

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

Maryville, Missouri

Independent Auditors' Report
and Consolidated Financial Statements
with Supplementary Information

For the Year Ended December 31, 2018

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, 2018, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

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

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the 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, 2018, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. The combining schedule of activities (presented on Pages 16 to 21) and the HUD financial data schedule (presented on pages 33 to 37) is prepared for additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The supplementary schedules (presented on pages 22 to 32) 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 17, 2019, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Community Services, Inc. of Northwest Missouri's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Services, Inc. of Northwest Missouri's internal control over financial reporting and compliance.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

June 17, 2019
Chanute, Kansas

COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI

Maryville, Missouri

Consolidated Statement of Financial Position

December 31, 2018

ASSETS

Current Assets

Cash and Cash Equivalents	\$	660,860.31
Accounts Receivable, Net		380,803.19
Promises to Give - Current		100,000.00
Prepaid Expenses		42,209.27
Inventories		28,866.50
Total Current Assets		<u>1,212,739.27</u>

Capital Assets

Equipment		131,835.08
Leasehold Improvements		76,190.02
Vehicles		891,218.32
Less: Accumulated Depreciation		<u>(801,657.76)</u>
Capital Assets, Net		<u>297,585.66</u>
Promises to Give - Long-Term Portion		<u>610,005.69</u>

TOTAL ASSETS \$ 2,120,330.62

LIABILITIES

Current Liabilities

Accounts Payable	\$	182,937.07
Accrued Payroll		81,696.68
Accrued Annual Leave		76,079.92
Accrued Payroll Withholdings		32,433.57
Refundable Grant Advances		203,898.06
Total Current Liabilities		<u>577,045.30</u>

TOTAL LIABILITIES 577,045.30

NET ASSETS

Without Donor Restrictions		490,828.95
With Donor Restrictions		<u>1,052,456.37</u>

TOTAL NET ASSETS 1,543,285.32

TOTAL LIABILITIES AND NET ASSETS \$ 2,120,330.62

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, 2018

CHANGES IN NET ASSETS

Changes in Net Assets without Donor Restrictions:

Support and Revenues

Contributions	\$ 3,062,241.94
Interest Income	2,766.47
Other Revenues	19,979.15
Gain (Loss) on Sale of Assets	1,400.00
Total Support and Revenues without Donor Restrictions	<u>3,086,387.56</u>

Expenses

Program Services

Early Childhood Development	1,628,491.24
Energy Assistance	433,617.38
Weatherization Services	742,485.83
Community Services	260,312.56
Housing Services	285,492.79

Supporting Activities

General and Administration	229,437.83
Fundraising	12,264.26

Total Expenses	<u>3,592,101.89</u>
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Net Assets Released From Restrictions

Through Satisfaction of Use Restrictions	<u>547,554.34</u>
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Increase (Decrease) in Net Assets without Donor Restrictions	<u>41,840.01</u>
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Changes in Net Assets with Donor Restrictions

Support:

Contributions	1,308,511.00
Other Revenues	1,736.00

Net Assets Released From Restrictions

Through Satisfaction of Use Restrictions	<u>(547,554.34)</u>
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Net Increase (Decrease) in Net Assets with Donor Restrictions	<u>762,692.66</u>
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INCREASE (DECREASE) IN NET ASSETS	<u>804,532.67</u>
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NET ASSETS, BEGINNING OF THE YEAR	<u>738,752.65</u>
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NET ASSETS, END OF THE YEAR	<u>\$ 1,543,285.32</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 Functional Expenses
For the Year Ended December 31, 2018

	Program Services					Total Program Services
	Early Childhood Development	Emergency Assistance	Weatherization Services	Community Services	Housing Services	
Salaries and Wages	\$ 764,007.44	\$ 28,238.36	\$ 222,398.41	\$ 138,519.91	\$ 28,734.45	\$ 1,181,898.57
Fringe Benefits	296,353.13	8,376.51	85,964.55	51,031.44	11,201.59	452,927.22
Bad Debts	-	-	-	-	1,295.00	1,295.00
Contractual Services	55,940.64	138.73	4,368.88	2,286.58	1,973.40	64,708.23
Travel	27,708.41	-	28,620.98	10,319.54	2,801.55	69,450.48
Occupancy	146,338.32	1,400.74	7,944.75	24,057.88	6,242.30	185,983.99
Payments on Behalf of Clients	154,217.56	395,222.41	356,246.04	256.85	225,370.00	1,131,312.86
Supplies	64,150.71	(87.24)	17,453.67	14,779.48	6,514.47	102,811.09
Training	22,988.21	-	2,793.72	7,316.59	-	33,098.52
Miscellaneous Expense	50,483.50	327.87	13,093.09	11,744.29	1,360.03	77,008.78
Depreciation	46,303.32	-	3,601.74	-	-	49,905.06
Totals Expenses	\$ 1,628,491.24	\$ 433,617.38	\$ 742,485.83	\$ 260,312.56	\$ 285,492.79	\$ 3,350,399.80
Supporting Activities						
	Fundraising		Total Organization Services			
General and Administration						
Salaries and Wages	\$ 140,256.51	\$ 7,497.20	\$ 1,329,652.28			
Fringe Benefits	24,487.97	1,308.97	478,724.16			
Bad Debts	-	-	1,295.00			
Contractual Services	18,229.27	974.42	83,911.92			
Travel	590.55	31.57	70,072.60			
Occupancy	10,967.34	586.24	197,537.57			
Payments on Behalf of Clients	-	-	1,131,312.86			
Supplies	7,441.68	397.78	110,650.55			
Training	4,129.51	220.74	37,448.77			
Miscellaneous Expense	23,335.00	1,247.34	101,591.12			
Depreciation	-	-	49,905.06			
Totals Expenses	\$ 229,437.83	\$ 12,264.26	\$ 3,592,101.89			

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, 2018

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	\$	804,532.67
Adjustments to Reconcile Change in Net Assets to Net Cash Used in Operating Activities		
Depreciation Expense		49,905.06
Gain (Loss) on Sale of Assets		(1,400.00)
(Increase) Decrease in Grant and Contracts Receivable		(57,943.84)
(Increase) Decrease in Promises to Give		(710,005.69)
(Increase) Decrease in Prepaid Expense		(524.75)
(Increase) Decrease in Inventory		19,091.96
Increase (Decrease) in Accounts Payable		(27,086.89)
Increase (Decrease) in Accrued Payroll		41,444.74
Increase (Decrease) in Accrued Annual Leave		(4,568.50)
Increase (Decrease) in Accrued Payroll Withholdings		10,482.27
Increase (Decrease) in Refundable Grant Advances		(5,568.55)
		<hr/>
Net Cash Provided by (Used in) Operating Activities		118,358.48

CASH FLOWS FROM INVESTING ACTIVITIES

Proceeds from the Sale of Capital Assets		1,400.00
Payments for Capital Assets		(113,422.90)
		<hr/>
Net cash provided by (used in) investing activities		(112,022.90)

