

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

Maryville, Missouri

Independent Auditors' Report  
and Consolidated Financial Statements  
with Supplementary Information

For the Year Ended December 31, 2015

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

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

**INDEPENDENT AUDITORS' REPORT**

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

**Report on the Consolidated Financial Statements**

We have audited the accompanying consolidated financial statements of Community Services, Inc. of Northwest Missouri (a nonprofit organization), which comprise the statement of financial position as of December 31, 2015, and the related 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 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 Services, Inc. of Northwest Missouri as of December 31, 2015, 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 is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and is not a required part of the consolidated financial statements. The combining schedule of activities (presented on Pages 14-19) and Financial Data Schedule (presented on pages 30-34) are prepared for additional analysis and are 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 20 to 29) 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 April 25, 2016, on our consideration of Community Services, Inc. of Northwest Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Services, Inc. of Northwest Missouri's internal control over financial reporting and compliance.



JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

April 25, 2016  
Chanute, Kansas

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

Maryville, Missouri

Consolidated Statement of Financial Position

December 31, 2015

**ASSETS**

Current Assets	
Cash in Bank	\$ 623,549.94
Receivables, Net	231,697.02
Prepaid Expenses	43,823.55
Inventories	50,087.70
Total Current Assets	<u>949,158.21</u>
Capital Assets, Net	<u>110,264.33</u>
TOTAL ASSETS	<u>\$ 1,059,422.54</u>

**LIABILITIES AND NET ASSETS**

Liabilities	
Current Liabilities	
Accounts Payable	\$ 101,225.18
Accrued Payroll	39,465.13
Accrued Annual Leave	75,856.23
Accrued Payroll Withholdings	23,612.64
Refundable Grant Advances	142,740.37
Total Current Liabilities	<u>382,899.55</u>
TOTAL LIABILITIES	<u>382,899.55</u>
Net Assets	
Temporarily Restricted Net Assets	367,520.28
Unrestricted Net Assets	309,002.71
TOTAL NET ASSETS	<u>676,522.99</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,059,422.54</u>

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

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

Maryville, Missouri

Consolidated Statement of Activities  
For the Year Ended December 31, 2015

CHANGES IN NET ASSETS

Unrestricted Net Assets

Revenues and Gains

Contributions	\$ 2,700,373.14
Interest Income	232.89
Other Revenues	328,285.89
Gain (Loss) on Sale of Assets	500.00
Total Revenues and Gains	<u>3,029,391.92</u>

Expenses

Program Services

Early Childhood Development	1,430,444.94
Energy Assistance	365,529.12
Weatherization Services	759,946.15
Community Services	341,753.62
Housing Services	330,584.48

Supporting Activities

Management and General	206,103.31
Fundraising	11,849.87

Total Expenses

3,446,211.49

Net Assets Released From Restrictions

Through Satisfaction of Use Restrictions	<u>462,712.32</u>
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Increase (Decrease) in Unrestricted Net Assets

45,892.75

Temporarily Restricted Net Assets

Contributions	470,040.87
Other Revenues	4,789.16

Net Assets Released From Restrictions

Through Satisfaction of Use Restrictions	<u>(462,712.32)</u>
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Increase (Decrease) in Temporarily Restricted Net Assets

12,117.71

Increase (Decrease) in Net Assets

58,010.46

Net Assets - Beginning of the Year

618,512.53

Net Assets - End of the Year

\$ 676,522.99

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

**COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI**  
Maryville, Missouri  
Consolidated Statement of Functional Expenses  
For the Year Ended December 31, 2015

	Program Services						Total Program Services
	Early Childhood Development	Emergency Assistance	Weatherization Services	Community Services	Housing Services		
Salaries and Wages	\$ 702,534.54	\$ 26,785.47	\$ 233,433.96	\$ 175,042.93	\$ 33,083.56	\$ 1,170,880.46	
Fringe Benefits	282,853.29	9,191.05	99,659.08	65,303.35	12,792.94	469,799.71	
Bad Debts	-	-	-	-	5,100.00	5,100.00	
Contractual Services	40,772.40	356.26	4,395.17	1,871.48	1,837.46	49,232.77	
Travel	21,904.20	-	27,811.67	7,598.64	3,167.73	60,482.24	
Occupancy	142,585.81	6,206.03	8,317.26	19,084.14	6,535.01	182,728.25	
Payments on Behalf of Clients	141,221.10	321,212.13	309,324.85	8,085.41	257,794.00	1,037,637.49	
Supplies	50,378.96	397.54	14,306.01	18,362.50	6,708.60	90,153.61	
Training	31,920.75	-	8,877.98	12,900.28	1,238.93	54,937.94	
Miscellaneous Expense	14,882.08	1,380.64	29,686.26	33,504.89	2,326.25	81,780.12	
Depreciation	1,391.81	-	24,133.91	-	-	25,525.72	
<b>Totals Expenses</b>	<b>\$ 1,430,444.94</b>	<b>\$ 365,529.12</b>	<b>\$ 759,946.15</b>	<b>\$ 341,753.62</b>	<b>\$ 330,584.48</b>	<b>\$ 3,228,258.31</b>	
<b>Supporting Activities</b>							
	Management and General		Fundraising		Total Organization Services		
Salaries and Wages	\$ 111,599.66	\$ 6,416.40	\$ 1,288,896.52				
Fringe Benefits	32,960.83	1,895.08	504,655.62				
Bad Debts	-	-	5,100.00				
Contractual Services	16,807.72	966.36	67,006.85				
Travel	29.50	1.70	60,513.44				
Occupancy	9,550.44	549.10	192,827.79				
Payments on Behalf of Clients	356.93	20.52	1,038,014.94				
Supplies	8,652.67	497.48	99,303.76				
Training	9,109.41	523.74	64,571.09				
Miscellaneous Expense	17,036.15	979.49	99,795.76				
Depreciation	-	-	25,525.72				
<b>Totals Expenses</b>	<b>\$ 206,103.31</b>	<b>\$ 11,849.87</b>	<b>\$ 3,446,211.49</b>				

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

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

Maryville, Missouri

Consolidated Statement of Cash Flows  
For the Year Ended December 31, 2015

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in Net Assets	\$ 58,010.46
Adjustments to Reconcile Change in Net Assets to Net Cash Used in Operating Activities	
Depreciation Expense	25,525.72
Non-Cash Donations	(33,974.00)
(Increase) Decrease in Grant and Contracts Receivable	5,822.89
(Increase) Decrease in Prepaid Expense	778.26
(Increase) Decrease in Inventory	1,782.30
Increase (Decrease) in Accounts Payable	60,547.03
Increase (Decrease) in Accrued Payroll	(5,635.03)
Increase (Decrease) in Accrued Annual Leave	6,391.11
Increase (Decrease) in Accrued Payroll Withholdings	(182.62)
Increase (Decrease) in Refundable Grant Advances	75,819.91
	<hr/>
Net Cash Provided by (Used in) Operating Activities	194,886.03
	<hr/>
CASH FLOWS FROM INVESTING ACTIVITIES	
Payments for Capital Assets	(48,317.00)
	<hr/>
Net cash provided by (used in) investing activities	(48,317.00)
	<hr/>
Net Increase (Decrease) in Cash and Cash Equivalents	146,569.03
Cash, Beginning of the Year	476,980.91
	<hr/>
Cash, End of the Year	\$ 623,549.94
	<hr/> <hr/>
Supplemental Information	
Donation of Capital Assets	\$ 33,974.00
	<hr/> <hr/>

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



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

Maryville, Missouri

Notes to the Consolidated Financial Statements  
December 31, 2015

### **1. NATURE OF ACTIVITIES**

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

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

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

The consolidated financial statements include the accounts of Community Services, Inc. of Northwest Missouri and an affiliated organization, Nodaway County Housing Authority (PHA). The Nodaway County Housing Authority was established under Missouri laws by Nodaway County, however, Community Services, Inc. of Northwest Missouri is the managing agent with complete economic and financial interest in the PHA. PHA can sue and be sued, and can buy, sell, or lease real property. Separate audited financial statements are prepared and are available at the PHA, and can be requested from the Organization's Chief Financial Officer. Material intercompany transactions and balances have been eliminated.

