

**COMMUNITY ACTION PARTNERSHIP
OF GREATER ST. JOSEPH**
St. Joseph, Missouri

Independent Auditors' Report and
Consolidated Financial Statements with
Supplementary Information
For the Years Ended
February 28, 2022 And 2021

COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH
St. Joseph, Missouri

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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Community Action Partnership of Greater St. Joseph
St. Joseph, Missouri

Report on the Audit of the Consolidated financial statements

Opinion

We have audited the accompanying consolidated financial statements of Community Action Partnership of Greater St. Joseph (a nonprofit organization), which comprise the consolidated statements of financial position as of February 28, 2022 and 2021, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Community Action Partnership of Greater St. Joseph as of February 28, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Consolidated financial statements

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

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

Auditor's Responsibilities for the Audit of the Consolidated financial statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Community Action Partnership of Greater St. Joseph'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 Action Partnership of Greater St. Joseph'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 20 to 24) 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 25) 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 September 28, 2022, on our consideration of Community Action Partnership of Greater St. Joseph'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 Action Partnership of Greater St. Joseph'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 Action Partnership of Greater St. Joseph's internal control over financial reporting and compliance.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
September 28, 2022

COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH

St. Joseph, Missouri

Consolidated Statements of Financial Position

February 28, 2022 and 2021

ASSETS	2022	2021
Current Assets:		
Cash and Cash Equivalents	\$ 817,869.14	\$ 881,185.78
Accounts Receivable, Net	967,731.51	686,492.50
Prepaid Expenses	94,549.53	29,708.21
	<hr/>	<hr/>
Total Current Assets	1,880,150.18	1,597,386.49
	<hr/>	<hr/>
Capital Assets, Net	7,861,824.98	8,663,003.94
Deposits	4,000.00	4,000.00
	<hr/>	<hr/>
TOTAL ASSETS	<u>\$ 9,745,975.16</u>	<u>\$ 10,264,390.43</u>
	<hr/>	<hr/>
LIABILITIES		
Liabilities		
Current Liabilities:		
Accounts Payable	\$ 601,349.25	\$ 322,851.73
Accrued Payroll	142,001.67	147,843.02
Accrued Payroll Withholdings	161,513.96	157,530.93
Accrued Annual Leave	206,681.02	165,676.82
Tenant Security Deposits	468.00	1,398.00
Refundable Grant Advances	583,209.60	696,399.42
Current Portion of Long-Term Debt	9,351.50	9,258.50
Total Current Liabilities	<hr/> 1,704,575.00	<hr/> 1,500,958.42
	<hr/>	<hr/>
Long-Term Liabilities		
Notes Payable	227,029.28	236,287.78
Less: Current Portion	(9,351.50)	(9,258.50)
Total Long-Term Liabilities	<hr/> 217,677.78	<hr/> 227,029.28
	<hr/>	<hr/>
TOTAL LIABILITIES	<u>1,922,252.78</u>	<u>1,727,987.70</u>
	<hr/>	<hr/>
NET ASSETS		
Without Donor Restrictions	7,360,367.97	8,021,890.81
With Donor Restrictions	463,354.41	514,511.92
TOTAL NET ASSETS	<hr/> 7,823,722.38	<hr/> 8,536,402.73
	<hr/>	<hr/>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 9,745,975.16</u>	<u>\$ 10,264,390.43</u>
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The accompanying notes are an integral part of the financial statements.

COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH

St. Joseph, Missouri

Consolidated Statements of Activities

For the Years Ended February 28, 2022 and 2021

CHANGES IN NET ASSETS	2022	2021
Changes in Net Assets without Donor Restrictions		
Support and Revenues		
Contributions	\$ 10,120,160.37	\$ 10,475,605.04
Program Income	128,896.29	97,173.41
Interest Income	132.94	1,471.38
Other Income	168,583.55	18,332.55
Gain (Loss) on Sale of Assets	(197,713.56)	-
Total Support and Revenues without Donor Restrictions	<u>10,220,059.59</u>	<u>10,592,582.38</u>
Expenses		
Program Services		
Early Childhood	6,791,845.14	6,313,011.58
Community Services	989,250.86	862,208.78
Housing	743,516.75	284,679.81
Energy Assistance	1,290,301.56	938,164.81
Supporting Activities		
General and Administration	1,086,987.63	748,882.80
Fundraising	43,441.65	36,708.05
Total Expenses	<u>10,945,343.59</u>	<u>9,183,655.83</u>
Net Assets Released From Restrictions through Satisfaction of Program Restrictions	<u>63,761.16</u>	<u>42,244.45</u>
Increase (Decrease) in Net Assets without Donor Restrictions	<u>(661,522.84)</u>	<u>1,451,171.00</u>
Changes in Net Assets with Donor Restrictions		
Support:		
Contributions	12,603.65	25,550.00
Program Income	-	-
Net Assets Released From Restrictions Through Satisfaction of Program Restrictions	<u>(63,761.16)</u>	<u>(42,244.45)</u>
Increase (Decrease) in Net Assets with Donor Restrictions	<u>(51,157.51)</u>	<u>(16,694.45)</u>
Increase (Decrease) In Net Assets	(712,680.35)	1,434,476.55
Net Assets, Beginning of the Year	<u>8,536,402.73</u>	<u>7,101,926.18</u>
Net Assets, End of the Year	<u><u>\$ 7,823,722.38</u></u>	<u><u>\$ 8,536,402.73</u></u>

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

COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH

St. Joseph, Missouri

Consolidated Statement of Functional Expenses

For the Year Ended February 28, 2022

	Program Services				Total Program Services	Supporting Activities		Total Organization Services
	Early Childhood	Community Services	Housing	Energy Assistance		General and Administration	Fundraising	
Expenses								
Salaries	\$ 3,248,498.28	\$ 383,775.42	\$ 223,107.86	\$ 64,637.37	\$ 3,920,018.93	\$ 528,630.97	\$ 25,744.52	\$ 4,474,394.42
Fringe Benefits	965,097.13	116,586.93	50,179.20	17,214.87	1,149,078.13	106,403.52	5,181.89	1,260,663.54
Governance	35.00	1,669.73	-	-	1,704.73	16,114.70	-	17,819.43
Direct Client Services	45,390.36	350,363.40	13,490.85	1,192,970.75	1,602,215.36	6,985.00	-	1,609,200.36
Depreciation	551,359.50	5,938.71	155,146.43	-	712,444.64	18,572.77	904.40	731,921.81
Hiring Expense	6,672.00	2,146.70	358.75	283.13	9,460.58	125,110.37	-	134,570.95
Insurance	98,927.49	7,747.31	26,686.78	1,573.11	134,934.69	20,281.98	987.74	156,204.41
Interest Expense	-	-	2,320.54	-	2,320.54	-	-	2,320.54
Marketing and								
Advertising	6,832.04	5,962.55	3.72	57.47	12,855.78	4,844.72	235.94	17,936.44
Other	4.07	-	-	-	4.07	(1.93)	-	2.14
Professional Fees	621,426.61	230.00	-	-	621,656.61	49,445.56	2,408.02	673,510.19
Rent/Space	70,021.64	20,725.67	14,460.09	4,151.71	109,359.11	76,034.47	720.20	186,113.78
Repairs and								
Maintenance	336,042.54	14,012.21	85,014.35	2,313.97	437,383.07	33,465.77	1,629.79	472,478.63
Small Equipment	-	-	803.37	-	803.37	-	-	803.37
Special Events	127,503.23	728.01	-	26.11	128,257.35	1,383.92	237.17	129,878.44
Supplies	302,644.40	43,471.09	164,728.05	3,915.82	514,759.36	74,548.89	4,166.35	593,474.60
Training	215,855.61	4,284.66	5.98	629.72	220,775.97	12,554.82	611.42	233,942.21
Travel	42,245.45	4,801.12	390.22	179.14	47,615.93	4,657.70	226.83	52,500.46
Utilities	153,289.79	26,807.35	6,820.56	2,348.39	189,266.09	7,954.40	387.38	197,607.87
	<u>\$ 6,791,845.14</u>	<u>\$ 989,250.86</u>	<u>\$ 743,516.75</u>	<u>\$ 1,290,301.56</u>	<u>\$ 9,814,914.31</u>	<u>\$ 1,086,987.63</u>	<u>\$ 43,441.65</u>	<u>\$ 10,945,343.59</u>

