

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

Independent Auditors' Report and
Consolidated Financial Statements with
Supplementary Information
For the Year Ended February 28, 2018

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

TABLE OF CONTENTS

	<u>PAGE NUMBER</u>
Independent Auditors' Report	1-2
Consolidated Statement of Financial Position	3
Consolidated Statement of Activities	4
Consolidated Statement of Functional Expenses	5
Consolidated Statement of Cash Flows	6
Notes to the Consolidated Financial Statements	7-16
Supplementary Information:	
Combining Schedule of Activities	17-20
Schedule of Grant Revenue and Expenses	
Community Services Block Grant Program – Grant No. PG281700004.....	21
Low Income Home Energy Assistance Program – Grant No. ER11017005	22
Schedule of Expenditures of Federal Awards	23-24
Independent Auditors’ Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	25-26
Independent Auditors’ Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	27-28
Schedule of Findings and Questioned Costs	29
Summary Schedule of Prior Audit Findings	30

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Community Action Partnership of Greater St. Joseph (a nonprofit organization), which comprise the consolidated statement of financial position as of February 28, 2018, 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.

Management's Responsibility for the Consolidated financial statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

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

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Community Action Partnership of Greater St. Joseph as of February 28, 2018, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. The combining schedule of activities (presented on pages 17-20) 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 21-22) 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 1, 2018, 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 1, 2018

COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH

St. Joseph, Missouri

Consolidated Statement of Financial Position

February 28, 2018

ASSETS

Current Assets:	
Cash and Cash Equivalents	\$ 406,421.34
Receivables, Net	1,124,694.10
Prepaid Expenses	57,432.89
Total Current Assets	<u>1,588,548.33</u>
Capital Assets, Net	<u>4,215,115.68</u>
TOTAL ASSETS	<u><u>\$5,803,664.01</u></u>

LIABILITIES AND NET ASSETS

Liabilities

Current Liabilities:	
Accounts Payable	\$ 823,035.80
Accrued Payroll	76,689.28
Accrued Payroll Withholdings	48,797.09
Accrued Annual Leave	96,877.80
Tenant Security Deposits	2,136.41
Refundable Grant Advances	375,253.93
Due to Grantor	110,503.34
Current Maturities of Long-Term Debt	8,984.93
Total Current Liabilities	<u>1,542,278.58</u>
Long-Term Liabilities	
Notes Payable	263,508.91
Less: Current Maturities of Long-Term Debt	(8,984.93)
Total Long-Term Liabilities	<u>254,523.98</u>
Total Liabilities	<u>1,796,802.56</u>

Net Assets:	
Unrestricted	3,558,109.53
Temporarily Restricted	448,751.92
Total Net Assets	<u>4,006,861.45</u>

TOTAL LIABILITIES AND NET ASSETS	<u><u>\$5,803,664.01</u></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 Statement of Activities
For the Year Ended February 28, 2018

CHANGES IN NET ASSETS	
Unrestricted Net Assets	
Revenues and Gains	
Contributions	\$ 8,090,165.47
Program Income	87,779.98
Interest Income	9,740.93
Other Income	49,620.73
Gain (Loss) on Sale of Assets	(350,521.43)
Total Revenue and Gains	<u>7,886,785.68</u>
Expenses	
Program Services	
Early Childhood	4,655,867.12
Community Services	595,912.94
Housing	202,679.70
Employment	159,740.51
Energy Assistance	789,750.89
Supporting Activities	
Management and General	512,525.48
Fundraising	25,075.19
Total Expenses	<u>6,941,551.83</u>
Net Assets Released From Restrictions through Satisfaction of Program Restrictions	<u>48,499.61</u>
Increase (Decrease) in Unrestricted Net Assets	<u>993,733.46</u>
Temporarily Restricted Net Assets	
Contributions	14,572.94
Program Income	760.00
Net Assets Released From Restrictions Through Satisfaction of Program Restrictions	<u>(48,499.61)</u>
Increase (Decrease) in Temporarily Restricted Net Assets	<u>(33,166.67)</u>
Net Increase(Decrease) In Net Assets	960,566.79
Net Assets, February 28, 2017	<u>3,046,294.66</u>
Net Assets, February 28, 2018	<u>\$ 4,006,861.45</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, 2018

	Program Services					Supporting Activities			Total Organization Services
	Early Childhood	Community Services	Housing	Employment	Energy Assistance	Total Program Services	Management and General	Fundraising	
Expenses									
Salaries	\$ 2,183,551.03	\$ 193,725.50	\$ -	\$ 60,897.53	\$ 66,146.10	\$ 2,504,320.16	\$ 284,872.63	\$ 13,873.40	\$ 2,803,066.19
Fringe Benefits	667,709.76	59,978.39	-	21,049.17	17,697.65	766,434.97	85,721.97	4,174.69	856,331.63
Governance	1,496.77	1,797.58	-	-	-	3,294.35	33.65	1.64	3,329.64
Communications	46,192.59	11,696.40	-	2,279.67	1,568.18	61,736.84	2,980.31	145.14	64,862.29
Direct Client Services	19,711.63	222,880.37	13,414.67	45,639.86	692,336.41	993,982.94	3,098.81	150.91	997,232.66
Depreciation	64,039.39	916.67	138,620.55	-	-	203,576.61	9,890.03	311.67	213,778.31
Hiring Expense	5,730.74	446.32	-	-	-	6,177.06	1,109.16	54.02	7,340.24
Insurance	66,481.29	3,354.77	13,276.36	1,108.27	2,355.85	86,576.54	(5,852.12)	-	80,724.42
Interest Expense	-	-	2,886.11	-	-	2,886.11	-	-	2,886.11
Marketing and Advertising	16,052.71	5,802.72	-	-	444.43	22,299.86	6,206.61	302.26	28,808.73
Other	4.57	-	-	-	-	4.57	913.03	44.46	962.06
Printing	583.08	44.92	-	-	6.48	634.48	10.53	0.51	645.52
Professional Fees	597,642.60	409.75	-	-	7.47	598,059.82	49,259.27	2,398.94	649,718.03
Rent/Space	136,095.20	13,418.11	-	284.91	265.35	150,063.57	431.33	21.01	150,515.91
Repairs and Maintenance	109,083.02	9,810.94	34,104.63	14,178.53	2,339.20	169,516.32	1,381.12	67.26	170,964.70
Small Equipment	18,504.68	-	-	-	-	18,504.68	257.51	12.54	18,774.73
Special Events	9,197.09	11,451.10	(540.08)	1,016.04	(286.03)	20,838.12	1,708.12	83.19	22,629.43
Supplies	433,011.15	18,231.12	521.45	10,939.28	4,488.28	467,191.28	56,510.16	2,752.07	526,453.51
Training	177,370.94	19,389.50	-	-	34.52	196,794.96	7,954.49	387.39	205,136.84
Travel	47,286.67	17,246.20	-	356.32	106.90	64,996.09	2,124.89	103.48	67,224.46
Utilities	56,122.21	5,312.58	396.01	1,990.93	2,240.10	66,061.83	3,913.98	190.61	70,166.42
	\$ 4,655,867.12	\$ 595,912.94	\$ 202,679.70	\$ 159,740.51	\$ 789,750.89	\$ 6,403,951.16	\$ 512,525.48	\$ 25,075.19	\$ 6,941,551.83

