

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

Independent Auditors' Report and
Consolidated Financial Statements with
Supplementary Information
For the Years Ended February 29, 2020
And February 28, 2019

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

TABLE OF CONTENTS

	<u>PAGE NUMBER</u>
Independent Auditors' Report	1-2
Consolidated Statements of Financial Position	3
Consolidated Statements of Activities	4
Consolidated Statements of Functional Expenses	5-6
Consolidated Statements of Cash Flows	7
Notes to the Consolidated Financial Statements	8-18
Supplementary Information:	
Combining Schedule of Activities	19-22
Schedule of Grant Revenue and Expenses	
Community Services Block Grant Program – Grant No. PG281800004.....	23
Low Income Home Energy Assistance Program – Grant No. ERS11017005	24
Schedule of Expenditures of Federal Awards	25-26
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>	27-28
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	29-30
Schedule of Findings and Questioned Costs	31
Summary Schedule of Prior Audit Findings	32

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 Consolidated 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 statements of financial position as of February 29, 2020 and February 28, 2019, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

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

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 auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organization'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 financial position of Community Action Partnership of Greater St. Joseph as of February 29, 2020 and February 28, 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

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 (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. The combining schedule of activities (presented on Pages 19 to 22) 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 23 to 24) 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 14, 2020, 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 of Community Action Partnership of Greater St. Joseph's internal control over financial reporting and compliance.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

September 14, 2020
Chanute, Kansas

COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH

St. Joseph, Missouri

Consolidated Statements of Financial Position

February 29, 2020 and February 28, 2019

ASSETS	2020	2019
Current Assets:		
Cash and Cash Equivalents	\$ 581,511.20	\$ 664,136.15
Accounts Receivable, Net	528,454.36	731,919.46
Prepaid Expenses	107,408.48	53,567.44
	<hr/>	<hr/>
Total Current Assets	1,217,374.04	1,449,623.05
	<hr/>	<hr/>
Capital Assets, Net	7,214,046.93	4,479,182.43
	<hr/>	<hr/>
TOTAL ASSETS	<u>\$ 8,431,420.97</u>	<u>\$ 5,928,805.48</u>
LIABILITIES		
Liabilities		
Current Liabilities:		
Accounts Payable	\$ 267,717.73	\$ 519,380.61
Accrued Payroll	124,851.90	100,993.56
Accrued Payroll Withholdings	137,888.84	114,924.30
Accrued Annual Leave	152,801.10	119,933.61
Tenant Security Deposits	3,292.41	3,048.41
Refundable Grant Advances	397,488.61	315,061.72
Due to Grantor	-	110,503.34
Current Portion of Long-Term Debt	9,166.42	9,075.20
Total Current Liabilities	<hr/> 1,093,207.01	<hr/> 1,292,920.75
	<hr/>	<hr/>
Long-Term Liabilities		
Notes Payable	245,454.20	254,523.98
Less: Current Portion	(9,166.42)	(9,075.20)
Total Long-Term Liabilities	<hr/> 236,287.78	<hr/> 245,448.78
	<hr/>	<hr/>
TOTAL LIABILITIES	<hr/> 1,329,494.79	<hr/> 1,538,369.53
NET ASSETS		
Without Donor Restrictions	6,570,719.81	3,821,008.94
With Donor Restrictions	531,206.37	569,427.01
TOTAL NET ASSETS	<hr/> 7,101,926.18	<hr/> 4,390,435.95
	<hr/>	<hr/>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 8,431,420.97</u>	<u>\$ 5,928,805.48</u>

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

COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH

St. Joseph, Missouri

Consolidated Statements of Activities

For the Years Ended February 29, 2020 and February 28, 2019

CHANGES IN NET ASSETS	2020	2019
Changes in Net Assets without Donor Restrictions		
Support and Revenues		
Contributions	\$ 10,906,702.47	\$ 7,507,160.68
Program Income	115,009.50	114,591.62
Interest Income	3,347.92	5,369.53
Other Income	1,585.87	15,602.07
Gain (Loss) on Sale of Assets	10,000.00	50,930.75
Total Support and Revenues without Donor Restrictions	<u>11,036,645.76</u>	<u>7,693,654.65</u>
Expenses		
Program Services		
Early Childhood	5,766,521.90	4,912,858.42
Community Services	738,749.93	657,444.97
Housing	280,330.44	205,489.14
Energy Assistance	871,633.77	995,628.50
Supporting Activities		
General and Administration	648,906.33	525,255.14
Fundraising	29,663.16	26,150.93
Total Expenses	<u>8,335,805.53</u>	<u>7,322,827.10</u>
Net Assets Released From Restrictions through Satisfaction of Program Restrictions	<u>48,870.64</u>	<u>51,656.08</u>
Increase (Decrease) in Net Assets without Donor Restrictions	<u>2,749,710.87</u>	<u>422,483.63</u>
Changes in Net Assets with Donor Restrictions		
Support:		
Contributions	10,650.00	12,406.95
Program Income	-	340.00
Net Assets Released From Restrictions Through Satisfaction of Program Restrictions	<u>(48,870.64)</u>	<u>(51,656.08)</u>
Increase (Decrease) in Net Assets with Donor Restrictions	<u>(38,220.64)</u>	<u>(38,909.13)</u>
Increase (Decrease) In Net Assets	2,711,490.23	383,574.50
Net Assets, Beginning of the Year	<u>4,390,435.95</u>	<u>4,006,861.45</u>
Net Assets, End of the Year	<u>\$ 7,101,926.18</u>	<u>\$ 4,390,435.95</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 29, 2020

