

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

Maryville, Missouri

Independent Auditors' Report  
and Consolidated Financial Statements  
with Supplementary Information

For the Year Ended December 31, 2016

**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 consolidated statement of financial position as of December 31, 2016, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

***Management's Responsibility for the 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 the consolidated financial statements that are free from material misstatement, whether due to fraud or error.

***Auditors' Responsibility***

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the 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, 2016, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 14 to 18) and the HUD financial data schedule (presented on pages 29 to 33) 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 19 to 28) 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 June 21, 2017, 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

Chanute, Kansas  
June 21, 2017

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

Maryville, Missouri

Consolidated Statement of Financial Position

December 31, 2016

**ASSETS**

Current Assets

Cash in Bank	\$	500,304.35
Receivables, Net		246,487.64
Prepaid Expenses		40,203.44
Inventories		44,342.77
Total Current Assets		<u>831,338.20</u>

Capital Assets, Net		<u>72,507.36</u>
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TOTAL ASSETS	\$	<u><u>903,845.56</u></u>
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**LIABILITIES AND NET ASSETS**

Liabilities

Current Liabilities

Accounts Payable	\$	52,054.81
Accrued Payroll		43,383.21
Accrued Annual Leave		81,794.18
Accrued Payroll Withholdings		22,454.29
Refundable Grant Advances		171,394.59
Total Current Liabilities		<u>371,081.08</u>

TOTAL LIABILITIES		<u>371,081.08</u>
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Net Assets

Temporarily Restricted Net Assets		240,725.44
Unrestricted Net Assets		292,039.04

TOTAL NET ASSETS		<u>532,764.48</u>
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TOTAL LIABILITIES AND NET ASSETS	\$	<u><u>903,845.56</u></u>
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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, 2016

CHANGES IN NET ASSETS

Unrestricted Net Assets	
Revenues and Gains	
Contributions	\$ 2,858,540.39
Interest Income	157.66
Other Revenues	13,231.75
Gain (Loss) on Sale of Assets	(21,021.10)
Total Revenues and Gains	<u>2,850,908.70</u>
Expenses	
Program Services	
Early Childhood Development	1,496,797.69
Energy Assistance	382,469.16
Weatherization Services	760,264.95
Community Services	316,483.27
Housing Services	343,697.41
Supporting Activities	
Management and General	197,353.40
Fundraising	11,873.91
Total Expenses	<u>3,508,939.79</u>
Net Assets Released From Restrictions	
Through Satisfaction of Use Restrictions	<u>644,772.44</u>
Increase (Decrease) in Unrestricted Net Assets	<u>(13,258.65)</u>
Temporarily Restricted Net Assets	
Contributions	511,588.05
Other Revenues	2,684.53
Net Assets Released From Restrictions	
Through Satisfaction of Use Restrictions	<u>(644,772.44)</u>
Increase (Decrease) in Temporarily Restricted Net Assets	<u>(130,499.86)</u>
Increase (Decrease) in Net Assets	<u>(143,758.51)</u>
Net Assets - Beginning of the Year	<u>676,522.99</u>
Net Assets - End of the Year	<u>\$ 532,764.48</u>

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

**COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI**  
 Maryville, Missouri  
 Consolidated Statement of Functional Expenses  
 For the Year Ended December 31, 2016

	Program Services					Total Program Services
	Early Childhood Development	Emergency Assistance	Weatherization Services	Community Services	Housing Services	
Salaries and Wages	\$ 733,657.04	\$ 28,563.54	\$ 243,097.55	\$ 181,367.39	\$ 40,093.52	\$ 1,226,779.04
Fringe Benefits	280,424.60	9,021.70	105,182.95	65,677.50	14,764.91	475,071.66
Bad Debts	-	-	-	-	874.00	874.00
Contractual Services	33,709.80	501.99	4,471.16	1,745.14	2,056.04	42,484.13
Travel	27,901.24	-	27,566.21	5,351.78	3,787.55	64,606.78
Occupancy	147,933.37	1,868.62	8,720.36	24,719.30	6,851.68	190,093.33
Payments on Behalf of Clients	158,352.28	339,482.74	320,470.31	3,306.00	266,679.00	1,088,290.33
Supplies	31,443.72	2,446.60	8,022.91	14,546.15	7,681.10	64,140.48
Training	41,106.11	41.00	4,389.50	10,411.92	-	55,948.53
Miscellaneous Expense	30,902.70	542.97	26,630.96	9,358.09	909.61	68,344.33
Depreciation	11,366.83	-	11,713.04	-	-	23,079.87
<b>Totals Expenses</b>	<b>\$ 1,496,797.69</b>	<b>\$ 382,469.16</b>	<b>\$ 760,264.95</b>	<b>\$ 316,483.27</b>	<b>\$ 343,697.41</b>	<b>\$ 3,299,712.48</b>
<b>Supporting Activities</b>						
	Management and General		Fundraising		Total Organization Services	
Salaries and Wages	\$ 118,574.22	\$ 6,831.60	\$ 1,352,184.86	-	-	-
Fringe Benefits	32,752.55	1,970.58	509,794.79	874.00	-	-
Bad Debts	-	-	-	-	-	-
Contractual Services	16,613.46	999.56	60,097.15	-	-	-
Travel	61.50	3.70	64,671.98	-	-	-
Occupancy	9,988.07	600.94	200,682.34	-	-	-
Payments on Behalf of Clients	122.33	7.36	1,088,420.02	-	-	-
Supplies	5,018.82	301.96	69,461.26	-	-	-
Training	6,076.07	365.57	62,390.17	-	-	-
Miscellaneous Expense	8,146.38	792.64	77,283.35	-	-	-
Depreciation	-	-	23,079.87	-	-	-
<b>Totals Expenses</b>	<b>\$ 197,353.40</b>	<b>\$ 11,873.91</b>	<b>\$ 3,508,939.79</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</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, 2016

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in Net Assets	\$ (143,758.51)
Adjustments to Reconcile Change in Net Assets to Net Cash Used in Operating Activities	
Depreciation Expense	23,079.87
Gain (Loss) on Sale of Assets	21,021.10
(Increase) Decrease in Grant and Contracts Receivable	(14,790.62)
(Increase) Decrease in Prepaid Expense	3,620.11
(Increase) Decrease in Inventory	5,744.93
Increase (Decrease) in Accounts Payable	(49,170.37)
Increase (Decrease) in Accrued Payroll	3,918.08
Increase (Decrease) in Accrued Annual Leave	5,937.95
Increase (Decrease) in Accrued Payroll Withholdings	(1,158.35)
Increase (Decrease) in Refundable Grant Advances	28,654.22
	<hr/>
Net Cash Provided by (Used in) Operating Activities	(116,901.59)
CASH FLOWS FROM INVESTING ACTIVITIES	
Proceeds from the Sale of Capital Assets	200.00
Payments for Capital Assets	(6,544.00)
	<hr/>
Net cash provided by (used in) investing activities	(6,344.00)
	<hr/>
Net Increase (Decrease) in Cash and Cash Equivalents	(123,245.59)
	<hr/>
Cash, Beginning of the Year	623,549.94
	<hr/>
Cash, End of the Year	\$ 500,304.35
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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, 2016

### **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 \$72,316.88, 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).