Net Increase (Decrease) in Cash and Cash Equivalents 6,335.58

Cash, Beginning of the Year

 654,524.73

Cash, End of the Year

 \$ 660,860.31

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, 2018

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

Change in Accounting Principle

Effective January 1, 2018, Community Services, Inc. adopted Accounting Standards Update (ASU) 2016-14, Not-for-Profit Entities (ASC Topic 958) and Health Care Entities (ASC Topic 954) – Presentation of Financial Statements of Not-for-Profit Entities. The ASU amends the current reporting model for nonprofit organizations and enhances their required disclosures. The major changes include: (a) requiring the presentation of only two classes of net assets now entitled “net assets without donor restrictions” and “net assets with donor restrictions”, (b) modifying the presentation of underwater endowment funds and related disclosures, (c) requiring the use of the placed in service approach to recognize the expirations of restrictions on gifts used to acquire or construct long-lived assets absent explicit donor stipulations otherwise, (d) requiring that all nonprofits present an analysis of expenses by function and nature in either the statement of activities, a separate statement, or in the notes and disclose a summary of the allocation methods used to allocate costs, (e) requiring the disclosure of quantitative and qualitative information regarding liquidity and availability of resources, (f) presenting investment return net of external and direct expenses, and (g) modifying other financial statement reporting requirements and disclosures intended to increase the usefulness of nonprofit financial statements.

Implementation of ASU 2016-14 did not require reclassification or restatement of any opening balances related to the period presented. Community Services, Inc. net assets previously reported as temporarily restricted are now reported as net assets with donor restrictions. Likewise, Community Services, Inc. net assets previously reported as unrestricted are now reported as net assets without donor restrictions. Community Services, Inc. did not have any permanently restricted net assets.

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (US GAAP). Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor imposed restrictions. Accordingly, Community Services, Inc.’s net assets and changes thereto are classified and reported as follows:

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

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

Liquidity

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 \$297,585.66, 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
Leasehold Improvements	15 Years

Contributions

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

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Non Cash Contributions

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

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).

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 \$660,685.31. The bank balance was held at one bank resulting in a concentration of credit risk. The bank balance was \$700,157.82. Of the bank balance, \$250,000.00 was covered by FDIC insurance, \$449,957.82 was secured with a repurchase agreement, and the remaining \$200.00 was considered unsecured at year end.

4. RECEIVABLES, NET

Receivables at December 31, 2018, consist of amounts due under the following programs, net of allowances for uncollectible amounts:

Federal Head Start	\$ 223,361.35
Weatherization/LIHEAP	29,042.17
Ameren Electric	1.38
DNR Scrap Tire Playground	29,622.90
Section 8 Fraud Recovery	1,116.99
CACFP Program	7,400.36
CSBG	33,820.51
Weatherization/Empire Gas	6,692.59
Weatherization – KCP&L	14,726.67
MHDC HERO	1,546.38
Home Sealers	13,138.57
Weatherization/DED	<u>20,333.32</u>
Total Receivables, Net	<u>\$ 380,803.19</u>

All accounts receivable at December 31, 2018, are considered collectible, therefore, the allowance for uncollectibility is zero.

5. PROMISES TO GIVE

Receivable at December 31, 2018, consist of the following:

Contributions Due within one year	\$ 100,000.00
Contributions Due one to five years	500,000.00
Thereafter	<u>300,000.00</u>
Total Promises to Give	900,000.00
Less Present Value Discount	<u>(189,994.31)</u>
Total Promises to Give	<u>\$ 710,005.69</u>

Uncollectible amounts for promises to give are expected to be insignificant. Accordingly, no provision is made for uncollectible amounts.

6. INVENTORIES

Inventories consisted of the following at December 31, 2018:

Weatherization Materials & Supplies	\$ 22,954.37
Office Supplies	3,260.13
Work in Progress - Labor	<u>2,652.00</u>
Total Inventories	<u>\$ 28,866.50</u>

7. CAPITAL ASSETS, NET

Following are the changes in capital assets for the year ended December 31, 2018:

	Balance 12/31/2017	Additions	Retirements	Balance 12/31/2018
Capital Assets				
Equipment	\$ 131,835.08	\$ -	\$ -	\$ 131,835.08
Leasehold Improvements	39,052.12	37,137.90	-	76,190.02
Vehicles	930,994.32	76,285.00	(116,061.00)	891,218.32
Total Capital Assets	<u>1,101,881.52</u>	<u>113,422.90</u>	<u>(116,061.00)</u>	<u>1,099,243.42</u>
Accumulated Depreciation				
Equipment	(125,704.82)	(1,767.59)	-	(127,472.41)
Leasehold Improvements	(5,058.26)	(2,603.47)	-	(7,661.73)
Vehicles	(737,050.62)	(45,534.00)	116,061.00	(666,523.62)
Total Accumulated Depreciation	<u>(867,813.70)</u>	<u>(49,905.06)</u>	<u>116,061.00</u>	<u>(801,657.76)</u>
Total Capital Assets, Net	<u>\$ 234,067.82</u>	<u>\$ 63,517.84</u>	<u>\$ -</u>	<u>\$ 297,585.66</u>

8. REFUNDABLE GRANT ADVANCES

Refundable grant advances at December 31, 2018, consist of conditional contributed grant funds received in excess of expenditures in the following program:

ECIP/LIHEAP	\$ 203,898.06
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9. OPERATING LEASES

As of December 31, 2018, 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, 2018, were \$147,175.56. Under the current lease agreements, the future minimum lease rentals are as follows:

2019	\$ 46,071.22
2020	35,258.08
2021	33,429.13
2022	25,329.47
2023	15,402.48
2024-2025	15,200.00

10. 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.

10. COMPENSATED ABSENCES (Continued)

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. 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.

11. 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 2018, 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, 2018 was \$19,241.57.

12. NET ASSETS

Net assets without donor restrictions

At December 31, 2018, all unrestricted net assets are undesignated as to their use.

Net assets with donor restrictions

Donation balances received & restricted to use within the following program:

Veteran Emergency Fund	\$	307.34
Transient Fund		170.24
Rickard Trust Funds		30,001.98
Rickard Trust Funds		(86.17)
Evergy		69,097.25
Evergy – Promise to Give		710,005.69
Gentry County Emergency Fund		1,910.72
Nodaway County Emergency Fund		3,336.81
Atchison County Emergency Fund		4,743.86
Atchison-Holt Utility		2,818.87
Holt County Emergency Fund		729.53
Worth County Emergency Fund		2,680.93

12. NET ASSETS (Continued)

Missouri Gas Energy Donations	\$ 185,523.68
KCPL Donations	17,685.49
MACA Local Donations	873.65
United Way – ECIP	918.03
HUD – Housing grant payments restricted for future HAP payments under the HUD Program	<u>21,738.47</u>
Total Net Assets with Donor Restrictions	<u>\$ 1,052,456.37</u>

13. LIQUIDITY

At December 31, 2018, all net assets with donor restrictions are available for payment of qualifying expenses within the respective Community Services, Inc. funds as such expenses are incurred, except for promises to give which are available when the promise is collected and the expense is incurred. Likewise, as of December 31, 2018, all net assets without donor restrictions are available to meet cash needs for general expenses of the organization within one year.