	Program Services				Total Program Services	Supporting Activities		Total Organization Services
	Early Childhood	Community Services	Housing	Energy Assistance		General and Administration	Fundraising	
Expenses								
Salaries	\$ 2,718,947.23	\$ 359,528.15	\$ 9,466.67	\$ 67,601.43	\$ 3,155,543.48	\$ 373,070.18	\$ 18,168.65	\$ 3,546,782.31
Fringe Benefits	747,397.15	86,830.65	2,579.53	16,404.71	853,212.04	70,546.59	3,435.64	927,194.27
Governance	-	2,417.72	-	-	2,417.72	715.87	-	3,133.59
Communications	43,789.38	8,066.02	6.25	933.74	52,795.39	3,438.49	167.46	56,401.34
Direct Client Services	4,532.86	187,036.63	35,719.04	773,175.00	1,000,463.53	119.20	5.80	1,000,588.53
Depreciation	232,440.32	5,938.71	155,146.42	-	393,525.45	6,860.04	334.09	400,719.58
Hiring Expense	4,868.54	1,008.16	451.40	36.31	6,364.41	3,945.61	192.15	10,502.17
Insurance	72,271.41	4,945.70	18,084.18	699.27	96,000.56	29,729.38	-	125,729.94
Interest Expense	-	-	2,509.26	-	2,509.26	-	-	2,509.26
Marketing and								
Advertising	10,916.10	6,634.86	119.92	18.87	17,689.75	7,102.15	345.88	25,137.78
Other	3,237.99	395.73	119.50	45.69	3,798.91	9,100.31	443.19	13,342.41
Printing	1.90	-	-	-	1.90	202.63	9.87	214.40
Professional Fees	648,655.46	721.06	8,067.50	-	657,444.02	38,783.30	1,888.76	698,116.08
Rent/Space	165,628.37	11,579.61	-	78.06	177,286.04	(663.11)	-	176,622.93
Repairs and								
Maintenance	146,999.80	7,822.80	31,507.14	3,039.69	189,369.43	10,029.05	-	199,398.48
Small Equipment	13,547.04	340.36	1,031.24	340.37	15,259.01	2,334.08	113.67	17,706.76
Special Events	20,632.64	6,994.07	2.73	1,006.18	28,635.62	23,727.75	1,155.55	53,518.92
Supplies	699,912.09	23,111.97	494.37	5,500.07	729,018.50	42,619.96	2,075.61	773,714.07
Training	93,042.46	9,980.97	-	429.83	103,453.26	18,300.82	891.26	122,645.34
Travel	58,684.06	8,671.27	-	117.52	67,472.85	2,491.19	121.32	70,085.36
Utilities	81,017.10	6,725.49	15,025.29	2,207.03	104,974.91	6,452.84	314.26	111,742.01
	<u>\$ 5,766,521.90</u>	<u>\$ 738,749.93</u>	<u>\$ 280,330.44</u>	<u>\$ 871,633.77</u>	<u>\$ 7,657,236.04</u>	<u>\$ 648,906.33</u>	<u>\$ 29,663.16</u>	<u>\$ 8,335,805.53</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, 2019

	Program Services				Total Program Services	Supporting Activities		Total Organization Services
	Early Childhood	Community Services	Housing	Energy Assistance		General and Administration	Fundraising	
Expenses								
Salaries	\$ 2,331,342.42	\$ 242,696.32	\$ -	\$ 82,621.17	\$ 2,656,659.91	\$ 318,101.19	\$ 15,491.64	\$ 2,990,252.74
Fringe Benefits	677,843.35	60,522.96	-	25,258.60	763,624.91	69,568.49	3,388.01	836,581.41
Governance	100.00	3,789.22	-	-	3,889.22	-	-	3,889.22
Communications	43,673.80	9,012.50	-	1,402.36	54,088.66	4,504.07	219.35	58,812.08
Direct Client Services	1,850.25	196,482.70	13,606.98	871,153.82	1,083,093.75	5,205.20	253.49	1,088,552.44
Depreciation	158,265.76	146.23	142,752.02	-	301,164.01	6,860.04	334.09	308,358.14
Hiring Expense	4,719.39	1,776.86	-	278.25	6,774.50	9,289.22	452.39	16,516.11
Insurance	86,976.23	7,084.47	14,313.86	1,236.44	109,611.00	(10,040.96)	-	99,570.04
Interest Expense	-	-	2,631.80	-	2,631.80	-	-	2,631.80
Marketing and								
Advertising	4,378.16	64,704.72	75.00	51.52	69,209.40	4,017.06	195.63	73,422.09
Other	405.74	4.57	-	-	410.31	870.85	42.41	1,323.57
Printing	-	-	-	1,605.75	1,605.75	-	-	1,605.75
Professional Fees	620,634.62	9,979.93	-	-	630,614.55	48,729.81	2,373.16	681,717.52
Rent/Space	144,776.34	11,963.62	-	219.74	156,959.70	626.70	30.52	157,616.92
Repairs and								
Maintenance	130,999.78	16,899.39	29,859.36	2,879.36	180,637.89	11,713.94	570.47	192,922.30
Small Equipment	-	-	-	-	-	-	-	-
Special Events	7,862.57	5,272.34	-	286.03	13,420.94	(1,680.14)	-	11,740.80
Supplies	465,108.40	10,649.87	307.20	5,729.81	481,795.28	30,026.37	1,462.30	513,283.95
Training	117,910.83	6,971.48	-	64.97	124,947.28	7,141.03	347.77	132,436.08
Travel	54,657.88	4,161.85	-	-	58,819.73	13,681.44	666.29	73,167.46
Utilities	61,352.90	5,325.94	1,942.92	2,840.68	71,462.44	6,640.83	323.41	78,426.68
	<u>\$ 4,912,858.42</u>	<u>\$ 657,444.97</u>	<u>\$ 205,489.14</u>	<u>\$ 995,628.50</u>	<u>\$ 6,771,421.03</u>	<u>\$ 525,255.14</u>	<u>\$ 26,150.93</u>	<u>\$ 7,322,827.10</u>

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

COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH

St. Joseph, Missouri

Consolidated Statements of Cash Flows

For the Years Ended February 29, 2020 and February 28, 2019

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ 2,711,490.23	\$ 383,574.50
Adjustments to Reconcile Change in Net Assets to Net Cash Used in Operating Activities		
Depreciation Expense	400,719.58	308,358.14
(Gain) Loss on Sale of Assets	(10,000.00)	(50,930.75)
(Increase) Decrease in Grant and Contracts Receivable	203,465.10	392,774.64
(Increase) Decrease in Prepaid Expense	(53,841.04)	3,865.45
Increase (Decrease) in Accounts Payable	(251,662.88)	(303,655.19)
Increase (Decrease) in Accrued Payroll	23,858.34	24,304.28
Increase (Decrease) in Accrued Annual Leave	32,867.49	23,055.81
Increase (Decrease) in Accrued Payroll Taxes	22,964.54	66,127.21
Increase (Decrease) in Refundable Grant Advances	82,426.89	(60,192.21)
Increase (Decrease) in Security Deposits	244.00	912.00
Increase (Decrease) in Due to Grantor	(110,503.34)	-
Net Cash Provided by (Used in) Operating Activities	<u>3,052,028.91</u>	<u>788,193.88</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from the Sale of Capital Assets	10,000.00	32,190.75
Proceeds from the Sale of Investments	-	20,000.00
Payments for Purchase of Capital Assets	<u>(3,135,584.08)</u>	<u>(573,684.89)</u>
Net Cash Provided by (Used in) Investing Activities	<u>(3,125,584.08)</u>	<u>(521,494.14)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Principal Payments on Notes Payable	<u>(9,069.78)</u>	<u>(8,984.93)</u>
Net Cash Provided by (Used in) Financing Activities	<u>(9,069.78)</u>	<u>(8,984.93)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(82,624.95)	257,714.81
Cash and Cash Equivalents, Beginning of the Year	<u>664,136.15</u>	<u>406,421.34</u>
Cash and Cash Equivalents, End of the Year	<u>\$ 581,511.20</u>	<u>\$ 664,136.15</u>

