	522.23	-	(289,191.07)	-
Miscellaneous Expense	1,415.15	34.30	289.63	-	97,616.68
Depreciation	-	-	-	-	62,874.22
Transfers	861.54	(1,691.42)	-	-	(0.00)
Total Expenses	319,593.41	2,593.24	45,992.36	(684,968.53)	4,607,798.53
Excess Revenues and Gains					
Over (Under) Expenses	21,733.71	-	(588.36)	-	(125,713.94)
Beginning Net Assets	40,877.38	-	588.36	-	1,358,697.54
Ending Net Assets	\$ 62,611.09	\$ -	\$ -	\$ -	\$ 1,232,983.60

**COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI
DOE**

Subgrant Number: G-20-EE0007930-4-01

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF JULY 1, 2020 to JUNE 30, 2021

DIVISION OF ENERGY**SUBGRANTEE**

Beginning Fund Balance	0	Beginning Fund Balance	0
Revenue		Revenue	
Grant Income	233,644	Grant Income	233,644
Program Income	0	Program Income	0
Total Revenue	233,644	Total Revenue	233,644
<u>Expenditures</u>		<u>Expenditures</u>	
Administration	15,827	Administration	15,827
Insurance	3,935	Insurance	3,935
Financial Audit	0	Financial Audit	0
Leveraging	6,941	Leveraging	6,941
T&TA	220	T&TA	220
Program Operations	206,721	Program Operations	206,721
Total Expenditures	233,644	Total Expenditures	233,644
Ending Fund Balance	0	Ending Fund Balance	0
		Ending Cash on Hand	0
		Ending Inventory	0

**COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI
DOE**

Subgrant Number: G-21-EE0007930-5-01

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF JULY 1, 2021 to DECEMBER 31, 2021

DIVISION OF ENERGY**SUBGRANTEE**

Beginning Fund Balance	0	Beginning Fund Balance	0
Revenue		Revenue	
Grant Income	146,246	Grant Income	146,246
Program Income	0	Program Income	0
Total Revenue	146,246	Total Revenue	146,246
<u>Expenditures</u>		<u>Expenditures</u>	
Administration	8,104	Administration	8,104
Insurance	3,151	Insurance	3,151
Financial Audit	0	Financial Audit	0
Leveraging	3,547	Leveraging	3,547
T&TA	1,669	T&TA	1,669
Program Operations	129,775	Program Operations	129,775
Total Expenditures	146,246	Total Expenditures	146,246
Ending Fund Balance	0	Ending Fund Balance	0
		Ending Cash on Hand	0
		Ending Inventory	0

**COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI
LIHEAP**

Subgrant Number: G-21-LIHEAP-21-01

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF OCTOBER 1, 2020 to SEPTEMBER 30, 2021

DIVISION OF ENERGY

Beginning Fund Balance 0

Revenue

Grant Income 299,279

Program Income 0

Total Revenue 299,279

Expenditures

Administration 24,051

Insurance 1,605

Financial Audit 0

Leveraging 0

T&TA 1,971

Program Operations 271,652

Total Expenditures 299,279

Ending Fund Balance 0

SUBGRANTEE

Beginning Fund Balance 0

Revenue

Grant Income 299,279

Program Income 0

Total Revenue 299,279

Expenditures

Administration 24,051

Insurance 1,605

Financial Audit 0

Leveraging 0

T&TA 1,971

Program Operations 271,652

Total Expenditures 299,279

Ending Fund Balance 0

Ending Cash on Hand 0

Ending Inventory 0

**COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI
LIHEAP
Subgrant Number: G-22-LIHEAP-22-01**

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF OCTOBER 1, 2021 to DECEMBER 31, 2021