### 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 \$500,129.35. The bank balance was held at one bank resulting in a concentration of credit risk. The bank balance was \$645,256.50. Of the bank balance, \$250,000.00 was covered by FDIC insurance, \$393,676.50 was secured with a repurchase agreement, and the remaining \$1,580.00 was considered unsecured at year end.

#### 4. RECEIVABLES, NET

Receivables at December 31, 2016, consist of amounts due under the following programs, net of allowances for uncollectible amounts:

Federal Head Start	\$ 52,515.09
Weatherization/DED	17,134.01
Weatherization/LIHEAP	26,128.19
Section 8 Fraud Recovery	4,634.33
Section 8 HAP Reserves	3,808.21
CACFP Program	6,628.80
CSBG	36,631.61
Weatherization – KCP&L	3,410.97
Home Sealers	95,507.18
Energy Assistance - Utilicare	63.25
Employee Travel Advance	<u>26.00</u>
Total Receivables, Net	<u>\$ 246,487.64</u>

All accounts receivable at December 31, 2016, are considered collectible, therefore, the allowance for uncollectibility is zero.

#### 5. INVENTORIES

Inventories consisted of the following at December 31, 2016:

Weatherization Materials & Supplies	\$ 36,219.85
Office Supplies	3,822.92
Work in Progress - Labor	<u>4,300.00</u>
Total Inventories	<u>\$ 44,342.77</u>

#### 6. CAPITAL ASSETS, NET

Following are the changes in capital assets for the year ended December 31, 2016:

	Balance 12/31/2015	Additions	Retirements	Balance 12/31/2016
Capital Assets				
Equipment	\$ 125,291.08	\$ 6,544.00	\$ -	\$ 131,835.08
Leasehold Improvements	20,877.12	-	-	20,877.12
Vehicles	901,896.77	-	(118,942.45)	782,954.32
Total Capital Assets	<u>1,048,064.97</u>	<u>6,544.00</u>	<u>(118,942.45)</u>	<u>935,666.52</u>
Accumulated Depreciation				
Equipment	(118,621.57)	(4,149.83)	-	(122,771.40)
Leasehold Improvements	(1,971.73)	(1,391.81)	-	(3,363.54)
Vehicles	(817,207.34)	(17,538.23)	97,721.35	(737,024.22)
Total Accumulated Depreciation	<u>(937,800.64)</u>	<u>(23,079.87)</u>	<u>97,721.35</u>	<u>(863,159.16)</u>
Total Capital Assets, Net	<u>\$ 110,264.33</u>	<u>\$ (16,535.87)</u>	<u>\$ (21,221.10)</u>	<u>\$ 72,507.36</u>

**7. REFUNDABLE GRANT ADVANCES**

Refundable grant advances at December 31, 2016, consist of conditional contributed grant funds received in excess of expenditures in the following programs:

ECIP/LIHEAP	\$ 168,464.45
Weatherization/MHDC Landlord	1,479.96
Weatherization/DOE Landlord	<u>1,450.18</u>
	<u>\$ 171,394.59</u>

**8. OPERATING LEASES**

As of December 31, 2016, 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, 2016, were \$138,427.90. Under the current lease agreements, the future minimum lease rentals are as follows:

2017	\$ 47,142.24
2018	35,321.85
2019	26,065.00
2020	18,600.00
2021	18,600.00
2022-2025	44,900.00

**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 2016, 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, 2016 was \$18,466.31.

**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	\$	256.43
Transient Fund		1,125.43
Rickard Trust Funds		5,679.58
Ministry Center Utility		840.28
Gentry County Emergency Fund		406.99
Nodaway County Emergency Fund		8,699.46
Atchison County Emergency Fund		7,722.64
Atchison-Holt Utility		2,267.42
Holt County Emergency Fund		955.35
Worth County Emergency Fund		4,144.32
Missouri Gas Energy Donations		198,327.76
KCPL Donations		809.14
MACA Local Donations		1,305.95
United Way – ECIP		331.14
HUD – Housing grant payments restricted for future HAP payments under the HUD Program		<u>7,853.55</u>

Total Temporarily Restricted Net Assets \$ 240,725.44

**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, 2016 was \$12,000.00. Under the current lease agreement, the lease is considered month to month and therefore there is no future minimum lease income.

**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	\$ 295,747.40
Volunteers – Professional	33,996.68
Mileage	17,675.16
Materials	20,823.88
Space	2,150.00
Other	<u>4,763.73</u>
Program In-Kind	375,156.85
Non-GAAP	<u>(295,747.40)</u>
Total GAAP In-Kind	<u>\$ 79,409.45</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, 2016, through June 23, 2017 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, 2016