Supplementary Information

Cash Paid During the Period for:

Interest Expense	\$ 2,509.26	\$ 2,631.80
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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

Notes to the Consolidated Financial Statements
February 29, 2020 and February 28, 2019

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, 2019, for these partnerships. NWCDC is the general partner for the six limited partnerships established to provide affordable housing for low income individuals.

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

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

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

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

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

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

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

Liquidity

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

Accounting Estimates

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

Cash and Cash Equivalents

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

Allowance for Doubtful Accounts

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income Taxes

The Organization is exempt from Federal income taxes under IRS Code Section 501(c)3. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2).

Capital Assets

It is the Organization's policy to capitalize capital assets with a useful life of more than one year and a value over \$5,000.00. Capital assets are stated at cost, if purchased, and at fair value at the date of donation, if donated. Such items acquired under grants from Federal and state sources are considered to be owned by the Organization while used in the programs for which they are purchased or in programs authorized in the future. However, the funding source has a reversionary interest in the property. The Organization has a net book value of \$4,157,995.09 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

Contributions and Unconditional Promises to Give

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

Non Cash Contributions

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

Allocated Costs

The Organization allocates its expenses on a functional basis among its various programs and support 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 February 29, 2020, the carrying amount of the Organization's deposits including certificates of deposit was \$581,511.20. The bank balance was held at two banks and in escrow with the Missouri Housing Development Corporation resulting in a concentration of credit risk. The bank balance was \$1,085,144.37. Of the bank balance, \$195,037.65 was secured by FDIC insurance, \$869,276.40 was secured with a bank repurchase agreement, and the remaining \$20,830.32 was held in escrow and considered unsecured at year end.

At year-end February 28, 2019, the carrying amount of the Organization's deposits including certificates of deposit was \$664,136.15. 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 \$842,223.99. Of the bank balance, \$190,694.92 was secured by FDIC insurance, \$630,151.90 was secured with a bank repurchase agreement, and the remaining \$21,377.17 was held in escrow and considered unsecured at year end.

4. GRANT AND CONTRACTS RECEIVABLE, NET

Grant and contracts receivable at February 29, 2020 and February 28, 2019, consist of amounts due under the following grants and programs:

	<u>2020</u>	<u>2019</u>
Grants Receivable:		
Head Start	\$ 320,068.34	\$ 522,227.68
CACFP	7,022.50	15,475.26
CSBG	109,758.42	51,189.78
Skill-Up	26,347.03	40,687.11
Housing	2,196.97	9,641.86
Corporate Homeless	4,583.00	0.00
EHS Partnership	<u>57,005.28</u>	<u>91,837.22</u>
Total Grants Receivable	<u>526,981.54</u>	<u>731,058.91</u>
Accounts Receivable		
Head Start – Other	1,395.82	860.55
LIHEAP refund	<u>77.00</u>	<u>0.00</u>
Net Receivables	<u>\$ 528,454.36</u>	<u>\$ 731,919.46</u>

All receivables at February 29, 2020 and February 28, 2019, 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 29, 2020:

	Balance 2/28/2019	Additions	Retirements	Transfers	Balance 2/29/2020
Capital Assets not being depreciated					
Land	\$ 186,456.97	\$ 30,000.00	\$ -	\$ -	\$ 216,456.97
Work in Progress	219,483.70	1,010,117.67	-	(149,633.00)	1,079,968.37
Total Capital Assets not being depreciated	405,940.67	1,040,117.67	-	(149,633.00)	1,296,425.34
Other Capital Assets					
Buildings and Improvements	5,330,443.20	1,821,157.50	-	149,633.00	7,301,233.70
Equipment	525,176.25	66,128.91	-	-	591,305.16
Vehicles	735,992.08	208,180.00	-	-	944,172.08
Total Other Capital Assets	6,591,611.53	2,095,466.41	-	149,633.00	8,836,710.94
Accumulated Depreciation					
Buildings and Improvements	(1,839,434.88)	(242,063.68)	-	-	(2,081,498.56)
Equipment	(304,513.16)	(60,733.57)	-	-	(365,246.73)
Vehicles	(374,421.73)	(97,922.33)	-	-	(472,344.06)
Total Accumulated Depreciation	(2,518,369.77)	(400,719.58)	-	-	(2,919,089.35)
Capital Assets Summary					
Net Land, Buildings, and Improvements	3,896,948.99	2,619,211.49	-	-	6,516,160.48
Net Equipment and Vehicles	582,233.44	115,653.01	-	-	697,886.45
Total Net Capital Assets	\$ 4,479,182.43	\$ 2,734,864.50	\$ -	\$ -	\$ 7,214,046.93

Following are the changes in capital assets for the year ended February 28, 2019:

	Balance 2/28/2018	Additions	Retirements	Transfers	Balance 2/28/2019
Capital Assets not being depreciated					
Land	\$ 187,456.97	\$ 260.00	\$ (1,260.00)	\$ -	\$ 186,456.97
Work in Progress	1,011,553.51	298,977.32	-	(1,091,047.13)	219,483.70
Total Capital Assets not being depreciated	1,199,010.48	299,237.32	(1,260.00)	(1,091,047.13)	405,940.67
Other Capital Assets					
Buildings and Improvements	4,355,923.50	95,408.57	-	879,111.13	5,330,443.20
Equipment	313,240.25	-	-	211,936.00	525,176.25
Vehicles	1,001,267.08	179,039.00	(444,314.00)	-	735,992.08
Total Other Capital Assets	5,670,430.83	274,447.57	(444,314.00)	1,091,047.13	6,591,611.53
Accumulated Depreciation					
Buildings and Improvements	(1,627,701.24)	(211,733.64)	-	-	(1,839,434.88)
Equipment	(262,981.85)	(41,531.31)	-	-	(304,513.16)
Vehicles	(763,642.54)	(55,093.19)	444,314.00	-	(374,421.73)
Total Accumulated Depreciation	(2,654,325.63)	(308,358.14)	444,314.00	-	(2,518,369.77)
Capital Assets Summary					
Net Land, Buildings, and Improvements	3,927,232.74	182,912.25	(1,260.00)	(211,936.00)	3,896,948.99
Net Equipment and Vehicles	287,882.94	82,414.50	-	211,936.00	582,233.44
Total Net Capital Assets	\$ 4,215,115.68	\$ 265,326.75	\$ (1,260.00)	\$ -	\$ 4,479,182.43