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

COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH

St. Joseph, Missouri

Consolidated Statement of Cash Flows

For the Year Ended February 28, 2018

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	\$ 960,566.79
Adjustments to Reconcile Change in Net Assets to Net Cash Used in Operating Activities	
Depreciation Expense	213,778.31
(Gain) Loss on Sale of Assets	350,521.43
(Increase) Decrease in Grant and Contracts Receivable	(680,524.35)
(Increase) Decrease in Prepaid Expense	(19,239.68)
Increase (Decrease) in Accounts Payable	551,211.08
Increase (Decrease) in Accrued Payroll	15,525.64
Increase (Decrease) in Accrued Annual Leave	(2,147.30)
Increase (Decrease) in Accrued Payroll Taxes	5,473.01
Increase (Decrease) in Refundable Grant Advances	22,311.22
Increase (Decrease) in Security Deposits	1,502.07

Net Cash Provided by (Used in) Operating Activities 1,418,978.22

CASH FLOWS FROM INVESTING ACTIVITIES

Proceeds from the Sale of Capital Assets	22,198.00
Payments for Purchase of Capital Assets	<u>(1,464,062.06)</u>

Net Cash Provided by (Used in) Investing Activities (1,441,864.06)

CASH FLOWS FROM FINANCING ACTIVITIES

Principal Payments on Notes Payable	<u>(8,908.45)</u>
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Net Cash Provided by (Used in) Financing Activities (8,908.45)

Net Increase (Decrease) in Cash and Cash Equivalents (31,794.29)

Cash and Cash Equivalents, Beginning of the Year 438,215.63

Cash and Cash Equivalents, End of the Year \$ 406,421.34

Supplementary Information

Cash Paid During the Period for:

Interest Expense	\$ 2,670.59
Non-Cash Donations of Capital Assets	\$ 14,717.00

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, 2018

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 28, 2018, 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.

Employment and Training Services - Provides support services to low income and dislocated job seekers so they can obtain employment and self-sufficiency wages.

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 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

Accounts receivable are stated at unpaid balances, less an allowance for doubtful accounts. The Organization provides for losses on accounts receivable using the allowance method. The allowance is based on experience, third-party contracts, and other circumstances, which may affect the ability of their grantors to meet their obligations. Receivables are considered impaired if full 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.

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 \$4,106,217.91 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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Assets

The Organization's net assets are classified as follows:

Unrestricted net assets: Unrestricted net assets represent those net assets whose use is not restricted by donors, even though their use may be limited in other respects, such as by contract or by board designation. Changes in net assets arising from exchange transaction are included as well as resources derived from gifts and contributions. These resources are used at the discretion of the governing board to meet current expenses for any purpose.

Temporarily restricted net assets: Temporarily restricted net assets consist of those net assets whose use by the Organization has been limited by donors to later periods of time or after specified dates or to specified purposes.

Permanently restricted net assets: Permanently restricted net assets consist of funds in which donors or other outside sources have stipulated, as a condition of the gift instrument, that the principal is to be maintained inviolate and in perpetuity, and invested for the purpose of producing present and future income, which may either be expended or added to principal.

Contributions

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions. Restricted contributions are required to be reported as temporarily restricted support and are then reclassified to unrestricted net assets upon expiration of the donor restrictions. If a restriction is satisfied in the same period the contribution is received, the contribution is reported as unrestricted.

In-Kind Goods/Services

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

Promises to Give

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

Allocated Costs

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

3. CONCENTRATION OF CREDIT RISK

At year-end, the carrying amount of the Organization's deposits including certificates of deposit was \$406,421.34. 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 \$652,912.03. Of the bank balance, \$107,595.75 was secured by FDIC insurance, \$577,767.30 was secured with a bank repurchase agreement, and the remaining \$14,030.47 was held in escrow and considered unsecured at year end.

4. RECEIVABLES, NET

Grant and contracts receivable at February 28, 2018, consist of amounts due under the following grants and programs:

Grants Receivable:

Head Start	\$ 809,301.03
CACFP	14,096.37
CSBG	108,982.55
EHS Partnership	122,026.00
Missouri Works	<u>70,288.15</u>

Total Grants Receivable \$ 1,124,694.10

All receivables at February 28, 2018, 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, 2018:

	Balance 2/28/2017	Additions	Retirements	Balance 2/28/2018
Capital Assets not being depreciated				
Land	\$ 529,239.97	\$ 28,217.00	\$ (370,000.00)	\$ 187,456.97
Work in Progress	51,893.58	959,659.93	-	1,011,553.51
Total Capital Assets not being depreciated	<u>581,133.55</u>	<u>987,876.93</u>	<u>(370,000.00)</u>	<u>1,199,010.48</u>
Other Capital Assets				
Buildings and Improvements	4,115,386.63	283,145.13	(42,608.26)	4,355,923.50
Equipment	384,916.92	-	(71,676.67)	313,240.25
Vehicles	808,227.08	193,040.00	-	1,001,267.08
Total Other Capital Assets	<u>5,356,544.63</u>	<u>476,185.13</u>	<u>(114,284.93)</u>	<u>5,670,430.83</u>
Accumulated Depreciation				
Buildings and Improvements	(1,493,648.75)	(173,941.32)	39,888.83	(1,627,701.24)
Equipment	(317,853.07)	(16,805.45)	71,676.67	(262,981.85)
Vehicles	(740,611.00)	(23,031.54)	-	(763,642.54)
Total Accumulated Depreciation	<u>(2,600,126.82)</u>	<u>(213,778.31)</u>	<u>111,565.50</u>	<u>(2,654,325.63)</u>
Capital Assets Summary				
Net Land, Buildings, and Improvements	3,202,871.43	1,097,080.74	(372,719.43)	3,927,232.74
Net Equipment and Vehicles	134,679.93	153,203.01	-	287,882.94
Total Net Capital Assets	<u>\$ 3,337,551.36</u>	<u>\$ 1,250,283.75</u>	<u>\$ (372,719.43)</u>	<u>\$ 4,215,115.68</u>

6. REFUNDABLE GRANT ADVANCES/DUE TO GRANTOR

Refundable grant advances at February 28, 2018, consist of grant funds received in advance of expenditures in the following program:

LiHEAP Energy Assistance - ECIP \$ 375,253.93

Due to grantor at February 28, 2018, consist of grant funds received in advance of expenditures and not spent by grant year end under the following program and contracts:

Head Start - 2016 \$ 110,503.34

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.

\$ 263,508.91

The following is a summary of changes in notes payable for the year ended February 28, 2018:

	Principal February 28, 2017	Principal Received (Paid)	Principal February 28, 2018	Interest Paid
<u>Obligations:</u>				
City of St. Joseph	\$ 272,417.36	\$ (8,908.45)	\$ 263,508.91	\$ 2,670.59

The schedule of maturities of notes payable is as follows:

<u>Year Ending February 29:</u>	<u>Amount</u>
2019	\$ 8,984.93
2020	9,075.20
2021	9,166.37
2022	9,258.46
2023	9,351.45
2024-2028	48,382.01
2029-2033	50,457.70
2034-2038	53,250.95
2039-2043	55,980.13
2044-2044	<u>9,601.71</u>
Total	<u>\$ 263,508.91</u>

8. OPERATING LEASES

As of February 28, 2018, the Organization has entered into a number of operating leases for space. Total payments for the year ended February 28, 2018, were \$72,370.44. Under the current lease agreements, the future minimum lease rentals are as follows:

2019	\$	19,062.76
2020		19,062.76
2021		6,062.76
2022		1,062.76
2023		1,062.76
2024-2025		2.00

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 year ended February 28, 2018 was, \$39,992.97.