DIVISION OF ENERGY

Beginning Fund Balance 0

Revenue

Grant Income 56,230

Program Income 0

Total Revenue 56,230

Expenditures

Administration 2,175

Insurance 228

Financial Audit 0

Leveraging 0

T&TA 0

Program Operations 53,827

Total Expenditures 56,230

Ending Fund Balance 0

SUBGRANTEE

Beginning Fund Balance 0

Revenue

Grant Income 56,230

Program Income 0

Total Revenue 56,230

Expenditures

Administration 2,175

Insurance 228

Financial Audit 0

Leveraging 0

T&TA 0

Program Operations 53,827

Total Expenditures 56,230

Ending Fund Balance 0

Ending Cash on Hand 0

**COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI
LIHEAP**

Subgrant Number: G-21-LIHEAP-CARES-01

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF JANUARY 1, 2021 to SEPTEMBER 30, 2021

DIVISION OF ENERGY

Beginning Fund Balance 0

Revenue

Grant Income 60,520

Program Income 0

Total Revenue 60,520

Expenditures

Administration 3,955

Insurance 0

Financial Audit 0

Leveraging 0

T&TA 0

Program Operations 56,565

Total Expenditures 60,520

Ending Fund Balance 0

SUBGRANTEE

Beginning Fund Balance 0

Revenue

Grant Income 60,520

Program Income 0

Total Revenue 60,520

Expenditures

Administration 3,955

Insurance 0

Financial Audit 0

Leveraging 0

T&TA 0

Program Operations 56,565

Total Expenditures 60,520

Ending Fund Balance 0

Ending Cash on Hand 0

**COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI
EMPIRE GAS
Subgrant Number: G-21-16-0213G-4-01**

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF NOVEMBER 1, 2020 to DECEMBER 31, 2021

DIVISION OF ENERGY

Beginning Fund Balance 0

Revenue

Grant Income 26,147

Program Income 0

Total Revenue 26,147

Expenditures

Administration 1,762

Insurance 0

Financial Audit 0

Leveraging 0

T&TA 0

Program Operations 24,385

Total Expenditures 26,147

Ending Fund Balance 0

SUBGRANTEE

Beginning Fund Balance 0

Revenue

Grant Income 26,147

Program Income 0

Total Revenue 26,147

Expenditures

Administration 1,762

Insurance 0

Financial Audit 0

Leveraging 0

T&TA 0

Program Operations 24,385

Total Expenditures 26,147

Ending Fund Balance 0

Ending Cash on Hand 0

COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI

Maryville, Missouri

HEAD START PROGRAM

GRANT NO. 07CH01113903

For the Program Year Ended December 31, 2021

Schedule of Revenue and Expenses Compared with Budget

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE (UNFAVORABLE)</u>
<u>REVENUE</u>			
Grant Revenue - Head Start	\$ 1,953,517	\$ 1,953,517	\$ -
Grant Revenue - Other	-	-	-
Grantee's In-Kind Contribution	311,084	311,084	-
Donations	-	1,120	1,120
	<u>2,264,601</u>	<u>2,265,721</u>	<u>1,120</u>
<u>EXPENSES</u>			
Direct Costs			
Personnel	1,058,327	881,951	176,376
Fringe Benefits	359,381	467,633	(108,252)
Travel	-	31,029	(31,029)
Equipment	27,032	27,032	-
Supplies	59,379	142,855	(83,476)
Contractual	-	-	-
Facilities/Construction	-	-	-
Other	272,193	239,999	32,194
Indirect Costs	177,205	164,138	13,067
	<u>1,953,517</u>	<u>1,954,637</u>	<u>(1,120)</u>
Total Federal Expenses			
Grantee's In-Kind Expenses			
Personnel and Supplies	311,084	311,084	-
	<u>2,264,601</u>	<u>2,265,721</u>	<u>(1,120)</u>
TOTAL EXPENSES			
REVENUE OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -

COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI

Maryville, Missouri

HEAD START PROGRAM

GRANT NO. 07CH1113903

For the Program Year Ended December 31, 2021

Reconciliation of Final Financial Report to Audited Financial Statements

	<u>UNOBLIGATED BALANCE OF FEDERAL FUNDS</u>
Unobligated Balance of Federal Funds on Financial Status Report Filed April 07, 20212	\$ -
Adjustments: Head Regional Office did not approve carryover	<u>-</u>
Balance of Grant Funds Received to Carryover to Program Year Ending December 31, 2022	<u>\$ -</u>

COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI

Maryville, Missouri

Low Income Home Energy Assistance Program

GRANT NO. ER11021002

For the Program Period October 1, 2020 to September 30, 2021

	Budget	Actual	Variable Favorable (Unfavorable)
<u>REVENUE</u>			
2020 Carry-Over	\$ 91,336.73	\$ 91,336.73	\$ -
Current(initial + amendments)	315,604.00	228,608.98	86,995.02
Local Unrestricted	-	-	-
TOTAL REVENUE	<u>406,940.73</u>	<u>319,945.71</u>	<u>86,995.02</u>
<u>EXPENSES</u>			
Administrative/Program Services			
Salaries and Wages	23,866.96	23,866.96	-
Fringe Benefits	5,158.66	5,158.66	-
Rent	1,640.00	1,640.00	-
Utilities	-	-	-
Insurance	-	-	-
Supplies	3,457.00	3,457.00	-
Communication	-	-	-
Indirect Costs	3,597.38	3,597.38	-
Total Administrative/Program Services	<u>37,720.00</u>	<u>37,720.00</u>	<u>-</u>
ECIP Direct Services			
Winter	258,993.99	171,998.97	86,995.02
Summer	110,226.74	110,226.74	-
Total ECIP Direct Services	<u>369,220.73</u>	<u>282,225.71</u>	<u>86,995.02</u>
Outreach & Education			
Workshops/Community Events	-	-	-
Total Outreach & Education	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENSES	<u>406,940.73</u>	<u>319,945.71</u>	<u>86,995.02</u>
REVENUE OVER (UNDER) EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Nodaway County Housing Authority (MO190)
Maryville, MO

Entity Wide Balance Sheet Summary

Submission Type: Audited/Non Single Audit

Fiscal Year End:

12/31/2021

	14.871 Housing Choice Vouchers	14.HCC HCV CARES Act Funding	Subtotal	Total
111 Cash - Unrestricted	\$58,578		\$58,578	\$58,578
112 Cash - Restricted - Modernization and Development				
113 Cash - Other Restricted	\$0		\$0	\$0
114 Cash - Tenant Security Deposits				
115 Cash - Restricted for Payment of Current Liabilities				
100 Total Cash	\$58,578	\$0	\$58,578	\$58,578
121 Accounts Receivable - PHA Projects				
122 Accounts Receivable - HUD Other Projects				
124 Accounts Receivable - Other Government				
125 Accounts Receivable - Miscellaneous	\$11,859		\$11,859	\$11,859
126 Accounts Receivable - Tenants				
126.1 Allowance for Doubtful Accounts - Tenants				
126.2 Allowance for Doubtful Accounts - Other	\$0		\$0	\$0
127 Notes, Loans, & Mortgages Receivable - Current				
128 Fraud Recovery	\$4,757		\$4,757	\$4,757
128.1 Allowance for Doubtful Accounts - Fraud	\$0		\$0	\$0
129 Accrued Interest Receivable				
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$16,616	\$0	\$16,616	\$16,616
131 Investments - Unrestricted				
132 Investments - Restricted				
135 Investments - Restricted for Payment of Current Liability				
142 Prepaid Expenses and Other Assets				
143 Inventories				
143.1 Allowance for Obsolete Inventories				
144 Inter Program Due From				
145 Assets Held for Sale				
150 Total Current Assets	\$75,194	\$0	\$75,194	\$75,194
161 Land				
162 Buildings				
163 Furniture, Equipment & Machinery - Dwellings				
164 Furniture, Equipment & Machinery - Administration				
165 Leasehold Improvements				
166 Accumulated Depreciation				
167 Construction in Progress				
168 Infrastructure				
160 Total Capital Assets, Net of Accumulated Depreciation	\$0	\$0	\$0	\$0
171 Notes, Loans and Mortgages Receivable - Non-Current				
172 Notes, Loans, & Mortgages Receivable - Non Current - Past Due				
173 Grants Receivable - Non Current				
174 Other Assets				
176 Investments in Joint Ventures				
180 Total Non-Current Assets	\$0	\$0	\$0	\$0
200 Deferred Outflow of Resources				