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

COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH

St. Joseph, Missouri

Consolidated Statement of Functional Expenses

For the Year Ended February 28, 2021

	Program Services				Total Program Services	Supporting Activities		Total Organization Services
	Early Childhood	Community Services	Housing	Energy Assistance		General and Administration	Fundraising	
Expenses								
Salaries	\$ 3,177,388.56	\$ 506,401.78	\$ 39,487.24	\$ 69,171.22	\$ 3,792,448.80	\$ 379,954.65	\$ 18,503.93	\$ 4,190,907.38
Fringe Benefits	932,344.32	139,532.19	8,551.37	17,987.65	1,098,415.53	97,979.71	4,771.65	1,201,166.89
Governance	-	896.26	-	-	896.26	-	-	896.26
Communications	518.81	3,914.05	32.33	318.78	4,783.97	1,033.39	50.33	5,867.69
Direct Client Services	1,772.00	102,921.90	24,045.57	838,419.47	967,158.94	6,515.06	317.29	973,991.29
Depreciation	428,513.15	5,938.70	155,146.44	-	589,598.29	13,163.57	641.07	603,402.93
Hiring Expense	7,883.43	3,881.82	507.01	-	12,272.26	1,777.44	86.56	14,136.26
Insurance	86,065.78	8,705.25	45,367.61	1,293.85	141,432.49	19,567.61	952.95	161,953.05
Interest Expense	-	-	2,412.62	-	2,412.62	-	-	2,412.62
Marketing and								
Advertising	6,335.79	5,687.00	75.00	44.75	12,142.54	2,801.83	136.45	15,080.82
Other	112.96	346.10	-	-	459.06	227.26	11.07	697.39
Professional Fees								
Rent/Space	600,413.77	-	(1,713.53)	-	598,700.24	49,132.26	2,392.77	650,225.27
Repairs and	60,759.07	17,687.93	30.35	367.38	78,844.73	80,478.28	3,919.32	163,242.33
Maintenance								
Small Equipment	153,002.32	9,186.93	191.31	2,052.87	164,433.43	7,789.46	379.35	172,602.24
Special Events	-	-	-	-	-	-	-	-
Supplies	133,380.25	289.27	3.20	29.12	133,701.84	-	237.17	133,939.01
Training	424,086.57	37,639.49	1,115.09	6,302.86	469,144.01	77,007.51	3,750.29	549,901.81
Travel	151,051.05	2,605.18	25.53	383.75	154,065.51	6,227.35	303.27	160,596.13
Utilities	20,254.64	1,155.45	-	(7.16)	21,402.93	120.31	5.86	21,529.10
	129,129.11	15,419.48	9,402.67	1,800.27	155,751.53	5,107.11	248.72	161,107.36
	<u>\$ 6,313,011.58</u>	<u>\$ 862,208.78</u>	<u>\$ 284,679.81</u>	<u>\$ 938,164.81</u>	<u>\$ 8,398,064.98</u>	<u>\$ 748,882.80</u>	<u>\$ 36,708.05</u>	<u>\$ 9,183,655.83</u>

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

COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH

St. Joseph, Missouri

Consolidated Statements of Cash Flows

For the Years Ended February 28, 2022 and 2021

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ (712,680.35)	\$ 1,434,476.55
Adjustments to Reconcile Change in Net Assets to Net Cash Used in Operating Activities		
Depreciation Expense	731,921.81	603,402.93
(Gain) Loss on Sale of Assets	197,713.56	-
(Increase) Decrease in Grant and Contracts Receivable	(281,239.01)	(158,038.14)
(Increase) Decrease in Prepaid Expense	(64,841.32)	77,700.27
(Increase) Decrease in Deposits	-	(4,000.00)
Increase (Decrease) in Accounts Payable	278,497.52	55,134.00
Increase (Decrease) in Accrued Payroll	(5,841.35)	22,991.12
Increase (Decrease) in Accrued Annual Leave	41,004.20	12,875.72
Increase (Decrease) in Accrued Payroll Taxes	3,983.03	19,642.09
Increase (Decrease) in Refundable Grant Advances	(113,189.82)	298,910.81
Increase (Decrease) in Security Deposits	(930.00)	(1,894.41)
Net Cash Provided by (Used in) Operating Activities	<u>74,398.27</u>	<u>2,361,200.94</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from the Sale of Capital Assets	210,415.44	-
Payments for Purchase of Capital Assets	(338,871.85)	(2,052,359.94)
Net Cash Provided by (Used in) Investing Activities	<u>(128,456.41)</u>	<u>(2,052,359.94)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Principal Payments on Notes Payable	(9,258.50)	(9,166.42)
Net Cash Provided by (Used in) Financing Activities	<u>(9,258.50)</u>	<u>(9,166.42)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(63,316.64)	299,674.58
Cash and Cash Equivalents, Beginning of the Year	<u>881,185.78</u>	<u>581,511.20</u>
Cash and Cash Equivalents, End of the Year	<u>\$ 817,869.14</u>	<u>\$ 881,185.78</u>
Supplementary Information		
Cash Paid During the Period for:		
Interest Expense	\$ 2,320.54	\$ 2,412.62
Non Cash Donation of Capital Assets	\$ 5,000.00	\$ -

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

COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH

St. Joseph, Missouri

Notes to the Consolidated Financial Statements
February 28, 2022 and 2021

1. NATURE OF ACTIVITIES

Community Action Partnership of Greater St. Joseph (the "Organization") is a nonprofit organization which serves the economically and socially disadvantaged persons in Andrew, Buchanan, Clinton, and Dekalb counties in Missouri. The consolidated financial statements include the accounts of Community Action Partnership of Greater St. Joseph and an affiliated organization, Northwest Missouri Community Development Corporation (NWCDC), which has the same year end as the Organization. Material intercompany transactions and balances have been eliminated. The consolidated financial statements also include the accounts of Mid-Town Infill, which consist of two single family homes located at 201 and 221 South 21st Street St. Joseph, Missouri, Rural Infill, which consist of two single family homes located at 210 and 212 Walnut, Plattsburg, Missouri, Urban Infill, which consist of a single family home located at 213 S 21st Street St. Joseph, Missouri, Applewood Estates, which consist of six single family homes located in St. Joseph, Missouri. All four entities are 100% owned affiliated organizations. The Organization is also a general partner in four limited partnerships established to provide affordable housing for low income individuals, however, there has been no activity for the year ended February 29, 2020, for these partnerships. NWCDC is the general partner for the six limited partnerships established to provide affordable housing for low income individuals.

The Organization provides services, assistance, and activities to aid those of low income by enlarging employment opportunities, by improving human performance, motivation and productivity, and by bettering the conditions in which people live, learn, and work. The Organization administers the following grants to meet the needs of the area it serves: Head Start Programs, Low-Income Home Energy Assistance Programs, Community Services Block Grant Programs, HOME Investment Partnerships Programs, Home Weatherization Assistance Programs, Employment and Training, and others. The following is a description of the program services:

Early Childhood Development – Provides child and family development services to families who are at or below federal poverty guidelines, as well as serving children with diagnosed disabilities.