11. TEMPORARILY RESTRICTED NET ASSETS

Temporarily Restricted Net Assets consist of donations received and are restricted to use and MHDC properties that have restrictions to use for a specified period of time are presented by program as follows:

Head Start CDA Training	\$	2,896.49
Project H20		1,368.32
KCP&L Utility Fund		2,040.94
Heating and Cooling Assistance Fund		8,523.78
Andrew County Special Needs		351.44
MHDC Net Book Value of Properties		<u>433,570.95</u>
Total Temporarily Restricted Net Assets	\$	<u>448,751.92</u>

12. 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.

Head Start/Early Head Start	Non-professional Volunteers	\$	877,611.52
	Professional Volunteers		43,123.45
	Space		105,437.00
	Travel		4,843.31
	Supplies		<u>4,851.68</u>
	Total Program In-Kind		1,035,866.96
	Non-GAAP		<u>(877,611.52)</u>
	Total In-Kind	\$	<u>158,255.44</u>

12. IN-KIND CONTRIBUTIONS (Continued)

Early Head Start Partnership - 2017	Non-professional Volunteers	\$ 21,848.62
	Professional Volunteers	7376.60
	Space	(16,300.80)
	Travel	224.87
	Supplies	<u>436.12</u>
	Total Program In-Kind Non-GAAP	<u>13,585.41</u> <u>(21,848.62)</u>
	Total In-Kind	<u>\$ (8,263.21)</u>
Early Head Start Partnership - 2018	Non-professional Volunteers	\$ 17,589.42
	Professional Volunteers	466.31
	Space	0.00
	Travel	283.19
	Supplies	<u>40.00</u>
	Total Program In-Kind Non-GAAP	<u>18,378.92</u> <u>(17,589.42)</u>
	Total In-Kind	<u>\$ 789.50</u>

13. 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.

Townsend and Wall Lofts, L.P., is a limited partnership formed to renovate the "Townsend and Wall" building in St. Joseph, Missouri into a low-income housing project. Northwest Missouri Community Development Corporation (a related entity) is the managing general partner and has a .0051% ownership interest in the project. The project received a commitment from the Missouri Housing Development Commission for the reservation of 2002 Low-Income Housing Tax Credits in the amount of \$979,590.00. Federal and state grants and tax credits, permanent loan financing, and the capital contributions of the limited partners will finance a significant portion of the project's total cost. The administrative partner has an option to purchase the managing general partner's entire interest at any time after completion of the compliance period.

Whittington Estate, L.P., is a limited partnership formed to develop a 40 unit senior citizens low to moderate income housing project in St. Joseph, Missouri. 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 grants and tax credits, permanent loan financing, and the capital contributions of the limited partners will finance a significant portion of the project's total cost. The administrative partner has an option to purchase the managing general partner's entire interest at any time after the earlier to occur of (i) completion of the compliance period or (ii) the repayment in full of the Permanent Loan.

13. REAL ESTATE JOINT VENTURES (Continued)

Lofts at Landmark, L.P., is a limited partnership formed to renovate the “Landmark” building in St Joseph, Missouri into 45 unit low-income family development. Northwest Missouri Community Development Corporation (a related entity) is the managing general partner and has a .0051% ownership interest in the project. The development was financed through syndication of Federal, State and Historic Tax Credits. The administrative general partner has an option to purchase the managing general partner’s entire interest at any time after completion of the compliance period.

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.

13. REAL ESTATE JOINT VENTURES (Continued)

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.

14. 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.

15. 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.

16. LIQUIDITY DISCLOSURE

The Organization's current ratio is 1.03:1 (current assets - \$1,588,548.33/current liabilities - \$1,542,278.58). The current ratio measures the overall strength of the Organization. The Organization's ability to continue will be directly related to improvements in the current ratio. Improvements such as generation of local sources of support, and the administration of present grants so that costs do not exceed allowable budgets need to be monitored. While the programmatic portion of the Organization's grants appear to be well managed, the financial position of the overall Organization needs to be addressed.

17. SUBSEQUENT EVENTS

The Organization evaluated events and transactions occurring subsequent to February 28, 2018, through September 1, 2018, 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 ACTION PARTNERSHIP OF GREATER ST. JOSEPH