6. REFUNDABLE GRANT ADVANCES/DUE TO GRANTOR

Refundable grant advances at February 29, 2020 and February 28, 2019, consist of grant funds received in advance of expenditures in the following program:

	<u>2020</u>		<u>2019</u>
LiHEAP Energy Assistance - ECIP	\$ 397,488.61	\$	315,061.72

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.

\$ 245,454.20

The following is a summary of changes in notes payable for the year ended February 29, 2020:

	Principal February 28, <u>2019</u>	Principal Received <u>(Paid)</u>	Principal February 29, <u>2020</u>	Interest <u>Paid</u>
<u>Obligations:</u>				
City of St. Joseph	\$ 254,523.98	\$ (9,069.78)	\$ 245,454.20	\$ 2,509.26

The following is a summary of changes in notes payable for the year ended February 28, 2019:

	Principal February 28, <u>2018</u>	Principal Received <u>(Paid)</u>	Principal February 28, <u>2019</u>	Interest <u>Paid</u>
<u>Obligations:</u>				
City of St. Joseph	\$ 263,508.91	\$ (8,984.93)	\$ 254,523.98	\$ 2,594.11

The schedule of maturities of notes payable is as follows:

<u>Year Ending February 28/29:</u>	<u>Amount</u>
2021	\$ 9,166.42
2022	9,258.50
2023	9,351.50
2024	9,445.47
2025	9,540.35
2026-2030	49,158.77
2031-2035	51,678.11
2036-2040	54,326.57
2041-2044	<u>43,528.51</u>
Total	<u>\$ 245,454.20</u>

8. OPERATING LEASES

As of February 29, 2020, the Organization has entered into a number of operating leases for space. Total payments for the years ended February 29, 2020 and February 28, 2019, were \$78,102.44 and \$77,895.85, respectively. Under the current lease agreements, the future minimum lease rentals are as follows:

2021	\$	38,475.96
2022		31,975.96
2023		31,975.96
2024		30,914.20
2025		23,185.90

9. COMPENSATED ABSENCES

Paid Time Off (PTO) Policy

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

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

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

In accordance with the above criteria, the Organization has accrued a liability for paid time off pay which has been earned, but not taken, by Organization employees.

10. EMPLOYEE BENEFIT PLANS

The Organization has a 401(K) plan available for its employees. An employee is eligible after their first day of employment for employee elective deferrals. It provides for discretionary contributions by the Organization as determined annually by the Board of Directors, up to the maximum, an amount permitted under the Internal Revenue Code. Total contributions made by the Organization into the plan on behalf of the employees for the years ended February 29, 2020 and February 28, 2019 was, \$55,266.98 and \$44,782.48, respectively.

11. NET ASSETS

Net assets without donor restrictions

At February 29, 2020 and February 28, 2019, all unrestricted net assets are undesignated as to their use.

Net assets with donor restrictions

At February 29, 2020 and February 28, 2019, donation balances received & restricted to use within the following programs:

	<u>2020</u>	<u>2019</u>
Head Start CDA Training	\$ 2,448.13	\$ 7,205.33
Project H20	(215.96)	(5,272.96)
KCP&L Utility Fund	513.94	513.94
Heating and Cooling Assistance Fund	5.22	616.22
Andrew County Special Needs	0.00	359.35
MHDC Net Book Value of Properties	<u>528,455.04</u>	<u>566,005.13</u>
Total Net Assets with Donor Restrictions	<u>\$ 531,206.37</u>	<u>\$ 569,427.01</u>

12. LIQUIDITY

At February 29, 2020 and February 28, 2019, all net assets with donor restrictions are available for payment of qualifying expenses within the respective Community Action Partnership of Greater St. Joseph funds as such expenses are incurred, except for contributions receivable which are available when the receivable is collected which is expected within the next year and the expense is incurred. Likewise, as of February 29, 2020 and February 28, 2019, all net assets without donor restrictions are available to meet cash needs for general expenses of the organization within one year.

	<u>2020</u>	<u>2019</u>
Cash and Cash Equivalents - Unrestricted	\$ 581,511.20	\$ 664,136.15
Accounts Receivable, Net	528,454.36	731,919.46
Less: Cash Received with Donor Restrictions	(2,751.33)	(3,421.88)
Less: Cash Received with Grant Advances	<u>(397,488.61)</u>	<u>(425,565.06)</u>
Total Liquidity	<u>\$ 709,725.62</u>	<u>\$ 967,068.67</u>

13. IN-KIND CONTRIBUTIONS

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

	<u>2020</u>	<u>2019</u>
Head Start/Early Head Start		
Non-professional Volunteers	\$ 801,176.72	\$ 845,567.03
Professional Volunteers	1,838.01	27,776.70
Space	109,396.09	85,670.33
Travel	7,591.46	7,301.91
Supplies	<u>28,263.55</u>	<u>24,089.90</u>
 Total Program In-Kind	 948,265.83	 900,705.87
Non-GAAP	<u>(801,176.72)</u>	<u>(845,867.03)</u>
 Total In-Kind	 <u>\$ 147,089.11</u>	 <u>\$ 144,838.84</u>
 Early Head Start Partnership – Prior Year		
Non-professional Volunteers	\$ 22,709.17	\$ 23,792.05
Professional Volunteers	370.00	984.18
Travel	136.21	180.44
Supplies	<u>336.63</u>	<u>160.56</u>
 Total Program In-Kind	 23,552.01	 25,117.24
Non-GAAP	<u>(22,709.17)</u>	<u>(23,792.05)</u>
 Total In-Kind	 <u>\$ 842.84</u>	 <u>\$ 1,325.19</u>
 Early Head Start Partnership – Current Year		
Non-professional Volunteers	\$ 22,480.19	\$ 23,851.20
Professional Volunteers	513.97	4,524.88
Space	0.00	114.00
Travel	332.36	296.53
Supplies	<u>3,015.52</u>	<u>169.12</u>
 Total Program In-Kind	 26,342.04	 28,955.73
Non-GAAP	<u>(22,480.19)</u>	<u>(23,851.20)</u>
 Total In-Kind	 <u>\$ 3,861.85</u>	 <u>\$ 5,104.53</u>