The Organization provides services to stimulate a better focusing of all available local, state, federal and private resources upon the goal of enabling low income families and individuals to attain the skills, knowledge, motivations and to secure the opportunities needed for them to become more fully self sufficient. The Organization administers the following major functions :

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

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

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

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

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

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Basis of Accounting

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

Accounting Estimates

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

Cash and Cash Equivalents

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

Allowance for Doubtful Accounts

The allowance for doubtful accounts is based upon management's evaluation of the collectability of outstanding grant receivables and other receivables at the end of the year.

Inventories

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

Capital Assets

It is the Organization's policy to capitalize costs with a useful life of more than one year and a value over \$5,000.00. Capital assets are stated at cost, if purchased, and at fair value at the date of donation, if donated. Such items acquired under grants from Federal and state sources are considered to be owned by the Organization while used in the programs for which they are purchased or in programs authorized in the future. However, the funding source has a reversionary interest in the property. The Organization has \$53,499.05, net book value, of property in which the funding sources have a reversionary interest. Capital assets purchased or donated are accounted for in the corporate account and are depreciated based on estimated useful lives using the straight-line method as follows:

Equipment	3-7 Years
Vehicles	5 Years

Net Assets

The Organization's net assets are classified as follows:

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.

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.

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

### Net Assets (Continued)

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.

### 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.

### 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.

### 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). The Organization is no longer subject to examination by tax authorities for years before December 31, 2012.

### In-Kind Goods/Services

The Organization receives goods and donated services as part of its Head Start and other various 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.

### 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 activities 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 was \$623,313.44. The bank balance was held at one bank resulting in a concentration of credit risk. The bank balance was \$648,110.33. Of the bank balance, \$250,000.00 was covered by FDIC insurance and the remaining \$398,110.33 was collateralized by pledged securities held under joint custody receipts by a third-party bank in the Organization's name.

**4. RECEIVABLES, NET**

Receivables at December 31, 2015, consist of amounts due under the following programs, net of allowances for uncollectible amounts:

Federal Head Start	\$ 86,707.00
Weatherization/DED	5,636.33
Weatherization/LIHEAP	47,808.16
Section 8 Fraud Recovery	4,422.83
CACFP Program	7,256.93
CSBG	41,157.70
Weatherization – KCP&L	5,677.60
Home Sealers	20,492.70
USDA Home Repair	11,980.77
Energy Assistance - Utilicare	<u>557.00</u>
Total Receivables, Net	<u>\$ 231,697.02</u>

All accounts receivable at December 31, 2015, are considered collectible, therefore, the allowance for uncollectibility is zero.

**5. INVENTORIES**

Inventories consisted of the following at December 31, 2015:

Weatherization Materials & Supplies	\$ 39,814.47
Office Supplies	3,398.23
Work in Progress - Labor	<u>6,875.00</u>
Total Inventories	<u>\$ 50,087.70</u>

**6. CAPITAL ASSETS, NET**

Following are the changes in capital assets for the year ended December 31, 2015:

	Balance 12/31/2014	Additions	Retirements	Balance 12/31/2015
Capital Assets				
Equipment	\$ 125,291.08	\$ -	\$ -	\$ 125,291.08
Leasehold Improvements	20,877.12	-	-	20,877.12
Vehicles	856,788.77	82,291.00	(37,183.00)	901,896.77
Total Capital Assets	<u>1,002,956.97</u>	<u>82,291.00</u>	<u>(37,183.00)</u>	<u>1,048,064.97</u>
Accumulated Depreciation				
Equipment	(113,525.73)	(5,095.84)	-	(118,621.57)
Leasehold Improvements	(579.92)	(1,391.81)	-	(1,971.73)
Vehicles	(835,352.27)	(19,038.07)	37,183.00	(817,207.34)
Total Accumulated Depreciation	<u>(949,457.92)</u>	<u>(25,525.72)</u>	<u>37,183.00</u>	<u>(937,800.64)</u>
Total Capital Assets, Net	<u>\$ 53,499.05</u>	<u>\$ 56,765.28</u>	<u>\$ -</u>	<u>\$ 110,264.33</u>

**7. REFUNDABLE GRANT ADVANCES**

Refundable grant advances at December 31, 2015, consist of conditional contributed grant funds received in excess of expenditures in the following programs:

ECIP/LIHEAP	\$ 141,519.48
Weatherization/DOE Landlord	<u>1,220.89</u>
	<u>\$ 142,740.37</u>

**8. OPERATING LEASES**

As of December 31, 2015, the Organization has entered into a number of operating leases for various office equipment, classroom, and office space. Total payments for the year ended December 31, 2015, were \$142,653.48. Under the current lease agreements, the future minimum lease rentals are as follows:

2016	\$ 46,220.88
2017	43,960.29
2018	31,140.21
2019	21,883.36
2020	18,600.00
2021-2025	63,500.00

**9. COMPENSATED ABSENCES**

Annual Leave

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

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

Sick Leave

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

**9. COMPENSATED ABSENCES** (Continued)

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

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

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

**10. EMPLOYEE BENEFIT PLANS**

The Organization has a 408(p) SIMPLE PLAN available for its employees. Under the plan an employee may defer a portion of their salary in accordance with the salary reduction agreement entered into with the employer. For 2015, the Organization made contributions of 100% of employee contributions up to 3% of compensation. Total contributions made by the Organization into the plan on behalf of the employees for the year ended December 31, 2015 was \$17,491.16.

**11. NET ASSETS – TEMPORARILY RESTRICTED**

Temporarily restricted net assets by program are as follows:

Temporarily Restricted Net Assets:

Donations received and restricted by purpose

Veteran Emergency Fund	\$	818.09
Transient Fund		462.53
Rickard Trust Funds		36,201.82
Ministry Center Utility		5,578.24
Gentry County Emergency Fund		433.49
Nodaway County Emergency Fund		6,287.70
Atchison County Emergency Fund		7,159.93
Atchison-Holt Utility		2,000.00
Holt County Emergency Fund		501.54
Worth County Emergency Fund		3,156.75
Missouri Gas Energy		282,048.99
MACA Local Donations		1,198.21
United Way – ECIP		34.59
HUD – Housing grant payments restricted for future HAP payments under the HUD Program		<u>21,638.40</u>
Total Temporarily Restricted Net Assets	\$	<u>367,520.28</u>

**12. LEASING ACTIVITIES**

The Organization has entered into an operating lease as the lessor for building space. Total rental income for the year ended December 31, 2015 was \$12,000.00. Under the current lease agreement, the future minimum lease income is as follows:

2016	\$	12,000.00
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**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. Presently, the Head Start program is the only program requiring and receiving in-kind match. In-kind revenues and in-kind expenses that are allowable under generally accepted accounting principles (GAAP) have been recognized in the Head Start programs.

Volunteers - Parent	\$	287,205.61
Volunteers – Professional		15,026.60
Mileage		10,294.70
Materials		32,310.93
Space		20,640.10
Other		<u>4,806.49</u>
Program In-Kind		370,284.45
Non-GAAP		<u>(287,205.61)</u>
Total GAAP In-Kind	\$	<u>83,078.84</u>

**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. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Organization expects such amounts, if any, to be immaterial.

**15. SUBSEQUENT EVENTS**

The Organization evaluated events and transactions occurring subsequent to December 31, 2015, through April 22, 2016 the date the financial statements were available to be issued. During this period, there were no subsequent events requiring recognition in the financial statements. Additionally, there were no nonrecognized subsequent events requiring disclosure.