	Head Start		CACFP		Atchison-Holt UT		ECIP		ECIP		ECIP - United Way		Veteran		TFAP		Transient Fund		
	010	016	030	058	064	011	011	011	011	012	012	014	016	018	016	018	016	018	
Program #:	12/31/2016	12/31/2016	12/31/2016	12/31/2016	12/31/2016	9/30/2016	9/30/2016	9/30/2016	9/30/2016	12/31/2016	12/31/2016	12/31/2016	12/31/2016	12/31/2016	12/31/2016	12/31/2016	12/31/2016	12/31/2016	
Grant Year End:	93.600	93.600	10.558	10.558	N/A	93.568	93.568	93.568	93.568	N/A	N/A	N/A	10.569	N/A	10.569	N/A	10.569	N/A	
CFDA #:	Early Childhood	Early Childhood	Early Childhood	Early Childhood	Emergency	Emergency	Emergency	Emergency	Emergency	Emergency	Emergency	Emergency	Emergency	Emergency	Emergency	Emergency	Emergency	Emergency	
<b>Revenues and Gains</b>																			
Contributions																			
Grant Revenue - Federal	\$ 1,449,128.09	\$ 93,896.81	\$ 93,896.81	\$ 93,896.81	\$ -	\$ 184,598.48	\$ 184,598.48	\$ 16,140.55	\$ -	\$ -	\$ -	\$ -	\$ 65,751.30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Revenue - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local - Non Cash	370,129.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local	1,335.00	-	-	-	2,000.00	-	-	-	-	593.08	-	-	-	-	-	-	-	1,200.00	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gain (Loss) on Sale of Asset	200.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Indirect Cost Recovery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues and Gains</b>	<b>1,820,792.09</b>	<b>93,896.81</b>	<b>93,896.81</b>	<b>93,896.81</b>	<b>2,000.00</b>	<b>184,598.48</b>	<b>184,598.48</b>	<b>16,140.55</b>	<b>593.08</b>	<b>593.08</b>	<b>296.53</b>	<b>561.66</b>	<b>65,751.30</b>	<b>1,200.00</b>	<b>65,751.30</b>	<b>1,200.00</b>	<b>65,751.30</b>	<b>1,200.00</b>	<b>1,200.00</b>
<b>Expenses</b>																			
Salaries	628,220.44	76,467.77	76,467.77	76,467.77	-	16,290.76	16,290.76	7,302.90	-	-	-	-	3,163.32	-	-	-	-	-	-
Salaries Non-Cash	324,716.23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	225,857.16	54,567.44	54,567.44	54,567.44	-	5,002.04	5,002.04	1,958.41	-	-	-	-	1,548.05	-	-	-	-	-	-
Bad Debts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contractual Services	33,709.80	-	-	-	-	439.92	439.92	62.07	-	-	-	-	-	-	-	-	-	-	-
Travel	10,226.08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel Non-Cash	17,675.16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Occupancy	145,783.37	-	-	-	-	1,444.68	1,444.68	423.94	-	-	-	-	-	-	-	-	-	-	-
Occupancy Non-Cash	2,150.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments on Behalf																			
of Clients	115,625.21	42,727.07	42,727.07	42,727.07	1,732.58	157,410.50	157,410.50	4,109.96	296.53	296.53	561.66	561.66	65,751.30	537.10	65,751.30	537.10	65,751.30	537.10	537.10
Supplies	17,085.10	78.74	78.74	78.74	-	1,518.87	1,518.87	925.25	-	-	-	-	2.48	-	-	-	-	-	-
Supplies Non-Cash	20,823.88	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Training	41,106.11	-	-	-	-	41.00	41.00	-	-	-	-	-	-	-	-	-	-	-	-
Indirect Costs	110,063.10	16,903.54	16,903.54	16,903.54	-	2,926.19	2,926.19	1,000.08	-	-	-	-	611.78	-	-	-	-	-	-
Miscellaneous Expense	26,079.42	59.55	59.55	59.55	-	185.03	185.03	357.94	-	-	-	-	-	-	-	-	-	-	-
Other Non-Cash	4,763.73	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	96,907.30	(96,907.30)	(96,907.30)	(96,907.30)	-	(660.51)	(660.51)	-	-	-	-	-	(7,181.27)	-	-	-	-	-	-
<b>Total Expenses</b>	<b>1,820,792.09</b>	<b>93,896.81</b>	<b>93,896.81</b>	<b>93,896.81</b>	<b>1,732.58</b>	<b>184,598.48</b>	<b>184,598.48</b>	<b>16,140.55</b>	<b>296.53</b>	<b>296.53</b>	<b>561.66</b>	<b>561.66</b>	<b>63,895.66</b>	<b>537.10</b>	<b>63,895.66</b>	<b>537.10</b>	<b>63,895.66</b>	<b>537.10</b>	<b>537.10</b>
<b>Excess Revenues and Gains Over (Under) Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>267.42</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>296.55</b>	<b>296.55</b>	<b>(561.66)</b>	<b>(561.66)</b>	<b>1,855.64</b>	<b>662.90</b>	<b>1,855.64</b>	<b>662.90</b>	<b>1,855.64</b>	<b>662.90</b>	<b>662.90</b>
<b>Beginning Net Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34.59</b>	<b>34.59</b>	<b>818.09</b>	<b>818.09</b>	<b>(2,697.38)</b>	<b>462.53</b>	<b>(2,697.38)</b>	<b>462.53</b>	<b>(2,697.38)</b>	<b>462.53</b>	<b>462.53</b>
<b>Ending Net Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,267.42</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>331.14</b>	<b>331.14</b>	<b>256.43</b>	<b>256.43</b>	<b>(841.74)</b>	<b>1,125.43</b>	<b>(841.74)</b>	<b>1,125.43</b>	<b>(841.74)</b>	<b>1,125.43</b>	<b>1,125.43</b>

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

Maryville, Missouri

Combining Schedule of Activities

For the Year Ended December 31, 2016

Program #:	Rickard Trust	Utilicare	Ministry Center	Gentry Cty	Nodaway Cty	Atchison Cty	Holt Cty	Worth Cty	Wx-Ameren
Grant Year End:	019	017	063	054	080	082	062	081	Electric
CFDA #:	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Emergency	Emergency	Emergency	Emergency	Emergency	Emergency	Emergency	Emergency	Weatherization
Revenues and Gains									
Contributions									
Grant Revenue - Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Revenue - Other	-	25,504.25	-	-	-	-	-	-	8,162.00
Local - Non Cash	-	-	-	-	-	-	-	-	-
Local	-	-	33,271.50	3,107.50	9,297.75	4,096.00	1,686.00	3,868.26	-
Interest Income	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Gain (Loss) on Sale of Asset	-	-	-	-	-	-	-	-	-
Indirect Cost Recovery	-	-	-	-	-	-	-	-	-
<b>Total Revenues and Gains</b>	<b>-</b>	<b>25,504.25</b>	<b>33,271.50</b>	<b>3,107.50</b>	<b>9,297.75</b>	<b>4,096.00</b>	<b>1,686.00</b>	<b>3,868.26</b>	<b>8,162.00</b>
Expenses									
Salaries	-	1,806.56	-	-	-	-	-	-	1,994.96
Salaries Non-Cash	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	513.20	-	-	-	-	-	-	970.50
Bad Debts	-	-	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Travel Non-Cash	-	-	-	-	-	-	-	-	-
Occupancy	-	-	-	-	-	-	-	-	-
Occupancy Non-Cash	-	-	-	-	-	-	-	-	-
Payments on Behalf	-	-	-	-	-	-	-	-	-
of Clients	30,522.24	22,885.25	38,009.46	3,134.00	6,885.99	3,533.29	1,232.19	2,880.69	4,813.57
Supplies	-	-	-	-	-	-	-	-	-
Supplies Non-Cash	-	-	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-	-	-
Indirect Costs	-	299.24	-	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	-	-	-	382.54
Other Non-Cash	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	1.00
<b>Total Expenses</b>	<b>30,522.24</b>	<b>25,504.25</b>	<b>38,009.46</b>	<b>3,134.00</b>	<b>6,885.99</b>	<b>3,533.29</b>	<b>1,232.19</b>	<b>2,880.69</b>	<b>8,162.57</b>
Excess Revenues and Gains									
Over (Under) Expenses	(30,522.24)	-	(4,737.96)	(26.50)	2,411.76	562.71	453.81	987.57	(0.57)
Beginning Net Assets	36,201.82	-	5,578.24	433.49	6,287.70	7,159.93	501.54	3,156.75	0.57
Ending Net Assets	\$ 5,679.58	\$ -	\$ 840.28	\$ 406.99	\$ 8,699.46	\$ 7,722.64	\$ 955.35	\$ 4,144.32	\$ -