14. REAL ESTATE JOINT VENTURES

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

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

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

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

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

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

15. CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds.

16. CONCENTRATION OF RISK

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

17. SUBSEQUENT EVENTS

The Organization evaluated events and transactions occurring subsequent to February 29, 2020, through September 14, 2020, the date the financial statements were available to be issued. During this period, there were no subsequent events requiring recognition in the financial statements. However, in recent months, the novel coronavirus "COVID-19" pandemic in the United States has resulted in classroom buildings being closed, activities canceled and the temporary closure of operating hours for the offices. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impact to the Organization as of the date of this report, management believes that a material impact on the Organization's financial position and results of future operations is reasonably possible.

SUPPLEMENTARY INFORMATION

COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH

St. Joseph, Missouri

Combining Schedule of Activities

For the Year Ended February 29, 2020

	Head Start Federal	Head Start Federal Training	Early Head Start Federal	Early Head Start Federal Training	Head Start/Early Head Start Startup	Head Start/Early Head Start 4803 Startup	CACFP	Early Head Start Partnership 08/2018	Early Head Start Partnership 08/2019
CFDA #:	93.600	93.600	93.600	93.600	93.600	93.600	10.558	93.600	93.600
	Early Childhood	Early Childhood	Early Childhood	Early Childhood	Early Childhood	Early Childhood	Early Childhood	Early Childhood	Early Childhood
Revenues and Gains									
Contributions									
Federal Grants	\$ 3,320,425.00	\$ 39,264.54	\$ 1,002,274.00	\$ 22,685.16	\$ 1,686,147.47	\$ 1,392,721.18	\$ 167,008.17	\$ 456,700.29	\$ 425,560.72
Local	30,000.00	-	-	-	-	-	-	-	-
Noncash	580,638.61	-	367,627.22	-	-	-	-	23,552.01	26,342.04
Program Income	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Misc Income	-	-	-	-	-	-	-	-	-
Gain (loss) on Sale of Assets	-	-	-	-	-	-	-	-	-
Total Revenues and Gains	3,931,063.61	39,264.54	1,369,901.22	22,685.16	1,686,147.47	1,392,721.18	167,008.17	480,252.30	451,902.76
Expenses									
Salaries	1,834,588.83	-	575,721.09	-	24,863.69	160,655.19	-	61,239.88	59,156.57
Salaries - Non Cash	446,721.65	-	356,293.08	-	-	-	-	23,079.17	22,994.16
Fringe Benefits	486,373.00	-	149,336.52	-	7,875.41	71,280.43	-	16,807.55	15,724.24
Governance	-	-	-	-	-	-	-	-	-
Communications	32,601.54	-	7,148.12	-	2,614.01	446.78	-	611.95	366.98
Direct Client Services	3,173.56	-	119.05	-	176.33	792.00	-	192.96	78.96
Depreciation	-	-	-	-	-	-	-	-	-
Hiring Expense	3,756.95	-	668.48	-	191.00	165.00	-	87.11	-
Indirect	352,881.32	-	110,872.94	-	5,205.52	35,492.17	-	12,409.54	10,970.41
Insurance	50,636.38	-	16,531.72	-	4,064.86	93.00	-	532.23	413.22
Interest Expense	-	-	-	-	-	-	-	-	-
Marketing and Advertising	6,365.10	-	2,649.60	-	-	868.25	-	830.62	202.53
Other	1,418.74	-	218.29	-	12.28	1,548.96	-	36.22	3.50
Printing	1.90	-	-	-	-	-	-	-	-
Professional Fees	9,532.66	697.21	2,797.06	-	35,898.15	94,742.53	-	306,690.31	319,098.67
Rent/Space	39,983.61	-	16,110.84	-	-	-	-	70.28	67.55
Rent/Space Noncash	102,377.29	-	7,018.80	-	-	-	-	-	-
Repairs and Maintenance	98,350.41	-	12,276.88	106.00	29,381.86	9,114.62	-	1,740.37	1,531.02
Small Equipment	125,312.21	-	18,870.90	-	1,443,782.97	837,476.63	-	-	1,692.81
Special Events	9,832.66	1,827.80	3,867.88	503.31	244.92	254.60	-	1,150.96	445.55
Supplies	207,918.62	69.98	70,029.81	22.25	109,388.62	165,758.94	159,022.21	49,176.35	14,842.84
Supplies Noncash	24,595.26	-	3,668.29	-	-	-	-	336.63	3,015.52
Training	21,224.68	21,621.28	1,752.44	17,517.85	7,938.74	9,059.94	-	3,782.99	(181.06)
Transfers	(7,985.96)	-	-	-	-	-	7,985.96	-	-
Travel	19,960.52	15,048.27	1,626.01	4,535.75	1,385.40	4,972.14	-	516.34	252.81
Travel Noncash	6,944.41	-	647.05	-	-	-	-	136.21	332.36
Utilities	54,498.27	-	11,676.37	-	13,123.71	-	-	824.63	894.12
Total Expenses	3,931,063.61	39,264.54	1,369,901.22	22,685.16	1,686,147.47	1,392,721.18	167,008.17	480,252.30	451,902.76
Change in Net Assets	-	-	-	-	-	-	-	-	-
Net Assets, Beginning of the Year	-	-	-	-	-	-	-	-	-
Net Assets, End of the Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH

St. Joseph, Missouri

Combining Schedule of Activities

For the Year Ended February 29, 2020

	Early Head Start Partnership Training 08/2018	Early Head Start Partnership Training 08/2019	Head Start - CDBG - Cameron	Head Start CDA Training	KCPL Utility Assistance Fund	EFSP - FEMA	Project H2O Fund	Cooling and Heating Assistance Fund	Andrew County Special Needs Fund
CFDA #:	93.600	93.600	14.218	N/A	N/A	97.024	N/A	N/A	N/A
	Early Childhood	Early Childhood	Early Childhood	Early Childhood	Energy	Energy	Energy	Energy	Energy
Revenues and Gains									
Contributions									
Federal Grants	\$ 13,859.40	\$ 3,817.76	\$ 292,835.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local	-	-	-	150.00	-	-	10,500.00	-	-
Noncash	-	-	-	-	-	-	-	-	-
Program Income	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Misc Income	-	-	-	-	-	-	-	-	-
Gain (loss) on Sale of Assets	-	-	-	-	-	-	-	-	-
Total Revenues and Gains	13,859.40	3,817.76	292,835.00	150.00	-	-	10,500.00	-	-
Expenses									
Salaries	-	-	-	-	-	-	-	-	-
Salaries - Non Cash	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Governance	-	-	-	-	-	-	-	-	-
Communications	-	-	-	-	-	-	-	-	-
Direct Client Services	-	-	-	-	-	-	5,443.00	611.00	-
Depreciation	-	-	-	-	-	-	-	-	-
Hiring Expense	-	-	-	-	-	-	-	-	-
Indirect	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-	-
Marketing and Advertising	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Printing	-	-	-	-	-	-	-	-	-
Professional Fees	6,687.36	-	-	-	-	-	-	-	-
Rent/Space	-	-	-	-	-	-	-	-	-
Rent/Space Noncash	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	44.64	-	-	299.00	-	-	-	-	-
Small Equipment	-	-	292,835.00	-	-	-	-	-	-
Special Events	327.15	94.08	-	2,083.73	-	-	-	-	359.35
Supplies	155.19	-	-	240.82	-	-	-	-	-
Supplies Noncash	-	-	-	-	-	-	-	-	-
Training	5,146.71	2,895.24	-	2,283.65	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Travel	1,498.35	828.44	-	-	-	-	-	-	-
Travel Noncash	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Total Expenses	13,859.40	3,817.76	292,835.00	4,907.20	-	-	5,443.00	611.00	359.35
Change in Net Assets	-	-	-	(4,757.20)	-	-	5,057.00	(611.00)	(359.35)
Net Assets, Beginning of the Year	-	-	-	7,205.33	513.94	-	(5,272.96)	616.22	359.35
Net Assets, End of the Year	\$ -	\$ -	\$ -	\$ 2,448.13	\$ 513.94	\$ -	\$ (215.96)	\$ 5.22	\$ -

COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH

St. Joseph, Missouri

Combining Schedule of Activities

For the Year Ended February 29, 2020

	LIHEAP Energy Assistance 09/2018	LIHEAP Energy Assistance 09/2019	Community Services Block Grant 09/2018	Community Services Block Grant 09/2019	SkillUp FS	SkillUp- TANF	MHDC/MHTF Disaster Relief	Home Construction Programs	Community Development Donations Fund
CFDA #:	93.568	93.568	93.569	93.569	10.561	93.558	N/A	14.239	N/A
	Energy	Energy	Community Services	Community Services	Community Services	Community Services	Housing	Housing	Gen & Admin
Revenues and Gains									
Contributions									
Federal Grants	\$ 525,174.27	\$ 352,364.19	\$ 311,028.79	\$ 298,031.92	\$ 5,770.72	\$ 185,052.27	\$ -	\$ 173,742.03	\$ -
Local	-	-	-	-	-	-	36,303.92	-	185.66
Noncash	-	-	-	-	-	-	-	-	-
Program Income	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Misc Income	-	-	-	-	-	-	-	-	166.79
Gain (loss) on Sale of Assets	-	-	-	-	-	-	-	-	-
Total Revenues and Gains	525,174.27	352,364.19	311,028.79	298,031.92	5,770.72	185,052.27	36,303.92	173,742.03	352.45
Expenses									
Salaries	36,836.70	30,764.73	131,524.13	153,195.44	1,718.82	73,089.76	-	9,466.67	-
Salaries - Non Cash	-	-	-	-	-	-	-	-	-
Fringe Benefits	8,939.16	7,465.55	29,993.29	38,192.76	220.11	18,424.49	-	2,579.53	-
Governance	-	-	2,157.76	259.96	-	-	-	-	-
Communications	729.31	204.43	4,007.37	3,899.08	32.62	126.95	-	6.25	-
Direct Client Services	464,071.00	303,050.00	70,595.73	43,231.61	-	73,209.29	21,205.94	-	-
Depreciation	-	-	-	-	-	-	-	-	-
Hiring Expense	36.31	-	482.70	111.50	-	413.96	-	-	-
Indirect	7,324.14	5,532.35	25,842.79	28,225.34	103.76	12,912.56	-	1,700.00	-
Insurance	481.32	217.95	2,867.44	2,043.71	-	34.55	-	1,713.80	-
Interest Expense	-	-	-	-	-	-	-	-	-
Marketing and Advertising	-	18.87	3,491.85	3,143.01	-	-	-	44.92	-
Other	0.69	45.00	273.45	118.21	-	4.07	-	119.50	-
Printing	-	-	-	-	-	-	-	-	-
Professional Fees	-	-	-	721.06	-	-	-	8,067.50	-
Rent/Space	47.46	30.60	7,530.59	3,944.92	-	104.10	-	-	-
Rent/Space Noncash	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	1,920.81	1,118.88	4,191.73	3,143.66	231.14	256.27	-	44.62	-
Small Equipment	-	340.37	-	340.36	-	-	-	157,605.07	-
Special Events	600.67	46.16	6,262.96	512.10	14.21	204.80	-	2.73	252.82
Supplies	3,357.32	2,142.75	8,135.34	8,689.71	2,759.00	3,527.92	25.39	144.48	-
Supplies Noncash	-	-	-	-	-	-	-	-	-
Training	227.61	202.22	6,261.78	2,234.97	488.75	995.47	-	-	-
Transfers	(538.45)	-	(11.97)	-	-	-	-	60,000.00	-
Travel	79.70	37.82	4,430.05	2,728.65	-	1,512.57	-	-	-
Travel Noncash	-	-	-	-	-	-	-	-	-
Utilities	1,060.52	1,146.51	2,991.80	3,295.87	202.31	235.51	15,072.59	155.75	-
Total Expenses	525,174.27	352,364.19	311,028.79	298,031.92	5,770.72	185,052.27	36,303.92	241,650.82	252.82
Change in Net Assets	-	-	-	-	-	-	-	(67,908.79)	99.63
Net Assets, Beginning of the Year	-	-	-	-	-	-	-	73,254.81	1,062.28
Net Assets, End of the Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,346.02	\$ 1,161.91

COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH

St. Joseph, Missouri

Combining Schedule of Activities

For the Year Ended February 29, 2020

	Corporate Unrestricted	Indirect Costs	Sub-Totals	Mid-Town Infill	Urban Infill	Applewood Estates	Rural Infill	Generally Accepted Accounting	Total
CFDA #:	N/A	N/A		N/A	N/A	N/A	N/A	Adjustments and Eliminating Entries	
	Gen & Admin	Gen & Admin		Housing	Housing	Housing	Housing		
Revenues and Gains									
Contributions									
Federal Grants	\$ -	\$ -	\$ 10,674,462.88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,674,462.88
Local	3,149,540.29	-	3,226,679.87	-	-	-	-	(3,135,584.08)	91,095.79
Noncash	-	-	998,159.88	-	-	-	-	(846,366.08)	151,793.80
Program Income	22,952.55	610,463.70	633,416.25	8,069.95	5,820.00	66,737.00	11,430.00	(610,463.70)	115,009.50
Interest	3,202.42	-	3,202.42	86.69	25.17	-	33.64	-	3,347.92
Misc Income	1,275.48	-	1,442.27	-	-	143.60	-	-	1,585.87
Gain (loss) on Sale of Assets	10,000.00	-	10,000.00	-	-	-	-	-	10,000.00
Total Revenues and Gains	3,186,970.74	610,463.70	15,547,363.57	8,156.64	5,845.17	66,880.60	11,463.64	(4,592,413.86)	11,047,295.76
Expenses									
Salaries	39,430.07	351,808.76	3,544,060.33	-	-	-	-	-	3,544,060.33
Salaries - Non Cash	-	-	849,088.06	-	-	-	-	(846,366.08)	2,721.98
Fringe Benefits	(3,758.94)	77,741.17	927,194.27	-	-	-	-	-	927,194.27
Governance	221.26	494.61	3,133.59	-	-	-	-	-	3,133.59
Communications	-	3,605.95	56,401.34	-	-	-	-	-	56,401.34
Direct Client Services	-	125.00	986,075.43	1,603.86	1,172.55	9,339.09	2,397.60	-	1,000,588.53
Depreciation	245,573.16	-	245,573.16	10,850.06	10,103.90	117,596.33	16,596.13	-	400,719.58
Hiring Expense	2,169.27	1,968.49	10,050.77	-	-	-	451.40	-	10,502.17
Indirect	990.86	-	610,463.70	-	-	-	-	(610,463.70)	-
Insurance	24,045.19	5,684.19	109,359.56	11.72	5.86	12,647.32	3,705.48	-	125,729.94
Interest Expense	-	-	-	-	-	2,509.26	-	-	2,509.26
Marketing and Advertising	2,187.50	5,260.53	25,062.78	-	75.00	-	-	-	25,137.78
Other	9,432.68	110.82	13,342.41	-	-	-	-	-	13,342.41
Printing	-	212.50	214.40	-	-	-	-	-	214.40
Professional Fees	564.42	40,107.64	825,604.57	-	-	-	-	(127,488.49)	698,116.08
Rent/Space	(894.00)	230.89	67,226.84	-	-	-	-	-	67,226.84
Rent/Space Noncash	-	-	109,396.09	-	-	-	-	-	109,396.09
Repairs and Maintenance	-	10,029.05	173,780.96	5,962.88	2,158.67	19,971.24	3,369.73	(5,845.00)	199,398.48
Small Equipment	-	25,687.75	2,903,944.07	-	-	-	-	(2,886,237.31)	17,706.76
Special Events	17,461.88	7,168.60	53,518.92	-	-	-	-	-	53,518.92
Supplies	733.02	51,646.59	857,787.15	52.81	42.14	182.36	47.19	(116,013.28)	742,098.37
Supplies Noncash	-	-	31,615.70	-	-	-	-	-	31,615.70
Training	-	19,192.08	122,645.34	-	-	-	-	-	122,645.34
Transfers	(59,449.58)	-	-	-	-	-	-	-	-
Travel	73.03	2,539.48	62,025.33	-	-	-	-	-	62,025.33
Travel Noncash	-	-	8,060.03	-	-	-	-	-	8,060.03
Utilities	-	6,767.10	111,945.06	-	-	-	(203.05)	-	111,742.01
Total Expenses	278,779.82	610,381.20	12,707,569.86	18,481.33	13,558.12	162,245.60	26,364.48	(4,592,413.86)	8,335,805.53
Change in Net Assets	2,908,190.92	82.50	2,839,793.71	(10,324.69)	(7,712.95)	(95,365.00)	(14,900.84)	-	2,711,490.23
Net Assets, Beginning of the Year	1,952,188.72	-	2,029,927.69	184,007.14	152,507.42	1,730,506.77	293,486.93	-	4,390,435.95
Net Assets, End of the Year	\$ 4,860,379.64	\$ 82.50	\$ 4,869,721.40	\$ 173,682.45	\$ 144,794.47	\$ 1,635,141.77	\$ 278,586.09	\$ -	\$ 7,101,926.18

COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH

St. Joseph, Missouri

COMMUNITY SERVICES BLOCK GRANT PROGRAM

GRANT NO. PG281800004

For the Program Period October 1, 2018 to September 30, 2019

Schedule of Revenue and Expenses

	<u>10/01/2018 to</u> <u>02/28/2019</u>	<u>03/01/2019 to</u> <u>09/30/2019</u>	<u>Grant</u>
Beginning CSBG Residual Receipts			\$ -
Revenue			
Grant Revenue-CSBG	<u>\$ 196,423.21</u>	<u>\$ 311,028.79</u>	<u>507,452.00</u>
Total Revenue	<u>196,423.21</u>	<u>311,028.79</u>	<u>507,452.00</u>
Expenditures			
Salaries and Wages	109,088.20	131,524.13	240,612.33
Employee Benefits	29,134.18	27,819.60	56,953.78
Program Expenses - Back to School	-	1,400.41	1,400.41
Program Expenses - Day Labor	-	561.50	561.50
Travel	2,396.42	4,430.05	6,826.47
Training	1,795.11	6,261.78	8,056.89
Rent/Space	6,264.92	6,518.09	12,783.01
Utilities	2,410.78	3,431.26	5,842.04
Insurance	2,085.99	2,867.44	4,953.43
Office Supplies	4,684.66	8,873.57	13,558.23
Communications	2,838.96	4,616.59	7,455.55
Repairs and Maintenance	731.74	74.03	805.77
Other	9,040.42	14,483.06	23,523.48
Indirect Cost	19,777.60	26,141.12	45,918.72
Subtotal of Operating Expense	<u>190,248.98</u>	<u>239,002.63</u>	<u>429,251.61</u>
Leveraging - ECIP	-	-	-
Subtotal of Leveraging	<u>-</u>	<u>-</u>	<u>-</u>
Direct Client Services	<u>6,174.23</u>	<u>72,026.16</u>	<u>78,200.39</u>
Subtotal of Direct Client Services	<u>6,174.23</u>	<u>72,026.16</u>	<u>78,200.39</u>
Total Expenditures	<u>196,423.21</u>	<u>311,028.79</u>	<u>507,452.00</u>
Revenue over(under) Expense	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
Ending CSBG Residuals			<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, 2018 to September 30, 2019