## **SUPPLEMENTARY INFORMATION**



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

Maryville, Missouri

Combining Schedule of Activities

For the Year Ended December 31, 2015

Program #: Grant Year End: CFDA #:	Head Start	CACFP	Atchison-Holt UT	ECIP	ECIP	ECIP - United Way	FEMA	Veteran Emergency Fund
	010 12/31/2015 93.600 Early Childhood	030 12/31/2015 10.558 Early Childhood	064 12/31/2015 N/A Emergency	011 9/30/2015 93.568 Emergency	011 9/30/2016 93.568 Emergency	012 12/31/2015 N/A Emergency	013 3/31/2015 97.024 Emergency	014 12/31/2015 N/A Emergency
Revenues and Gains								
Contributions								
Grant Revenue - Federal	\$ 1,454,699.00	\$ 89,423.07	\$ -	\$ 170,399.38	\$ 30,967.52	\$ -	\$ 76.19	\$ -
Grant Revenue - Other	-	-	-	-	-	-	-	-
Local - Non Cash	363,675.00	-	-	-	-	-	-	-
Local	1,040.00	-	2,000.00	-	-	559.27	-	1,000.00
Interest Income	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-
Gain (Loss) on Sale of Asset	500.00	-	-	-	-	-	-	-
Indirect Cost Recovery	-	-	-	-	-	-	-	-
Total Revenues and Gains	1,819,914.00	89,423.07	2,000.00	170,399.38	30,967.52	559.27	76.19	1,000.00
Expenses								
Salaries	602,107.40	73,437.87	-	10,511.28	6,459.14	-	-	-
Salaries Non-Cash	314,194.88	-	-	-	-	-	-	-
Fringe Benefits	231,092.83	51,760.46	-	3,661.94	1,786.04	-	-	-
Bad Debts	-	-	-	-	-	-	-	-
Contractual Services	40,772.40	-	-	224.59	131.67	-	-	-
Travel	12,813.50	-	-	-	-	-	-	-
Travel Non-Cash	9,090.70	-	-	-	-	-	-	-
Occupancy	140,285.81	-	-	5,762.26	443.77	-	-	-
Occupancy Non-Cash	2,300.00	-	-	-	-	-	-	-
Payments on Behalf								
of Clients	144,374.84	45,163.26	-	147,826.73	20,215.50	675.92	76.19	1,002.34
Supplies	18,119.56	84.97	-	(376.45)	593.26	-	-	-
Supplies Non-Cash	32,174.43	-	-	-	-	-	-	-
Training	31,920.75	-	-	-	-	-	-	-
Indirect Costs	108,649.10	16,876.05	-	1,868.20	884.21	-	-	-
Miscellaneous Expense	29,781.71	62.50	-	920.83	453.93	-	-	-
Other Non-Cash	5,914.99	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Transfers	96,321.10	(97,962.04)	-	-	-	-	-	-
Total Expenses	1,819,914.00	89,423.07	-	170,399.38	30,967.52	675.92	76.19	1,002.34
Excess Revenues and Gains								
Over (Under) Expenses	-	-	2,000.00	-	-	(116.65)	-	(2.34)
Beginning Net Assets	-	-	-	-	-	151.24	-	820.43
Ending Net Assets	-	-	\$ 2,000.00	\$ -	\$ -	\$ 34.59	\$ -	\$ 818.09

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

Maryville, Missouri

Combining Schedule of Activities

For the Year Ended December 31, 2015

	TFAP 016 12/31/2015 10.569 Emergency	Transient Fund 018 12/31/2015 N/A Emergency	Rickard Trust 019 12/31/2015 N/A Emergency	UTILICARE 017 12/31/2015 N/A Emergency	Ministry Center Utility 063 12/31/2015 N/A Emergency	Gentry City Emergency Fund 054 12/31/2015 N/A Emergency	Nodaway City Emergency Fund 080 12/31/2015 N/A Emergency	Atchison City Emergency Fund 082 12/31/2015 N/A Emergency
Program #:	016	018	019	017	063	054	080	082
Grant Year End:	12/31/2015	12/31/2015	12/31/2015	12/31/2015	12/31/2015	12/31/2015	12/31/2015	12/31/2015
CFDA #:	10.569	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Emergency	Emergency	Emergency	Emergency	Emergency	Emergency	Emergency	Emergency
Revenues and Gains								
Contributions								
Grant Revenue - Federal	\$ 55,842.44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Revenue - Other	-	-	-	20,305.00	-	-	-	-
Local - Non Cash	-	-	-	-	-	-	-	-
Local	-	925.00	30,000.00	-	36,610.44	1,640.00	5,569.35	3,850.00
Interest Income	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-
Gain (Loss) on Sale of Asset	-	-	-	-	-	-	-	-
Indirect Cost Recovery	-	-	-	-	-	-	-	-
Total Revenues and Gains	55,842.44	925.00	30,000.00	20,305.00	36,610.44	1,640.00	5,569.35	3,850.00
Expenses								
Salaries	7,947.33	-	-	1,867.72	-	-	-	-
Salaries Non-Cash	-	-	-	-	-	-	-	-
Fringe Benefits	3,368.23	-	-	374.84	-	-	-	-
Bad Debts	-	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Travel Non-Cash	-	-	-	-	-	-	-	-
Occupancy	-	-	-	-	-	-	-	-
Occupancy Non-Cash	-	-	-	-	-	-	-	-
Payments on Behalf	-	-	-	-	-	-	-	-
of Clients	55,877.70	916.69	28,001.08	17,773.00	37,591.01	2,227.19	4,354.67	2,763.43
Supplies	180.73	-	-	-	-	-	-	-
Supplies Non-Cash	-	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-	-
Indirect Costs	1,480.94	-	-	289.28	-	-	-	-
Miscellaneous Expense	5.72	-	-	0.16	-	-	-	-
Other Non-Cash	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Transfers	(11,921.56)	-	-	-	-	-	-	-
Total Expenses	56,939.09	916.69	28,001.08	20,305.00	37,591.01	2,227.19	4,354.67	2,763.43
Excess Revenues and Gains								
Over (Under) Expenses	(1,096.65)	8.31	1,998.92	-	(980.57)	(587.19)	1,214.68	1,086.57
Beginning Net Assets	(1,600.73)	454.22	34,202.90	-	6,558.81	1,020.68	5,073.02	6,073.36
Ending Net Assets	(2,697.38)	462.53	36,201.82	-	5,578.24	433.49	6,287.70	7,159.93

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

Maryville, Missouri

Combining Schedule of Activities

For the Year Ended December 31, 2015

Program #:	Holt Cty Emergency Fund	Worth Cty Emergency Fund	Wx-Ameren Electric	Weatherization/U tilicare	Weatherization 027	Weatherization 024	Weatherization/ LIHEAP	Weatherization/ LIHEAP
Grant Year End:	062 12/31/2015	081 12/31/2015	227 10/31/2015	228 12/31/2015	6/30/2015	06/30/2016	9/30/2015	09/30/2016
CFDA #:	N/A	N/A	N/A	N/A	81.042	81.042	93.568	93.568
	Emergency	Emergency	Weatherization	Weatherization	Weatherization	Weatherization	Weatherization	Weatherization
Revenues and Gains								
Contributions								
Grant Revenue - Federal	\$ -	\$ -	\$ -	\$ -	\$ 1,084.67	\$ 107,401.33	\$ -	\$ 83,550.16
Grant Revenue - Other	-	-	17,243.00	12,086.00	-	-	-	-
Local - Non Cash	-	-	-	-	-	-	-	-
Local	1,385.00	4,174.81	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	7,002.37	3,885.91	6,194.47	-
Gain (Loss) on Sale of Asset	-	-	-	-	-	-	-	-
Indirect Cost Recovery	-	-	-	-	-	-	-	-
Total Revenues and Gains	1,385.00	4,174.81	17,243.00	12,086.00	8,087.04	111,287.24	61,711.42	83,550.16
Expenses								
Salaries	-	-	6,265.85	2,996.81	-	47,588.83	21,602.17	39,950.60
Salaries Non-Cash	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	2,988.80	1,212.98	-	17,094.12	8,936.71	16,864.77
Bad Debts	-	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	336.88	779.16	217.36	2,712.06
Travel	-	-	-	-	3,822.78	10,449.08	2,565.40	2,311.33
Travel Non-Cash	-	-	-	-	-	-	-	-
Occupancy	-	-	-	-	936.39	1,910.09	1,521.58	1,257.34
Occupancy Non-Cash	-	-	-	-	-	-	-	-
Payments on Behalf								
of Clients	967.15	943.53	6,794.31	7,333.32	613.16	10,832.81	17,740.76	11,622.69
Supplies	-	-	-	-	2,123.78	5,773.24	562.55	2,010.98
Supplies Non-Cash	-	-	-	-	-	-	-	-
Training	-	-	-	-	(2,100.00)	5,921.66	3,182.39	-
Indirect Costs	-	-	1,193.85	543.07	-	8,221.00	5,153.79	5,973.16
Miscellaneous Expense	-	-	-	(0.18)	2,265.38	2,717.25	317.38	847.23
Other Non-Cash	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	88.67	-	(88.67)	-
Total Expenses	967.15	943.53	17,242.81	12,086.00	8,087.04	111,287.24	61,711.42	83,550.16
Excess Revenues and Gains								
Over (Under) Expenses	417.85	3,231.28	0.19	-	-	-	-	-
Beginning Net Assets	83.69	(74.53)	0.38	-	-	-	-	-
Ending Net Assets	\$ 501.54	\$ 3,156.75	\$ 0.57	\$ -	\$ -	\$ -	\$ -	\$ -