Cash and Cash Equivalents	\$ 660,860.31
Accounts Receivable, Net	380,803.19
Less: Cash Received with Donor Restrictions	<u>(342,450.68)</u>
Total Liquidity to Meet Current Obligations	<u>\$ 699,212.82</u>

14. 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, 2018 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.

15. 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	\$ 370,335.07
Volunteers – Professional	17,080.47
Mileage	14,438.54
Materials	12,542.46
Other	<u>6.39</u>
Program In-Kind	414,402.93
Non-GAAP	<u>(370,335.07)</u>
Total GAAP In-Kind	<u>\$ 44,067.86</u>

16. 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.

17. SUBSEQUENT EVENTS

The Organization evaluated events and transactions occurring subsequent to December 31, 2018, through June 17, 2019 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, 2018

	Head Start		CACFP		Atchison-Holt UT		ECIP		ECIP		ECIP - United Way		Veteran Emergency	
	Program #: 12/31/2018	010	12/31/2018	030	064	011	011	011	011	012	014	012	014	014
Grant Year End:	12/31/2018	12/31/2018	12/31/2018	12/31/2018	12/31/2018	9/30/2018	9/30/2018	9/30/2018	9/30/2018	12/31/2018	12/31/2018	12/31/2018	12/31/2018	12/31/2018
CFDA #:	93.600	10.558	10.558	10.558	N/A	93.568	93.568	93.568	93.568	N/A	N/A	N/A	N/A	N/A
	Early Childhood	Early Childhood	Early Childhood	Early Childhood	Emergency	Emergency	Emergency	Emergency	Emergency	Emergency	Emergency	Emergency	Emergency	Emergency
Revenues and Gains														
Contributions														
Grant Revenue - Federal	\$ 1,652,481.35	\$ 94,394.49	\$ -	\$ -	\$ -	\$ 260,175.10	\$ 40,917.94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Revenue - Other	29,622.90	-	-	-	-	-	-	-	-	-	-	-	-	-
Local - Non Cash	333,405.55	-	-	-	-	-	-	-	-	-	-	-	-	-
Local	650.05	-	-	-	2,000.00	-	-	-	-	-	-	-	-	265.00
Interest Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gain (Loss) on Sale of Asset	1,400.00	-	-	-	-	-	-	-	-	-	-	-	-	-
Indirect Cost Recovery	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues and Gains	2,017,559.85	94,394.49	94,394.49	94,394.49	2,000.00	260,175.10	40,917.94	260,175.10	40,917.94	260,175.10	40,917.94	260,175.10	40,917.94	265.00
Expenses														
Salaries	676,044.66	87,962.78	-	-	-	20,644.80	7,540.80	-	-	-	-	-	-	-
Salaries Non-Cash	306,418.16	-	-	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	249,536.85	46,816.28	-	-	-	6,115.92	2,235.60	-	-	-	-	-	-	-
Bad Debts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contractual Services	55,940.64	-	-	-	-	138.73	-	-	-	-	-	-	-	-
Travel	13,269.87	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel Non-Cash	14,438.54	-	-	-	-	-	-	-	-	-	-	-	-	-
Occupancy	146,338.32	-	-	-	-	1,400.74	-	-	-	-	-	-	-	-
Occupancy Non-Cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments on Behalf of Clients	209,756.01	37,184.45	1,988.55	1,988.55	-	229,053.39	29,038.72	-	-	-	-	-	-	395.64
Supplies	51,530.09	78.16	-	-	-	(1,198.49)	1,111.25	-	-	-	-	-	-	-
Supplies Non-Cash	12,542.46	-	-	-	-	-	-	-	-	-	-	-	-	-
Training	22,988.21	-	-	-	-	-	-	-	-	-	-	-	-	-
Indirect Costs	114,174.87	16,450.49	-	-	-	3,706.85	976.86	-	-	-	-	-	-	-
Miscellaneous Expense	50,440.48	36.63	-	-	-	313.16	14.71	-	-	-	-	-	-	-
Other Non-Cash	6.39	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	94,134.30	(94,134.30)	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	2,017,559.85	94,394.49	94,394.49	94,394.49	1,988.55	260,175.10	40,917.94	260,175.10	40,917.94	260,175.10	40,917.94	260,175.10	40,917.94	395.64
Excess Revenues and Gains Over (Under) Expenses	-	-	-	-	11.45	-	-	-	-	-	-	-	-	(130.64)
Beginning Net Assets	-	-	-	-	2,807.42	-	-	-	-	918.03	-	-	-	437.98
Ending Net Assets	\$ -	\$ -	\$ -	\$ -	\$ 2,818.87	\$ -	\$ -	\$ -	\$ -	\$ 918.03	\$ -	\$ -	\$ -	\$ 307.34

COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI

Maryville, Missouri

Combining Schedule of Activities

For the Year Ended December 31, 2018

Program #:	TFAP	Grant Year End:	Transient Fund	Rickard Trust	WX/Empire Gas	Ministry Center	Gentry City	Nodaway City	CFDA #:	Emergency	
										12/31/2018	12/31/2018
	016	12/31/2018	018	019	218	063	054	080	10.569	N/A	N/A
	Emergency		Emergency	Emergency	Emergency	Emergency	Emergency	Emergency			
Revenues and Gains											
Contributions											
Grant Revenue - Federal	\$ 51,925.30	\$	-	-	-	-	-	-		\$	\$
Grant Revenue - Other	-	-	-	-	-	-	-	-		-	-
Local - Non Cash	-	-	-	-	-	-	-	-		-	-
Local	-	560.00	560.00	30,000.00	7,715.59	29,043.00	3,735.00	10,250.00			
Interest Income	-	-	-	-	-	-	-	-		-	-
Other Income	-	-	-	-	-	-	-	-		-	-
Gain (Loss) on Sale of Asset	-	-	-	-	-	-	-	-		-	-
Indirect Cost Recovery	-	-	-	-	-	-	-	-		-	-
Total Revenues and Gains	51,925.30	560.00	560.00	30,000.00	7,715.59	29,043.00	3,735.00	10,250.00		3,735.00	10,250.00
Expenses											
Salaries	52.76	-	-	-	-	-	-	-		-	-
Salaries Non-Cash	-	-	-	-	-	-	-	-		-	-
Fringe Benefits	24.99	-	-	-	-	-	-	-		-	-
Bad Debts	-	-	-	-	-	-	-	-		-	-
Contractual Services	-	-	-	-	-	-	-	-		-	-
Travel	-	-	-	-	-	-	-	-		-	-
Travel Non-Cash	-	-	-	-	-	-	-	-		-	-
Occupancy	-	-	-	-	-	-	-	-		-	-
Occupancy Non-Cash	-	-	-	-	-	-	-	-		-	-
Payments on Behalf of Clients	51,925.30	451.83	451.83	27,217.60	7,715.22	33,815.44	2,001.24	13,088.08			
Supplies	-	-	-	-	-	-	-	-		-	-
Supplies Non-Cash	-	-	-	-	-	-	-	-		-	-
Training	-	-	-	-	-	-	-	-		-	-
Indirect Costs	10.03	-	-	-	-	-	-	-		-	-
Miscellaneous Expense	-	-	-	-	-	-	-	-		-	-
Other Non-Cash	-	-	-	-	-	-	-	-		-	-
Depreciation	-	-	-	-	-	-	-	-		-	-
Transfers	(171.03)	-	-	-	-	-	-	-		-	-
Total Expenses	51,842.05	451.83	451.83	27,217.60	7,715.22	33,815.44	2,001.24	13,088.08		2,001.24	13,088.08
Excess Revenues and Gains Over (Under) Expenses	83.25	108.17	108.17	2,782.40	0.37	(4,772.44)	1,733.76	(2,838.08)			
Beginning Net Assets	(83.25)	62.07	62.07	27,219.58	-	4,686.27	176.96	6,174.89			
Ending Net Assets	-	\$ 170.24	\$ 170.24	\$ 30,001.98	\$ 0.37	\$ (86.17)	\$ 1,910.72	\$ 3,336.81		\$	\$

COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI

Maryville, Missouri

Combining Schedule of Activities

For the Year Ended December 31, 2018

Program #: Grant Year End: CFDA #:	Atchison Cty Emergency Fund		Holt Cty Emergency Fund		Worth Cty Emergency Fund		Wx-Ameren Electric		Weatherization		Weatherization/ LIHEAP	
	12/31/2018 N/A	082 N/A	12/31/2018 N/A	062 N/A	12/31/2018 N/A	081 N/A	10/31/2018 N/A	227 N/A	024 024	06/30/2018 81.042	06/30/2019 81.042	9/30/2018 93.568
Revenues and Gains												
Contributions												
Grant Revenue - Federal	\$ -		\$ -		\$ -		\$ -		109,465.34	\$ -	98,953.35	\$ 188,345.65
Grant Revenue - Other	-		-		-		4,117.38		-	-	-	-
Local - Non Cash	-		-		-		-		-	-	-	-
Local	2,450.00		175.00		2,509.00		-		-	-	-	-
Interest Income	-		-		-		-		-	-	-	-
Other Income	-		-		-		-		4,128.31	-	5,350.84	-
Gain (Loss) on Sale of Asset	-		-		-		-		-	-	-	-
Indirect Cost Recovery	-		-		-		-		-	-	-	-
Total Revenues and Gains	2,450.00		175.00		2,509.00		4,117.38		113,593.65	104,304.19	188,345.65	
Expenses												
Salaries	-		-		-		971.17		36,914.05	42,916.91	73,659.96	
Salaries Non-Cash	-		-		-		-		-	-	-	
Fringe Benefits	-		-		-		60.47		16,137.90	16,624.98	28,278.37	
Bad Debts	-		-		-		-		-	-	-	
Contractual Services	-		-		-		-		286.11	434.89	338.17	
Travel	-		-		-		-		6,533.60	14,923.70	600.10	
Travel Non-Cash	-		-		-		-		-	-	-	
Occupancy	-		-		-		-		1,522.59	1,551.35	2,367.43	
Occupancy Non-Cash	-		-		-		-		-	-	-	
Payments on Behalf of Clients	2,924.39		445.89		2,876.34		2,951.02		15,992.18	15,989.08	63,016.00	
Supplies	-		-		-		1.38		4,757.79	3,555.65	4,108.33	
Supplies Non-Cash	-		-		-		-		-	-	-	
Training	-		-		-		-		641.25	-	1,442.77	
Indirect Costs	-		-		-		133.08		7,813.04	7,034.83	13,524.02	
Miscellaneous Expense	-		-		-		-		22,995.14	1,272.80	1,010.50	
Other Non-Cash	-		-		-		-		-	-	-	
Depreciation	-		-		-		-		-	-	-	
Transfers	-		-		-		-		-	-	-	
Total Expenses	2,924.39		445.89		2,876.34		4,117.12		113,593.65	104,304.19	188,345.65	
Excess Revenues and Gains Over (Under) Expenses	(474.39)		(270.89)		(367.34)		0.26		-	-	-	
Beginning Net Assets	5,218.25		1,000.42		3,048.27		(0.46)		-	-	-	
Ending Net Assets	\$ 4,743.86		\$ 729.53		\$ 2,680.93		\$ (0.20)		\$ -	\$ -	\$ -	

COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI

Maryville, Missouri

Combining Schedule of Activities

For the Year Ended December 31, 2018

	Weatherization/ LIHEAP	MO Gas Energy	Wx-Empire	Wx-KCP & L	Wx-Energy	MHDC HeRO	MHDC HeRO
	221	626	028	029	219	224	224
Program #:	09/30/2019	12/31/2018	3/31/2018	12/31/2018	12/31/2018	03/31/2018	03/31/2019
Grant Year End:	93.568	N/A	N/A	N/A	N/A	14.239	14.239
CFDA #:	Weatherization	Weatherization	Weatherization	Weatherization	Weatherization	Weatherization	Weatherization
Revenues and Gains							
Contributions							
Grant Revenue - Federal	\$ 62,632.17	\$ -	\$ -	\$ -	\$ -	\$ 69,903.17	\$ 1,546.38
Grant Revenue - Other	-	54,048.00	-	87,439.31	810,005.69	-	-
Local - Non Cash	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-
Gain (Loss) on Sale of Asset	-	-	-	-	-	-	-
Indirect Cost Recovery	-	-	-	-	-	-	-
Total Revenues and Gains	62,632.17	54,048.00	-	87,439.31	810,005.69	69,903.17	1,546.38
Expenses							
Salaries	26,016.52	8,071.52	-	-	17,192.07	80.68	147.50
Salaries Non-Cash	-	-	-	-	-	-	-
Fringe Benefits	10,217.90	3,092.64	-	-	4,711.39	18.21	42.95
Bad Debts	-	-	-	-	-	-	-
Contractual Services	2,646.73	85.95	-	249.28	-	-	-
Travel	2,320.89	-	-	-	-	-	-
Travel Non-Cash	-	-	-	-	-	-	-
Occupancy	817.72	393.03	-	441.40	-	-	-
Occupancy Non-Cash	-	-	-	-	-	-	-
Payments on Behalf							
of Clients	13,153.91	43,497.93	-	80,494.27	7,023.53	64,758.00	1,100.00
Supplies	2,102.34	-	-	2,467.36	-	84.57	75.17
Supplies Non-Cash	-	-	-	-	-	-	-
Training	709.70	-	-	-	-	-	-
Indirect Costs	3,955.35	1,440.18	-	-	1,975.76	12.76	19.73
Miscellaneous Expense	691.11	78.56	-	186.00	-	6.39	161.03
Other Non-Cash	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	4,942.56	-
Total Expenses	62,632.17	56,659.81	-	83,838.31	30,902.75	69,903.17	1,546.38
Excess Revenues and Gains							
Over (Under) Expenses	-	(2,611.81)	-	3,601.00	779,102.94	-	-
Beginning Net Assets	-	188,135.49	5,190.79	14,084.49	-	-	-
Ending Net Assets	\$ -	\$ 185,523.68	\$ 5,190.79	\$ 17,685.49	\$ 779,102.94	\$ -	\$ -

COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI

Maryville, Missouri

Combining Schedule of Activities

For the Year Ended December 31, 2018

	Cooperative Auditing		Home Sealers, LLC		Weatherization		Missouri Building Assets		Community Services		Community Services		MACA Local		Agency Indirect Cost	
	Program #: Grant Year End: CFDA #:	226 12/31/2018 N/A	225 12/31/2018 N/A	060 9/30/2018 N/A	060 9/30/2018 N/A	061 9/30/2018 93.569	061 9/30/2018 93.569	045 12/31/2018 N/A	041 12/31/2018 N/A							
Revenues and Gains																
Contributions																
Grant Revenue - Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Revenue - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local - Non Cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local	-	-	70,979.71	-	124.40	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gain (Loss) on Sale of Asset	-	-	-	-	-	7,000.00	-	-	-	-	3,500.00	-	164.00	-	-	-
Indirect Cost Recovery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues and Gains	-	-	70,979.71	-	124.40	215,263.22	215,263.22	-	-	69,460.59	69,460.59	164.00	-	-	203,708.19	203,708.19
Expenses																
Salaries	-	-	16,428.03	-	-	104,289.69	104,289.69	-	-	34,230.22	34,230.22	-	-	-	130,673.24	130,673.24
Salaries Non-Cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	6,779.74	-	-	38,422.45	38,422.45	-	-	12,608.99	12,608.99	-	-	-	30,365.44	30,365.44
Bad Debts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contractual Services	-	-	327.75	-	-	1,777.87	1,777.87	-	-	508.71	508.71	-	-	-	19,203.69	19,203.69
Travel	-	-	4,242.69	-	-	7,372.86	7,372.86	-	-	2,946.68	2,946.68	-	-	-	622.12	622.12
Travel Non-Cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Occupancy	-	-	851.23	-	-	17,324.75	17,324.75	-	-	6,733.13	6,733.13	-	-	-	10,509.18	10,509.18
Occupancy Non-Cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments on Behalf of Clients	184.65	184.65	40,370.25	-	-	250.87	250.87	-	-	5.98	5.98	-	-	-	-	-
Supplies	-	-	301.08	-	-	12,308.89	12,308.89	-	-	2,470.59	2,470.59	317.30	-	-	6,917.17	6,917.17
Supplies Non-Cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Training	-	-	-	-	-	5,711.47	5,711.47	-	-	1,605.12	1,605.12	-	-	-	4,350.25	4,350.25
Indirect Costs	-	-	2,930.71	-	-	18,990.21	18,990.21	-	-	5,421.04	5,421.04	-	-	-	-	-
Miscellaneous Expense	-	-	7,391.56	-	-	8,814.16	8,814.16	-	-	2,930.13	2,930.13	-	-	-	6,532.51	6,532.51
Other Non-Cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	(4,942.56)	-	-	-	-	-	-	-	-	-	-	-	(5,465.41)	(5,465.41)
Total Expenses	184.65	184.65	74,680.48	-	-	215,263.22	215,263.22	-	-	69,460.59	69,460.59	317.30	-	-	203,708.19	203,708.19
Excess Revenues and Gains Over (Under) Expenses	(184.65)	(184.65)	(3,700.77)	124.40	-	-	-	(153.30)	-	-	-	-	-	-	-	-
Beginning Net Assets	1,650.29	1,650.29	6,721.44	11,211.69	1,026.95	-	-	1,026.95	-	-	-	-	-	-	-	-
Ending Net Assets	\$ 1,465.64	\$ 1,465.64	\$ 3,020.67	\$ 11,336.09	\$ 873.65	\$ -	\$ -	\$ 873.65	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI

Maryville, Missouri

Combining Schedule of Activities

For the Year Ended December 31, 2018

	Corporate, Non-Federal		Nodaway Public Housing Authority		Generally Accepted Accounting Principles		Consolidated Organization Wide Totals
	040/044/025		023		Adjustments and Eliminations		
	12/31/2018	12/31/2018	12/31/2018	12/31/2018	Adjustments and Eliminations	Adjustments and Eliminations	
	CFDA #:	N/A	Organization Wide Sub-Totals	14,871			
		Management		Housing			
Revenues and Gains							
Contributions							
Grant Revenue - Federal	\$ -	\$ -	\$ 2,904,964.05	\$ 276,031.00	\$ -	\$ -	\$ 3,180,995.05
Grant Revenue - Other	-	-	985,233.28	-	-	-	985,233.28
Local - Non Cash	80,997.38	-	414,402.93	-	(370,335.07)	-	44,067.86
Local	113,422.90	-	273,879.65	-	(113,422.90)	-	160,456.75
Interest Income	2,577.72	-	2,577.72	188.75	-	-	2,766.47
Other Income	-	-	20,143.15	1,572.00	-	-	21,715.15
Gain (Loss) on Sale of Asset	-	-	1,400.00	-	-	-	1,400.00
Indirect Cost Recovery	-	-	203,708.19	-	(203,708.19)	-	-
Total Revenues and Gains	196,998.00	4,806,308.97	277,791.75	(687,466.16)	4,396,634.56		
Expenses							
Salaries	-	1,283,837.36	28,734.45	-	-	-	1,312,571.81
Salaries Non-Cash	80,997.38	387,415.54	-	-	(370,335.07)	-	17,080.47
Fringe Benefits	(4,568.50)	467,522.57	11,201.59	-	-	-	478,724.16
Bad Debts	-	-	1,295.00	-	-	-	1,295.00
Contractual Services	-	81,938.52	1,973.40	-	-	-	83,911.92
Travel	-	52,832.51	2,801.55	-	-	-	55,634.06
Travel Non-Cash	-	14,438.54	-	-	-	-	14,438.54
Occupancy	1,044.40	191,295.27	6,242.30	-	-	-	197,537.57
Occupancy Non-Cash	-	-	-	-	-	-	-
Payments on Behalf of Clients	-	998,665.76	225,370.00	-	(92,722.90)	-	1,131,312.86
Supplies	604.99	91,593.62	6,514.47	-	-	-	98,108.09
Supplies Non-Cash	-	12,542.46	-	-	-	-	12,542.46
Training	-	37,448.77	-	-	-	-	37,448.77
Indirect Costs	-	198,569.81	5,138.38	-	(203,708.19)	-	-
Miscellaneous Expense	18,049.83	120,924.70	1,360.03	-	(20,700.00)	-	101,584.73
Other Non-Cash	-	6.39	-	-	-	-	6.39
Depreciation	49,905.06	49,905.06	-	-	-	-	49,905.06
Transfers	5,636.44	-	-	-	-	-	-
Total Expenses	151,669.60	3,988,936.88	290,631.17	(687,466.16)	3,592,101.89		
Excess Revenues and Gains Over (Under) Expenses							
	45,328.40	817,372.09	(12,839.42)	-	-	-	804,532.67
Beginning Net Assets							
	424,487.19	704,174.76	34,577.89	-	-	-	738,752.65
Ending Net Assets	\$ 469,815.59	\$ 1,521,546.85	\$ 21,738.47	\$ -	\$ -	\$ -	\$ 1,543,285.32

COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI

Maryville, Missouri

COMMUNITY SERVICES BLOCK GRANT PROGRAM

GRANT NO. PG281800002

For the Program Period October 1, 2017 to September 30, 2018

Schedule of Revenue and Expenses Compared with Budget

	<u>10/01/2017 to</u> <u>12/31/2017</u>	<u>01/01/2018 to</u> <u>09/30/2018</u>	<u>Total</u> <u>Grant</u>
Beginning CSBG Residual Receipts			\$ -
Revenue			
Grant Revenue-CSBG	\$ 71,936.95	\$ 208,263.22	280,200.17
Donations	2,000.00	7,000.00	9,000.00
	<u>73,936.95</u>	<u>215,263.22</u>	<u>289,200.17</u>
Expenses			
Salaries and Wages	37,792.87	104,289.69	142,082.56
Fringe Benefits	13,878.74	38,422.45	52,301.19
Contractual Services	517.26	1,777.87	2,295.13
Travel	2,679.96	7,372.86	10,052.82
Occupancy	5,470.83	17,324.75	22,795.58
Payments on Behalf of Clients	730.00	250.87	980.87
Supplies	2,784.46	12,308.89	15,093.35
Training	1,190.08	5,711.47	6,901.55
Indirect Costs	5,640.06	18,990.21	24,630.27
Miscellaneous Expense	3,252.69	8,814.16	12,066.85
Sub Total Program Expenses	<u>73,936.95</u>	<u>215,263.22</u>	<u>289,200.17</u>
Leveraging - To Corporate	-	-	-
Leveraging	-	-	-
Leveraging	-	-	-
Sub Total Leveraging Expenses	<u>-</u>	<u>-</u>	<u>-</u>
	<u>73,936.95</u>	<u>215,263.22</u>	<u>289,200.17</u>
Total Expenditures	<u>73,936.95</u>	<u>215,263.22</u>	<u>289,200.17</u>
Revenue Over(Under) Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
Ending CSBG Residuals			<u>\$ -</u>

**COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI
DOE
Subgrant Number: G-17-EE0007930-01**

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF JULY 1, 2017 to JUNE 30, 2018

DIVISION OF ENERGY**SUBGRANTEE**

Beginning Fund Balance	0	Beginning Fund Balance	0
Revenue		Revenue	
Grant Income	145,295	Grant Income	145,295
Program Income	0	Program Income	0
Total Revenue	145,295	Total Revenue	145,295
<u>Expenditures</u>		<u>Expenditures</u>	
Administration	12,065	Administration	12,065
Insurance	928	Insurance	928
Financial Audit	0	Financial Audit	0
Leveraging	3,620	Leveraging	3,620
T&TA	2,243	T&TA	2,243
Program Operations	126,439	Program Operations	126,439
Total Expenditures	145,295	Total Expenditures	145,295
Ending Fund Balance	0	Ending Fund Balance	0
		Ending Cash on Hand	0
		Ending Inventory	0

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

Subgrant Number: G-18-EE0007930-2-01

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF JULY 1, 2018 to DECEMBER 31, 2018

DIVISION OF ENERGY**SUBGRANTEE**

Beginning Fund Balance	0	Beginning Fund Balance	0
Revenue		Revenue	
Grant Income	97,463	Grant Income	98,953
Program Income	0	Program Income	0
Total Revenue	97,463	Total Revenue	98,953
<u>Expenditures</u>		<u>Expenditures</u>	
Administration	5,651	Administration	5,651
Insurance	385	Insurance	385
Financial Audit	0	Financial Audit	0
Leveraging	1,886	Leveraging	1,886
T&TA	0	T&TA	0
Program Operations	89,541	Program Operations	91,031
Total Expenditures	97,463	Total Expenditures	98,953
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
LIHEAP**

Subgrant Number: G-18-LIHEAP-18-01

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF OCTOBER 1, 2017 to SEPTEMBER 30, 2018

DIVISION OF ENERGY

Beginning Fund Balance 0

Revenue

Grant Income 220,598

Program Income 0

Total Revenue 220,598

Expenditures

Administration 15,931

Insurance 3,021

Financial Audit 0

Leveraging 0

T&TA 1,469

Program Operations 200,177

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 15,931

Insurance 3,021

Financial Audit 0

Leveraging 0

T&TA 1,469

Program Operations 200,177

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-19-LIHEAP-19-01**

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF OCTOBER 1, 2018 to DECEMBER 31, 2018

DIVISION OF ENERGY		SUBGRANTEE	
Beginning Fund Balance	0	Beginning Fund Balance	0
Revenue		Revenue	
Grant Income	57,379	Grant Income	62,632
Program Income	0	Program Income	0
Total Revenue	57,379	Total Revenue	62,632
<u>Expenditures</u>		<u>Expenditures</u>	
Administration	2,566	Administration	2,566
Insurance	119	Insurance	119
Financial Audit	0	Financial Audit	0
Leveraging	0	Leveraging	0
T&TA	710	T&TA	710
Program Operations	53,984	Program Operations	59,237
Total Expenditures	57,379	Total Expenditures	62,632
Ending Fund Balance	0	Ending Fund Balance	0
		Ending Cash on Hand	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: G18-14-0258-3-01**

**RECONCILIATION OF REVENUES AND EXPENSES
FOR THE PERIOD OF NOVEMBER 1, 2017 to OCTOBER 31, 2018**

DIVISION OF ENERGY		SUBGRANTEE	
Beginning Fund Balance	0	Beginning Fund Balance	0
Revenue		Revenue	
Grant Income	4,116	Grant Income	4,117
Program Income	0	Program Income	0
Total Revenue	4,116	Total Revenue	4,117
<u>Expenditures</u>		<u>Expenditures</u>	
Administration	133	Administration	133
Insurance	0	Insurance	0
Financial Audit	0	Financial Audit	0
Leveraging	0	Leveraging	0
T&TA	0	T&TA	0
Program Operations	3,983	Program Operations	3,984
Total Expenditures	4,116	Total Expenditures	4,117
Ending Fund Balance	0	Ending Fund Balance	0
		Ending Cash on Hand	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
EMPIRE GAS
Subgrant Number: G18-16-0213G-01**