Nodaway County Housing Authority (MO190)
Maryville, MO

Entity Wide Balance Sheet Summary

Submission Type: Audited/Non Single Audit

Fiscal Year End:

12/31/2021

	14.871 Housing Choice Vouchers	14.HCC HCV CARES Act Funding	Subtotal	Total
290 Total Assets and Deferred Outflow of Resources	\$75,194	\$0	\$75,194	\$75,194
311 Bank Overdraft	\$11,859		\$11,859	\$11,859
312 Accounts Payable <= 90 Days				
313 Accounts Payable >90 Days Past Due	\$130		\$130	\$130
321 Accrued Wage/Payroll Taxes Payable	\$594		\$594	\$594
322 Accrued Compensated Absences - Current Portion				
324 Accrued Contingency Liability				
325 Accrued Interest Payable				
331 Accounts Payable - HUD PHA Programs				
332 Account Payable - PHA Projects				
333 Accounts Payable - Other Government				
341 Tenant Security Deposits				
342 Unearned Revenue		\$0	\$0	\$0
343 Current Portion of Long-term Debt - Capital Projects/Mortgage Revenue				
344 Current Portion of Long-term Debt - Operating Borrowings				
345 Other Current Liabilities				
346 Accrued Liabilities - Other				
347 Inter Program - Due To				
348 Loan Liability - Current				
310 Total Current Liabilities	\$12,583	\$0	\$12,583	\$12,583
351 Long-term Debt, Net of Current - Capital Projects/Mortgage Revenue				
352 Long-term Debt, Net of Current - Operating Borrowings				
353 Non-current Liabilities - Other				
354 Accrued Compensated Absences - Non Current				
355 Loan Liability - Non Current				
356 FASB 5 Liabilities				
357 Accrued Pension and OPEB Liabilities				
350 Total Non-Current Liabilities	\$0	\$0	\$0	\$0
300 Total Liabilities	\$12,583	\$0	\$12,583	\$12,583
400 Deferred Inflow of Resources				
508.4 Net Investment in Capital Assets				
511.4 Restricted Net Position	\$0		\$0	\$0
512.4 Unrestricted Net Position	\$62,611	\$0	\$62,611	\$62,611
513 Total Equity - Net Assets / Position	\$62,611	\$0	\$62,611	\$62,611
600 Total Liabilities, Deferred Inflows of Resources and Equity - Net	\$75,194	\$0	\$75,194	\$75,194

Nodaway County Housing Authority (MO190)
Maryville, MO

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Non Single Audit

Fiscal Year End:

12/31/2021

	14.871 Housing Choice Vouchers	14.HCC HCV CARES Act Funding	Subtotal	Total
70300 Net Tenant Rental Revenue				
70400 Tenant Revenue - Other				
70500 Total Tenant Revenue	\$0	\$0	\$0	\$0
70600 HUD PHA Operating Grants	\$371,056		\$371,056	\$371,056
70610 Capital Grants				
70710 Management Fee				
70720 Asset Management Fee				
70730 Book Keeping Fee				
70740 Front Line Service Fee				
70750 Other Fees				
70700 Total Fee Revenue				
70800 Other Government Grants				
71100 Investment Income - Unrestricted				
71200 Mortgage Interest Income				
71300 Proceeds from Disposition of Assets Held for Sale				
71310 Cost of Sale of Assets				
71400 Fraud Recovery	\$5,256		\$5,256	\$5,256
71500 Other Revenue	\$10,379	\$2,593	\$12,972	\$12,972
71600 Gain or Loss on Sale of Capital Assets				
72000 Investment Income - Restricted	\$40		\$40	\$40
70000 Total Revenue	\$386,731	\$2,593	\$389,324	\$389,324
91100 Administrative Salaries	\$19,322	\$2,046	\$21,368	\$21,368
91200 Auditing Fees				
91300 Management Fee				
91310 Book-keeping Fee				
91400 Advertising and Marketing				
91500 Employee Benefit contributions - Administrative	\$9,435	\$811	\$10,246	\$10,246
91600 Office Expenses				
91700 Legal Expense				
91800 Travel	\$1,558		\$1,558	\$1,558
91810 Allocated Overhead	\$3,520	\$522	\$4,042	\$4,042
91900 Other	\$14,516	-\$1,293	\$13,223	\$13,223
91000 Total Operating - Administrative	\$48,351	\$2,086	\$50,437	\$50,437
92000 Asset Management Fee				
92100 Tenant Services - Salaries				
92200 Relocation Costs				
92300 Employee Benefit Contributions - Tenant Services				
92400 Tenant Services - Other				
92500 Total Tenant Services	\$0	\$0	\$0	\$0
93100 Water				
93200 Electricity				
93300 Gas				
93400 Fuel				
93500 Labor				

Nodaway County Housing Authority (MO190)
Maryville, MO

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Non Single Audit

Fiscal Year End:

12/31/2021

	14.871 Housing Choice Vouchers	14.HCC HCV CARES Act Funding	Subtotal	Total
93600 Sewer				
93700 Employee Benefit Contributions - Utilities				
93800 Other Utilities Expense	\$478	\$56	\$534	\$534
93000 Total Utilities	\$478	\$56	\$534	\$534
94100 Ordinary Maintenance and Operations - Labor				
94200 Ordinary Maintenance and Operations - Materials and Other				
94300 Ordinary Maintenance and Operations Contracts				
94500 Employee Benefit Contributions - Ordinary Maintenance				
94000 Total Maintenance	\$0	\$0	\$0	\$0
95100 Protective Services - Labor				
95200 Protective Services - Other Contract Costs				
95300 Protective Services - Other				
95500 Employee Benefit Contributions - Protective Services				
95000 Total Protective Services	\$0	\$0	\$0	\$0
96110 Property Insurance				
96120 Liability Insurance				
96130 Workmen's Compensation				
96140 All Other Insurance	\$380		\$380	\$380
96100 Total insurance Premiums	\$380	\$0	\$380	\$380
96200 Other General Expenses	\$4,961	\$451	\$5,412	\$5,412
96210 Compensated Absences				
96300 Payments in Lieu of Taxes				
96400 Bad debt - Tenant Rents				
96500 Bad debt - Mortgages				
96600 Bad debt - Other				
96800 Severance Expense				
96000 Total Other General Expenses	\$4,961	\$451	\$5,412	\$5,412
96710 Interest of Mortgage (or Bonds) Payable				
96720 Interest on Notes Payable (Short and Long Term)				
96730 Amortization of Bond Issue Costs				
96700 Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$0
96900 Total Operating Expenses	\$54,170	\$2,593	\$56,763	\$56,763
97000 Excess of Operating Revenue over Operating Expenses	\$332,561	\$0	\$332,561	\$332,561
97100 Extraordinary Maintenance				
97200 Casualty Losses - Non-capitalized				
97300 Housing Assistance Payments	\$311,416		\$311,416	\$311,416
97350 HAP Portability-In				
97400 Depreciation Expense				
97500 Fraud Losses				
97600 Capital Outlays - Governmental Funds				
97700 Debt Principal Payment - Governmental Funds				

Nodaway County Housing Authority (MO190)
Maryville, MO

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Non Single Audit

Fiscal Year End:

12/31/2021

	14.871 Housing Choice Vouchers	14.HCC HCV CARES Act Funding	Subtotal	Total
97800 Dwelling Units Rent Expense				
90000 Total Expenses	\$365,586	\$2,593	\$368,179	\$368,179
10010 Operating Transfer In				
10020 Operating transfer Out				
10030 Operating Transfers from/to Primary Government				
10040 Operating Transfers from/to Component Unit				
10050 Proceeds from Notes, Loans and Bonds				
10060 Proceeds from Property Sales				
10070 Extraordinary Items, Net Gain/Loss				
10080 Special Items (Net Gain/Loss)				
10091 Inter Project Excess Cash Transfer In				
10092 Inter Project Excess Cash Transfer Out				
10093 Transfers between Program and Project - In				
10094 Transfers between Project and Program - Out				
10100 Total Other financing Sources (Uses)	\$0	\$0	\$0	\$0
10000 Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	\$21,145	\$0	\$21,145	\$21,145
11020 Required Annual Debt Principal Payments	\$0	\$0	\$0	\$0
11030 Beginning Equity	\$41,466	\$0	\$41,466	\$41,466
11040 Prior Period Adjustments, Equity Transfers and Correction of Errors	\$0		\$0	\$0
11050 Changes in Compensated Absence Balance				
11060 Changes in Contingent Liability Balance				
11070 Changes in Unrecognized Pension Transition Liability				
11080 Changes in Special Term/Severance Benefits Liability				
11090 Changes in Allowance for Doubtful Accounts - Dwelling Rents				
11100 Changes in Allowance for Doubtful Accounts - Other				
11170 Administrative Fee Equity	\$62,611		\$62,611	\$62,611
11180 Housing Assistance Payments Equity	\$0		\$0	\$0
11190 Unit Months Available	2532		2532	2532
11210 Number of Unit Months Leased	1259		1259	1259
11270 Excess Cash				
11610 Land Purchases				
11620 Building Purchases				
11630 Furniture & Equipment - Dwelling Purchases				
11640 Furniture & Equipment - Administrative Purchases				
11650 Leasehold Improvements Purchases				
11660 Infrastructure Purchases				
13510 CFFP Debt Service Payments				
13901 Replacement Housing Factor Funds				

COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI

Maryville, Missouri

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Year End	Pass-Through Entity Identifying Number	CFDA #	Provided to Subrecipients	Federal Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>					
Direct Programs:					
Head Start Cluster					
Head Start	12/31/2021	N/A	93.600	\$ -	\$ 1,953,517.00
COVID-19 Head Start	12/31/2021	N/A	93.600	-	36,738.90
COVID-19 Head Start - ARPA	12/31/2021	N/A	93.600	-	5,090.60
			Total 93.600	-	1,995,346.50
Passed-through:					
State of Missouri Department of Social Services - Family Support Division					
Low-Income Home Energy Assistance Program (ECIP)	10/31/2021	ER11021002	93.568	-	296,889.53
Low-Income Home Energy Assistance Program (ECIP)	9/30/2022	ER11022002	93.568	-	17,575.95
Weatherization Assistance for Low-Income Persons	9/30/2021	G-21-LIHEAP-21-01	93.568	-	231,839.26
Weatherization Assistance for Low-Income Persons	9/30/2022	G-22-LIHEAP-22-01	93.568	-	58,797.13
COVID-19 Weatherization Assistance for Low-Income Persons	9/30/2021	G-21-LIHEAP-CARES-01	93.568	-	36,032.95
			Total 93.568	-	641,134.82
State of Missouri Department of Social Services - Family Support Division					
Community Services Block Grant	9/30/2021	PG282000002	93.569	-	202,594.01
Community Services Block Grant	9/30/2022	PG282000002	93.569	-	69,994.80
Community Services Block Grant - Disc	8/31/2021	PG282000002	93.569	-	-
COVID-19 Community Services Block Grant - CARES	12/31/2021	PG282000052	93.569	-	236,411.66
			Total 93.569	-	509,000.47
Total U.S. Department of Health and Human Services				-	3,145,481.79
<u>U.S. DEPARTMENT OF ENERGY</u>					
Passed-through:					
State of Missouri Department of Economic Development					
Weatherization Assistance for Low-Income Individuals	6/30/2021	G-20-EE0007930-4-01	81.042	-	115,700.30
Weatherization Assistance for Low-Income Individuals	6/30/2022	G-20-EE0007930-4-01	81.042	-	152,281.63
			Total 81.042	-	267,981.93
Total U.S. Department of Energy				-	267,981.93

COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI

Maryville, Missouri

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Year End	Pass-Through Entity Identifying Number	CFDA #	Provided to Subrecipients	Federal Expenditures
<u>U.S. DEPARTMENT OF AGRICULTURE</u>					
Passed-through:					
State of Missouri Department of Social Services Food Distribution Cluster Food Commodities	12/31/2021	TFAP-2021	10.569	\$ -	\$ 135,942.84
State of Missouri Department of Health Child and Adult Care Food Program	12/31/2021	ERS4611-34	10.558	-	85,973.26
COVID-19 Child and Adult Care Food Program	12/31/2021	ERS4611-34	10.558	-	10,304.38
			Total 10.558	-	96,277.64
Total U.S. Department of Agriculture				-	232,220.48
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>					
Passed-through:					
Missouri Housing Development Commission Home Investment Partnership Program	9/30/2021	2020-HERO-008-Home Repair	14.239	-	63,600.48
Nodaway County Public Housing Authority Housing Voucher Cluster Section 8 Housing Choice Vouchers	12/31/2021	MO190	14.871	-	336,031.00
Section 8 Housing Choice Vouchers - Tenant Protection	12/31/2021	MO190	14.871	-	45,404.00
COVID-19 Section 8 Housing Choice Vouchers - CARES	12/31/2021	MO190	14.871	-	2,593.24
			Total 14.871	-	384,028.24
Total U.S. Department of Housing and Urban Development				-	447,628.72
Total Expenditures of Federal Awards				\$ -	\$ 4,093,312.92

NOTE A -- BASIS OF PRESENTATION

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

NOTE B: INDIRECT COST RATE

The Organization has not elected to use the 10% de minimis cost rate, as it does not qualify.

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
Community Services, Inc. of Northwest Missouri
Maryville, 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 Community Services, Inc. of Northwest Missouri (a nonprofit organization), which comprise the consolidated statement of financial position as of December 31, 2021, and the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated May 18, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered Community Services, Inc. of Northwest Missouri'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 Community Services, Inc. of Northwest Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Community Services, Inc. of Northwest Missouri's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Community Services, Inc. of Northwest Missouri'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

May 18, 2022
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
Community Services, Inc. of Northwest Missouri
Maryville, Missouri

Opinion on Each Major Federal Program

We have audited Community Services, Inc. of Northwest Missouri'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 Community Services, Inc. of Northwest Missouri's major federal programs for the year ended December 31, 2021. Community Services, Inc. of Northwest Missouri'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, Community Services, Inc. of Northwest Missouri 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 December 31, 2021.

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 Community Services, Inc. of Northwest Missouri 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 Community Services, Inc. of Northwest Missouri'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 Community Services, Inc. of Northwest Missouri'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 Community Services, Inc. of Northwest Missouri'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 Community Services, Inc. of Northwest Missouri'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 Community Services, Inc. of Northwest Missouri'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 Community Services, Inc. of Northwest Missouri'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 Community Services, Inc. of Northwest Missouri's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

Purpose of this Report

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



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
May 18, 2022

COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI
Maryville, Missouri

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

I. SUMMARY OF AUDITORS' RESULTS

Financial Statements:

The auditors' report expresses an unmodified opinion on the consolidated financial statements of Community Services, Inc. of Northwest Missouri

Internal Control over Financial Reporting:

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

Federal Awards:

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

The auditors' report on compliance for the major federal award programs for Community Services, Inc. of Northwest Missouri expresses an unmodified opinion.

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

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Head Start Cluster	CFDA 93.600
Community Services Block Grant	CFDA 93.569

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

COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI
Maryville, Missouri

Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2021

NONE