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

Maryville, Missouri

Combining Schedule of Activities

For the Year Ended December 31, 2015

Program #:	MO Gas Energy	WX Cap St. Joe	Housing Preservation	Wx-Empire	Wx-KCP & L	MHDC HeRO	MHDC HeRO	Cooperative Auditing
Grant Year End:	626	021	222	028	029	224	224	226
CFDA #:	12/31/2015	06/30/2015	12/31/2015	3/31/2015	12/31/2015	03/31/2015	03/31/2016	12/31/2015
	N/A	N/A	10.433	N/A	N/A	14.239	14.239	N/A
	Weatherization	Weatherization	Weatherization	Weatherization	Weatherization	Weatherization	Weatherization	Weatherization
Revenues and Gains								
Contributions								
Grant Revenue - Federal	\$ -	\$ -	\$ 11,980.77	\$ -	\$ -	\$ 41,327.58	\$ 36,003.00	\$ -
Grant Revenue - Other	54,048.00	-	-	-	31,563.52	-	-	-
Local - Non Cash	-	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other Income	-	153,879.88	-	-	-	-	-	-
Gain (Loss) on Sale of Asset	-	-	-	-	-	-	-	-
Indirect Cost Recovery	-	-	-	-	-	-	-	-
Total Revenues and Gains	54,048.00	153,879.88	11,980.77	-	31,563.52	41,327.58	36,003.00	-
Expenses								
Salaries	2,691.94	56,373.94	-	-	11,065.44	502.86	2,143.37	-
Salaries Non-Cash	-	-	-	-	-	-	-	-
Fringe Benefits	1,153.69	24,298.37	-	-	5,075.43	210.94	658.42	-
Bad Debts	-	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	30.00	-
Travel	1,452.19	4,593.67	-	-	-	-	-	-
Travel Non-Cash	-	-	-	-	-	-	-	-
Occupancy	-	1,800.73	-	-	-	-	-	-
Occupancy Non-Cash	-	-	-	-	-	-	-	-
Payments on Behalf of Clients	38,581.62	48,096.15	11,974.89	1,438.35	24,327.37	37,993.75	34,350.00	-
Supplies	1,397.47	999.71	2.10	-	3.16	19.33	311.20	-
Supplies Non-Cash	-	-	-	-	-	-	-	-
Training	-	1,873.93	-	-	-	-	-	-
Indirect Costs	1,022.71	10,639.28	-	-	2,082.17	92.08	361.43	-
Miscellaneous Expense	-	3,677.44	3.78	-	2.18	0.56	69.84	-
Other Non-Cash	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Transfers	-	1,527.52	-	68.22	(68.22)	2,508.06	(2,508.06)	-
Total Expenses	46,299.62	153,880.74	11,980.77	1,506.57	42,487.53	41,327.58	35,416.20	-
Excess Revenues and Gains Over (Under) Expenses	7,748.38	(0.86)	-	(1,506.57)	(10,924.01)	-	586.80	-
Beginning Net Assets	274,300.61	0.86	-	3,537.82	14,611.37	-	-	10,535.87
Ending Net Assets	\$ 282,048.99	\$ -	\$ -	\$ 2,031.25	\$ 3,687.36	\$ -	\$ 586.80	\$ 10,535.87

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

Maryville, Missouri

Combining Schedule of Activities

For the Year Ended December 31, 2015

	Home Sealers, LLC	Homeless	Missouri Building Assets	Community Services Block Grant	Community Services Block Grant	MACA Local	Agency Indirect Cost	Corporate, Non- Federal
Program #:	225	050	060	061	061	045	041	040
Grant Year End:	12/31/2015	9/30/2015	9/30/2015	9/30/2015	9/30/2016	12/31/2015	12/31/2015	12/31/2015
CFDA #:	N/A	N/A	N/A	93.569	93.569	N/A	N/A	N/A
	Weatherization	Community	Community	Community	Community	Management	Management	Management
Revenues and Gains								
Contributions								
Grant Revenue - Federal	\$ -	\$ -	\$ -	\$ 294,618.70	\$ 87,521.14	\$ -	\$ -	\$ -
Grant Revenue - Other	-	-	-	-	-	-	-	-
Local - Non Cash	-	-	-	-	-	-	-	6,609.45
Local	-	-	-	-	-	-	-	83,839.00
Interest Income	-	-	-	-	-	-	-	232.89
Other Income	155,371.31	-	-	1,756.80	-	100.58	-	195.15
Gain (Loss) on Sale of Asset	-	-	-	-	-	-	-	-
Indirect Cost Recovery	-	-	-	-	-	-	209,883.70	-
Total Revenues and Gains	155,371.31	-	-	296,375.50	87,521.14	100.58	209,883.70	90,876.49
Expenses								
Salaries	42,252.15	1,062.00	-	129,514.05	44,466.88	-	118,016.06	-
Salaries Non-Cash	-	-	-	-	-	-	-	-
Fringe Benefits	21,164.85	290.45	-	51,435.28	13,577.62	-	28,464.80	6,391.11
Bad Debts	-	-	-	-	-	-	-	-
Contractual Services	319.71	-	-	1,495.25	376.23	-	17,774.08	-
Travel	2,617.22	-	-	5,185.39	2,413.25	-	31.20	-
Travel Non-Cash	-	-	-	-	-	-	-	-
Occupancy	891.13	-	-	12,828.19	6,255.95	-	10,099.54	-
Occupancy Non-Cash	-	-	-	-	-	-	-	-
Payments on Behalf								
of Clients	57,625.67	-	-	7,235.80	849.61	-	-	377.45
Supplies	1,102.49	506.46	-	13,850.79	4,005.25	442.33	8,582.22	125.60
Supplies Non-Cash	-	-	-	-	-	-	-	-
Training	-	-	-	11,149.97	1,750.31	-	9,633.15	-
Indirect Costs	8,180.81	174.47	-	22,469.74	7,969.69	-	-	-
Miscellaneous Expense	19,785.40	-	-	29,289.48	4,215.41	184.21	8,646.20	2,575.78
Other Non-Cash	-	-	-	-	-	-	-	6,609.45
Depreciation	-	-	-	-	-	-	-	25,525.72
Transfers	(1,527.52)	-	-	307,345.13	(293,782.63)	-	8,636.45	(8,636.45)
Total Expenses	152,411.91	2,033.38	-	591,799.07	(207,902.43)	626.54	209,883.70	32,968.66
Excess Revenues and Gains								
Over (Under) Expenses	2,959.40	(2,033.38)	-	(295,423.57)	295,423.57	(525.96)	-	57,907.83
Beginning Net Assets	(33,963.22)	2,033.38	9,674.65	295,423.57	-	1,724.17	-	(37,143.99)
Ending Net Assets	(31,003.82)	-	9,674.65	-	295,423.57	1,198.21	-	20,763.84