Energy Assistance: - Provides emergency heating and cooling assistance to families at or below 125% of federal poverty guidelines.

Community Services – Provides direct client services and is involved in community projects that promote and support family and community economic and social stability and well-being.

Housing Services – Provides affordable housing, both rental and for sale, to families and individuals who meet income guidelines or have disabilities.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Organization's policy is to prepare its financial statements on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (US GAAP). Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor imposed restrictions. Accordingly, the Organization's net assets and changes thereto are classified and reported as follows:

Net assets without donor restrictions – consists of amounts that are available for use in carrying out the activities of the Organization and are not subject to donor-imposed restrictions.

Net assets with donor restrictions – Net assets subject to donor or certain grantor imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. We report contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Liquidity

Assets are presented in the accompanying statement of financial position according to their nearness of conversion to cash and liabilities according to the nearness of their maturity and resulting use of cash.

Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the statement of cash flows, cash and cash equivalents include all highly liquid instruments with a maturity of three months or less when acquired.

Allowance for Doubtful Accounts

Grant and contract receivables are stated at unpaid balances, less an allowance for doubtful accounts. The Organization provides for losses on receivables using the allowance method. The allowance is based on experience, third-party contracts, and other circumstances, which may affect the ability of others to meet their obligations. Receivables are considered impaired if full principal payments are not received in accordance with the contractual terms. It is the Organization's policy to charge off uncollectible accounts receivable when management determines the receivable will not be collected.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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).

Capital Assets

It is the Organization's policy to capitalize capital assets with a useful life of more than one year and a value over \$5,000.00. Capital assets are stated at cost, if purchased, and at fair value at the date of donation, if donated. Such items acquired under grants from Federal and state sources are considered to be owned by the Organization while used in the programs for which they are purchased or in programs authorized in the future. However, the funding source has a reversionary interest in the property. The Organization has a net book value of \$7,991,119.98 in property in which the funding sources have a reversionary interest. Capital assets purchased or donated to the corporate account are depreciated based on estimated useful lives using the straight-line method as follows:

Buildings	20-25 Years
Leasehold Improvements	20 Years
Equipment	3-7 Years
Vehicles	5 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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Allocated Costs

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

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

3. CONCENTRATION OF CREDIT RISK

At year-end February 28, 2022, the carrying amount of the Organization's deposits including certificates of deposit was \$817,869.14. The bank balance was held at two banks and in escrow with the Missouri Housing Development Corporation resulting in a concentration of credit risk. The bank balance was \$906,027.70. Of the bank balance, \$368,340.84 was secured by FDIC insurance, \$523,214.71 was secured with a bank repurchase agreement, and the remaining \$14,472.15 was held in escrow and considered unsecured at year end.

At year-end February 28, 2021, the carrying amount of the Organization's deposits including certificates of deposit was \$881,185.78. The bank balance was held at two banks and in escrow with the Missouri Housing Development Corporation resulting in a concentration of credit risk. The bank balance was \$1,120,888.55. Of the bank balance, \$215,315.28 was secured by FDIC insurance, \$886,938.09 was secured with a bank repurchase agreement, and the remaining \$18,635.18 was held in escrow and considered unsecured at year end.

4. GRANT AND CONTRACTS RECEIVABLE, NET

Grant and contracts receivable at February 28, 2022 and 2021, consist of amounts due under the following grants and programs:

	<u>2022</u>	<u>2021</u>
Grants Receivable:		
Head Start	\$ 373,544.50	\$ 368,427.93
CACFP	16,112.38	69,673.78
CSBG	80,600.77	56,397.19
Skill-Up	19,452.62	58,391.19
St. Joe CARES-Rent	1,722.37	0.00
St. Joe CARES-Day Labor	20,099.26	0.00
MHDC	57,457.23	45,448.39
Home Construction Programs	29,250.04	27,498.41
EHS Partnership	<u>206,251.06</u>	<u>59,129.61</u>
Total Grants Receivable	<u>804,490.23</u>	<u>684,966.50</u>
Accounts Receivable		
Head Start – Other	54,415.28	726.00
Insurance Proceeds	108,826.00	0.00
LIHEAP refund	<u>0.00</u>	<u>800.00</u>
Net Receivables	<u>\$ 967,731.51</u>	<u>\$ 686,492.50</u>

All receivables at February 28, 2022 and 2021, are considered collectible. Accordingly, the allowance for uncollectibility is zero.

5. CAPITAL ASSETS, NET

Following are the changes in capital assets for the year ended February 28, 2022:

	Balance 2/28/2021	Additions	Retirements	Transfers	Balance 2/28/2022
Capital Assets not being depreciated					
Land	\$ 246,497.85	\$ 5,000.00	\$ (30,040.88)	\$ -	\$ 221,456.97
Work in Progress	390,653.84	202,024.74	(378,088.12)	-	214,590.46
Total Capital Assets not being depreciated	<u>637,151.69</u>	<u>207,024.74</u>	<u>(408,129.00)</u>	<u>-</u>	<u>436,047.43</u>
Other Capital Assets					
Buildings and Improvements	9,593,587.41	47,784.00	-	-	9,641,371.41
Equipment	860,043.04	84,063.11	-	-	944,106.15
Vehicles	1,094,714.08	-	-	-	1,094,714.08
Total Other Capital Assets	<u>11,548,344.53</u>	<u>131,847.11</u>	<u>-</u>	<u>-</u>	<u>11,680,191.64</u>
Accumulated Depreciation					
Buildings and Improvements	(2,429,373.85)	(449,075.03)	-	-	(2,878,448.88)
Equipment	(475,148.63)	(123,163.38)	-	-	(598,312.01)
Vehicles	(617,969.80)	(159,683.40)	-	-	(777,653.20)
Total Accumulated Depreciation	<u>(3,522,492.28)</u>	<u>(731,921.81)</u>	<u>-</u>	<u>-</u>	<u>(4,254,414.09)</u>
Capital Assets Summary					
Net Land, Buildings, and Improv	7,801,365.25	(194,266.29)	(408,129.00)	-	7,198,969.96
Net Equipment and Vehicles	861,638.69	(198,783.67)	-	-	662,855.02
Total Net Capital Assets	<u>\$ 8,663,003.94</u>	<u>\$ (393,049.96)</u>	<u>\$ (408,129.00)</u>	<u>\$ -</u>	<u>\$ 7,861,824.98</u>

5. CAPITAL ASSETS, NET (Continued)

Following are the changes in capital assets for the year ended February 28, 2021:

	Balance 2/29/2020	Additions	Retirements	Transfers	Balance 2/28/2021
Capital Assets not being depreciated					
Land	\$ 216,456.97	\$ 30,040.80	\$ -	\$ -	\$ 246,497.77
Work in Progress	1,079,968.37	164,229.31	-	(853,543.84)	390,653.84
Total Capital Assets not being dep	1,296,425.34	194,270.11	-	(853,543.84)	637,151.61
Other Capital Assets					
Buildings and Improvements	7,301,233.70	1,565,359.87	-	726,993.84	9,593,587.41
Equipment	591,305.16	142,187.88	-	126,550.00	860,043.04
Vehicles	944,172.08	150,542.00	-	-	1,094,714.08
Total Other Capital Assets	8,836,710.94	1,858,089.75	-	853,543.84	11,548,344.53
Accumulated Depreciation					
Buildings and Improvements	(2,081,498.56)	(347,875.29)	-	-	(2,429,373.85)
Equipment	(365,246.73)	(109,901.90)	-	-	(475,148.63)
Vehicles	(472,344.06)	(145,625.74)	-	-	(617,969.80)
Total Accumulated Depreciation	(2,919,089.35)	(603,402.93)	-	-	(3,522,492.28)
Capital Assets Summary					
Net Land, Buildings, and Improv	6,516,160.48	1,411,754.69	-	(126,550.00)	7,801,365.17
Net Equipment and Vehicles	697,886.45	37,202.24	-	126,550.00	861,638.69
Total Net Capital Assets	\$ 7,214,046.93	\$ 1,448,956.93	\$ -	\$ -	\$ 8,663,003.86