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

Maryville, Missouri

Combining Schedule of Activities

For the Year Ended December 31, 2016

	Weatherization / Utilicare	Weatherization	Weatherization	Weatherization / LIHEAP	Weatherization / LIHEAP	Weatherization / LIHEAP	MO Gas Energy	Housing Preservation	Wx-Empire	Wx-KCP & L
	228	024	024	221	221	221	626	222	028	029
Program #:	12/31/2016	6/30/2016	06/30/2017	9/30/2016	09/30/2017	12/31/2016	12/31/2016	12/31/2016	3/31/2016	12/31/2016
Grant Year End:	N/A	81.042	81.042	93.568	93.568	N/A	N/A	10.433	N/A	N/A
CFDA #:	Weatherization	Weatherization	Weatherization	Weatherization	Weatherization	Weatherization	Weatherization	Weatherization	Weatherization	Weatherization
<b>Revenues and Gains</b>										
Contributions										
Grant Revenue - Federal	\$ -	\$ 81,895.56	\$ 79,280.01	\$ 137,047.84	\$ 61,756.19	\$ -	\$ -	\$ 13,562.21	\$ -	\$ -
Grant Revenue - Other	12,086.00	-	-	-	-	54,048.00	-	-	9,312.00	63,783.75
Local - Non Cash	-	-	-	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-
Other Income	-	6,821.36	1,413.58	1,356.00	-	-	-	-	-	-
Gain (Loss) on Sale of Asset	-	-	-	-	-	-	-	-	-	-
Indirect Cost Recovery	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues and Gains</b>	<b>12,086.00</b>	<b>88,716.92</b>	<b>80,693.59</b>	<b>138,403.84</b>	<b>61,756.19</b>	<b>54,048.00</b>	<b>13,562.21</b>	<b>9,312.00</b>	<b>63,783.75</b>	
<b>Expenses</b>										
Salaries	2,589.19	36,902.15	32,246.37	61,647.99	23,837.43	45,722.89	3,422.41	210.53	5,942.56	-
Salaries Non-Cash	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	1,034.26	15,904.72	11,901.99	26,181.69	9,419.38	22,851.55	1,842.84	88.10	2,721.34	-
Bad Debts	-	-	-	-	-	-	-	-	-	-
Contractual Services	-	188.89	404.98	816.99	2,682.63	-	-	-	-	-
Travel	-	7,774.76	9,137.70	5,110.58	2,895.20	-	100.60	-	-	735.89
Travel Non-Cash	-	-	-	-	-	-	-	-	-	-
Occupancy	-	1,181.06	1,310.47	4,093.30	1,201.21	-	-	-	-	-
Occupancy Non-Cash	-	-	-	-	-	-	-	-	-	-
Payments on Behalf	-	-	-	-	-	-	-	-	-	-
of Clients	7,995.12	13,709.65	15,118.63	24,567.81	17,088.50	60,394.02	7,505.00	2,593.38	52,124.23	-
Supplies	-	1,368.02	3,135.25	1,481.32	239.52	-	12.14	-	-	1,020.84
Supplies Non-Cash	-	-	-	-	-	-	-	-	-	-
Training	-	270.82	291.00	2,519.46	1,058.22	-	-	-	-	-
Indirect Costs	467.43	6,935.19	5,360.00	12,686.06	3,192.25	8,800.77	679.22	38.52	1,117.64	-
Miscellaneous Expense	-	2,501.48	3,767.38	1,119.92	141.85	-	-	-	-	1,178.19
Other Non-Cash	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-
Transfers	-	1,980.18	(1,980.18)	(1,821.28)	-	-	-	-	-	1,821.28
<b>Total Expenses</b>	<b>12,086.00</b>	<b>88,716.92</b>	<b>80,693.59</b>	<b>138,403.84</b>	<b>61,756.19</b>	<b>137,769.23</b>	<b>13,562.21</b>	<b>2,930.53</b>	<b>66,661.97</b>	
<b>Excess Revenues and Gains</b>										
Over (Under) Expenses	-	-	-	-	-	(83,721.23)	-	-	6,381.47	(2,878.22)
<b>Beginning Net Assets</b>										
Ending Net Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 282,048.99	\$ -	\$ -	\$ 2,031.25	\$ 3,687.36
						\$ 198,327.76	\$ -	\$ -	\$ 8,412.72	\$ 809.14