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

Maryville, Missouri

Combining Schedule of Activities

For the Year Ended December 31, 2015

Program #: Grant Year End: CFDA #:	Nodaway Public Housing Authority		Generally Accepted Accounting Principles Adjustments and Eliminations		Consolidated Organization Wide Totals	
	12/31/2015	14.871				
	Housing					
Revenues and Gains						
Contributions						
Grant Revenue - Federal	\$ 2,520,411.90	\$	328,279.00	\$ -	\$	2,848,690.90
Grant Revenue - Other	135,245.52	-	-	-	-	135,245.52
Local - Non Cash	370,284.45	-	-	(287,205.61)	-	83,078.84
Local	172,592.87	-	-	(69,194.12)	-	103,398.75
Interest Income	232.89	-	-	-	-	232.89
Other Income	328,386.47	-	4,688.58	-	-	333,075.05
Gain (Loss) on Sale of Asset	500.00	-	-	-	-	500.00
Indirect Cost Recovery	209,883.70	-	-	(209,883.70)	-	-
Total Revenues and Gains	3,737,537.80		332,967.58	(566,283.43)		3,504,221.95
Expenses						
Salaries	1,228,823.69		33,083.56	-	-	1,261,907.25
Salaries Non-Cash	314,194.88		-	(287,205.61)	-	26,989.27
Fringe Benefits	491,862.68		12,792.94	-	-	504,655.62
Bad Debts	-		5,100.00	-	-	5,100.00
Contractual Services	65,169.39		1,837.46	-	-	67,006.85
Travel	48,255.01		3,167.73	-	-	51,422.74
Travel Non-Cash	9,090.70		-	-	-	9,090.70
Occupancy	183,992.78		6,535.01	-	-	190,527.79
Occupancy Non-Cash	2,300.00		-	-	-	2,300.00
Payments on Behalf of Clients	828,537.94		257,794.00	(48,317.00)	-	1,038,014.94
Supplies	60,420.73		6,708.60	-	-	67,129.33
Supplies Non-Cash	32,174.43		-	-	-	32,174.43
Training	63,332.16		1,238.93	-	-	64,571.09
Indirect Costs	204,125.03		5,758.67	(209,883.70)	-	-
Miscellaneous Expense	105,822.19		2,326.25	(20,877.12)	-	87,271.32
Other Non-Cash	12,524.44		-	-	-	12,524.44
Depreciation	25,525.72		-	-	-	25,525.72
Transfers	-		-	-	-	-
Total Expenses	3,676,151.77		336,343.15	(566,283.43)		3,446,211.49
Excess Revenues and Gains Over (Under) Expenses	61,386.03		(3,375.57)	-	-	58,010.46
Beginning Net Assets	593,498.56		25,013.97	-	-	618,512.53
Ending Net Assets	\$ 654,884.59		\$ 21,638.40	\$ -		\$ 676,522.99

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

Maryville, Missouri

**COMMUNITY SERVICES BLOCK GRANT PROGRAM**

**GRANT NO. PG281300002**

For the Program Period October 1, 2014 to September 30, 2015

**Schedule of Revenue and Expenses Compared with Budget**

	<u>10/01/2014 to 12/31/2014</u>	<u>01/01/2015 to 09/30/2015</u>	<u>Total Grant</u>
Beginning CSBG Residual Receipts			\$ 295,423.57
Revenue			
Grant Revenue-CSBG	\$ 63,939.12	\$ 294,618.70	358,557.82
Donations	-	1,756.80	1,756.80
	<u>63,939.12</u>	<u>296,375.50</u>	<u>360,314.62</u>
Expenses			
Salaries and Wages	33,448.50	129,514.05	162,962.55
Fringe Benefits	10,896.97	51,435.28	62,332.25
Contractual Services	339.57	1,495.25	1,834.82
Travel	1,845.20	5,185.39	7,030.59
Occupancy	2,086.49	12,828.19	14,914.68
Payments on Behalf of Clients	607.01	7,235.80	7,842.81
Supplies	3,590.67	13,850.79	17,441.46
Training	1,004.28	11,149.97	12,154.25
Indirect Costs	4,675.79	22,469.74	27,145.53
Miscellaneous Expense	2,480.11	29,289.48	31,769.59
Sub Total Program Expenses	<u>60,974.59</u>	<u>284,453.94</u>	<u>345,428.53</u>
Leveraging - ECIP	-	-	-
Leveraging - FEMA	-	-	-
Leveraging - UNITED WAY	-	-	-
Leveraging - TEFAP	-	11,921.56	11,921.56
Leveraging - HERO	-	-	-
Leveraging - Head Start	2,964.53	-	2,964.53
Sub Total Leveraging Expenses	<u>2,964.53</u>	<u>11,921.56</u>	<u>14,886.09</u>
	<u>63,939.12</u>	<u>296,375.50</u>	<u>360,314.62</u>
Total Expenditures			
Revenue Over(Under) Expenses	\$ -	\$ -	-
Ending CSBG Residuals			<u>\$ 295,423.57</u>

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

**Subgrant Number: G-14-EE0006164-2-01**

**RECONCILIATION OF REVENUES AND EXPENSES**

**FOR THE PERIOD OF July 1, 2014 to June 30, 2015**

**DIVISION OF ENERGY****SUBGRANTEE**

<b>Beginning Fund Balance</b>	0	<b>Beginning Fund Balance</b>	0
<b>Revenue</b>		<b>Revenue</b>	
<b>Grant Income</b>	72,635	<b>Grant Income</b>	72,635
<b>Program Income</b>	0	<b>Program Income</b>	0
<b>Total Revenue</b>	72,635	<b>Total Revenue</b>	72,635
<b><u>Expenditures</u></b>		<b><u>Expenditures</u></b>	
<b>Administration</b>	5,565	<b>Administration</b>	5,565
<b>Insurance</b>	3,640	<b>Insurance</b>	3,640
<b>Financial Audit</b>	0	<b>Financial Audit</b>	0
<b>Leveraging</b>	3,074	<b>Leveraging</b>	3,074
<b>T&amp;TA</b>	2,505	<b>T&amp;TA</b>	2,505
<b>Program Operations</b>	57,851	<b>Program Operations</b>	57,851
<b>Total Expenditures</b>	72,635	<b>Total Expenditures</b>	72,635
<b>Ending Fund Balance</b>	0	<b>Ending Fund Balance</b>	0
		<b>Ending Cash on Hand</b>	0
		<b>Ending Inventory</b>	0



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

**Subgrant Number: G-15-EE0006164-3-01**

**RECONCILIATION OF REVENUES AND EXPENSES**

**FOR THE PERIOD OF July 1, 2015 to December 31, 2015**

**DIVISION OF ENERGY****SUBGRANTEE**

Beginning Fund Balance	0	Beginning Fund Balance	0
<b>Revenue</b>		<b>Revenue</b>	
Grant Income	106,372	Grant Income	107,401
Program Income	0	Program Income	0
Total Revenue	106,372	Total Revenue	107,401
<b><u>Expenditures</u></b>		<b><u>Expenditures</u></b>	
Administration	8,166	Administration	8,166
Insurance	741	Insurance	741
Financial Audit	0	Financial Audit	0
Leveraging	4,762	Leveraging	4,762
T&TA	5,921	T&TA	5,921
Program Operations	86,782	Program Operations	87,811
Total Expenditures	106,372	Total Expenditures	107,401
Ending Fund Balance	0	Ending Fund Balance	0
		Ending Cash on Hand	0
		Ending Inventory	0

Subgrantee amounts differ from Energy Center due to generally accepted accounting principles accrual accounting adjustments, amounts reported were accurate and support was available at time of filing and unbilled administrative and support services.

**COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI**  
**Ameren Electric**  
**Subgrant Number: G15-11-0028-4-01**

**RECONCILIATION OF REVENUES AND EXPENSES**  
**FOR THE PERIOD OF November 1, 2014 to October 31, 2015**

**DIVISION OF ENERGY**

Beginning Fund Balance 0

**Revenue**

Grant Income 17,243

Program Income 0

Total Revenue 17,243

**Expenditures**

Administration 1,194

Insurance 0

Financial Audit 0

Leveraging 0

T&TA 0

Program Operations 16,049

Total Expenditures 17,243

Ending Fund Balance 0

**SUBGRANTEE**

Beginning Fund Balance 0

**Revenue**

Grant Income 17,243

Program Income 0

Total Revenue 17,243

**Expenditures**

Administration 1,194

Insurance 0

Financial Audit 0

Leveraging 0

T&TA 0

Program Operations 16,049

Total Expenditures 17,243

Ending Fund Balance 0

Ending Cash on Hand 0

Ending Inventory 0

**COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI  
Utilicare  
Subgrant Number: G15-Utilicare-16A-01**

**RECONCILIATION OF REVENUES AND EXPENSES**

**FOR THE PERIOD OF August 1, 2015 to December 31, 2015**

**DIVISION OF ENERGY**

Beginning Fund Balance 0

**Revenue**

Grant Income 12,086

Program Income 0

Total Revenue 12,086

**Expenditures**

Administration 543

Insurance 0

Financial Audit 0

Leveraging 0

T&TA 0

Program Operations 11,543

Total Expenditures 12,086

Ending Fund Balance 0

**SUBGRANTEE**

Beginning Fund Balance 0

**Revenue**

Grant Income 12,086

Program Income 0

Total Revenue 12,086

**Expenditures**

Administration 543

Insurance 0

Financial Audit 0

Leveraging 0

T&TA 0

Program Operations 11,543

Total Expenditures 12,086

Ending Fund Balance 0

Ending Cash on Hand 0

Ending Inventory 0

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

**Subgrant Number: G-15-LIHEAP-15-01**

**RECONCILIATION OF REVENUES AND EXPENSES**

**FOR THE PERIOD OF October 1, 2014 to September 30, 2015**

**DIVISION OF ENERGY**

Beginning Fund Balance 0

**Revenue**

Grant Income 91,521

Program Income 0

Total Revenue 91,521

**Expenditures**

Administration 6,884

Insurance 350

Financial Audit 0

Leveraging 0

T&TA 1,871

Program Operations 82,416

Total Expenditures 91,521

Ending Fund Balance 0

**SUBGRANTEE**

Beginning Fund Balance 0

**Revenue**

Grant Income 91,521

Program Income 0

Total Revenue 91,521

**Expenditures**

Administration 6,884

Insurance 350

Financial Audit 0

Leveraging 0

T&TA 1,871

Program Operations 82,416

Total Expenditures 91,521

Ending Fund Balance 0

Ending Cash on Hand 0

Ending Inventory 0

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

**Subgrant Number: G-16-LIHEAP-16-01**

**RECONCILIATION OF REVENUES AND EXPENSES**

**FOR THE PERIOD OF October 1, 2015 to December 31, 2015**

**DIVISION OF ENERGY**

Beginning Fund Balance 0

**Revenue**

Grant Income 79,931

Program Income 0

Total Revenue 79,931

**Expenditures**

Administration 2,904

Insurance 2,631

Financial Audit 0

Leveraging 0

T&TA 0

Program Operations 74,396

Total Expenditures 79,931

Ending Fund Balance 0

**SUBGRANTEE**

Beginning Fund Balance 0

**Revenue**

Grant Income 83,550

Program Income 0

Total Revenue 83,550

**Expenditures**

Administration 2,904

Insurance 2,631

Financial Audit 0

Leveraging 0

T&TA 0

Program Operations 78,015

Total Expenditures 83,550

Ending Fund Balance 0

Ending Cash on Hand 0

Ending Inventory 0

Subgrantee amounts differ from Energy Center due to generally accepted accounting principles accrual accounting adjustments, amounts reported were accurate and support was available at time of filing and unbilled administrative and support services.

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

Maryville, Missouri

HEAD START PROGRAM

GRANT NO. 07CH7082-02-02

For the Program Year Ended December 31, 2015

Schedule of Revenue and Expenses Compared with Budget

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE (UNFAVORABLE)</u>
<u>REVENUE</u>			
Grant Revenue - Head Start	\$ 1,454,699	\$ 1,454,699	\$ -
Grant Revenue - State	-	-	-
Grantee's In-Kind Contribution	328,675	363,675	35,000
Donations	-	1,040	1,040
	<hr/>	<hr/>	<hr/>
TOTAL REVENUE	1,783,374	1,819,414	36,040
<u>EXPENSES</u>			
Direct Costs			
Personnel	702,323	602,107	100,216
Fringe Benefits	242,704	231,093	11,611
Travel	9,509	13,530	(4,021)
Equipment	-	-	-
Supplies	54,686	73,726	(19,040)
Contractual	-	-	-
Facilities/Construction	-	-	-
Other	317,335	426,634	(109,299)
Indirect Costs	128,142	108,649	19,493
	<hr/>	<hr/>	<hr/>
Total Federal Expenses	1,454,699	1,455,739	(1,040)
Grantee's In-Kind Expenses			
Personnel and Supplies	328,675	363,675	(35,000)
	<hr/>	<hr/>	<hr/>
TOTAL EXPENSES	1,783,374	1,819,414	(36,040)
	<hr/>	<hr/>	<hr/>
REVENUE OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -

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

Maryville, Missouri

HEAD START PROGRAM

GRANT NO. 07CH7082-02-02

For the Program Year Ended December 31, 2015

Reconciliation of Final Financial Report to Audited Financial Statements

	<u>UNOBLIGATED BALANCE OF FEDERAL FUNDS</u>
Unobligated Balance of Federal Funds on Financial Status Report Filed March 30, 2016	\$ -
Adjustments: None	<u>-</u>
Balance of Grant Funds Received to Carryover to Program Year Ending December 31, 2016	<u>\$ -</u>

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

Maryville, Missouri

Low Income Home Energy Assistance Program

Schedule of Revenue and Expenses

For the Program Period October 1, 2014 to September 30, 2015

Revenue	Budget	Actual	Variable Favorable (Unfavorable)
Grant Revenue-LIHEAP			
2014 Carry-Over	\$ -	\$ -	\$ -
Current(initial + amendments)	243,066.00	243,066.00	-
Local Unrestricted	-	-	-
Total Revenue	<u>243,066.00</u>	<u>243,066.00</u>	<u>-</u>
<b>Expenditures</b>			
Administrative/Program Services			
Personnel	34,558.69	27,842.27	6,716.42
Travel/Training	-	-	-
Rent/Fuel/Utilities	2,400.00	9,250.88	(6,850.88)
Equipment	-	-	-
Supplies	1,291.31	1,379.68	(88.37)
Communication Services	960.00	1,075.87	(115.87)
Other - Insurance	700.00	361.30	338.70
Total Administrative/Program Services	<u>39,910.00</u>	<u>39,910.00</u>	<u>0.00</u>
ECIP Direct Services			
Winter	158,462.00	158,462.00	-
Summer	44,694.00	44,694.00	-
Total ECIP Direct Services	<u>203,156.00</u>	<u>203,156.00</u>	<u>-</u>
Outreach & Education			
Workshops/Community Events	-	-	-
Total Outreach & Education	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>243,066.00</u>	<u>243,066.00</u>	<u>-</u>
Revenue over (under) Expenditures	-	-	-
Transfer from CSBG		-	-
Ending Program Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



Nodaway County Housing Authority (MO190)

Maryville, MO

Entity Wide Balance Sheet Summary

Submission Type:

Audited/Non Single Audit

Fiscal Year End:

12/31/2015

	14.871 Housing Choice Vouchers	Subtotal	Total
111 Cash - Unrestricted	\$18,237	\$18,237	\$18,237
112 Cash - Restricted - Modernization and Development			
113 Cash - Other Restricted	\$2,528	\$2,528	\$2,528
114 Cash - Tenant Security Deposits			
115 Cash - Restricted for Payment of Current Liabilities			
100 Total Cash	\$20,765	\$20,765	\$20,765
121 Accounts Receivable - PHA Projects			
122 Accounts Receivable - HUD Other Projects			
124 Accounts Receivable - Other Government			
125 Accounts Receivable - Miscellaneous			
126 Accounts Receivable - Tenants			
126.1 Allowance for Doubtful Accounts -Tenants			
126.2 Allowance for Doubtful Accounts - Other			
127 Notes, Loans, & Mortgages Receivable - Current			
128 Fraud Recovery	\$4,423	\$4,423	\$4,423
128.1 Allowance for Doubtful Accounts - Fraud	\$0	\$0	\$0
129 Accrued Interest Receivable			
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$4,423	\$4,423	\$4,423
131 Investments - Unrestricted			
132 Investments - Restricted			
135 Investments - Restricted for Payment of Current Liability			
142 Prepaid Expenses and Other Assets			
143 Inventories			
143.1 Allowance for Obsolete Inventories			
144 Inter Program Due From			
145 Assets Held for Sale			
150 Total Current Assets	\$25,188	\$25,188	\$25,188
161 Land			
162 Buildings			
163 Furniture, Equipment & Machinery - Dwellings			
164 Furniture, Equipment & Machinery - Administration			
165 Leasehold Improvements			
166 Accumulated Depreciation			
167 Construction in Progress			
168 Infrastructure			
160 Total Capital Assets, Net of Accumulated Depreciation	\$0	\$0	\$0
171 Notes, Loans and Mortgages Receivable - Non-Current			
172 Notes, Loans, & Mortgages Receivable - Non Current - Past Due			
173 Grants Receivable - Non Current			
174 Other Assets			
176 Investments in Joint Ventures			
180 Total Non-Current Assets	\$0	\$0	\$0

Nodaway County Housing Authority (MO190)

Maryville, MO

Entity Wide Balance Sheet Summary

Submission Type:

Audited/Non Single Audit

Fiscal Year End:

12/31/2015

	14.871 Housing Choice Vouchers	Subtotal	Total
200 Deferred Outflow of Resources			
290 Total Assets and Deferred Outflow of Resources	\$25,188	\$25,188	\$25,188
311 Bank Overdraft			
312 Accounts Payable <= 90 Days	\$1,458	\$1,458	\$1,458
313 Accounts Payable >90 Days Past Due			
321 Accrued Wage/Payroll Taxes Payable	\$2,092	\$2,092	\$2,092
322 Accrued Compensated Absences - Current Portion			
324 Accrued Contingency Liability			
325 Accrued Interest Payable			
331 Accounts Payable - HUD PHA Programs			
332 Account Payable - PHA Projects			
333 Accounts Payable - Other Government			
341 Tenant Security Deposits			
342 Unearned Revenue			
343 Current Portion of Long-term Debt - Capital Projects/Mortgage Revenue			
344 Current Portion of Long-term Debt - Operating Borrowings			
345 Other Current Liabilities			
346 Accrued Liabilities - Other			
347 Inter Program - Due To			
348 Loan Liability - Current			
310 Total Current Liabilities	\$3,550	\$3,550	\$3,550
351 Long-term Debt, Net of Current - Capital Projects/Mortgage Revenue			
352 Long-term Debt, Net of Current - Operating Borrowings			
353 Non-current Liabilities - Other			
354 Accrued Compensated Absences - Non Current			
355 Loan Liability - Non Current			
356 FASB 5 Liabilities			
357 Accrued Pension and OPEB Liabilities			
350 Total Non-Current Liabilities	\$0	\$0	\$0
300 Total Liabilities	\$3,550	\$3,550	\$3,550
400 Deferred Inflow of Resources			
508.4 Net Investment in Capital Assets			
511.4 Restricted Net Position	\$2,528	\$2,528	\$2,528
512.4 Unrestricted Net Position	\$19,110	\$19,110	\$19,110
513 Total Equity - Net Assets / Position	\$21,638	\$21,638	\$21,638
600 Total Liabilities, Deferred Inflows of Resources and Equity - Net	\$25,188	\$25,188	\$25,188

Nodaway County Housing Authority (MO190)

Maryville, MO

Entity Wide Revenue and Expense Summary

Submission Type:

Audited/Non Single Audit

Fiscal Year End:

12/31/2015

	14.871 Housing Choice Vouchers	Subtotal	Total
70300 Net Tenant Rental Revenue			
70400 Tenant Revenue - Other			
70500 Total Tenant Revenue	\$0	\$0	\$0
70600 HUD PHA Operating Grants	\$328,279	\$328,279	\$328,279
70610 Capital Grants			
70710 Management Fee			
70720 Asset Management Fee			
70730 Book Keeping Fee			
70740 Front Line Service Fee			
70750 Other Fees			
70700 Total Fee Revenue			
70800 Other Government Grants			
71100 Investment Income - Unrestricted			
71200 Mortgage Interest Income			
71300 Proceeds from Disposition of Assets Held for Sale			
71310 Cost of Sale of Assets			
71400 Fraud Recovery	\$4,688	\$4,688	\$4,688
71500 Other Revenue			
71600 Gain or Loss on Sale of Capital Assets			
72000 Investment Income - Restricted			
70000 Total Revenue	\$332,967	\$332,967	\$332,967
91100 Administrative Salaries	\$33,084	\$33,084	\$33,084
91200 Auditing Fees			
91300 Management Fee			
91310 Book-keeping Fee			
91400 Advertising and Marketing			
91500 Employee Benefit contributions - Administrative	\$12,793	\$12,793	\$12,793
91600 Office Expenses			
91700 Legal Expense			
91800 Travel	\$3,168	\$3,168	\$3,168
91810 Allocated Overhead	\$5,759	\$5,759	\$5,759
91900 Other	\$12,660	\$12,660	\$12,660
91000 Total Operating - Administrative	\$67,464	\$67,464	\$67,464
92000 Asset Management Fee			
92100 Tenant Services - Salaries			
92200 Relocation Costs			
92300 Employee Benefit Contributions - Tenant Services			
92400 Tenant Services - Other			
92500 Total Tenant Services	\$0	\$0	\$0
93100 Water			
93200 Electricity			
93300 Gas			

Nodaway County Housing Authority (MO190)

Maryville, MO

Entity Wide Revenue and Expense Summary

Submission Type:

Audited/Non Single Audit

Fiscal Year End:

12/31/2015

	14.871 Housing Choice Vouchers	Subtotal	Total
93400 Fuel			
93500 Labor			
93600 Sewer			
93700 Employee Benefit Contributions - Utilities			
93800 Other Utilities Expense	\$1,034	\$1,034	\$1,034
93000 Total Utilities	\$1,034	\$1,034	\$1,034
94100 Ordinary Maintenance and Operations - Labor			
94200 Ordinary Maintenance and Operations - Materials and Other			
94300 Ordinary Maintenance and Operations Contracts			
94500 Employee Benefit Contributions - Ordinary Maintenance			
94000 Total Maintenance	\$0	\$0	\$0
95100 Protective Services - Labor			
95200 Protective Services - Other Contract Costs			
95300 Protective Services - Other			
95500 Employee Benefit Contributions - Protective Services			
95000 Total Protective Services	\$0	\$0	\$0
96110 Property Insurance			
96120 Liability Insurance			
96130 Workmen's Compensation			
96140 All Other Insurance	\$639	\$639	\$639
96100 Total insurance Premiums	\$639	\$639	\$639
96200 Other General Expenses	\$4,312	\$4,312	\$4,312
96210 Compensated Absences			
96300 Payments in Lieu of Taxes			
96400 Bad debt - Tenant Rents			
96500 Bad debt - Mortgages			
96600 Bad debt - Other			
96800 Severance Expense			
96000 Total Other General Expenses	\$4,312	\$4,312	\$4,312
96710 Interest of Mortgage (or Bonds) Payable			
96720 Interest on Notes Payable (Short and Long Term)			
96730 Amortization of Bond Issue Costs			
96700 Total Interest Expense and Amortization Cost	\$0	\$0	\$0
96900 Total Operating Expenses	\$73,449	\$73,449	\$73,449
97000 Excess of Operating Revenue over Operating Expenses	\$259,518	\$259,518	\$259,518
97100 Extraordinary Maintenance			
97200 Casualty Losses - Non-capitalized			
97300 Housing Assistance Payments	\$257,794	\$257,794	\$257,794
97350 HAP Portability-In			