	<u>Budget</u> <u>Amount</u>	<u>Total</u> <u>Grant</u>
Revenue		
Grant Revenue - LIHEAP		
Current (initial + amendments)	\$ 1,001,265.00	\$ 967,150.20
Interest	-	-
Other	-	-
Total Revenue	<u>1,001,265.00</u>	<u>967,150.20</u>
Expenditures		
Administrative/Program Services		
Program Salaries	80,780.00	64,262.25
Employee Benefits	24,966.00	15,538.09
Travel	1,500.00	356.61
Training	1,398.00	-
Rent/Space	310.00	138.89
Utilitites	3,351.00	2,281.41
Insurance	1,534.00	853.60
Office Supplies	4,101.00	6,420.42
Communications	2,054.00	1,206.28
Repair & Maintenance	3,084.00	3,126.34
Other	1,785.00	560.03
Indirect Costs	16,448.00	12,452.28
Total Administrative/Program Services	<u>141,311.00</u>	<u>107,196.20</u>
ECIP Direct Services		
Winter	635,795.00	635,795.00
Summer	224,159.00	224,159.00
Total ECIP Direct Services	<u>859,954.00</u>	<u>859,954.00</u>
Outreach & Education		
Program Activities	-	-
Total Outreach & Education	<u>-</u>	<u>-</u>
Total Expenditures	<u>1,001,265.00</u>	<u>967,150.20</u>
Revenue over (under) Expenditures	-	-
Ending Program Balance	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH

St. Joseph, Missouri

Schedule of Expenditures of Federal Awards

For the Year Ended February 29, 2020

Federal Grantor/Pass-Through Grantor/Program Title		Pass - Through Identifying Number	CFDA #	Provided to Sub recipients	Federal Expenditures
<u>U.S. Department of Health and Human Services</u>					
Direct Programs:					
Head Start	2/28/2020	N/A	93.600	\$ -	\$ 7,463,517.35
Head Start - EHS Partnership	8/31/2019	N/A	93.600	-	470,559.69
Head Start - EHS Partnership	8/31/2020	N/A	93.600	-	429,378.48
			TOTAL 93.600	-	8,363,455.52
Passed Through:					
State of Missouri Department of Social Services - Family Support Division					
Low-Income Home Energy Assistance Program (ECIP)	9/30/2019	ERS11017005	93.568	-	525,174.27
Low-Income Home Energy Assistance Program (ECIP)	9/30/2020	ERS11020005	93.568	-	352,364.19
			TOTAL 93.568	-	877,538.46
State of Missouri Department of Social Services - Family Support Division					
Community Services Block Grant	9/30/2019	PG281800004	93.569	-	311,028.79
Community Services Block Grant	9/30/2020	PG282000004	93.569	-	298,031.92
			TOTAL 93.569	-	609,060.71
Missouri Community Action Network					
Temporary Assistance for Needy Families - SkillUp	6/30/2019	CS190278001-CAPSTJOE	93.558	-	185,052.27
Total U.S. Department of Health and Human Services				-	10,035,106.96
<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 - Forgivable Loan - Midtown Infill		2004036HC	14.239	-	299,753.00
Home Investment Partnership Program - Maryville St Infill 02		RES#43701-CH010	14.239	-	61,433.63
Home Investment Partnership Program - Maryville St Infill 01		SO#9248-CHO011ab	14.239	-	112,308.40
			TOTAL 14.239	-	1,104,073.03
CDBG Entitlement Grants Cluster					
Community Development Block Grant		2015-PF-28	14.218	-	292,835.00
Total U.S. Department of Housing and Urban Development				-	1,396,908.03

COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH

St. Joseph, Missouri

Schedule of Expenditures of Federal Awards

For the Year Ended February 29, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Pass - Through Identifying Number	CFDA #	Provided to Sub recipients	Federal Expenditures
<u>U.S. Department of Agriculture</u>				
Passed Through:				
State of Missouri Department of Health and Senior Services Child and Adult Care Food Program - Center Reimbursement	ERS46-11-0035	10.558	\$ -	\$ 167,008.17
Missouri Community Action Network Matching Grant for Supplemental Nutrition Assistance Program - SkillUp	CS190278001-CAPSTJOE	10.561	-	5,770.72
Total U.S. Department of Agriculture			-	172,778.89
Total Expenditures of Federal Awards			\$ -	\$ 11,604,793.88

NOTE A -- BASIS OF PRESENTATION

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

NOTE B --INDIRECT COST RATE

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

NOTE 3 -- LOANS

The accompanying schedule of expenditures of federal awards includes the outstanding balance at 03/01/2019 of CHDO forgivable loans because the Federal Government imposes continuing compliance requirements.

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Community Action Partnership of Greater St. Joseph (a nonprofit organization), which comprise the consolidated statement of financial position as of February 29, 2020, 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 14, 2020.

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 entity'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 consolidated 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

September 14, 2020
Chanute, Kansas

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

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

Board of Directors
Community 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 29, 2020. Community Action Partnership of Greater St. Joseph's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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 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 29, 2020.

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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the 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

September 14, 2020
Chanute, Kansas

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

Schedule of Findings and Questioned Costs
For the Year Ended February 29, 2020

I. SUMMARY OF AUDITORS' RESULTS

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

Federal Awards:

Internal control over major programs:

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

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

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

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Head Start CFDA 93.600

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Community Development Block Grant CFDA 14.218

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

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

None

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

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

Summary Schedule of Prior Audit Findings
For the Year Ended February 29, 2020

None