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

Maryville, Missouri

Combining Schedule of Activities

For the Year Ended December 31, 2016

	MHDC HeRO		MHDC HeRO		Cooperative Auditing		Home Sealers, LLC		Missouri Building Assets		Community Services Block Grant		Community Services Block Grant		MACA Local		Agency Indirect Cost		
	224	03/31/2016	224	03/31/2017	226	12/31/2016	225	12/31/2016	060	9/30/2016	061	9/30/2016	061	9/30/2017	045	12/31/2016	041	12/31/2016	
Program #:	14-239	14-239	14-239	14-239	N/A	N/A	N/A	N/A	N/A	N/A	93-569	93-569	93-569	N/A	N/A	N/A	N/A	N/A	
Grant Year End:	03/31/2016	03/31/2017	03/31/2017	03/31/2017	12/31/2016	12/31/2016	12/31/2016	12/31/2016	9/30/2016	9/30/2016	9/30/2016	9/30/2016	9/30/2017	12/31/2016	12/31/2016	12/31/2016	12/31/2016	12/31/2016	
CFDA #:	14-239	14-239	14-239	14-239	N/A	N/A	N/A	N/A	N/A	N/A	93-569	93-569	93-569	N/A	N/A	N/A	N/A	N/A	
	Weatherization	Weatherization	Weatherization	Weatherization	Weatherization	Weatherization	Weatherization	Weatherization	Community	Community	Community	Community	Community	Management	Management	Management	Management	Management	
Revenues and Gains																			
Contributions																			
Grant Revenue - Federal	\$ 16,679.74	\$ 74,250.00	\$ 74,250.00	\$ 74,250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 255,865.04	\$ 83,735.43	\$ 83,735.43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Revenue - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local - Non Cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local	-	441.30	-	441.30	-	-	108,703.14	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	176.97	-	-	-	-	100.00	3,000.00	379.53	-	-	-	-	-	-	-
Gain (Loss) on Sale of Asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Indirect Cost Recovery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	215,371.03
Total Revenues and Gains	16,679.74	74,691.30	74,691.30	74,691.30	176.97	108,703.14	108,703.14	108,703.14	-	255,965.04	86,735.43	379.53	86,735.43	271.79	215,371.03	215,371.03	215,371.03	215,371.03	215,371.03
Expenses																			
Salaries	-	1,752.99	-	1,752.99	-	26,828.08	26,828.08	26,828.08	-	133,324.44	48,042.95	48,042.95	-	-	-	-	-	-	120,377.97
Salaries Non-Cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	508.61	-	508.61	-	11,757.97	11,757.97	11,757.97	-	48,708.62	16,968.88	16,968.88	-	-	-	-	-	-	28,785.18
Bad Debts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contractual Services	20.00	50.00	-	50.00	-	307.67	307.67	307.67	-	1,256.92	488.22	488.22	-	-	-	-	-	-	17,613.02
Travel	-	-	-	-	-	1,811.48	1,811.48	1,811.48	-	4,280.89	1,070.89	1,070.89	-	-	-	-	-	-	65.20
Travel Non-Cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Occupancy	-	-	-	-	-	934.32	934.32	934.32	-	18,927.29	5,792.01	5,792.01	-	-	-	-	-	-	10,589.01
Occupancy Non-Cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments on Behalf of Clients	16,910.00	69,999.00	69,999.00	69,999.00	8,727.76	18,923.64	18,923.64	18,923.64	-	3,138.04	167.96	167.96	-	-	-	-	-	-	-
Supplies	64.36	167.69	-	167.69	-	533.77	533.77	533.77	-	11,800.65	2,745.50	2,745.50	-	-	219.46	-	-	-	4,848.73
Supplies Non-Cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Training	250.00	-	-	-	-	-	-	-	-	8,667.42	1,744.50	1,744.50	-	-	-	-	-	-	6,441.64
Indirect Costs	-	291.75	-	291.75	-	4,755.44	4,755.44	4,755.44	-	24,641.26	7,172.72	7,172.72	-	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	17,922.14	17,922.14	17,922.14	-	6,816.29	2,541.80	2,541.80	-	-	52.33	-	-	-	7,679.69
Other Non-Cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	22.18	1,921.26	-	1,921.26	-	(1,943.44)	(1,943.44)	(1,943.44)	-	289,826.79	-	-	-	-	-	-	-	-	18,970.59
Total Expenses	17,266.54	74,691.30	74,691.30	74,691.30	8,727.76	81,831.07	81,831.07	81,831.07	-	551,388.61	86,735.43	271.79	86,735.43	271.79	215,371.03	215,371.03	215,371.03	215,371.03	215,371.03
Excess Revenues and Gains Over (Under) Expenses	(586.80)	-	-	-	(8,550.79)	26,872.07	26,872.07	26,872.07	-	(295,423.57)	-	107.74	-	-	-	-	-	-	-
Beginning Net Assets	586.80	-	-	-	10,535.87	(31,003.82)	(31,003.82)	(31,003.82)	9,674.65	295,423.57	-	-	-	-	1,198.21	-	-	-	-
Ending Net Assets	-	-	-	-	1,985.08	(4,131.75)	(4,131.75)	(4,131.75)	9,674.65	-	-	-	-	-	1,305.95	-	-	-	-

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

Combining Schedule of Activities

For the Year Ended December 31, 2016

	Corporate, Non-Federal		Nodaway Public Housing Authority		Generally Accepted Accounting Principles		Consolidated	
	Program #:	040/044/025	023	12/31/2016	Adjustments and	Organization Wide	Organization Wide	
	Grant Year End:	12/31/2016	14-871	Eliminations	Totals	Totals		
CFDA #:	N/A	Management	Housing					
<b>Revenues and Gains</b>								
Contributions								
Grant Revenue - Federal	\$ -	\$ 2,613,587.25	\$ 334,636.21	\$ -	\$ -	\$ -	\$ 2,948,223.46	
Grant Revenue - Other	-	172,896.00	-	-	-	-	172,896.00	
Local - Non Cash	5,027.85	375,156.85	-	(295,747.40)	-	-	79,409.45	
Local	6,544.00	176,143.53	-	(6,544.00)	-	-	169,599.53	
Interest Income	140.00	140.00	17.66	-	-	-	157.66	
Other Income	363.84	13,611.28	2,305.00	-	-	-	15,916.28	
Gain (Loss) on Sale of Asset	(21,221.10)	(21,021.10)	-	-	-	-	(21,021.10)	
Indirect Cost Recovery	-	215,371.03	-	(215,371.03)	-	-	-	
<b>Total Revenues and Gains</b>	<b>(9,145.41)</b>	<b>3,545,884.84</b>	<b>336,958.87</b>	<b>(517,662.43)</b>	<b>-</b>	<b>-</b>	<b>3,365,181.28</b>	
<b>Expenses</b>								
Salaries	-	1,278,094.66	40,093.52	-	-	-	1,318,188.18	
Salaries Non-Cash	5,027.85	329,744.08	-	(295,747.40)	-	-	33,996.68	
Fringe Benefits	5,937.95	495,029.88	14,764.91	-	-	-	509,794.79	
Bad Debts	-	-	874.00	-	-	-	874.00	
Contractual Services	-	58,041.11	2,056.04	-	-	-	60,097.15	
Travel	-	43,209.27	3,787.55	-	-	-	46,996.82	
Travel Non-Cash	-	17,675.16	-	-	-	-	17,675.16	
Occupancy	-	191,680.66	6,851.68	-	-	-	198,532.34	
Occupancy Non-Cash	-	2,150.00	-	-	-	-	2,150.00	
Payments on Behalf of Clients	129.69	821,741.02	266,679.00	-	-	-	1,088,420.02	
Supplies	252.59	47,500.28	7,681.10	(6,544.00)	-	-	48,637.38	
Supplies Non-Cash	-	20,823.88	-	-	-	-	20,823.88	
Training	-	62,390.17	-	-	-	-	62,390.17	
Indirect Costs	-	208,324.72	7,046.31	(215,371.03)	-	-	-	
Miscellaneous Expense	1,207.00	71,610.01	909.61	-	-	-	72,519.62	
Other Non-Cash	-	4,763.73	-	-	-	-	4,763.73	
Depreciation	23,079.87	23,079.87	-	-	-	-	23,079.87	
Transfers	(300,956.60)	-	-	-	-	-	-	
<b>Total Expenses</b>	<b>(265,321.65)</b>	<b>3,675,858.50</b>	<b>350,743.72</b>	<b>(517,662.43)</b>	<b>-</b>	<b>-</b>	<b>3,508,939.79</b>	
<b>Excess Revenues and Gains Over (Under) Expenses</b>	<b>256,176.24</b>	<b>(129,973.66)</b>	<b>(13,784.85)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(143,758.51)</b>	
Beginning Net Assets	20,763.84	654,884.59	21,638.40	-	-	-	676,522.99	
Ending Net Assets	\$ 276,940.08	\$ 524,910.93	\$ 7,853.55	\$ -	\$ -	\$ -	\$ 532,764.48	