6. REFUNDABLE GRANT ADVANCES/DUT TO GRANTOR

Refundable grant advances at February 28, 2022 and 2021, consist of grant funds received in advance of expenditures in the following program:

	<u>2022</u>	<u>2021</u>
LiHEAP Energy Assistance - ECIP	\$ 525,038.88	\$ 694,354.54
Head Start Federal	21,849.75	0.00
LiHWAP Water Assistance-	36,220.97	0.00
EFSP – Emergency Food & Shelter	0.00	2,044.88
	<u>\$ 583,209.60</u>	<u>\$ 696,399.42</u>

7. NOTES PAYABLE

City of St. Joseph, Missouri:

Original note \$300,000.00, received from the City are an initial advance funding of a Federal Home Investment Partnership project. Payments are due monthly at \$964.92 commencing January 1, 2014, including interest at 1.0%. The note matures December 1, 2043 and is secured the Applewood Estates development. This note is also paid by the Organization's Affiliated Organization Applewood Estates operating budget.

\$ 227,029.28

7. NOTES PAYABLE (Continued)

The following is a summary of changes in notes payable for the year ended February 28, 2022:

	Principal February 28, <u>2021</u>	Principal Received <u>(Paid)</u>	Principal February 28, <u>2022</u>	Interest <u>Paid</u>
<u>Obligations:</u>				
City of St. Joseph	\$ 236,287.78	\$ (9,258.50)	\$ 227,029.28	\$ 2,320.54

The following is a summary of changes in notes payable for the year ended February 28, 2021:

	Principal February 29, <u>2020</u>	Principal Received <u>(Paid)</u>	Principal February 28, <u>2021</u>	Interest <u>Paid</u>
<u>Obligations:</u>				
City of St. Joseph	\$ 245,454.20	\$ (9,166.42)	\$ 236,287.78	\$ 2,412.62

The schedule of maturities of notes payable is as follows:

<u>Year Ending February 28/29:</u>	<u>Amount</u>
2023	\$ 9,351.50
2024	9,445.47
2025	9,540.35
2026	9,636.19
2027	9,732.99
2028-2032	50,151.43
2033-2037	52,721.63
2038-2042	55,423.59
2043-2044	<u>21,026.13</u>
Total	<u>\$ 227,029.28</u>

8. OPERATING LEASES

As of February 28, 2022, the Organization has entered into a number of operating leases for space. Total payments for the years ended February 28, 2022 and 2021, were \$168,242.60 and \$116,415.48, respectively. Under the current lease agreements, the future minimum lease rentals are as follows:

2023	\$ 89,225.96
2024	81,914.20
2025	71,435.90
2026	49,800.00
2027	49,800.00

9. COMPENSATED ABSENCES

Paid Time Off (PTO) Policy

All regular, full-time and part-time employees are eligible for paid time off benefits based upon the employee’s anniversary date. PTO is accrued or earned based upon the employee’s length of service and on the time actually worked. Unused PTO may be carried over to the next year up to 480 hours. PTO is earned on a graduated scale ranging from 162 to 198 hours per year based on years of service from one year to ten years and over. Upon employee separation, employees with an accrued PTO balance may receive a maximum of 120 hours of their PTO balance paid.

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 paid time off pay which has been earned, but not taken, by Organization employees.

10. EMPLOYEE BENEFIT PLANS

The Organization has a 401(K) plan available for its employees. An employee is eligible after their first day of employment for employee elective deferrals. It provides for discretionary contributions by the Organization as determined annually by the Board of Directors, up to the maximum, an amount permitted under the Internal Revenue Code. Total contributions made by the Organization into the plan on behalf of the employees for the years ended February 28, 2022 and 2021, was, \$72,186.89 and \$66,942.39, respectively.

11. NET ASSETS

Net assets without donor restrictions

At February 28, 2022 and 2021, all unrestricted net assets are undesignated as to their use.

Net assets with donor restrictions

At February 28, 2022 and 2021, donation balances received & restricted to use within the following programs:

	<u>2022</u>	<u>2021</u>
Head Start CDA Training	\$ 7,875.19	\$ 8,206.29
Project H20	20.72	14,881.53
KCP&L Utility Fund	0.00	513.94
Heating and Cooling Assistance Fund	0.00	5.22
EFSP-FEMA	2,103.65	0.00
MHDC Net Book Value of Properties	<u>453,354.85</u>	<u>490,904.94</u>
Total Net Assets with Donor Restrictions	<u>\$ 463,354.41</u>	<u>\$ 514,511.92</u>

12. LIQUIDITY

At February 28, 2022 and 2021, all net assets with donor restrictions are available for payment of qualifying expenses within the respective Community Action Partnership of Greater St. Joseph funds as such expenses are incurred, except for contributions receivable which are available when the receivable is collected which is expected within the next year and the expense is incurred. Likewise, as of February 28, 2022 and 2021, all net assets without donor restrictions are available to meet cash needs for general expenses of the organization within one year.

	<u>2022</u>	<u>2021</u>
Cash and Cash Equivalents - Unrestricted	\$ 817,869.14	\$ 881,185.78
Accounts Receivable, Net	967,731.51	686,492.50
Less: Cash Received with Donor Restrictions	(9,999.56)	(23,606.98)
Less: Cash Received with Grant Advances	<u>(583,209.60)</u>	<u>(696,399.42)</u>
Total Liquidity	<u>\$ 1,192,391.49</u>	<u>\$ 835,229.18</u>

13. IN-KIND CONTRIBUTIONS

Under the grant agreements, the Organization (grantee) receives a percentage of total estimated project funds from the Federal government. The balance of the project funds is contributed to the Organization from non-Federal sources in the form of "in-kind" contributions of services or property from the Organization, delegated agencies, the community, or non-Federal governmental organizations. The services and goods donated are valued according to the grant guidelines. In-kind revenues and in-kind expenses that are allowable under generally accepted accounting principles (GAAP) have been recognized in the financial statements.

	<u>2022</u>	<u>2021</u>
Head Start/Early Head Start		
Non-professional Volunteers	\$ 0.00	\$ 0.00
Professional Volunteers	0.00	420.00
Space	61,246.00	81,974.00
Travel	0.00	0.00
Supplies	<u>0.00</u>	<u>0.00</u>
Total Program In-Kind	61,246.00	82,394.00
Non-GAAP	<u>0.00</u>	<u>0.00</u>
Total In-Kind	<u>\$ 61,246.00</u>	<u>\$ 82,394.00</u>
Early Head Start Partnership – Prior Year		
Non-professional Volunteers	\$ 0.00	\$ 8,817.90
Professional Volunteers	0.00	4,405.00
Space		
Travel	0.00	0.00
Supplies	<u>0.00</u>	<u>238.30</u>
Total Program In-Kind	0.00	13,461.20
Non-GAAP	<u>0.00</u>	<u>(8,817.90)</u>
Total In-Kind	<u>\$ 0.00</u>	<u>\$ 4,643.30</u>

14. REAL ESTATE JOINT VENTURES

Patee Villas I, L.P., a limited partnership, owns and operates a ten unit senior affordable housing development project in St. Joseph, Missouri. The Organization and Northwest Missouri Community Development Corporation (a related entity) are general partners. The limited partners have a 99.95% ownership interest. Collectively, the Organization, its related entity, and the additional general partner have a .05% interest in the limited partnership. The Organization's capital contribution was \$100. Federal and state grants and tax credits, permanent loan financing, and the capital contributions of the limited partners financed a significant portion of the project's total cost.