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF NOVEMBER 1, 2017 to OCTOBER 31, 2018

DIVISION OF ENERGY

Beginning Fund Balance 0

Revenue

Grant Income 1,023

Program Income 0

Total Revenue 1,023

Expenditures

Administration 0

Insurance 0

Financial Audit 0

Leveraging 0

T&TA 0

Program Operations 1,023

Total Expenditures 1,023

Ending Fund Balance 0

SUBGRANTEE

Beginning Fund Balance 0

Revenue

Grant Income 1,023

Program Income 0

Total Revenue 1,023

Expenditures

Administration 0

Insurance 0

Financial Audit 0

Leveraging 0

T&TA 0

Program Operations 1,023

Total Expenditures 1,023

Ending Fund Balance 0

Ending Cash on Hand 0

**COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI
EMPIRE GAS
Subgrant Number: G19-16-0213G-2-01**

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF NOVEMBER 1, 2018 to DECEMBER 31, 2018

DIVISION OF ENERGY

Beginning Fund Balance 0

Revenue

Grant Income 6,693

Program Income 0

Total Revenue 6,693

Expenditures

Administration 0

Insurance 0

Financial Audit 0

Leveraging 0

T&TA 0

Program Operations 6,693

Total Expenditures 6,693

Ending Fund Balance 0

SUBGRANTEE

Beginning Fund Balance 0

Revenue

Grant Income 6,693

Program Income 0

Total Revenue 6,693

Expenditures

Administration 0

Insurance 0

Financial Audit 0

Leveraging 0

T&TA 0

Program Operations 6,693

Total Expenditures 6,693

Ending Fund Balance 0

Ending Cash on Hand 0

COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI

Maryville, Missouri

HEAD START PROGRAM

GRANT NO. 07CH7082/05

For the Program Year Ended December 31, 2018

Schedule of Revenue and Expenses Compared with Budget

	BUDGET	ACTUAL	VARIANCE - FAVORABLE (UNFAVORABLE)
<u>REVENUE</u>			
Grant Revenue - Head Start	\$ 1,724,506	\$ 1,652,481	\$ (72,025)
Grant Revenue - Other	-	29,623	29,623
Grantee's In-Kind Contribution	346,126	333,406	(12,720)
Donations	-	650	650
Gain (Loss) on Sale of Asset	-	1,400	1,400
	<hr/>	<hr/>	<hr/>
TOTAL REVENUE	2,070,632	2,017,560	(53,072)
<u>EXPENSES</u>			
Direct Costs			
Personnel	879,103	676,045	203,058
Fringe Benefits	383,485	249,537	133,948
Travel	-	13,270	(13,270)
Equipment	-	92,723	(92,723)
Supplies	54,585	51,530	3,055
Contractual	-	55,940	(55,940)
Facilities/Construction	-	-	-
Other	244,459	430,934	(186,475)
Indirect Costs	162,874	114,175	48,699
	<hr/>	<hr/>	<hr/>
Total Federal Expenses	1,724,506	1,684,154	40,352
Grantee's In-Kind Expenses			
Personnel and Supplies	346,126	333,406	12,720
	<hr/>	<hr/>	<hr/>
TOTAL EXPENSES	2,070,632	2,017,560	53,072
	<hr/>	<hr/>	<hr/>
REVENUE OVER (UNDER) EXPENSES	\$ -	\$ -	\$ -

COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI

Maryville, Missouri

HEAD START PROGRAM

GRANT NO. 07CH7082/05

For the Program Year Ended December 31, 2018

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 April 22, 2019	\$ 72,025
Adjustments: Head Regional Office did not approve carryover	<u>(72,025)</u>
Balance of Grant Funds Received to Carryover to Program Year Ending December 31, 2019	<u>\$ -</u>

COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI

Maryville, Missouri

Low Income Home Energy Assistance Program

GRANT NO. ER11017002

For the Program Period October 1, 2017 to September 30, 2018

Revenue	Budget	Actual	Variable Favorable (Unfavorable)
Grant Revenue-LIHEAP			
2016 Carry-Over	\$ -	\$ -	\$ -
Current(initial + amendments)	296,891.00	294,829.01	2,061.99
Local Unrestricted	-	-	-
Total Revenue	<u>296,891.00</u>	<u>294,829.01</u>	<u>2,061.99</u>
Expenditures			
Administrative/Program Services			
Salaries and Wages	28,955.00	30,124.80	(1,169.80)
Fringe Benefits	8,351.00	8,810.91	(459.91)
Rent	1,206.00	1,507.50	(301.50)
Utilities	504.00	572.24	(68.24)
Insurance	223.00	204.49	18.51
Supplies	2,185.00	233.36	1,951.64
Communication	240.00	-	240.00
Indirect Costs	4,812.00	5,022.70	(210.70)
Total Administrative/Program Services	<u>46,476.00</u>	<u>46,476.00</u>	<u>0.00</u>
ECIP Direct Services			
Winter	195,324.00	192,539.74	2,784.26
Summer	55,091.00	55,813.27	(722.27)
Total ECIP Direct Services	<u>250,415.00</u>	<u>248,353.01</u>	<u>2,061.99</u>
Outreach & Education			
Workshops/Community Events	-	-	-
Total Outreach & Education	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>296,891.00</u>	<u>294,829.01</u>	<u>2,061.99</u>
Revenue over (under) Expenditures	-	-	0.00
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: 12/31/2018

	14.871 Housing Choice Vouchers	Subtotal	Total
111 Cash - Unrestricted	\$11,272	\$11,272	\$11,272
112 Cash - Restricted - Modernization and Development			
113 Cash - Other Restricted	\$11,588	\$11,588	\$11,588
114 Cash - Tenant Security Deposits			
115 Cash - Restricted for Payment of Current Liabilities			
100 Total Cash	\$22,860	\$22,860	\$22,860
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	\$0	\$0	\$0
126.2 Allowance for Doubtful Accounts - Other			
127 Notes, Loans, & Mortgages Receivable - Current			
128 Fraud Recovery	\$1,117	\$1,117	\$1,117
128.1 Allowance for Doubtful Accounts - Fraud	\$0	\$0	\$0
129 Accrued Interest Receivable			
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$1,117	\$1,117	\$1,117
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	\$23,977	\$23,977	\$23,977
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
200 Deferred Outflow of Resources			

Nodaway County Housing Authority (MO190)
Maryville, MO
Entity Wide Balance Sheet Summary