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

Maryville, Missouri

**COMMUNITY SERVICES BLOCK GRANT PROGRAM**

GRANT NO. PG281300002

For the Program Period October 1, 2015 to September 30, 2016

## Schedule of Revenue and Expenses Compared with Budget

	<u>10/01/2015 to</u> <u>12/31/2015</u>	<u>01/01/2016 to</u> <u>09/30/2016</u>	<u>Total</u> <u>Grant</u>
Beginning CSBG Residual Receipts			\$ 295,423.57
Revenue			
Grant Revenue-CSBG	\$ 81,778.22	\$ 261,607.96	343,386.18
Donations	-	100.00	100.00
Total Revenue	<u>81,778.22</u>	<u>261,707.96</u>	<u>343,486.18</u>
Expenses			
Salaries and Wages	44,466.88	133,324.44	177,791.32
Fringe Benefits	13,577.62	48,708.62	62,286.24
Contractual Services	250.82	1,382.33	1,633.15
Travel	1,866.40	3,559.60	5,426.00
Occupancy	5,303.24	19,880.00	25,183.24
Payments on Behalf of Clients	849.61	3,138.04	3,987.65
Supplies	5,568.58	13,204.07	18,772.65
Training	1,750.31	7,592.95	9,343.26
Indirect Costs	5,582.86	27,028.09	32,610.95
Miscellaneous Expense	2,561.90	7,845.66	10,407.56
Sub Total Program Expenses	<u>81,778.22</u>	<u>265,663.80</u>	<u>347,442.02</u>
Leveraging - Excess to Corporate	-	(5,596.78)	(5,596.78)
Leveraging - Corporate	-	295,423.57	295,423.57
Leveraging - Head Start	-	1,640.94	1,640.94
Sub Total Leveraging Expenses	<u>-</u>	<u>291,467.73</u>	<u>291,467.73</u>
Total Expenditures	<u>81,778.22</u>	<u>557,131.53</u>	<u>638,909.75</u>
Revenue Over(Under) Expenses	<u>\$ -</u>	<u>\$ (295,423.57)</u>	<u>(295,423.57)</u>
Ending CSBG Residuals			<u>\$ -</u>

**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 JUNE 30, 2016**

**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>	189,297	<b>Grant Income</b>	189,297
<b>Program Income</b>	0	<b>Program Income</b>	0
<b>Total Revenue</b>	189,297	<b>Total Revenue</b>	189,297
<b><u>Expenditures</u></b>		<b><u>Expenditures</u></b>	
<b>Administration</b>	15,156	<b>Administration</b>	15,156
<b>Insurance</b>	968	<b>Insurance</b>	968
<b>Financial Audit</b>	0	<b>Financial Audit</b>	0
<b>Leveraging</b>	7,796	<b>Leveraging</b>	7,796
<b>T&amp;TA</b>	6,192	<b>T&amp;TA</b>	6,192
<b>Program Operations</b>	159,185	<b>Program Operations</b>	159,185
<b>Total Expenditures</b>	189,297	<b>Total Expenditures</b>	189,297
<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-16-EE0006164-4-01**

**RECONCILIATION OF REVENUES AND EXPENSES**

**FOR THE PERIOD OF JULY 1, 2016 to DECEMBER 31, 2016**

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

Beginning Fund Balance	0	Beginning Fund Balance	0
<b>Revenue</b>		<b>Revenue</b>	
Grant Income	76,940	Grant Income	79,280
Program Income	0	Program Income	0
Total Revenue	76,940	Total Revenue	79,280
<b><u>Expenditures</u></b>		<b><u>Expenditures</u></b>	
Administration	4,315	Administration	6,655
Insurance	336	Insurance	336
Financial Audit	0	Financial Audit	0
Leveraging	1,821	Leveraging	1,821
T&TA	291	T&TA	291
Program Operations	70,177	Program Operations	70,177
Total Expenditures	76,940	Total Expenditures	79,280
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**  
**G16-14-0258-1-01**