Savannah Senior Apartments L.P., a limited partnership, formed to develop a 40 unit senior citizens low to moderate income housing project in Savannah, MO. Northwest Missouri Community Development Corporation (a related entity) is the managing general partner and has a .0051% ownership interest in the project. Federal and state tax credits and permanent loan financing will finance a significant portion of the project's total cost.

Villas at the Summit, L.P., a limited partnership, formed to develop a 38 unit senior citizen low to moderate income housing project in Maryville, MO. Northwest Missouri Community Development Corporation (a related entity) is the managing general partner and has a .0051% ownership interest in the project. Federal and state tax credits and permanent loan financing will finance a significant portion of the project's total cost. The limited partner has the option to purchase the managing general partner's entire interest at any time after the later to occur of (i) 10 years after the Project is placed in services or (ii) upon approval of Missouri Housing Development Commission.

Creston Plaza Apartments, L.P., Phase II, a limited partnership formed to develop a 24 unit low to moderate income housing project in Creston, IA. Community Action Partnership of Greater St. Joseph is the managing general partner and has a 0.0051% ownership interest of the project. Federal and state tax credits and permanent loan financing will finance a significant portion of the project's total cost. The limited partner has the option to purchase the managing general partner's entire interest at any time after the later to occur of (i) 10 years after the Project is placed in service or (ii) upon approval of the Iowa Finance Authority.

Pickett Place GP, LLC, is a limited partnership formed to develop a 36-unit senior citizen low to moderate income housing project in St. Joseph, Missouri. Community Action Partnership of Greater St. Joseph (CAP) is a member of the Pickett Place GP, LLC with 0.0051% ownership interest of the project. CAP's capital contribution was \$510.00. Federal and state tax credits, Federal HOME funds, and permanent loan financing will finance a significant portion of this projects total cost.

The primary reason for admission of the Organization and Northwest Missouri Community Development Corporation (a related entity) as a general partner in these real estate joint ventures is to qualify the projects for federal and state grants, tax credits, and permanent financing which are favorable to the development of the low income housing projects. While the Organization and Northwest Missouri Community Development Corporation (a related entity) have an ownership interest in these real estate joint ventures, the financial nature of these interests are de minimis and are, therefore, not reported in the financial statements.

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.

In January 2019, 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. CONCENTRATION OF RISK

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

17. SUBSEQUENT EVENTS

The Organization evaluated events and transactions occurring subsequent to February 28, 2022, through September 28, 2022, the date the financial statements were available to be issued. During this period, there were no subsequent events requiring recognition in the financial statements.

SUPPLEMENTARY INFORMATION

COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH

St. Joseph, Missouri

Combining Schedule of Activities

For the Year Ended February 28, 2022

	Head Start Federal	Head Start Federal	Early Head Start	Head Start/Early	Head Start/Early	Head Start/Early	CACFP	Early Head Start	Early Head Start
CFDA #:	93.600	93.600	93.600	93.600	93.600	93.600	10.558	Partnership 08/2021	Partnership 02/2022
	Early Childhood	Early Childhood	Early Childhood	Early Childhood	Early Childhood	Early Childhood	Early Childhood	Early Childhood	Early Childhood
Revenues and Gains									
Contributions									
Federal Grants	\$ 5,590,349.00	\$ 42,083.00	\$ 19,903.00	\$ 109,553.00	\$ 65,749.00	\$ 5,353.40	\$ 169,866.90	\$ 486,190.97	\$ 520,681.00
Local	-	-	-	-	-	-	-	-	-
Noncash	-	-	-	-	-	-	-	-	-
Program Income	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Misc Income	-	-	-	-	-	-	-	-	-
Gain (loss) on Sale of Assets	-	-	-	-	-	-	-	-	-
Total Revenues and Gains	5,590,349.00	42,083.00	19,903.00	109,553.00	65,749.00	5,353.40	169,866.90	486,190.97	520,681.00
Expenses									
Salaries	3,030,013.88	-	-	69,754.00	-	-	-	76,389.96	70,605.40
Salaries - Non Cash	-	-	-	-	-	-	-	-	-
Fringe Benefits	892,508.89	-	-	25,261.61	-	-	-	23,568.44	23,067.11
Governance	35.00	-	-	-	-	-	-	-	-
Direct Client Services	34,615.96	-	-	-	-	-	-	149.40	10,625.00
Depreciation	-	-	-	-	-	-	-	-	-
Hiring Expense	6,653.55	-	-	-	-	-	-	18.45	-
Indirect	549,153.19	-	-	13,302.19	-	-	-	15,493.55	13,114.15
Insurance	97,570.33	-	-	-	-	-	-	800.17	556.99
Interest Expense	-	-	-	-	-	-	-	-	-
Marketing and Advertising	6,383.56	-	-	-	-	-	-	-	448.48
Other	4.07	-	-	-	-	-	-	-	-
Professional Fees	4,838.15	-	80.41	-	44,020.00	-	-	292,731.85	279,710.26
Rent/Space	66,885.13	-	-	-	-	-	-	1,834.49	1,302.02
Rent/Space Noncash	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	332,422.19	-	-	1,235.20	-	-	-	15,106.84	65,095.82
Small Equipment	-	-	-	-	-	-	-	16,005.80	13,425.00
Special Events	97,312.58	984.00	597.82	-	-	-	-	18,741.10	9,190.52
Supplies	181,137.62	609.86	41.96	-	-	-	178,578.30	22,728.42	19,082.40
Supplies Noncash	-	-	-	-	-	-	-	-	-
Training	92,693.27	38,845.14	18,409.13	-	21,729.00	5,353.40	-	687.33	12,885.72
Transfers	8,711.40	-	-	-	-	-	(8,711.40)	-	-
Travel	39,304.86	1,644.00	773.68	-	-	-	-	294.70	28.18
Travel Noncash	-	-	-	-	-	-	-	-	-
Utilities	150,105.37	-	-	-	-	-	-	1,640.47	1,543.95
Total Expenses	5,590,349.00	42,083.00	19,903.00	109,553.00	65,749.00	5,353.40	169,866.90	486,190.97	520,681.00
Change in Net Assets	-	-	-	-	-	-	-	-	-
Net Assets, Beginning of the Year	-	-	-	-	-	-	-	-	-
Net Assets, End of the Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH

St. Joseph, Missouri

Combining Schedule of Activities

For the Year Ended February 28, 2022

	Early Head Start Partnership Training 08/2021	Early Head Start Partnership Training 02/2022	Early Head Start Partnership COVID 02/2022	Head Start CDA Training	KCPL Utility Assistance Fund	Project H2O Fund	Cooling and Heating Assistance Fund	LIHEAP Energy Assistance 09/2021	LIHEAP Energy Assistance 09/2022
CFDA #:	93.600	93.600	93.600	N/A	N/A	N/A	N/A	93.568	93.568
	Early Childhood	Early Childhood	Early Childhood	Early Childhood	Energy	Energy	Energy	Energy	Energy
Revenues and Gains									
Contributions									
Federal Grants	\$ 13,348.32	\$ 10,334.00	\$ 29,587.57	\$ -	\$ -	\$ -	\$ -	\$ 880,012.54	\$ 389,491.12
Local	-	-	-	-	-	10,500.00	-	-	-
Noncash	-	-	-	-	-	-	-	-	-
Program Income	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Misc Income	-	-	-	-	-	-	-	-	-
Gain (loss) on Sale of Assets	-	-	-	-	-	-	-	-	-
Total Revenues and Gains	13,348.32	10,334.00	29,587.57	-	-	10,500.00	-	880,012.54	389,491.12
Expenses									
Salaries	-	-	1,735.04	-	-	-	-	28,441.18	31,137.55
Salaries - Non Cash	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	691.08	-	-	-	-	6,868.37	8,683.20
Governance	-	-	-	-	-	-	-	-	-
Direct Client Services	-	-	-	-	513.94	25,360.81	-	802,667.00	364,054.00
Depreciation	-	-	-	-	-	-	-	-	-
Hiring Expense	-	-	-	-	-	-	-	283.13	-
Indirect	-	-	339.66	-	-	-	-	5,472.98	5,045.26
Insurance	-	-	-	-	-	-	-	802.90	593.85
Interest Expense	-	-	-	-	-	-	-	-	-
Marketing and Advertising	-	-	-	-	-	-	-	-	42.04
Other	-	-	-	-	-	-	-	-	-
Professional Fees	-	45.94	-	-	-	-	-	-	-
Rent/Space	-	-	-	-	-	-	-	2,281.28	1,441.24
Rent/Space Noncash	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	24,598.80	-	-	-	-	964.30	1,055.27
Small Equipment	-	-	-	-	-	-	-	-	-
Special Events	-	346.11	-	331.10	-	-	-	26.11	-
Supplies	18.84	5.38	36.39	-	-	-	-	3,812.51	2,960.57
Supplies Noncash	-	-	-	-	-	-	-	-	-
Training	13,324.61	9,741.41	2,186.60	-	-	-	-	542.48	63.84
Transfers	-	-	-	-	-	-	5.22	26,494.04	(26,494.04)
Travel	4.87	195.16	-	-	-	-	-	179.14	-
Travel Noncash	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	1,177.12	908.34
Total Expenses	13,348.32	10,334.00	29,587.57	331.10	513.94	25,360.81	5.22	880,012.54	389,491.12
Change in Net Assets	-	-	-	(331.10)	(513.94)	(14,860.81)	(5.22)	-	-
Net Assets, Beginning of the Year	-	-	-	8,206.29	513.94	14,881.53	5.22	-	-
Net Assets, End of the Year	\$ -	\$ -	\$ -	\$ 7,875.19	\$ -	\$ 20.72	\$ -	\$ -	\$ -

COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH

St. Joseph, Missouri

Combining Schedule of Activities

For the Year Ended February 28, 2022

	LIHWAP Water Assistance	Community Services Block Grant 09/2021	Community Services Block Grant 09/2022	CSBG - COVID 09/2022	SkillUp FS 09/2021	SkillUp FS 09/2022	SkillUp- TANF 05/2022	SkillUp- TANF 05/2021
CFDA #:	93.568	93.569	93.569	93.569	10.561	10.561	93.558	93.558
	Energy	Community Services	Community Services	Community Services	Community Services	Community Services	Community Services	Community Services
Revenues and Gains								
Contributions								
Federal Grants	\$ 9,851.03	\$ 241,438.77	\$ 162,583.29	\$ 143,068.20	\$ 57,032.58	\$ 24,647.76	\$ 90,661.28	\$ 50,333.59
Local	-	-	-	14,675.00	-	-	-	-
Noncash	-	-	-	-	-	-	-	-
Program Income	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Misc Income	-	-	-	-	-	-	-	-
Gain (loss) on Sale of Assets	-	-	-	-	-	-	-	-
Total Revenues and Gains	9,851.03	241,438.77	162,583.29	157,743.20	57,032.58	24,647.76	90,661.28	50,333.59
Expenses								
Salaries	5,058.64	128,093.51	91,146.49	54,128.16	20,606.92	13,943.94	33,179.78	26,982.02
Salaries - Non Cash	-	-	-	-	-	-	-	-
Fringe Benefits	1,663.30	42,496.82	28,091.15	13,099.11	5,491.92	3,708.04	10,124.53	7,060.43
Governance	-	624.43	1,045.30	-	-	-	-	-
Direct Client Services	375.00	2,174.40	5,453.56	17,170.00	20,950.20	250.00	34,135.91	6,732.74
Depreciation	-	-	-	-	-	-	-	-
Hiring Expense	-	479.44	337.75	1,009.12	125.00	65.00	19.32	111.07
Indirect	941.07	26,441.51	14,134.41	9,411.82	4,045.31	2,079.80	6,712.17	4,116.38
Insurance	176.36	3,612.28	1,868.39	1,214.46	267.61	139.46	267.61	196.00
Interest Expense	-	-	-	-	-	-	-	-
Marketing and Advertising	15.43	4,112.22	1,020.63	753.35	16.00	13.31	16.00	31.04
Other	-	-	-	-	-	-	-	-
Professional Fees	-	-	230.00	-	-	-	-	-
Rent/Space	429.19	4,985.68	2,361.80	1,744.49	2,807.30	3,005.70	2,807.38	3,013.32
Rent/Space Noncash	-	-	-	-	-	-	-	-
Repairs and Maintenance	294.40	2,624.30	3,544.84	6,508.03	341.87	316.43	341.90	334.84
Small Equipment	-	-	-	-	-	-	-	-
Special Events	-	587.44	-	101.83	19.37	-	19.37	-
Supplies	611.31	10,799.70	7,997.67	37,276.39	1,381.17	652.84	1,943.46	898.27
Supplies Noncash	-	-	-	-	-	-	-	-
Training	23.40	2,228.94	181.82	1,363.66	221.50	20.36	221.50	46.88
Transfers	-	2,450.05	-	-	-	-	-	146.08
Travel	-	2,720.08	1,462.79	321.65	121.70	-	174.90	-
Travel Noncash	-	-	-	-	-	-	-	-
Utilities	262.93	7,007.97	3,706.69	13,641.13	636.71	452.88	697.45	664.52
Total Expenses	9,851.03	241,438.77	162,583.29	157,743.20	57,032.58	24,647.76	90,661.28	50,333.59
Change in Net Assets	-	-	-	-	-	-	-	-
Net Assets, Beginning of the Year	-	-	-	-	-	-	-	-
Net Assets, End of the Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH

St. Joseph, Missouri

Combining Schedule of Activities

For the Year Ended February 28, 2022

	Emergency Food and Shelter Program	St Joe Cares, \$250K, Rent/Utilities	St Joe Cares, 250K, Day Labor	MHDC/Shelter COVID	Home Construction Programs	Community Development Donations Fund	Corporate Unrestricted	Indirect Costs	IT Fund
CFDA #:	N/A	14.218	14.218	14.231	14.239	N/A	N/A	N/A	N/A
	Community Services	Community Services	Community Services	Housing	Housing	Gen & Admin	Gen & Admin	Gen & Admin	Gen & Admin
Revenues and Gains									
Contributions									
Federal Grants	\$ -	\$ 220,530.71	\$ 68,466.24	\$ 454,551.61	\$ 124,581.86	\$ -	\$ -	\$ -	\$ -
Local	2,103.65	-	-	-	-	-	397,861.48	-	-
Noncash	-	-	-	-	-	-	61,246.00	-	-
Program Income	-	-	-	-	-	-	40,955.29	725,308.23	-
Interest	-	-	-	-	-	-	65.42	-	-
Misc Income	-	-	-	-	-	-	135,247.61	-	132,151.32
Gain (loss) on Sale of Assets	-	-	-	-	183,519.76	-	(381,233.32)	-	-
Total Revenues and Gains	2,103.65	220,530.71	68,466.24	454,551.61	308,101.62	-	254,142.48	725,308.23	132,151.32
Expenses									
Salaries	-	-	15,694.60	200,553.21	22,554.65	-	55,180.20	429,603.83	69,591.46
Salaries - Non Cash	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	6,514.93	42,463.76	7,715.44	-	1,579.06	94,386.73	15,619.62
Governance	-	-	-	-	-	-	-	16,114.70	-
Direct Client Services	-	220,530.71	42,965.88	-	250.00	-	5,110.00	1,875.00	-
Depreciation	-	-	-	-	-	-	576,775.38	-	-
Hiring Expense	-	-	-	-	243.75	-	124,145.00	965.37	-
Indirect	-	-	3,109.33	34,022.38	4,237.81	-	2,205.71	-	11,929.55
Insurance	-	-	181.50	-	352.13	-	619.29	20,427.39	223.04
Interest Expense	-	-	-	-	-	-	-	-	-
Marketing and Advertising	-	-	-	-	3.72	-	-	5,062.92	17.74
Other	-	-	-	-	-	-	-	(1.93)	-
Professional Fees	-	-	-	-	33,200.00	-	375.00	51,478.58	-
Rent/Space	-	-	-	14,172.00	288.09	-	-	15,018.12	490.55
Rent/Space Noncash	-	-	-	-	-	-	61,246.00	-	-
Repairs and Maintenance	-	-	-	-	32,764.82	-	26,421.61	8,288.41	385.54
Small Equipment	-	-	-	-	167,039.43	-	-	-	-
Special Events	-	-	-	-	-	-	1,405.44	215.65	-
Supplies	-	-	-	163,819.37	3,046.86	-	342.41	56,210.43	33,164.30
Supplies Noncash	-	-	-	-	-	-	-	-	-
Training	-	-	-	-	5.98	-	-	13,139.31	26.93
Transfers	-	-	-	(479.11)	(20,457.21)	(5.22)	18,340.19	-	-
Travel	-	-	-	-	390.22	-	-	4,884.53	-
Travel Noncash	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	332.66	-	-	7,639.19	702.59
Total Expenses	-	220,530.71	68,466.24	454,551.61	251,968.35	(5.22)	873,745.29	725,308.23	132,151.32
Change in Net Assets	2,103.65	-	-	-	56,133.27	5.22	(619,602.81)	-	-
Net Assets, Beginning of the Year	-	-	-	-	(2,904.97)	1,871.91	6,432,988.70	-	-
Net Assets, End of the Year	\$ 2,103.65	\$ -	\$ -	\$ -	\$ 53,228.30	\$ 1,877.13	\$ 5,813,385.89	\$ -	\$ -

COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH

St. Joseph, Missouri

Combining Schedule of Activities

For the Year Ended February 28, 2022

CFDA #:	Sub-Totals	Mid-Town Infill N/A Housing	Urban Infill N/A Housing	Applewood Estates N/A Housing	Rural Infill N/A Housing	Generally Accepted Accounting Adjustments and Eliminating Entries	Total
Revenues and Gains							
Contributions							
Federal Grants	\$ 9,980,249.74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,980,249.74
Local	425,140.13	-	-	-	-	(333,871.85)	91,268.28
Noncash	61,246.00	-	-	-	-	-	61,246.00
Program Income	766,263.52	10,691.00	1,702.00	64,643.00	10,905.00	(725,308.23)	128,896.29
Interest	65.42	36.53	11.54	-	19.45	-	132.94
Misc Income	267,398.93	-	32,999.82	-	17.00	(131,832.20)	168,583.55
Gain (loss) on Sale of Assets	(197,713.56)	-	-	-	-	-	(197,713.56)
Total Revenues and Gains	11,302,650.18	10,727.53	34,713.36	64,643.00	10,941.45	(1,191,012.28)	10,232,663.24
Expenses							
Salaries	4,474,394.42	-	-	-	-	-	4,474,394.42
Salaries - Non Cash	-	-	-	-	-	-	-
Fringe Benefits	1,260,663.54	-	-	-	-	-	1,260,663.54
Governance	17,819.43	-	-	-	-	-	17,819.43
Direct Client Services	1,595,959.51	1,574.53	672.90	8,820.62	2,172.80	-	1,609,200.36
Depreciation	576,775.38	10,850.06	10,103.90	117,596.34	16,596.13	-	731,921.81
Hiring Expense	134,455.95	-	115.00	-	-	-	134,570.95
Indirect	725,308.23	-	-	-	-	(725,308.23)	-
Insurance	129,869.76	3,617.42	2,408.33	15,638.00	4,670.90	-	156,204.41
Interest Expense	-	-	-	2,320.54	-	-	2,320.54
Marketing and Advertising	17,936.44	-	-	-	-	-	17,936.44
Other	2.14	-	-	-	-	-	2.14
Professional Fees	706,710.19	-	-	-	-	(33,200.00)	673,510.19
Rent/Space	124,867.78	-	-	-	-	-	124,867.78
Rent/Space Noncash	61,246.00	-	-	-	-	-	61,246.00
Repairs and Maintenance	522,645.41	1,777.00	33,117.82	15,807.33	1,547.38	(102,416.31)	472,478.63
Small Equipment	196,470.23	-	-	-	-	(195,666.86)	803.37
Special Events	129,878.44	-	-	-	-	-	129,878.44
Supplies	727,156.43	52.07	17.17	385.70	284.11	(134,420.88)	593,474.60
Supplies Noncash	-	-	-	-	-	-	-
Training	233,942.21	-	-	-	-	-	233,942.21
Transfers	-	-	-	-	-	-	-
Travel	52,500.46	-	-	-	-	-	52,500.46
Travel Noncash	-	-	-	-	-	-	-
Utilities	191,119.97	2,297.44	537.24	3,334.02	319.20	-	197,607.87
Total Expenses	11,879,721.92	20,168.52	46,972.36	163,902.55	25,590.52	(1,191,012.28)	10,945,343.59
Change in Net Assets	(577,071.74)	(9,440.99)	(12,259.00)	(99,259.55)	(14,649.07)	-	(712,680.35)
Net Assets, Beginning of the Year	6,455,562.62	152,195.91	129,700.32	1,538,900.75	260,043.13	-	8,536,402.73
Net Assets, End of the Year	\$ 5,878,490.88	\$ 142,754.92	\$ 117,441.32	\$ 1,439,641.20	\$ 245,394.06	\$ -	\$ 7,823,722.38

COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH

St. Joseph, Missouri

Low Income Home Energy Assistance Program

Grant No. ERS11020005

Schedule of Revenue and Expenses

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

	<u>Budget</u> <u>Amount</u>	<u>Total</u> <u>Grant</u>
Revenue		
Grant Revenue - LIHEAP		
Current (initial + amendments)	\$ 1,265,112.16	\$ 1,049,947.28
Interest	-	-
Other	-	-
Total Revenue	<u>1,265,112.16</u>	<u>1,049,947.28</u>
Expenditures		
Administrative/Program Services		
Program Salaries	65,201.16	58,475.52
Employee Benefits	24,124.43	13,508.32
Travel/Training	450.00	837.12
Rent/Space	500.00	2,589.86
Utilities	2,250.00	2,403.22
Insurance	1,000.00	1,427.33
Supplies	3,885.95	4,679.66
Contract/Consulting	2,700.00	3,964.65
Repair & Maintenance	2,500.00	3,391.73
Other	-	-
Indirect Costs	13,845.02	9,213.87
Total Administrative/Program Services	<u>116,456.56</u>	<u>100,491.28</u>
ECIP Direct Services		
Winter	776,980.80	578,011.00
Summer	371,674.80	371,445.00
Total ECIP Direct Services	<u>1,148,655.60</u>	<u>949,456.00</u>
Outreach & Education		
Program Activities	-	-
Total Outreach & Education	<u>-</u>	<u>-</u>
Total Expenditures	<u>1,265,112.16</u>	<u>1,049,947.28</u>
Revenue over (under) Expenditures	-	-
Ending Program Balance	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH

St. Joseph, Missouri

Schedule of Expenditures of Federal Awards

For the Year Ended February 28, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Pass - Through Identifying Number	CFDA #	Provided to Sub recipients	Federal Expenditures
<u>U.S. Department of Health and Human Services</u>				
Direct Programs:				
Head Start Cluster				
Head Start-802	2/28/2022	N/A	\$ -	\$ 5,652,335.00
COVID19 - Head Start - 802C3	2/28/2022	N/A	-	109,553.00
COVID19 - Head Start - 401C5	3/31/2023	N/A	-	65,749.00
COVID19 - Head Start - ARP - 401C6	3/31/2023	N/A	-	5,353.40
Head Start - EHS Partnership - 301	8/31/2021	N/A	-	499,539.29
Head Start - EHS Partnership - 302	2/28/2022	N/A	-	531,015.00
COVID19 - Head Start - EHS Partnership 302C3	2/28/2022	N/A	-	29,587.57
		TOTAL 93.600	-	6,893,132.26
Passed Through:				
State of Missouri Department of Social Services - Family Support Division				
Low-Income Home Energy Assistance Program (ECIP)	9/30/2021	ERS11021005	-	880,012.54
Low-Income Home Energy Assistance Program (ECIP)	9/30/2022	ERS11021005	-	389,491.12
Low-Income Home Water Assistance Program (LIHWAP)	9/30/2022	ER11022W005	-	9,851.03
		TOTAL 93.568	-	1,279,354.69
State of Missouri Department of Social Services - Family Support Division				
Community Services Block Grant	9/30/2021	PG282100004	-	241,438.77
Community Services Block Grant	9/30/2022	PG282100004	-	162,583.29
COVID19 - Community Services Block Grant	9/30/2022	PG282000054	-	143,068.20
		TOTAL 93.569	-	547,090.26
Missouri Community Action Network				
Temporary Assistance for Needy Families - SkillUp	5/31/2022	CS200821001-CAPSTJOE	-	90,661.28
Temporary Assistance for Needy Families - SkillUp	5/31/2021	CS200821001-CAPSTJOE-TAN	-	50,333.59
		TOTAL 93.558	-	140,994.87
Total U.S. Department of Health and Human Services			-	8,860,572.08
<u>U.S. Department of Housing and Urban Development</u>				
Passed Through:				
City of St Joseph, Missouri				
Home Investment Partnership Program - Forgivable Loan - Plattsburg		2009062HC	-	425,000.00
Home Investment Partnership Program - Forgivable Loan - Urban Infill 01		2011074HC	-	205,578.00
Home Investment Partnership Program - Forgivable Loan - Midtown Infill		2004036HC	-	299,753.00
Home Investment Partnership Program - Infill 02/716 21st		RES#43701-CH010	-	17,455.69
Home Investment Partnership Program - Infill 01/714-718 21st		SO#9248-CH011ab	-	21,141.48
Home Investment Partnership Program - Infill 01/715 20th		RES#45182-CH012	-	45,414.47
Home Investment Partnership Program - Infill 01/719 20th		SO#9738-CH013a	-	37,976.97
Home Investment Partnership Program - Infill 01/509 Louis		Not Assigned	-	2,593.25
		TOTAL 14.239	-	1,054,912.86

COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH

St. Joseph, Missouri

Schedule of Expenditures of Federal Awards

For the Year Ended February 28, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Pass - Through Identifying Number	CFDA #	Provided to Sub recipients	Federal Expenditures
<u>U.S. Department of Housing and Urban Development (Continued)</u>				
Passed Through:				
City of St Joseph, Missouri				
Community Development Block Grant Program	St Joe CARES RES-45864	14.218	\$ -	\$ 220,530.71
Community Development Block Grant Program	St Joe CARES RES-45961	14.218	-	68,466.24
		<u>TOTAL 14.218</u>	<u>-</u>	<u>288,996.95</u>
Missouri Housing Development Corporation				
COVID19 - Emergency Solutions Grants Program	CV-881	14.231	-	454,551.61
Total U.S. Department of Housing and Urban Development			<u>-</u>	<u>1,798,461.42</u>
<u>U.S. Department of Agriculture</u>				
Passed Through:				
State of Missouri Department of Health and Senior Services				
Child and Adult Care Food Program - Center Reimbursement	ERS46-11-0035	10.558	-	144,699.80
COVID19- Child and Adult Care Food Program - Center Reimbursement	ERS46-11-0035	10.558	-	25,167.10
		<u>TOTAL 10.558</u>	<u>-</u>	<u>169,866.90</u>
Missouri Community Action Network				
SNAP Cluster				
Matching Grant for Supplemental Nutrition Assistance Program - SkillUp	CS200821001-CAPSTJOE	10.561	-	57,032.58
Matching Grant for Supplemental Nutrition Assistance Program - SkillUp	CS200821001-CAPSTJOE-FNS	10.561	-	24,647.76
		<u>TOTAL 10.561</u>	<u>-</u>	<u>81,680.34</u>
Total U.S. Department of Agriculture			<u>-</u>	<u>251,547.24</u>
Total Expenditures of Federal Awards			<u>\$ -</u>	<u>\$ 10,910,580.74</u>

NOTE A -- BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Community Action Partnership of Greater St Joseph and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Uniform Guidance, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE B --INDIRECT COST RATE

Community Action Partnership of Greater St. Joseph did not elect to use the 10% de minimis cost rate, as it does not qualify.

NOTE 3 -- LOANS

The accompanying schedule of expenditures of federal awards includes the outstanding balance at 03/01/2021 of CHDO forgivable loans because the Federal Government imposes continuing compliance requirements.

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF CONSOLIDATED FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors
Community Action Partnership of Greater St. Joseph
St. Joseph, 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 Action Partnership of Greater St. Joseph (a nonprofit organization), which comprise the consolidated statements of financial position as of February 28, 2022 and 2021, and the related consolidated statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated September 28, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered Community Action Partnership of Greater St. Joseph'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 Action Partnership of Greater St. Joseph's internal control. Accordingly, we do not express an opinion on the effectiveness of Community Action Partnership of Greater St. Joseph's internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Community Action Partnership of Greater St. Joseph'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

Chanute, Kansas
September 28, 2022

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY
THE UNIFORM GUIDANCE**

Board of Directors
Community Action Partnership of Greater St. Joseph
St. Joseph, Missouri

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Community Action Partnership of Greater St. Joseph'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 Action Partnership of Greater St. Joseph's major federal programs for the year ended February 28, 2022. Community Action Partnership of Greater St. Joseph'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 Action Partnership of Greater St. Joseph 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 February 28, 2022.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Community Action Partnership of Greater St. Joseph 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 Action Partnership of Greater St. Joseph'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 Action Partnership of Greater St. Joseph'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 Action Partnership of Greater St. Joseph'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 Action Partnership of Greater St. Joseph'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 Action Partnership of Greater St. Joseph' 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 Action Partnership of Greater St. Joseph'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 Action Partnership of Greater St. Joseph's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

Purpose of this Report

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



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
September 28, 2022

COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH
St. Joseph, Missouri

Schedule of Findings and Questioned Costs
For the Year Ended February 28, 2022

I. SUMMARY OF AUDITOR'S RESULTS

Consolidated financial statements:

The auditor's report expresses an unmodified opinion on the consolidated financial statements of Community Action Partnership of Greater St. Joseph.

Internal Control over Financial Reporting:

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

Federal Awards:

Internal control over major programs:

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

The auditor's report on compliance for the major federal award programs for Community Action Partnership of Greater St. Joseph expresses an unmodified opinion.

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

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

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

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Home Investment Partnership Program	CFDA 14.239
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The threshold for distinguishing Types A and B programs was \$750,000.00.

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

NONE

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE

COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH
St. Joseph, Missouri

Summary Schedule of Prior Audit Findings
For the Year Ended February 28, 2022

NONE