Nodaway County Housing Authority (MO190)

Maryville, MO

Entity Wide Revenue and Expense Summary

Submission Type:

Audited/Non Single Audit

Fiscal Year End:

12/31/2015

	14.871 Housing Choice Vouchers	Subtotal	Total
97400 Depreciation Expense			
97500 Fraud Losses	\$5,100	\$5,100	\$5,100
97600 Capital Outlays - Governmental Funds			
97700 Debt Principal Payment - Governmental Funds			
97800 Dwelling Units Rent Expense			
90000 Total Expenses	\$336,343	\$336,343	\$336,343
10010 Operating Transfer In			
10020 Operating transfer Out			
10030 Operating Transfers from/to Primary Government			
10040 Operating Transfers from/to Component Unit			
10050 Proceeds from Notes, Loans and Bonds			
10060 Proceeds from Property Sales			
10070 Extraordinary Items, Net Gain/Loss			
10080 Special Items (Net Gain/Loss)			
10091 Inter Project Excess Cash Transfer In			
10092 Inter Project Excess Cash Transfer Out			
10093 Transfers between Program and Project - In			
10094 Transfers between Project and Program - Out			
10100 Total Other financing Sources (Uses)	\$0	\$0	\$0
10000 Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	-\$3,376	-\$3,376	-\$3,376
11020 Required Annual Debt Principal Payments	\$0	\$0	\$0
11030 Beginning Equity	\$25,014	\$25,014	\$25,014
11040 Prior Period Adjustments, Equity Transfers and Correction of Errors			
11050 Changes in Compensated Absence Balance			
11060 Changes in Contingent Liability Balance			
11070 Changes in Unrecognized Pension Transition Liability			
11080 Changes in Special Term/Severance Benefits Liability			
11090 Changes in Allowance for Doubtful Accounts - Dwelling Rents			
11100 Changes in Allowance for Doubtful Accounts - Other			
11170 Administrative Fee Equity	\$19,110	\$19,110	\$19,110
11180 Housing Assistance Payments Equity	\$2,528	\$2,528	\$2,528
11190 Unit Months Available	2244	2244	2244
11210 Number of Unit Months Leased	1461	1461	1461
11270 Excess Cash			
11610 Land Purchases			
11620 Building Purchases			
11630 Furniture & Equipment - Dwelling Purchases			
11640 Furniture & Equipment - Administrative Purchases			
11650 Leasehold Improvements Purchases			
11660 Infrastructure Purchases			
13510 CFFP Debt Service Payments			
13901 Replacement Housing Factor Funds			

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

Maryville, Missouri

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Year End	Pass-Through Entity Identifying Number	CFDA #	Federal Expenditures
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>				
Direct Programs:				
Emergency Food and Shelter Program	12/31/2015	N/A	97.024	\$ 76.19
Total U.S. Department of Homeland Security				<u>76.19</u>
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>				
Direct Programs:				
Head Start	12/31/2015	N/A	93.600 (M)	1,454,699.00
Passed-through:				
State of Missouri Department of Social Services - Family Support Division				
Low-Income Home Energy Assistance Program (ECIP)	9/30/2015	ERS11014002	93.568	170,399.38
Low-Income Home Energy Assistance Program (ECIP)	9/30/2016	ERS11014002	93.568	30,967.52
Weatherization Assistance for Low-Income Persons	9/30/2015	G-15-LIHEAP-15-01	93.568	55,516.95
Weatherization Assistance for Low-Income Persons	9/30/2016	G-16-LIHEAP-16-01	93.568	83,550.16
			Total 93.568	<u>340,434.01</u>
State of Missouri Department of Social Services - Family Support Division				
Community Services Block Grant	9/30/2015	PG281300002	93.569	294,618.70
Community Services Block Grant	9/30/2016	PG281300002	93.569	87,521.14
			Total 93.569	<u>382,139.84</u>
Total U.S. Department of Health and Human Services				<u>2,177,272.85</u>
<b><u>U.S. DEPARTMENT OF ENERGY</u></b>				
Passed-through:				
State of Missouri Department of Economic Development				
Weatherization Assistance for Low-Income Individuals	6/30/2015	G-14-EE0006164-2-01	81.042	1,084.67
Weatherization Assistance for Low-Income Individuals	6/30/2016	G-15-EE0006164-3-01	81.042	107,401.33
			Total 81.042	<u>108,486.00</u>
Total U.S. Department of Energy				<u>108,486.00</u>
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>				
Direct Grant				
Housing Preservation Grant	9/30/2015	N/A	10.433	11,980.77
Passed-through:				
State of Missouri Department of Social Services				
Food Commodities	12/31/2015	TFAP-2015	10.569	55,842.44
State of Missouri Department of Health				
Child and Adult Care Food Program	12/31/2015	ERS4611-34	10.558	89,423.07
Total U.S. Department of Agriculture				<u>157,246.28</u>

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

Maryville, Missouri

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Year End	Pass-Through Entity Identifying Number	CFDA #	Federal Expenditures
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>				
Passed-through:				
Missouri Housing Development Commission				
Home Investment Partnership Program	8/31/2015	14-HERO-04-Home Repair	14.239	\$ 41,327.58
Home Investment Partnership Program	8/31/2016	15-HERO-09-Home Repair	14.239	36,003.00
			Total 14.239	<u>77,330.58</u>
Nodaway County Public Housing Authority				
Section 8 Housing Choice Vouchers	12/31/2015	MO190	14.871	<u>328,279.00</u>
Total U.S. Department of Housing and Urban Development				<u>405,609.58</u>
Total Expenditures of Federal Awards				<u><u>\$ 2,848,690.90</u></u>

NOTE A -- BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Community Services, Inc of Northwest Missouri and presents expenditures on the accrual basis of accounting, except for subsidy programs, which follows REAC PHA - Financial Accounting Brief - Accounting Issue #10, which defines a Federal expenditure expended for single audit purposes as when dollars are received. The information in this schedule is presented in accordance with OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

The Organization has not elected 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 Services, Inc. of Northwest Missouri  
Maryville, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Community Services, Inc. of Northwest Missouri (a nonprofit organization), which comprise the consolidated statement of financial position as of December 31, 2015, 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 April 25, 2016.

**Internal Control Over Financial Reporting**

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

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

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Community Services, Inc. of Northwest Missouri's consolidated financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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

April 25, 2016  
Chanute, Kansas

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

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

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

**Report on Compliance for Each Major Federal Program**

We have audited Community Services, Inc. of Northwest Missouri'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 Services, Inc. of Northwest Missouri's major federal programs for the year ended December 31, 2015. Community Services, Inc. of Northwest Missouri'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 the requirements of 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 Services, Inc. of Northwest Missouri'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 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 Services, Inc. of Northwest Missouri'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 Services, Inc. of Northwest Missouri's compliance.

***Opinion on Each Major Federal Program***

In our opinion, Community Services, Inc. of Northwest Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2015.

### **Report on Internal Control Over Compliance**

Management of Community Services, Inc. of Northwest Missouri 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 Services, Inc. of Northwest Missouri'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 Services, Inc. of Northwest Missouri'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

April 25, 2016  
Chanute, Kansas

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

Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2015

**I. SUMMARY OF AUDITORS' RESULTS**

**Financial Statements:**

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

**Internal Control over Financial Reporting:**

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

**Federal and State 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 program for Community Services, Inc. of Northwest Missouri expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?	_____	Yes	_____ <u>X</u> _____	No
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Identification of major programs:

Federal Single Audit:

<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>	
Head Start	CFDA 93.600

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

Auditee qualified as a low risk auditee?	_____ <u>X</u> _____	Yes	_____ _____	No
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**COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI**  
Maryville, Missouri

Schedule of Findings and Questioned Costs  
(Continued)  
For the Year Ended December 31, 2015

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**II. FINANCIAL STATEMENT FINDINGS**

None

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None

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

Summary Schedule of Prior Audit Findings  
For the Year Ended December 31, 2015

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Period Year Ended/Findings:

None