St. Joseph, Missouri

Combining Schedule of Activities

For the Year Ended February 28, 2018

	Head Start Federal 02/2017		Head Start Federal Training 02/2017		Head Start Federal 02/2017		Head Start Federal Training 02/2017		Head Start Federal 02/2017		Head Start Federal Training 02/2017		Head Start Federal 02/2017		Head Start Federal Training 02/2017		Head Start Federal 02/2017		Head Start Federal Training 02/2017																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
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Revenues and Gains																								Contributions																								Federal Grants	\$ 2,887,637.00	\$	29,505.00	\$	932,848.72	\$	19,148.00	\$	713,071.30	\$	295,913.00	\$	151,143.54	\$	431,773.91	\$	402,301.81	\$	61,721.35	\$	61,721.35	\$	61,721.35	State Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Local	30,350.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Noncash	540,502.66	-	-	-	495,364.30	-	-	-	-	-	-	-	-	-	13,585.41	-	-	-	-	-	18,378.92	-	-	Program Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Misc Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Gain (loss) on Sale of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Total Revenues and Gains	3,458,489.66		29,505.00		1,428,213.02		19,148.00		713,071.30		295,913.00		151,143.54		445,359.32		420,680.73		61,721.35		61,721.35		61,721.35	Expenses																								Salaries	1,388,793.21		-		458,861.77		-		3,951.04		150,740.66		-		53,940.85		58,107.64		-		14,819.70		-	Salaries - Non Cash	427,906.83		-		492,828.14		-		-		-		-		29,225.73		18,055.73		-		3,444.28		-	Fringe Benefits	448,344.03		-		134,070.92		-		1,535.41		43,982.60		-		17,127.88		17,392.84		-		121.17		-	Governance	1,116.66		-		244.92		-		-		-		-		14.02		121.17		-		-		-	Communications	37,669.69		-		7,790.92		-		151.92		172.20		-		1,382.93		1,115.93		-		5,835.62		-	Direct Client Services	4,828.63		-		3,138.53		-		-		-		-		5,908.85		5,835.62		-		-		-	Depreciation	-		-		-		-		-		-		-		-		-		-		-		-	Hiring Expense	3,198.68		-		947.03		-		69.32		1,383.74		-		70.26		61.71		-		-		-	Indirect	293,941.96		-		94,869.23		-		877.83		31,155.72		-		11,651.17		11,799.90		-		3,088.74		-	Insurance	46,928.88		-		18,593.88		-		-		-		-		566.64		391.89		-		-		-	Interest Expense	-		-		-		-		-		-		-		-		-		-		-		-	Marketing and Advertising	8,728.02		-		2,198.71		-		637.03		2,251.22		-		1,210.67		635.56		-		78.00		-	Other	4.57		-		-		-		-		-		-		-		-		-		-		-	Printing	396.10		-		115.84		-		-		-		-		71.14		-		-		-		-	Professional Fees	9,228.31		-		3,251.02		-		7,385.94		76.00		-		295,111.92		294,181.23		-		(15.82)		-	Rent/Space	49,004.31		-		7,707.09		-		-		-		-		123.60		135.00		-		-		-	Rent/Space Noncash	104,277.00		-		1,160.00		-		-		-		-		(16,300.80)		-		-		-		-	Repairs and Maintenance	319,092.75		-		39,408.35		-		195,850.55		48,839.70		-		12,899.41		(447.29)		-		-		-	Small Equipment	21,636.93		-		63,152.00		-		477,230.19		2,196.31		-		-		-		-		-		-	Special Events	3,671.09		-		4,258.84		-		-		123.94		-		236.47		(16.42)		-		-		-	Supplies	192,011.29		-		48,589.06		-		19,877.03		12,611.42		492.61		22,628.24		11,462.38		-		-		-	Supplies Noncash	4,205.85		-		645.83		-		891.35		-		-		436.12		40.00		-		-		-	Traveling	55,497.37		-		29,945.56		-		-		-		-		8,058.73		291.60		-		37,053.96		-	Transfers	(20,465.22)		-		-		-		-		-		20,465.22		-		-		-		-		-	Travel	13,981.48		-		4,622.16		-		2,257.37		1,832.76		-		10.20		235.97		-		3,252.49		-	Travel Noncash	4,112.98		-		730.33		-		-		-		-		224.87		283.19		-		-		-	Utilities	40,378.26		-		11,082.89		-		2,356.32		546.73		-		760.93		997.08		-		-		-	Total Expenses	3,458,489.66		29,505.00		1,428,213.02		19,148.00		713,071.30		295,913.00		151,143.54		445,359.32		420,680.73		61,721.35		61,721.35		61,721.35	Change in Net Assets	-		-		-		-		-		-		-		-		-		-		-		-	Net Assets, February 28, 2017	-		-		-		-		-		-		-		-		-		-		-		-	Net Assets, February 28, 2018	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
Contributions																								Federal Grants	\$ 2,887,637.00	\$	29,505.00	\$	932,848.72	\$	19,148.00	\$	713,071.30	\$	295,913.00	\$	151,143.54	\$	431,773.91	\$	402,301.81	\$	61,721.35	\$	61,721.35	\$	61,721.35	State Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Local	30,350.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Noncash	540,502.66	-	-	-	495,364.30	-	-	-	-	-	-	-	-	-	13,585.41	-	-	-	-	-	18,378.92	-	-	Program Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Misc Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Gain (loss) on Sale of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Total Revenues and Gains	3,458,489.66		29,505.00		1,428,213.02		19,148.00		713,071.30		295,913.00		151,143.54		445,359.32		420,680.73		61,721.35		61,721.35		61,721.35	Expenses																								Salaries	1,388,793.21		-		458,861.77		-		3,951.04		150,740.66		-		53,940.85		58,107.64		-		14,819.70		-	Salaries - Non Cash	427,906.83		-		492,828.14		-		-		-		-		29,225.73		18,055.73		-		3,444.28		-	Fringe Benefits	448,344.03		-		134,070.92		-		1,535.41		43,982.60		-		17,127.88		17,392.84		-		121.17		-	Governance	1,116.66		-		244.92		-		-		-		-		14.02		121.17		-		-		-	Communications	37,669.69		-		7,790.92		-		151.92		172.20		-		1,382.93		1,115.93		-		5,835.62		-	Direct Client Services	4,828.63		-		3,138.53		-		-		-		-		5,908.85		5,835.62		-		-		-	Depreciation	-		-		-		-		-		-		-		-		-		-		-		-	Hiring Expense	3,198.68		-		947.03		-		69.32		1,383.74		-		70.26		61.71		-		-		-	Indirect	293,941.96		-		94,869.23		-		877.83		31,155.72		-		11,651.17		11,799.90		-		3,088.74		-	Insurance	46,928.88		-		18,593.88		-		-		-		-		566.64		391.89		-		-		-	Interest Expense	-		-		-		-		-		-		-		-		-		-		-		-	Marketing and Advertising	8,728.02		-		2,198.71		-		637.03		2,251.22		-		1,210.67		635.56		-		78.00		-	Other	4.57		-		-		-		-		-		-		-		-		-		-		-	Printing	396.10		-		115.84		-		-		-		-		71.14		-		-		-		-	Professional Fees	9,228.31		-		3,251.02		-		7,385.94		76.00		-		295,111.92		294,181.23		-		(15.82)		-	Rent/Space	49,004.31		-		7,707.09		-		-		-		-		123.60		135.00		-		-		-	Rent/Space Noncash	104,277.00		-		1,160.00		-		-		-		-		(16,300.80)		-		-		-		-	Repairs and Maintenance	319,092.75		-		39,408.35		-		195,850.55		48,839.70		-		12,899.41		(447.29)		-		-		-	Small Equipment	21,636.93		-		63,152.00		-		477,230.19		2,196.31		-		-		-		-		-		-	Special Events	3,671.09		-		4,258.84		-		-		123.94		-		236.47		(16.42)		-		-		-	Supplies	192,011.29		-		48,589.06		-		19,877.03		12,611.42		492.61		22,628.24		11,462.38		-		-		-	Supplies Noncash	4,205.85		-		645.83		-		891.35		-		-		436.12		40.00		-		-		-	Traveling	55,497.37		-		29,945.56		-		-		-		-		8,058.73		291.60		-		37,053.96		-	Transfers	(20,465.22)		-		-		-		-		-		20,465.22		-		-		-		-		-	Travel	13,981.48		-		4,622.16		-		2,257.37		1,832.76		-		10.20		235.97		-		3,252.49		-	Travel Noncash	4,112.98		-		730.33		-		-		-		-		224.87		283.19		-		-		-	Utilities	40,378.26		-		11,082.89		-		2,356.32		546.73		-		760.93		997.08		-		-		-	Total Expenses	3,458,489.66		29,505.00		1,428,213.02		19,148.00		713,071.30		295,913.00		151,143.54		445,359.32		420,680.73		61,721.35		61,721.35		61,721.35	Change in Net Assets	-		-		-		-		-		-		-		-		-		-		-		-	Net Assets, February 28, 2017	-		-		-		-		-		-		-		-		-		-		-		-	Net Assets, February 28, 2018	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -																								
Federal Grants	\$ 2,887,637.00	\$	29,505.00	\$	932,848.72	\$	19,148.00	\$	713,071.30	\$	295,913.00	\$	151,143.54	\$	431,773.91	\$	402,301.81	\$	61,721.35	\$	61,721.35	\$	61,721.35																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
State Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Local	30,350.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Noncash	540,502.66	-	-	-	495,364.30	-	-	-	-	-	-	-	-	-	13,585.41	-	-	-	-	-	18,378.92	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Program Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Misc Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Gain (loss) on Sale of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Total Revenues and Gains	3,458,489.66		29,505.00		1,428,213.02		19,148.00		713,071.30		295,913.00		151,143.54		445,359.32		420,680.73		61,721.35		61,721.35		61,721.35																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Expenses																								Salaries	1,388,793.21		-		458,861.77		-		3,951.04		150,740.66		-		53,940.85		58,107.64		-		14,819.70		-	Salaries - Non Cash	427,906.83		-		492,828.14		-		-		-		-		29,225.73		18,055.73		-		3,444.28		-	Fringe Benefits	448,344.03		-		134,070.92		-		1,535.41		43,982.60		-		17,127.88		17,392.84		-		121.17		-	Governance	1,116.66		-		244.92		-		-		-		-		14.02		121.17		-		-		-	Communications	37,669.69		-		7,790.92		-		151.92		172.20		-		1,382.93		1,115.93		-		5,835.62		-	Direct Client Services	4,828.63		-		3,138.53		-		-		-		-		5,908.85		5,835.62		-		-		-	Depreciation	-		-		-		-		-		-		-		-		-		-		-		-	Hiring Expense	3,198.68		-		947.03		-		69.32		1,383.74		-		70.26		61.71		-		-		-	Indirect	293,941.96		-		94,869.23		-		877.83		31,155.72		-		11,651.17		11,799.90		-		3,088.74		-	Insurance	46,928.88		-		18,593.88		-		-		-		-		566.64		391.89		-		-		-	Interest Expense	-		-		-		-		-		-		-		-		-		-		-		-	Marketing and Advertising	8,728.02		-		2,198.71		-		637.03		2,251.22		-		1,210.67		635.56		-		78.00		-	Other	4.57		-		-		-		-		-		-		-		-		-		-		-	Printing	396.10		-		115.84		-		-		-		-		71.14		-		-		-		-	Professional Fees	9,228.31		-		3,251.02		-		7,385.94		76.00		-		295,111.92		294,181.23		-		(15.82)		-	Rent/Space	49,004.31		-		7,707.09		-		-		-		-		123.60		135.00		-		-		-	Rent/Space Noncash	104,277.00		-		1,160.00		-		-		-		-		(16,300.80)		-		-		-		-	Repairs and Maintenance	319,092.75		-		39,408.35		-		195,850.55		48,839.70		-		12,899.41		(447.29)		-		-		-	Small Equipment	21,636.93		-		63,152.00		-		477,230.19		2,196.31		-		-		-		-		-		-	Special Events	3,671.09		-		4,258.84		-		-		123.94		-		236.47		(16.42)		-		-		-	Supplies	192,011.29		-		48,589.06		-		19,877.03		12,611.42		492.61		22,628.24		11,462.38		-		-		-	Supplies Noncash	4,205.85		-		645.83		-		891.35		-		-		436.12		40.00		-		-		-	Traveling	55,497.37		-		29,945.56		-		-		-		-		8,058.73		291.60		-		37,053.96		-	Transfers	(20,465.22)		-		-		-		-		-		20,465.22		-		-		-		-		-	Travel	13,981.48		-		4,622.16		-		2,257.37		1,832.76		-		10.20		235.97		-		3,252.49		-	Travel Noncash	4,112.98		-		730.33		-		-		-		-		224.87		283.19		-		-		-	Utilities	40,378.26		-		11,082.89		-		2,356.32		546.73		-		760.93		997.08		-		-		-	Total Expenses	3,458,489.66		29,505.00		1,428,213.02		19,148.00		713,071.30		295,913.00		151,143.54		445,359.32		420,680.73		61,721.35		61,721.35		61,721.35	Change in Net Assets	-		-		-		-		-		-		-		-		-		-		-		-	Net Assets, February 28, 2017	-		-		-		-		-		-		-		-		-		-		-		-	Net Assets, February 28, 2018	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -																																																																																																																																																																																																																																																																								
Salaries	1,388,793.21		-		458,861.77		-		3,951.04		150,740.66		-		53,940.85		58,107.64		-		14,819.70		-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Salaries - Non Cash	427,906.83		-		492,828.14		-		-		-		-		29,225.73		18,055.73		-		3,444.28		-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Fringe Benefits	448,344.03		-		134,070.92		-		1,535.41		43,982.60		-		17,127.88		17,392.84		-		121.17		-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Governance	1,116.66		-		244.92		-		-		-		-		14.02		121.17		-		-		-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Communications	37,669.69		-		7,790.92		-		151.92		172.20		-		1,382.93		1,115.93		-		5,835.62		-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Direct Client Services	4,828.63		-		3,138.53		-		-		-		-		5,908.85		5,835.62		-		-		-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Depreciation	-		-		-		-		-		-		-		-		-		-		-		-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Hiring Expense	3,198.68		-		947.03		-		69.32		1,383.74		-		70.26		61.71		-		-		-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Indirect	293,941.96		-		94,869.23		-		877.83		31,155.72		-		11,651.17		11,799.90		-		3,088.74		-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Insurance	46,928.88		-		18,593.88		-		-		-		-		566.64		391.89		-		-		-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Interest Expense	-		-		-		-		-		-		-		-		-		-		-		-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Marketing and Advertising	8,728.02		-		2,198.71		-		637.03		2,251.22		-		1,210.67		635.56		-		78.00		-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Other	4.57		-		-		-		-		-		-		-		-		-		-		-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Printing	396.10		-		115.84		-		-		-		-		71.14		-		-		-		-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Professional Fees	9,228.31		-		3,251.02		-		7,385.94		76.00		-		295,111.92		294,181.23		-		(15.82)		-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Rent/Space	49,004.31		-		7,707.09		-		-		-		-		123.60		135.00		-		-		-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Rent/Space Noncash	104,277.00		-		1,160.00		-		-		-		-		(16,300.80)		-		-		-		-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Repairs and Maintenance	319,092.75		-		39,408.35		-		195,850.55		48,839.70		-		12,899.41		(447.29)		-		-		-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Small Equipment	21,636.93		-		63,152.00		-		477,230.19		2,196.31		-		-		-		-		-		-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Special Events	3,671.09		-		4,258.84		-		-		123.94		-		236.47		(16.42)		-		-		-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Supplies	192,011.29		-		48,589.06		-		19,877.03		12,611.42		492.61		22,628.24		11,462.38		-		-		-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Supplies Noncash	4,205.85		-		645.83		-		891.35		-		-		436.12		40.00		-		-		-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Traveling	55,497.37		-		29,945.56		-		-		-		-		8,058.73		291.60		-		37,053.96		-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Transfers	(20,465.22)		-		-		-		-		-		20,465.22		-		-		-		-		-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Travel	13,981.48		-		4,622.16		-		2,257.37		1,832.76		-		10.20		235.97		-		3,252.49		-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Travel Noncash	4,112.98		-		730.33		-		-		-		-		224.87		283.19		-		-		-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Utilities	40,378.26		-		11,082.89		-		2,356.32		546.73		-		760.93		997.08		-		-		-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Total Expenses	3,458,489.66		29,505.00		1,428,213.02		19,148.00		713,071.30		295,913.00		151,143.54		445,359.32		420,680.73		61,721.35		61,721.35		61,721.35																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
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COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH

St. Joseph, Missouri

Combining Schedule of Activities

For the Year Ended February 28, 2018

	Early Head Start Partnership 08/2018	Head Start - CDBG - Cameron	Head Start - Farm to Preschool	Head Start Non-Federal	Head Start CDA Training	Missouri Work Assistance Program 01/2018	KCPL Utility Assistance Fund	EFSF - FEMA	Project H2O Fund	Heating Assistance Fund	Cooling and Heating Assistance Fund
Program #:	1510	1900	1310	1600	2000	2500	4100	4100	4150	4500	
CFDA #:	93.600	14.218	10.574	N/A	N/A	93.558	N/A	97.024	N/A	N/A	N/A
	Early Childhood	Early Childhood	Early Childhood	Early Childhood	Early Childhood	Employment	Energy	Energy	Energy	Energy	Energy
Revenues and Gains											
Contributions											
Federal Grants	\$ 15,873.96	\$ 117,500.00	\$ 3,800.00	\$ -	\$ -	\$ 17,285.20	\$ -	\$ 21,502.00	\$ -	\$ -	\$ -
State Grants	-	-	-	-	-	155,566.78	-	-	-	-	-
Local	-	-	-	-	3,925.00	-	147.94	-	10,500.00	-	-
Noncash	-	-	-	-	-	-	-	-	-	-	-
Program Income	-	-	-	-	760.00	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-
Misc Income	-	-	-	-	-	-	-	-	-	-	-
Gain (loss) on Sale of Assets	-	-	-	-	-	-	-	-	-	-	-
Total Revenues and Gains	15,873.96	117,500.00	3,800.00	-	4,685.00	172,851.98	147.94	21,502.00	10,500.00	-	-
Expenses											
Salaries	3,369.80	-	-	-	-	60,897.53	-	-	-	-	-
Salaries - Non Cash	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	1,811.80	-	-	-	-	21,049.17	-	-	-	-	-
Governance	-	-	-	-	-	-	-	-	-	-	-
Communications	-	-	-	-	-	2,279.67	-	-	-	-	-
Direct Client Services	-	-	-	-	-	45,639.86	-	21,502.00	15,121.00	965.00	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Hiring Expense	-	-	-	-	-	-	-	-	-	-	-
Indirect	662.56	-	-	-	-	13,111.47	-	-	-	-	-
Insurance	-	-	-	-	-	1,108.27	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-	-	-	-
Marketing and Advertising	166.50	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Printing	-	-	-	-	-	-	-	-	-	-	-
Professional Fees	-	-	-	-	-	-	-	-	-	-	-
Rent/Space	-	-	-	-	-	284.91	-	-	-	-	-
Rent/Space Noncash	-	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	14,178.53	-	-	-	-	-
Small Equipment	-	117,500.00	-	-	-	-	-	-	-	-	-
Special Events	(166.50)	-	-	-	597.06	1,016.04	-	-	-	-	-
Supplies	-	-	3,800.00	-	396.01	10,939.28	-	-	-	-	-
Supplies Noncash	-	-	-	-	-	-	-	-	-	-	-
Training	6,975.38	-	-	-	4,480.44	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
Travel	3,054.42	-	-	-	57.00	356.32	-	-	-	-	-
Travel Noncash	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	1,990.93	-	-	-	-	-
Total Expenses	15,873.96	117,500.00	3,800.00	-	5,530.51	172,851.98	-	21,502.00	15,121.00	965.00	-
Change in Net Assets	-	-	-	-	(845.51)	-	147.94	-	(4,621.00)	(965.00)	-
Net Assets, February 28, 2017	-	-	-	-	3,742.00	-	1,893.00	-	5,989.32	9,488.78	-
Net Assets, February 28, 2018	\$ -	\$ -	\$ -	\$ -	\$ 2,896.49	\$ -	\$ 2,040.94	\$ -	\$ 1,368.32	\$ -	\$ 8,523.78

COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH

St. Joseph, Missouri

Combining Schedule of Activities

For the Year Ended February 28, 2018

	Andrew County Special Needs Fund		LIHEAP Energy Assistance		LIHEAP Energy Assistance		Community Services Block Grant 09/2017		Community Services Block Grant 09/2018		Home Construction Programs		Community Development Donations Fund		Courttesy Fund		Corporate Unrestricted	
	Program #:	CFDA #:	Energy	Energy	Energy	Energy	Energy	Community Services	Community Services	Community Services	Community Services	Housing	Mgt & Gen	Mgt & Gen	Mgt & Gen	Mgt & Gen	Mgt & Gen	Mgt & Gen
Revenues and Gains																		
Contributions																		
Federal Grants			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
State Grants			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local			-	-	-	16,863.00	-	-	-	-	-	-	-	-	-	-	-	404.60
Noncash			-	-	-	-	-	-	-	-	-	-	7,386.25	-	-	-	-	1,449,762.06
Program Income			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,717.00
Interest			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,863.09
Misc Income			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,619.69
Gain (loss) on Sale of Assets			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49,620.73
Total Revenues and Gains			460,245.82	288,469.07	288,469.07	16,863.00	448,340.97	448,340.97	203,238.92	203,238.92	212,359.54	212,359.54	7,386.25	-	-	-	-	1,180,465.74
Expenses																		
Salaries			45,831.97	19,958.32	19,958.32	355.81	103,869.80	103,869.80	89,855.70	89,855.70	-	-	-	-	-	-	-	(2,147.30)
Salaries - Non Cash			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits			11,375.07	6,242.70	6,242.70	79.88	31,563.03	31,563.03	28,415.36	28,415.36	-	-	-	-	-	-	-	8,962.47
Governance			-	-	-	-	759.91	759.91	1,037.67	1,037.67	-	-	-	-	-	-	-	-
Communications			964.04	604.14	604.14	-	6,859.95	6,859.95	4,836.45	4,836.45	-	-	-	-	-	-	-	-
Direct Client Services			386,278.00	253,297.41	253,297.41	15,173.00	187,438.67	187,438.67	35,441.70	35,441.70	-	-	2,016.00	-	-	-	-	1,233.72
Depreciation			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	121,607.13
Hiring Expense			-	-	-	-	446.32	446.32	-	-	-	-	-	-	-	-	-	1,047.03
Indirect			9,439.16	3,906.13	3,906.13	69.71	22,327.96	22,327.96	18,264.66	18,264.66	-	-	-	-	-	-	-	-
Insurance			1,919.34	436.51	436.51	-	1,289.69	1,289.69	2,065.08	2,065.08	6.17	6.17	-	-	-	-	-	-
Interest Expense			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Marketing and Advertising			11.48	430.77	430.77	2.18	1,840.72	1,840.72	3,962.00	3,962.00	-	-	-	-	-	-	-	3,885.00
Other			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	957.49
Printing			6.48	-	-	-	44.92	44.92	-	-	-	-	-	-	-	-	-	-
Professional Fees			7.47	-	-	-	229.75	229.75	180.00	180.00	6,465.00	6,465.00	-	-	-	-	-	2,182.71
Rent/Space			148.47	116.88	116.88	-	8,109.57	8,109.57	5,308.54	5,308.54	-	-	-	-	-	-	-	-
Rent/Space Noncash			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance			1,452.91	886.29	886.29	-	7,740.78	7,740.78	2,070.16	2,070.16	-	-	-	-	-	-	-	3,040.00
Small Equipment			-	-	-	-	15,991.00	15,991.00	406.52	406.52	200,490.07	200,490.07	-	-	-	-	-	270.05
Special Events			-	(286.03)	(286.03)	-	11,044.58	11,044.58	4,434.42	4,434.42	149.00	149.00	-	-	-	-	-	774.73
Supplies			1,571.82	1,734.04	1,734.04	1,182.42	13,796.70	13,796.70	4,434.42	4,434.42	-	-	-	-	183.07	-	-	15,603.24
Supplies Noncash			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Training			30.00	4.52	4.52	-	17,382.22	17,382.22	2,007.28	2,007.28	-	-	-	-	-	-	-	-
Transfers			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel			106.90	-	-	-	14,998.17	14,998.17	2,248.03	2,248.03	-	-	-	-	-	-	-	142.78
Travel Noncash			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities			1,102.71	1,137.39	1,137.39	-	2,607.23	2,607.23	2,705.35	2,705.35	65.38	65.38	-	-	-	-	-	-
Total Expenses			460,245.82	288,469.07	288,469.07	16,863.00	448,340.97	448,340.97	203,238.92	203,238.92	207,175.62	207,175.62	2,016.00	183.07	183.07	149,014.83	149,014.83	1,031,450.91
Change in Net Assets			-	-	-	-	-	-	-	-	5,183.92	5,183.92	5,370.25	(183.07)	(183.07)	1,031,450.91	1,031,450.91	-
Net Assets, February 28, 2017			351.44	-	-	-	-	-	-	-	48,186.86	48,186.86	2,861.73	183.07	183.07	1,649,713.53	1,649,713.53	-
Net Assets, February 28, 2018			\$ 351.44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,370.78	\$ 53,370.78	\$ 8,231.98	\$ -	\$ -	\$ 2,681,164.44	\$ 2,681,164.44	\$ -

COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH

St. Joseph, Missouri

Combining Schedule of Activities

For the Year Ended February 28, 2018

Program #: CFDA #:	Indirect Costs 9999 N/A Mgt. & Gen	Sub-Totals	Mid-Town Infill		Urban Infill		Applewood Estates		Rural Infill		Northwest Missouri Community Development		Generally Accepted Accounting Principles Adjustments and Eliminating Entries	Total
			8701 N/A Housing	8702 N/A Housing	8703 N/A Housing	8704 N/A Housing	N/A Housing	N/A Housing						
Revenues and Gains														
Contributions														
Federal Grants	\$ -	\$ 7,713,679.11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,713,679.11
State Grants	-	172,834.38	-	-	-	-	-	-	-	-	-	-	-	172,834.38
Local	-	1,502,071.25	-	-	-	-	-	-	-	-	-	-	(1,449,345.06)	52,726.19
Noncash	-	1,082,548.29	-	-	-	-	-	-	-	-	-	-	(917,049.56)	165,498.73
Program Income	515,166.20	522,789.29	10,212.00	5,820.00	52,697.90	12,186.99	47.67	-	-	-	-	-	(515,166.20)	88,539.98
Interest	-	9,619.69	58.43	15.14	-	-	-	-	-	-	-	-	-	9,740.93
Misc Income	-	49,620.73	-	-	-	-	-	-	-	-	-	-	-	49,620.73
Gain (loss) on Sale of Assets	-	(350,521.43)	-	-	-	-	-	-	-	-	-	-	-	(350,521.43)
Total Revenues and Gains	515,166.20	10,702,641.31	10,270.43	5,835.14	52,697.90	12,234.66	-	-	-	-	-	-	(2,881,560.82)	7,902,118.62
Expenses														
Salaries	300,893.33	2,752,099.83	-	-	-	-	-	-	-	-	-	-	-	2,752,099.83
Salaries - Non Cash	-	968,015.92	-	-	-	-	-	-	-	-	-	-	(917,049.56)	50,966.36
Fringe Benefits	80,934.19	856,331.63	-	-	-	-	-	-	-	-	-	-	-	856,331.63
Governance	35.29	3,329.64	-	-	-	-	-	-	-	-	-	-	-	3,329.64
Communications	3,125.45	66,953.29	-	-	-	-	-	-	-	-	-	-	(2,091.00)	64,862.29
Direct Client Services	-	983,817.99	1,144.73	1,631.06	8,205.87	2,433.01	-	-	-	-	-	-	-	997,232.66
Depreciation	-	121,607.13	10,854.06	10,103.90	54,617.09	16,596.13	-	-	-	-	-	-	-	213,778.31
Hiring Expense	116.15	7,340.24	-	-	-	-	-	-	-	-	-	-	-	7,340.24
Indirect	-	515,166.20	-	-	-	-	-	-	-	-	-	-	(515,166.20)	-
Insurance	2,692.10	67,454.23	6.50	3.25	9,777.51	3,482.93	-	-	-	-	-	-	-	80,724.42
Interest Expense	-	-	-	-	2,886.11	-	-	-	-	-	-	-	-	2,886.11
Marketing and Advertising	2,623.87	28,808.73	-	-	-	-	-	-	-	-	-	-	-	28,808.73
Other	-	962.06	-	-	-	-	-	-	-	-	-	-	-	962.06
Printing	11.04	645.52	-	-	-	-	-	-	-	-	-	-	-	645.52
Professional Fees	49,475.50	667,759.03	-	-	-	-	-	-	-	-	-	-	(18,041.00)	649,718.03
Rent/Space	452.34	71,390.71	-	-	-	-	-	-	-	-	-	-	(10,011.00)	61,379.71
Rent/Space Noncash	-	89,136.20	-	-	-	-	-	-	-	-	-	-	-	89,136.20
Repairs and Maintenance	15,782.38	660,794.52	3,785.27	687.29	14,394.40	15,237.67	-	-	-	-	-	-	(839,256.15)	(144,357.00)
Small Equipment	-	898,466.55	-	-	-	-	-	-	-	-	-	-	(564,370.12)	334,096.43
Special Events	1,016.58	23,169.51	111.08	(651.16)	-	-	-	-	-	-	-	-	-	22,629.43
Supplies	43,475.92	536,329.05	53.32	44.95	214.37	59.81	-	-	-	-	-	-	(15,575.79)	521,125.71
Supplies Noncash	-	5,327.80	-	-	-	-	-	-	-	-	-	-	-	5,327.80
Training	8,341.88	205,136.84	-	-	-	-	-	-	-	-	-	-	-	205,136.84
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel	2,085.59	61,873.09	-	-	-	-	-	-	-	-	-	-	-	61,873.09
Travel Noncash	-	5,351.37	-	-	-	-	-	-	-	-	-	-	-	5,351.37
Utilities	4,104.59	69,835.79	-	-	-	330.63	-	-	-	-	-	-	-	70,166.42
Total Expenses	515,166.20	9,667,102.87	15,954.96	11,819.29	90,095.35	38,140.18	-	-	-	-	-	-	(2,881,560.82)	6,941,551.83
Change in Net Assets	-	1,035,538.44	(5,684.53)	(5,984.15)	(37,397.45)	(25,905.52)	-	-	-	-	-	-	-	960,566.79
Net Assets, February 28, 2017	-	1,722,409.73	196,580.42	163,472.77	642,673.80	321,157.94	-	-	-	-	-	-	-	3,046,294.66
Net Assets, February 28, 2018	\$ -	\$ 2,757,948.17	\$ 190,895.89	\$ 157,488.62	\$ 605,276.35	\$ 295,252.42	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,006,861.45

COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH

St. Joseph, Missouri

COMMUNITY SERVICES BLOCK GRANT PROGRAM

GRANT NO. PG281700004

For the Program Period October 1, 2016 to September 30, 2017

Schedule of Revenue and Expenses

	<u>Total Grant</u>
Beginning CSBG Residual Receipts	\$ -
Revenue	
Grant Revenue-CSBG	535,633.41
Donations	-
Total Revenue	<u>535,633.41</u>
Expenditures	
Personnel	179,084.11
Direct Client Services	220,224.57
Program Expenses	-
Travel	16,905.74
Training	18,266.13
Rent/Space	9,167.02
Utilities	4,229.91
Insurance	2,171.90
Office Supplies	15,855.10
Equipment	15,991.00
Communications	9,062.43
Repairs and Maintenance	10,735.02
Professional Fees	484.25
Printing	354.86
Other	3,570.95
Indirect Cost	29,530.42
Subtotal of Operating Expense	<u>535,633.41</u>
Leveraging - Liheap - ECIP	<u>-</u>
Total Expenditures	<u>535,633.41</u>
Revenue over(under) Expense	<u>-</u>
Ending CSBG Residuals	<u><u>\$ -</u></u>

COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH

St. Joseph, Missouri

Low Income Home Energy Assistance Program

Grant No. ERS11017005

Schedule of Revenue and Expenses

For the Program Period October 1, 2016 to September 30, 2017

	Budget Amount	Total Grant
Revenue		
Grant Revenue - LIHEAP		
Current (initial + amendments)	\$ 677,168.00	\$ 676,852.00
Interest	-	-
Other	-	-
Total Revenue	<u>677,168.00</u>	<u>676,852.00</u>
Expenditures		
Administrative/Program Services		
Personnel	86,668.88	88,098.37
Travel	100.00	136.90
Rent/Space	300.00	224.57
Utilitites	2,500.00	2,111.82
Insurance	3,900.00	2,572.68
Office Supplies	3,162.75	3,269.42
Communications	2,000.00	1,628.53
Repair & Maintenance	2,000.00	2,343.36
Other	-	10.12
Indirect Costs	14,300.37	14,536.23
Total Administrative/Program Services	<u>114,932.00</u>	<u>114,932.00</u>
ECIP Direct Services		
Winter	438,614.00	385,291.00
Summer	123,622.00	176,629.00
Total ECIP Direct Services	<u>562,236.00</u>	<u>561,920.00</u>
Outreach & Education		
Program Activities	-	-
Total Outreach & Education	<u>-</u>	<u>-</u>
Total Expenditures	<u>677,168.00</u>	<u>676,852.00</u>
Revenue over (under) Expenditures	-	-
Ending Program Balance	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF GREAT ST. JOSEPH
 St. Joseph, Missouri
 Schedule of Expenditures of Federal Awards
 For the Year Ended February 28, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Pass - Through Identifying Number	CFDA #	Federal Expenditures
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Direct Programs:			
Emergency Food and Shelter Program - Buchanan Co	12/31/2017	N/A	\$ 21,502.00
Total U.S. Department of Homeland Security		97.024	<u>21,502.00</u>
<u>U.S. Department of Health and Human Services</u>			
Direct Programs:			
Head Start	2/28/2018	N/A	4,878,123.02
Head Start - EHS Partnership	8/31/2017	N/A	493,495.26
Head Start - EHS Partnership	8/31/2018	N/A	418,175.77
Passed Through:		TOTAL, 93.600 (M)	<u>5,789,794.05</u>
State of Missouri Department of Social Services - Family Support Division			
Low-Income Home Energy Assistance Program (ECIP)	9/30/2017	ERS11017005	460,245.82
Low-Income Home Energy Assistance Program (ECIP)	9/30/2018	ERS11018005	288,469.07
		TOTAL, 93.568 (M)	<u>748,714.89</u>
State of Missouri Department of Social Services - Family Support Division			
Community Services Block Grant	9/30/2017	PG281700004	448,340.97
Community Services Block Grant	9/30/2018	PG281800004	203,238.92
		TOTAL, 93.569	<u>651,579.89</u>
Temporary Assistance for Needy Families - Missouri Work Assistan	2/28/2018	C311006005	17,285.20
Total U.S. Department of Health and Human Services		93.558	<u>7,207,374.03</u>

COMMUNITY ACTION PARTNERSHIP OF GREAT ST. JOSEPH
 St. Joseph, Missouri
 Schedule of Expenditures of Federal Awards
 For the Year Ended February 28, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Pass - Through Identifying Number	CFDA #	Federal Expenditures
<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	14.239	\$ 425,000.00
Home Investment Partnership Program - Forgivable Loan - Urban Infill 01	2011074HC	14.239	205,578.00
Home Investment Partnership Program - Applewood II	SO#9094	14.239	212,359.54
		TOTAL 14.239	842,937.54
Community Development Block Grant			117,500.00
Total U.S. Department of Housing and Urban Development		14.218	960,437.54

U.S. Department of Agriculture

Passed Through:			
State of Missouri Department of Health and Senior Services			
Child and Adult Care Food Program - Center Reimbursement	ERS46-11-0035	10.558	151,143.54
Team Nutrition Grants - Farm to Preschool	PV-Q47	10.574	3,800.00
Total U.S. Department of Agriculture			154,943.54
Total Expenditures of Federal Awards			\$ 8,344,257.11

NOTE A -- BASIS OF PRESENTATION

The accompanying schedule 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.

(M) = Major Program

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 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 statement of financial position as of February 28, 2018, 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 September 1, 2018.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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.

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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
September 1, 2018

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 Action Partnership of Greater St. Joseph
St. Joseph, Missouri

Report on Compliance for Each Major Federal Program

We have audited Community Action Partnership of Greater St. Joseph's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of Community Action Partnership of Greater St. Joseph's major federal programs for the year ended February 28, 2018. Community Action Partnership of Greater St. Joseph's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Community Action Partnership of Greater St. Joseph's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Community Action Partnership of Greater St. Joseph's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

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, 2018.

Report on Internal Control Over Compliance

Management of Community Action Partnership of Greater St. Joseph is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Community Action Partnership of Greater St. Joseph's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Community Action Partnership of Greater St. Joseph's internal control over compliance.

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

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

Purpose of this Report

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



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
September 1, 2018

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

Schedule of Findings and Questioned Costs
For the Year Ended February 28, 2018

I. SUMMARY OF AUDITORS' RESULTS

Financial Statements:

The auditors' 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 auditors' 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 the Uniform Guidance? _____ Yes _____ X _____ No

Identification of major programs:

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Head Start	CFDA 93.600
Low-Income Home Energy Assistance Program	CFDA 93.568

The threshold for distinguishing Types A and B programs was \$750,000.00.

Auditee qualified as a low risk auditee? _____ Yes _____ X _____ No

II. 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, 2018

None