**RECONCILIATION OF REVENUES AND EXPENSES**

**FOR THE PERIOD OF NOVEMBER 1, 2015 to OCTOBER 31, 2016**

**DIVISION OF ENERGY**

Beginning Fund Balance 0

**Revenue**

Grant Income 8,162

Program Income 0

Total Revenue 8,162

**Expenditures**

Administration 383

Insurance 0

Financial Audit 0

Leveraging 0

T&TA 0

Program Operations 7,779

Total Expenditures 8,162

Ending Fund Balance 0

**SUBGRANTEE**

Beginning Fund Balance 0

**Revenue**

Grant Income 8,162

Program Income 0

Total Revenue 8,162

**Expenditures**

Administration 383

Insurance 0

Financial Audit 0

Leveraging 0

T&TA 0

Program Operations 7,779

Total Expenditures 8,162

Ending Fund Balance 0

Ending Cash on Hand 0

Ending Inventory 0

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

**Subgrant Number: G-16-UTILICARE-16B-01**

**RECONCILIATION OF REVENUES AND EXPENSES**

**FOR THE PERIOD OF JULY 1, 2016 to DECEMBER 31, 2016**

**DIVISION OF ENERGY**

Beginning Fund Balance 0

**Revenue**

Grant Income 12,086

Program Income 0

Total Revenue 12,086

**Expenditures**

Administration 467

Insurance 0

Financial Audit 0

Leveraging 0

T&TA 0

Program Operations 11,619

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 467

Insurance 0

Financial Audit 0

Leveraging 0

T&TA 0

Program Operations 11,619

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-16-LIHEAP-16-01**

**RECONCILIATION OF REVENUES AND EXPENSES**

**FOR THE PERIOD OF OCTOBER 1, 2015 to SEPTEMBER 30, 2016**

**DIVISION OF ENERGY**

Beginning Fund Balance 0

**Revenue**

Grant Income 220,598

Program Income 0

Total Revenue 220,598

**Expenditures**

Administration 18,659

Insurance 3,457

Financial Audit 0

Leveraging 0

T&TA 2,519

Program Operations 195,963

Total Expenditures 220,598

Ending Fund Balance 0

**SUBGRANTEE**

Beginning Fund Balance 0

**Revenue**

Grant Income 220,598

Program Income 0

Total Revenue 220,598

**Expenditures**

Administration 18,659

Insurance 3,457

Financial Audit 0

Leveraging 0

T&TA 2,519

Program Operations 195,963

Total Expenditures 220,598

Ending Fund Balance 0

Ending Cash on Hand 0

Ending Inventory 0

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

**Subgrant Number: G-17-LIHEAP-17-01**

**RECONCILIATION OF REVENUES AND EXPENSES**

**FOR THE PERIOD OF OCTOBER 1, 2016 to DECEMBER 31, 2016**

**DIVISION OF ENERGY**

Beginning Fund Balance 0

**Revenue**

Grant Income 60,058

Program Income 0

Total Revenue 60,058

**Expenditures**

Administration 2,011

Insurance 2,611

Financial Audit 0

Leveraging 0

T&TA 1,058

Program Operations 54,378

Total Expenditures 60,058

Ending Fund Balance 0

**SUBGRANTEE**

Beginning Fund Balance 0

**Revenue**

Grant Income 61,756

Program Income 0

Total Revenue 61,756

**Expenditures**

Administration 3,709

Insurance 2,611

Financial Audit 0

Leveraging 0

T&TA 1,058

Program Operations 54,378

Total Expenditures 61,756

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. 07CH7082/03

For the Program Year Ended December 31, 2016

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	\$ 1,480,508	\$ 1,449,128	\$ (31,380)
Grant Revenue - State	-	-	-
Grantee's In-Kind Contribution	370,129	370,129	-
Donations	-	1,535	1,535
	<hr/>	<hr/>	<hr/>
TOTAL REVENUE	1,850,637	1,820,792	(29,845)
<u>EXPENSES</u>			
Direct Costs			
Personnel	755,892	628,220	127,672
Fringe Benefits	277,762	225,857	51,905
Travel	4,754	10,226	(5,472)
Equipment	-	-	-
Supplies	52,435	73,984	(21,549)
Contractual	-	-	-
Facilities/Construction	-	-	-
Other	256,325	402,313	(145,988)
Indirect Costs	133,340	110,063	23,277
	<hr/>	<hr/>	<hr/>
Total Federal Expenses	1,480,508	1,450,663	29,845
Grantee's In-Kind Expenses			
Personnel and Supplies	370,129	370,129	-
	<hr/>	<hr/>	<hr/>
TOTAL EXPENSES	1,850,637	1,820,792	29,845
	<hr/>	<hr/>	<hr/>
REVENUE OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -

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

Maryville, Missouri

HEAD START PROGRAM

GRANT NO. 07CH7082/03

For the Program Year Ended December 31, 2016

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 20, 2017	\$ 31,380
Adjustments: Head Regional Office did not approve carryover	<u>(31,380)</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, 2015 to September 30, 2016

Revenue	Budget	Actual	Variable Favorable (Unfavorable)
Grant Revenue-LIHEAP			
2014 Carry-Over	\$ -	\$ -	\$ -
Current(initial + amendments)	215,566.00	215,566.00	-
Local Unrestricted	-	-	-
Total Revenue	<u>215,566.00</u>	<u>215,566.00</u>	<u>-</u>
Expenditures			
Administrative/Program Services			
Personnel	32,668.75	33,348.38	(679.63)
Travel/Training	-	41.00	(41.00)
Rent/Fuel/Utilities	2,784.00	1,888.45	895.55
Equipment	-	-	-
Supplies	1,117.25	1,763.03	(645.78)
Communication Services	1,020.00	327.55	692.45
Other - Insurance	350.00	571.59	(221.59)
Total Administrative/Program Services	<u>37,940.00</u>	<u>37,940.00</u>	<u>0.00</u>
ECIP Direct Services			
Winter	138,548.00	138,548.00	-
Summer	39,078.00	39,078.00	-
Total ECIP Direct Services	<u>177,626.00</u>	<u>177,626.00</u>	<u>-</u>
Outreach & Education			
Workshops/Community Events	-	-	-
Total Outreach & Education	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>215,566.00</u>	<u>215,566.00</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:

12/31/2016

	14.871 Housing Choice Vouchers	Subtotal	Total
111 Cash - Unrestricted	\$1,949	\$1,949	\$1,949
112 Cash - Restricted - Modernization and Development			
113 Cash - Other Restricted			
114 Cash - Tenant Security Deposits			
115 Cash - Restricted for Payment of Current Liabilities			
100 Total Cash	\$1,949	\$1,949	\$1,949
121 Accounts Receivable - PHA Projects			
122 Accounts Receivable - HUD Other Projects	\$3,808	\$3,808	\$3,808
124 Accounts Receivable - Other Government			
125 Accounts Receivable - Miscellaneous			
126 Accounts Receivable - Tenants			
126.1 Allowance for Doubtful Accounts - Tenants	\$0	\$0	\$0
126.2 Allowance for Doubtful Accounts - Other	\$0	\$0	\$0
127 Notes, Loans, & Mortgages Receivable - Current			
128 Fraud Recovery	\$4,634	\$4,634	\$4,634
128.1 Allowance for Doubtful Accounts - Fraud	\$0	\$0	\$0
129 Accrued Interest Receivable			
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$8,442	\$8,442	\$8,442
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	\$10,391	\$10,391	\$10,391
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:

12/31/2016

	14.871 Housing Choice Vouchers	Subtotal	Total
200 Deferred Outflow of Resources			
290 Total Assets and Deferred Outflow of Resources	\$10,391	\$10,391	\$10,391
311 Bank Overdraft			
312 Accounts Payable <= 90 Days	\$210	\$210	\$210
313 Accounts Payable >90 Days Past Due	\$2,327	\$2,327	\$2,327
321 Accrued Wage/Payroll Taxes Payable			
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	\$2,537	\$2,537	\$2,537
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	\$2,537	\$2,537	\$2,537
400 Deferred Inflow of Resources			
508.4 Net Investment in Capital Assets			
511.4 Restricted Net Position			
512.4 Unrestricted Net Position	\$7,854	\$7,854	\$7,854
513 Total Equity - Net Assets / Position	\$7,854	\$7,854	\$7,854
600 Total Liabilities, Deferred Inflows of Resources and Equity - Net	\$10,391	\$10,391	\$10,391

Nodaway County Housing Authority (MO190)

Maryville, MO

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Non Single Audit

Fiscal Year End:

12/31/2016

	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	\$334,636	\$334,636	\$334,636
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	\$18	\$18	\$18
71200 Mortgage Interest Income			
71300 Proceeds from Disposition of Assets Held for Sale			
71310 Cost of Sale of Assets			
71400 Fraud Recovery	\$2,305	\$2,305	\$2,305
71500 Other Revenue			
71600 Gain or Loss on Sale of Capital Assets			
72000 Investment Income - Restricted			
70000 Total Revenue	\$336,959	\$336,959	\$336,959
91100 Administrative Salaries	\$40,093	\$40,093	\$40,093
91200 Auditing Fees			
91300 Management Fee			
91310 Book-keeping Fee			
91400 Advertising and Marketing			
91500 Employee Benefit contributions - Administrative	\$14,765	\$14,765	\$14,765
91600 Office Expenses			
91700 Legal Expense			
91800 Travel	\$3,763	\$3,763	\$3,763
91810 Allocated Overhead	\$7,046	\$7,046	\$7,046
91900 Other	\$11,523	\$11,523	\$11,523
91000 Total Operating - Administrative	\$77,190	\$77,190	\$77,190
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			

Nodaway County Housing Authority (MO190)

Maryville, MO

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Non Single Audit

Fiscal Year End:

12/31/2016

	14.871 Housing Choice Vouchers	Subtotal	Total
93300 Gas			
93400 Fuel			
93500 Labor			
93600 Sewer			
93700 Employee Benefit Contributions - Utilities			
93800 Other Utilities Expense	\$971	\$971	\$971
93000 Total Utilities	\$971	\$971	\$971
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	\$607	\$607	\$607
96100 Total insurance Premiums	\$607	\$607	\$607
96200 Other General Expenses	\$4,422	\$4,422	\$4,422
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	\$4,422	\$4,422	\$4,422
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	\$83,190	\$83,190	\$83,190
97000 Excess of Operating Revenue over Operating Expenses	\$253,769	\$253,769	\$253,769
97100 Extraordinary Maintenance			
97200 Casualty Losses - Non-capitalized			

Nodaway County Housing Authority (MO190)

Maryville, MO

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Non Single Audit

Fiscal Year End:

12/31/2016

	14.871 Housing Choice Vouchers	Subtotal	Total
97300 Housing Assistance Payments	\$266,679	\$266,679	\$266,679
97350 HAP Portability-In			
97400 Depreciation Expense			
97500 Fraud Losses	\$874	\$874	\$874
97600 Capital Outlays - Governmental Funds			
97700 Debt Principal Payment - Governmental Funds			
97800 Dwelling Units Rent Expense			
90000 Total Expenses	\$350,743	\$350,743	\$350,743
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	-\$13,784	-\$13,784	-\$13,784
11020 Required Annual Debt Principal Payments	\$0	\$0	\$0
11030 Beginning Equity	\$21,638	\$21,638	\$21,638
11040 Prior Period Adjustments, Equity Transfers and Correction of Errors	\$0	\$0	\$0
11050 Changes in Compensated Absence Balance			
11060 Changes in Contingent Liability Balance			
11070 Changes in Unrecognized Pension Transition Liability			
11080 Changes in Special Term/Severance Benefits Liability			
11090 Changes in Allowance for Doubtful Accounts - Dwelling Rents			
11100 Changes in Allowance for Doubtful Accounts - Other			
11170 Administrative Fee Equity	\$7,854	\$7,854	\$7,854
11180 Housing Assistance Payments Equity	\$0	\$0	\$0
11190 Unit Months Available	2244	2244	2244
11210 Number of Unit Months Leased	1474	1474	1474
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			

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

Maryville, Missouri

## Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2016

Federal Grantor/Pass-Through Grantor/Program Title	Year End	Pass-Through Entity Identifying Number	CFDA #	Federal Expenditures
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>				
Direct Programs:				
Head Start	12/31/2016	N/A	93.600	(M) \$ 1,449,128.09
Passed-through:				
State of Missouri Department of Social Services - Family Support Division				
Low-Income Home Energy Assistance Program (ECIP)	9/30/2016	ERS11014002	93.568	184,598.48
Low-Income Home Energy Assistance Program (ECIP)	9/30/2017	ERS11014002	93.568	16,140.55
Weatherization Assistance for Low-Income Persons	9/30/2016	G-16-LIHEAP-16-01	93.568	137,047.84
Weatherization Assistance for Low-Income Persons	9/30/2017	G-17-LIHEAP-14-01	93.568	61,756.19
			Total 93.568	<u>399,543.06</u>
State of Missouri Department of Social Services - Family Support Division				
Community Services Block Grant	9/30/2016	PG281300002	93.569	255,865.04
Community Services Block Grant	9/30/2017	PG281300002	93.569	83,735.43
			Total 93.569	<u>339,600.47</u>
Total U.S. Department of Health and Human Services				<u>2,188,271.62</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	6/30/2016	G-15-EE0006164-3-01	81.042	81,895.56
Weatherization Assistance for Low-Income Individuals	6/30/2017	G-16-EE0006164-4-01	81.042	79,280.01
			Total 81.042	<u>161,175.57</u>
Total U.S. Department of Energy				<u>161,175.57</u>
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>				
Direct Grant				
Housing Preservation Grant	12/31/2016	N/A	10.433	13,562.21
Passed-through:				
State of Missouri Department of Social Services				
Food Commodities	12/31/2016	TFAP-2016	10.569	65,751.30
State of Missouri Department of Health				
Child and Adult Care Food Program	12/31/2016	ERS4611-34	10.558	93,896.81
Total U.S. Department of Agriculture				<u>173,210.32</u>

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

Maryville, Missouri

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2016

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	8/31/2016	15-HERO-09-Home Repair	14.239	\$ 16,679.74
Home Investment Partnership Program	8/31/2017	16-HERO-09-Home Repair	14.239	74,250.00
			Total 14.239	<u>90,929.74</u>
Nodaway County Public Housing Authority				
Section 8 Housing Choice Vouchers	12/31/2016	MO190	14.871	<u>334,636.21</u>
Total U.S. Department of Housing and Urban Development				<u>425,565.95</u>
Total Expenditures of Federal Awards				<u><u>\$ 2,948,223.46</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 the Uniform Guidance.

NOTE B: INDIRECT COST RATE

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

(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, 2016, 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 June 21, 2017.

**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 the 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

Chanute, Kansas  
June 21, 2017



**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, 2016. 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's 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 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 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, 2016.

### **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



JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

Chanute, Kansas  
June 21, 2017

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

Maryville, Missouri

Schedule of Findings and Questioned Costs

For the Year Ended December 31, 2016

**I. SUMMARY OF AUDITORS' RESULTS**

**Financial Statements:**

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

**Internal Control over Financial Reporting:**

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

**Federal Awards:**

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

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

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? \_\_\_\_\_ Yes   X   No

Identification of major programs:

**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES**

Head Start CFDA 93.600

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

Auditee qualified as a low risk auditee?   X   Yes \_\_\_\_\_ No

**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, 2016

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None