Submission Type: Audited/Non Single Audit Fiscal Year End: 12/31/2018

	14.871 Housing Choice Vouchers	Subtotal	Total
290 Total Assets and Deferred Outflow of Resources	\$23,977	\$23,977	\$23,977
311 Bank Overdraft			
312 Accounts Payable <= 90 Days	\$250	\$250	\$250
313 Accounts Payable >90 Days Past Due			
321 Accrued Wage/Payroll Taxes Payable	\$1,988	\$1,988	\$1,988
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	\$2,238	\$2,238	\$2,238
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	\$2,238	\$2,238	\$2,238
400 Deferred Inflow of Resources			
508.4 Net Investment in Capital Assets			
511.4 Restricted Net Position	\$11,588	\$11,588	\$11,588
512.4 Unrestricted Net Position	\$10,151	\$10,151	\$10,151
513 Total Equity - Net Assets / Position	\$21,739	\$21,739	\$21,739
600 Total Liabilities, Deferred Inflows of Resources and Equity - Net	\$23,977	\$23,977	\$23,977

Nodaway County Housing Authority (MO190)
Maryville, MO

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Non Single Audit Fiscal Year End: 12/31/2018

	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	\$276,031	\$276,031	\$276,031
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	\$189	\$189	\$189
71200 Mortgage Interest Income			
71300 Proceeds from Disposition of Assets Held for Sale			
71310 Cost of Sale of Assets			
71400 Fraud Recovery	\$1,572	\$1,572	\$1,572
71500 Other Revenue			
71600 Gain or Loss on Sale of Capital Assets			
72000 Investment Income - Restricted			
70000 Total Revenue	\$277,792	\$277,792	\$277,792
91100 Administrative Salaries	\$28,734	\$28,734	\$28,734
91200 Auditing Fees			
91300 Management Fee			
91310 Book-keeping Fee			
91400 Advertising and Marketing			
91500 Employee Benefit contributions - Administrative	\$11,202	\$11,202	\$11,202
91600 Office Expenses			
91700 Legal Expense			
91800 Travel	\$2,802	\$2,802	\$2,802
91810 Allocated Overhead	\$5,138	\$5,138	\$5,138
91900 Other	\$10,315	\$10,315	\$10,315
91000 Total Operating - Administrative	\$58,191	\$58,191	\$58,191
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			
93400 Fuel			
93500 Labor			

Nodaway County Housing Authority (MO190)
Maryville, MO

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Non Single Audit Fiscal Year End: 12/31/2018

	14.871 Housing Choice Vouchers	Subtotal	Total
93600 Sewer			
93700 Employee Benefit Contributions - Utilities			
93800 Other Utilities Expense	\$829	\$829	\$829
93000 Total Utilities	\$829	\$829	\$829
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	\$524	\$524	\$524
96100 Total insurance Premiums	\$524	\$524	\$524
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	\$63,966	\$63,966	\$63,966
97000 Excess of Operating Revenue over Operating Expenses	\$213,826	\$213,826	\$213,826
97100 Extraordinary Maintenance			
97200 Casualty Losses - Non-capitalized			
97300 Housing Assistance Payments	\$225,370	\$225,370	\$225,370
97350 HAP Portability-In			
97400 Depreciation Expense			
97500 Fraud Losses	\$1,295	\$1,295	\$1,295
97600 Capital Outlays - Governmental Funds			
97700 Debt Principal Payment - Governmental Funds			

Nodaway County Housing Authority (MO190)
Maryville, MO

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Non Single Audit Fiscal Year End: 12/31/2018

	14.871 Housing Choice Vouchers	Subtotal	Total
97800 Dwelling Units Rent Expense			
90000 Total Expenses	\$290,631	\$290,631	\$290,631
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	-\$12,839	-\$12,839	-\$12,839
11020 Required Annual Debt Principal Payments	\$0	\$0	\$0
11030 Beginning Equity	\$34,578	\$34,578	\$34,578
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	\$10,151	\$10,151	\$10,151
11180 Housing Assistance Payments Equity	\$11,588	\$11,588	\$11,588
11190 Unit Months Available	2244	2244	2244
11210 Number of Unit Months Leased	1182	1182	1182
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, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Year End	Pass-Through Entity Identifying Number	CFDA #	Federal Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Direct Programs:				
Head Start	12/31/2018	N/A	93.600	(M) \$ 1,652,481.35
Passed-through:				
State of Missouri Department of Social Services - Family Support Division				
Low-Income Home Energy Assistance Program (ECIP)	9/30/2018	ER11017002	93.568	260,175.10
Low-Income Home Energy Assistance Program (ECIP)	9/30/2019	ER11017002	93.568	40,917.94
Weatherization Assistance for Low-Income Persons	9/30/2018	G-18-LIHEAP-18-01	93.568	188,345.65
Weatherization Assistance for Low-Income Persons	9/30/2019	G-19-LIHEAP-19-01	93.568	62,632.17
			Total 93.568	<u>552,070.86</u>
State of Missouri Department of Social Services - Family Support Division				
Community Services Block Grant	9/30/2018	PG281800002	93.569	208,263.22
Community Services Block Grant	9/30/2019	PG281800002	93.569	65,960.59
			Total 93.569	<u>274,223.81</u>
Total U.S. Department of Health and Human Services				<u>2,478,776.02</u>
<u>U.S. DEPARTMENT OF ENERGY</u>				
Passed-through:				
State of Missouri Department of Economic Development				
Weatherization Assistance for Low-Income Individuals	6/30/2018	G-17-EE0007930-01	81.042	109,465.34
Weatherization Assistance for Low-Income Individuals	6/30/2019	G-18-EE0007930-02-01	81.042	98,953.35
			Total 81.042	<u>208,418.69</u>
Total U.S. Department of Energy				<u>208,418.69</u>
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
Passed-through:				
State of Missouri Department of Social Services				
Food Commodities	12/31/2018	TFAP-2018	10.569	51,925.30
State of Missouri Department of Health				
Child and Adult Care Food Program	12/31/2018	ERS4611-34	10.558	94,394.49
Total U.S. Department of Agriculture				<u>146,319.79</u>

COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI

Maryville, Missouri

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Year End	Pass-Through Entity Identifying Number	CFDA #	Federal Expenditures
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
Passed-through:				
Missouri Housing Development Commission				
Home Investment Partnership Program	3/31/2018	17-HERO-09-Home Repair	14.239	\$ 69,903.17
Home Investment Partnership Program	3/31/2019	18-HERO-09-Home Repair	14.239	1,546.38
			Total 14.239	<u>71,449.55</u>
Nodaway County Public Housing Authority				
Section 8 Housing Choice Vouchers	12/31/2018	MO190	14.871	<u>276,031.00</u>
Total U.S. Department of Housing and Urban Development				<u>347,480.55</u>
Total Expenditures of Federal Awards				<u>\$ 3,180,995.05</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 CONSOLIDATED 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, 2018, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated June 17, 2019.

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 entity's consolidated financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Community 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 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

June 17, 2019
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, 2018. Community Services, Inc. of Northwest Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Community 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, 2018.

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

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

Purpose of this Report

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



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

June 17, 2019
Chanute, Kansas

COMMUNITY SERVICES, INC. OF NORTHWEST MISSOURI
Maryville, Missouri

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2018

I. SUMMARY OF AUDITORS' RESULTS

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

Federal Awards:

Internal control over major programs:

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

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ 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, 2018

None